

FILED

SEP 23 2010

CLERK OF COURT  
SUPREME COURT OF OHIO

# The Supreme Court of Ohio

Global Knowledge Training, LLC

v.

Richard A. Levin,  
Tax Commissioner of Ohio

Case No. 2009-1543

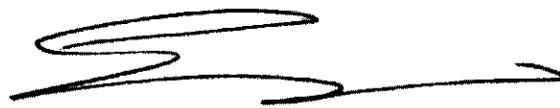
JUDGMENT ENTRY

APPEAL FROM THE  
BOARD OF TAX 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 except that we reverse this cause with respect to the PERL and PERL with CGI courses as they involve nontaxable training on application software, 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. 2006V471)



ERIC BROWN  
Chief Justice