



Pursuant to S. Ct. Pract. R. 3.03(B)(2)(a), the parties hereby stipulate to a twenty (20) day extension of time for Appellee Tax Commissioner to file his Merit Brief. The Appellee has not previously requested any extension of time under this Rule. Appellee's Merit Brief shall be due on or before November 9, 2015. S. Ct. Pract. R. 3.03(B)(3).

Respectfully submitted,

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Ohio Attorney General



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**CERTIFICATE OF SERVICE**

I hereby certify that a true copy of the foregoing was served upon the following by regular U.S. Mail and e-mail on this 13<sup>th</sup> day of October, 2015:

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