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IN THE SUPREME COURT OF OHIO

City of Elyria, Ohio; City of North Ridgeville, Ohio; City of Avon Lake, Ohio and Amherst Township, Ohio	:	Case Nos. 06-2293, 06-2389 and 06-2390 (Consolidated on Appeal From the Ohio Board of Tax Appeals Case Nos. 2003-T-1533; 2004-T-1166 and 2005-T-1301
Appellants	:	
vs.	:	
Richard T. Levin, Tax Commissioner of Ohio, et al	:	NOTICE OF APPEARANCE OF MICHELLE D. NEDWICK, ASSISTANT LAW DIRECTOR FOR THE CITY OF ELYRIA
Appellees	:	

Now comes Michelle D. Nedwick, Assistant Law Director for the City of Elyria and hereby enters her appearance in the above stated cases as Counsel for Appellants, City of Elyria, Ohio and Amherst Township, Ohio.

Michelle D. Nedwick
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FILED
 FEB 16 2007
 MARCIA J. MENGEL, CLERK
 SUPREME COURT OF OHIO

CERTIFICATE OF SERVICE

We hereby certify that a copy of this Notice of Appearance of Michelle D. Nedwick, Assistant Law Director for the City of Elyria, Appellant was sent by ordinary U.S. mail, postage prepaid, this 20th day of February, 2007 to all Appellees as herein listed:

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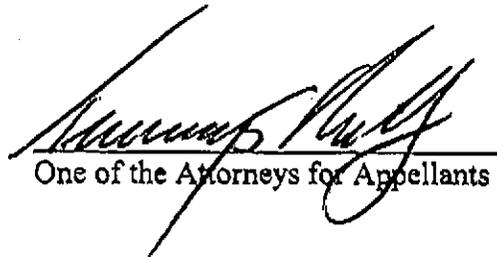
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