

OHIO BOARD OF TAX APPEALS

Aras One Corporation,)	CASE NOS. 2008-A-1929,
)	2008-A-1930
Appellant,)	
)	(OTHER TOBACCO
vs.)	PRODUCTS TAX)
)	
Richard A. Levin, Tax Commissioner of)	ORDER
Ohio,)	
)	
Appellee.)	(Granting Motion to Extend
)	Discovery Deadline)

APPEARANCES:

For the Appellant - Baker , Hackenberg & Hennig
James R. O'Leary
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Painesville, Ohio 44077

For the Appellee - Richard Cordray
Attorney General of Ohio
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Entered March 10, 2009

This cause and matter came on to be considered by the Board of Tax Appeals upon a motion to extend the discovery deadline jointly filed by the appellant taxpayer and the appellee Tax Commissioner. Thus, the matter was submitted to the Board of Tax Appeals solely upon the motion.

Specifically, said motion provides:

“Pursuant to Ohio Administrative Code 5717-1-11, the parties jointly move the Board for an extension of the discovery period in this matter. Due to its counsel being

ill, Appellant was unable to serve its discovery responses by the agreed upon date of February 25, 2009. In order for Appellant to have additional time to finalize its discovery responses and for the parties to resolve any issues related to such responses prior to the discovery deadline, the parties respectfully request an extension of the discovery deadline up to and including March 27, 2009. This matter has not yet been scheduled for hearing.”

Ohio Adm. Code 5717-1-11(A)(1) provides that “[u]pon motion and *for good cause*, the board may establish other specific times for completion of discovery or consideration of discovery motions.” (Emphasis added.) Initially, the board notes that the instant request is the second such joint request for an extension of the discovery deadline by the parties in the past thirty days. However, considering that the request was necessitated by appellant’s counsel’s illness, the parties are only seeking an additional three weeks time, and appellee’s counsel has agreed to the extension of the discovery period, this board finds that sufficient good cause has been demonstrated to extend the discovery deadline. Accordingly, the discovery period shall be extended until March 27, 2009.

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