Supreme Court of Ohio Clerk of Court - Filed April 25, 2016 - Case No. 2015-0483

In the
Supreme Court of Ohio

NEWEGG, INC.,	:	Case No. 15-0483
Appellant,	:	
v.	:	Appeal from Ohio Board of Tax Appeals
JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO	:	BTA Case No. 2012-234
Appellee/Cross-Appellant.	:	

NOTICE OF SUPPLEMENTAL AUTHORITY OF APPELLEE, JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO

Martin I. Eisenstein* (PHV 1095-2015)
*COUNSEL OF RECORD
Matthew P. Schaefer (PHV 2399-2015)
BRANN & ISAACSON
184 Main Street
P.O. Box 3070
Lewiston, Maine 04243-3070
Phone: (207) 786-3566
Fax: (207) 783-9325
meisenstein@brannlaw.com
mschaefer@brannlaw.com

Edward J. Bernert (0025808)
BAKER HOSTETLER
65 E. State Street, Suite 2100
Columbus, Ohio 43215-4260
Phone: (614) 462-2687
Fax: (614) 462-2616
ebernert@bakerlaw.com

Counsel for Appellant
Newegg, Inc.

MICHAEL DEWINE (0009181)
Attorney General of Ohio
DANIEL W. FAUSEY (0079928)*
CHRISTINE MESIROW (0015590)
Assistant Attorneys General
*Counsel of Record
30 East Broad Street, 25th Floor
Columbus, Ohio 43215-3428
Telephone: (614) 995-9032
Facsimile: (866) 513-0356
daniel.fausey@ohioattorneygeneral.gov
christine.mesirow@ohioattorneygeneral.gov

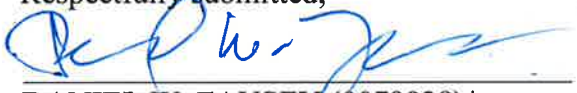
Counsel for Appellee
Joseph W. Testa, Tax Commissioner of Ohio

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 authorities upon which he will rely in presenting oral argument before the Court:

International Harvester Co. v. Wisconsin Department of Taxation, Minnesota Mining & Mfg. Co. v. Same, 322 U.S. 435, 64 S.Ct. 1060, 88 L. Ed. 1373 (1944); and

Agley, et al. v. Tracy, Tax Commissioner, 87 Ohio St.3d, 719 N.E.2d 951, 1999-Ohio-61 (1999).

Respectfully submitted,



DANIEL W. FAUSEY (0079928)*
CHRISTINE MESIROW (0015590)
Assistant Attorneys General
*Counsel of Record
30 East Broad Street, 25th Floor
Columbus, Ohio 43215-3428
Telephone: (614) 995-9032
Facsimile: (866) 513-0356
daniel.fausey@ohioattorneygeneral.gov
christine.mesirow@ohioattorneygeneral.gov

Counsel for Appellee
Joseph W. Testa, Tax Commissioner of Ohio

CERTIFICATE OF SERVICE

I hereby certify that the foregoing Notice of Supplemental Authority was served upon the following by electronic mail on this 25 day of April, 2016:

Martin I. Eisenstein, Esq.
Matthew P. Schaefer, Esq.
BRANN & ISAACSON
184 Main Street
P.O. Box 3070
Lewiston, Maine 04243-3070
meisenstein@brannlaw.com
mschaefer@brannlaw.com

Edward J. Bernert, Esq.
BAKER HOSTETLER
65 E. State Street, Suite 2100
Columbus, Ohio 43215-4260
ebernert@bakerlaw.com

Counsel for Appellant
Newegg, Inc.

Daniel W. Fausey