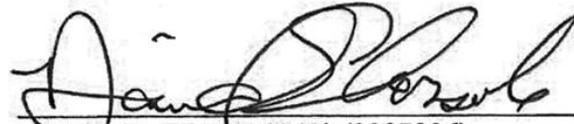


STIPULATION

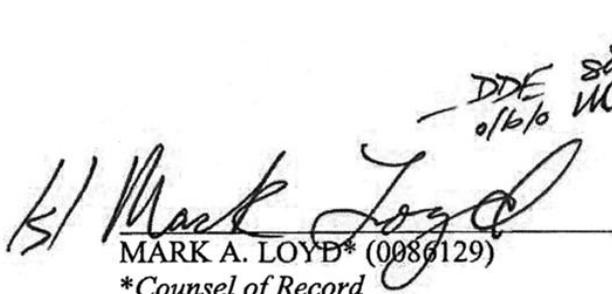
Joseph W. Testa, Tax Commissioner of Ohio hereby provides notice that, pursuant to S.Ct.Pract.R. 3.03(B)(2), the parties have stipulated to a twenty-day extension of time for Appellee Tax Commissioner to file his merit brief, up to and including November 10, 2015.

Respectfully submitted,



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*DDE signed
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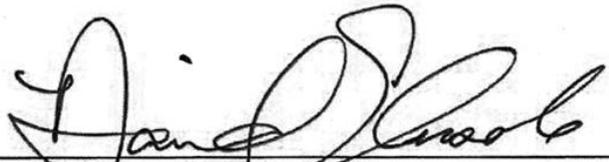
CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been sent by email this 13th day of

October, 2015, to the following:

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