

IN THE SUPREME COURT OF OHIO

HealthSouth Corporation)	
)	Case No. 2007-2281
Appellee,)	
)	Notice of Appearance
vs.)	
)	
William W. Wilkins [Richard A. Levin],)	
Tax Commissioner of Ohio,)	
)	
Appellant.)	BTA Case No. 2005-A-1386

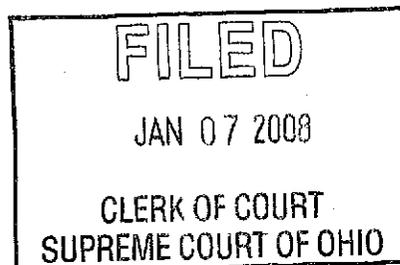
APPELLEE HEALTHSOUTH'S NOTICE OF APPEARANCE

Nicholas M.J. Ray (0068664) (Counsel of Record)
Fred Siegel (0005855)
J. Kieran Jennings (0065453)
Siegel Siegel Johnson & Jennings Co. LPA
3001 Bethel Road, Suite 208
Columbus, OH 43220
(614) 442-8885

Counsel for Appellee
HealthSouth Corporation

Marc Dann (0039425)
Ohio Attorney General
Barton Hubbard (0023141)
Assistant Attorney General
30 E. Broad Street, 25th Floor
Columbus, OH 43215-3428
(614) 466-5967

Counsel for Appellant
Tax Commissioner of Ohio



IN THE SUPREME COURT OF OHIO

HealthSouth Corporation)
)
 Appellee,) Case No. 2007-2281
)
 vs.) **Notice of Appearance**
)
 William W. Wilkins [Richard A. Levin],)
 Tax Commissioner of Ohio,)
)
 Appellant.) BTA Case No. 2005-A-1386

APPELLEE HEALTHSOUTH'S NOTICE OF APPEARANCE

Now comes Appellee HealthSouth, by and through Counsel, Nicholas M.J. Ray, Fred Siegel, and J. Kieran Jennings of Siegel Siegel Johnson & Jennings, to hereby notify all parties of its Notice of Appearance in the above-caption matter.

Respectfully submitted,



Nicholas M.J. Ray (0068864) Counsel of Record
Fred Siegel (0005855)
J. Kieran Jennings (0065453)
Siegel, Siegel, Johnson & Jennings Co., LPA
3001 Bethel Rd., Suite 208
Columbus, Ohio 43220
Tel: (614) 442-8885
Fax: (614) 442-8880

Attorney for Appellee
HealthSouth Corporation

CERTIFICATE OF SERVICE

This is to certify that on this 4th day of January 2008, a copy of the Appellee HealthSouth's Notice of Appearance was sent via regular U.S. mail to Barton Hubbard, Assistant Attorney General, 30 East Broad Street, 25th Floor, Columbus, OH 43215-3428.



Nicholas M.J. Ray, Esq.