

# The Supreme Court of Ohio

FILED

DEC 07 2012

CLERK OF COURT  
SUPREME COURT OF OHIO

Beaver Excavating Company et al.

v.

Richard A. Levin [Joseph W. Testa], Tax  
Commissioner of Ohio

Case No. 2011-1536

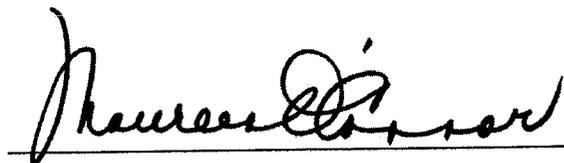
JUDGMENT ENTRY

APPEAL FROM THE  
COURT OF APPEALS

This cause, here on appeal from the Court of Appeals for Franklin County, was considered in the manner prescribed by law. On consideration thereof, the judgment of the court of appeals is reversed and this cause is remanded consistent with the opinion rendered herein.

It is further ordered that a mandate be sent to the Court of Appeals for Franklin County by certifying a copy of this judgment entry and filing it with the Clerk of the Court of Appeals for Franklin County.

(Franklin County Court of Appeals; No. 10AP-581)



Maureen O'Connor  
Chief Justice