

IN THE SUPREME COURT OF OHIO

CITY OF EAST LIVERPOOL, :
 :
 Appellant, :
 : Case No. 2006-1129
 v. :
 : Appeal from the Ohio
 : Board of Tax Appeals
 COLUMBIANA COUNTY BUDGET :
 COMMISSION, et al., : Case Nos. 2003-T-1301
 : 2004-T-844
 Appellees. : 2005-T-1474

**LIST OF CITATIONS OF ADDITIONAL AUTHORITIES
ON WHICH APPELLANT CITY OF EAST LIVERPOOL
INTENDS TO RELY AT ORAL ARGUMENT**

Pursuant to Supreme Court Rule IX, Section 8, Appellant City of East Liverpool respectfully presents the following list of citations of additional authorities on which it intends to rely at the oral argument of this case, set for April 4, 2007, in support of Proposition of Law No. 3 (concerning whether the statutory classification has a rational basis):

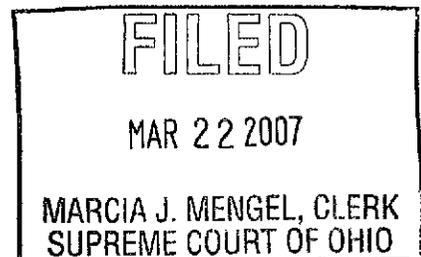
State ex rel. Dayton Fraternal Order of Police Lodge No. 44 v. State Employment Relations Bd. (1986), 22 Ohio St. 3d 1, at 5-7, 488 N.E.2d 181

Lakewood v. Thormyer (1960), 171 Ohio St. 135, at 147-48, 168 N.E.2d 289

State v. Martin (1958), 168 Ohio St. 37, at 39-40, 151 N.E.2d 7

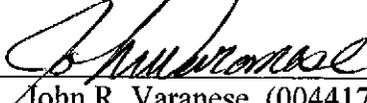
Assur. v. Cincinnati (1913), 88 Ohio St. 181, at 186-90, 102 N.E. 702

State Board of Health v. Greenville (1912), 86 Ohio St. 1, at 34-41, 98 N.E. 1019



Respectfully submitted,

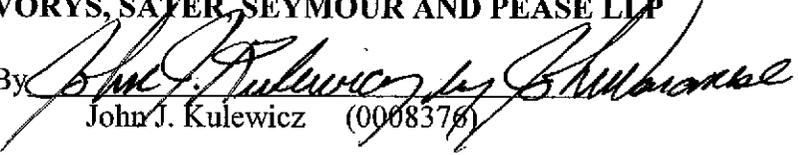
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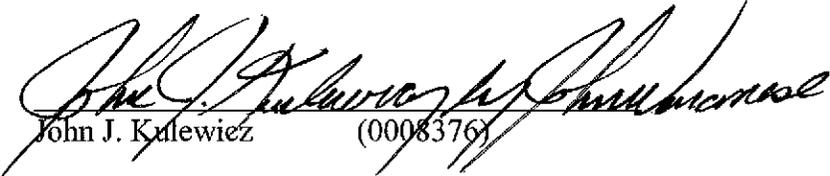
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CERTIFICATE OF SERVICE

I served a copy of this list of citations on the counsel and parties listed on the attached roster by first-class U.S. mail on March 22, 2007.


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