

**OHIO BOARD OF TAX APPEALS**

Bay Mechanical & Electrical Corporation, ) CASE NO. 2008-B-1687  
)  
)  
Appellant, )  
) (SALES TAX)  
vs. )  
)  
Richard A. Levin, Tax Commissioner ) ORDER  
of Ohio, )  
)  
Appellee. ) (Extending Discovery Period)  
)

APPEARANCES:

For the Appellant - Brouse McDowell, LPA  
Thomas Ubbing  
Nicole M. Hitch  
1001 Lakeside Avenue, Suite 1600  
Cleveland, Ohio 44114

For the Tax Commissioner - Richard Cordray  
Attorney General of Ohio  
Temeka M. Higgins  
Assistant Attorney General  
30 E. Broad St., 25<sup>th</sup> Floor  
Columbus, Ohio 43215-3428

Entered February 17, 2009

This cause and matter came on to be considered by the Board of Tax Appeals upon a joint motion to extend the discovery deadline filed by the appellant Bay Mechanical & Electrical Corporation (“Bay”).

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.” In reviewing the discovery issue presented, this board finds that the appellant has established good cause for the extension of the discovery deadline. Thus, it is ordered that the discovery period in this matter be extended to April 9, 2009.

ohiosearchkeybta