

IN THE SUPREME COURT OF OHIO
Appeal From Ohio Board of Tax Appeals

CITY OF ELYRIA, OHIO;
CITY OF NORTH RIDGEVILLE, OHIO;
CITY OF AVON LAKE, OHIO; AND
AMERHERST TOWNSHIP, OHIO,

Appellants,

v.

WILLIAM W. WILKINS [RICHARD
A. LEVIN], TAX COMMISSIONER
OF OHIO, et al.,

Appellee.

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: Supreme Court Case Nos. 2006-2293,
: 2006-2389, and 2006-2390
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: Board of Tax Appeals
: Case Nos. 2003-T-1533, 2004-T-1166
: and 2005-T-1301
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NOTICE OF SUBSTITUTION OF COUNSEL

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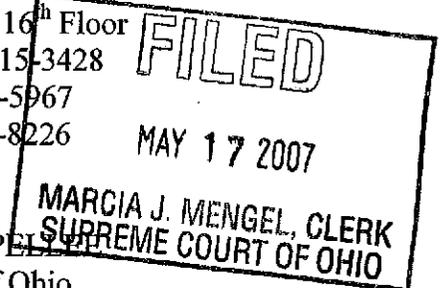
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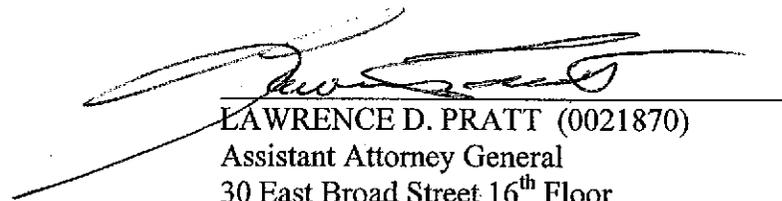
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All correspondence, orders and notices should be sent directly to the undersigned at the address shown.

Respectfully submitted,

MARC DANN (0039425)
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A handwritten signature in black ink, appearing to read "Lawrence D. Pratt", is written over a horizontal line. The signature is stylized and cursive.

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the forgoing Notice of Substitution was mailed to Terry S. Shilling and Michelle D. Nedwick, The City of Elyria, 131 Court Street, Suite 201, Elyria, Ohio 44035, counsel for appellants, City of Elyria and Amherst Township, Ohio; Eric H. Zagrans, 474 Overbrook Road, Elyria, Ohio 44035, counsel for appellant, City of North Ridgeville, Ohio; and Geoffrey R. Smith, 124 Middle Avenue, Suite 800, Elyria, Ohio 44035, counsel for appellant, City of Avon Lake, Ohio, this 11 day of May, 2007.



LAWRENCE D. PRATT
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