

In the  
**Supreme Court of Ohio**

NEWEGG, INC.,

Appellant,

v.

JOSEPH W. TESTA,  
TAX COMMISSIONER OF OHIO

Appellee/Cross-Appellant.

:  
: Case No. 15-0483  
:

:  
: Appeal from Ohio Board of Tax Appeals  
:

: BTA Case No. 2012-234  
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**NOTICE OF SUPPLEMENTAL AUTHORITY OF APPELLEE,  
JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

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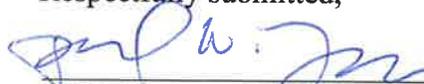
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Pursuant to Rule 17.08 of the Supreme Court of Ohio Rules of Practice, appellee, Joseph W. Testa, Tax Commissioner of Ohio, hereby gives notice of the following additional authority upon which he will rely in presenting oral argument before the Court:

*Direct Marketing Ass'n v. Brohl*, Case No. 12-1175, \_\_\_ F.Supp.3d \_\_\_, 2016 WL 692500 (10<sup>th</sup> Cir. Feb. 22, 2016).

Respectfully submitted,



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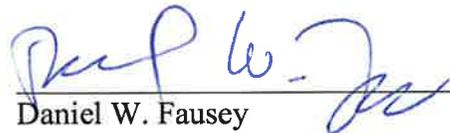
**CERTIFICATE OF SERVICE**

I hereby certify that the foregoing Notice of Supplemental Authority was served upon the following by electronic mail on this 24 day of February, 2016:

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