

In the
Supreme Court of Ohio

INTERNATIONAL PAPER COMPANY, :
: Case No. 2014-1614
: Appellee, :
v. : Appeal from Ohio Board of Tax Appeals
: JOSEPH W. TESTA, : BTA Case No. 2010-2230
TAX COMMISSIONER OF OHIO, :
: Appellant. :

APPELLANT TAX COMMISSIONER'S LIST OF ADDITIONAL AUTHORITIES

RICHARD FARRIN (0022850)
THOMAS ZAINO (0041945)
Zaino, Hall & Farrin LLC
41 S. High Street, Suite 3600
Columbus, Ohio 43215
Telephone: (614) 326-1120
Facsimile: (614) 458-0028
rfarrin@zhftaxlaw.com

*Counsel for Appellee
International Paper Company*

MICHAEL DEWINE (0009181)
Attorney General of Ohio
BARTON A. HUBBARD (0023141)*
(*Counsel of Record)
DAVID D. EBERSOLE (008796)
Assistant Attorneys General
ALEXANDER R. KEEN
Certified Legal Intern
30 East Broad Street, 25th Floor
Columbus, Ohio 43215-3428
Telephone: (614) 466-2941
Facsimile: (866) 294-0472
barton.hubbard@ohioattorneygeneral.gov

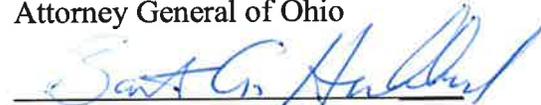
*Counsel for Appellant
Joseph W. Testa, Tax Commissioner of Ohio*

Pursuant to Rule 17.08 of the Supreme Court of Ohio Rules of Practice, appellant, Joseph W. Testa, Tax Commissioner of Ohio, hereby gives notice of the following additional authority upon which he will rely in presenting oral argument before the Court:

- *Navistar, Inc. v. Testa*, Slip Opinion No. 2015-Ohio-3283, ¶ 18;
- R.C. 5703.60; and
- R.C. 5703.37

Respectfully submitted,

Michael DeWine
Attorney General of Ohio



BARTON A. HUBBARD (0023141)

*Counsel of Record

DAVID D. EBERSOLE (008796)

Assistant Attorneys General

30 East Broad Street, 25th Floor

Columbus, Ohio 43215-3428

Telephone: (614) 644-8909

Facsimile: (877) 636-8331

dave.ebersole@ohioattorneygeneral.gov

Counsel for Appellee

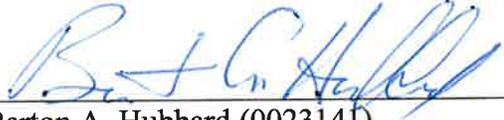
Joseph W. Testa, Tax Commissioner of Ohio

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Appellant Tax Commissioner's List of Additional Authorities was served upon the following by email transmission on this 18th day of August, 2015:

Richard Farrin, Esq.
Thomas Zaino, Esq.
Zaino, Hall & Farrin LLC
41 S. High Street, Suite 3600
Columbus, Ohio 43215
rfarrin@zhftaxlaw.com

*Counsel for Appellee
International Paper Company*


Barton A. Hubbard (0023141)
Assistant Attorney General