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| Keith A. and Noel P. Brown | Case No. 2007-1718 |
| v. | JUDGMENT ENTRY |
| William W. Wilkins [Richard A. Levin], Tax Commissioner of Ohio | APPEAL FROM THE COURT OF APPEALS |

This cause, here on appeal from the Board of Tax Appeals, was considered in the manner prescribed by law. On consideration thereof, the decision of the Board of Tax Appeals is affirmed consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to the Board of Tax Appeals by certifying a copy of this judgment entry and filing it with the Board of Tax Appeals.

(Board of Tax Appeals; No. 2006R1041)

THOMAS J. MOYER
Chief Justice