

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

CARROLL E. NEWMAN,  
Adams County Auditor,

Appellant/Cross-Appellee

v.

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

Appellee/Cross-Appellee,

v.

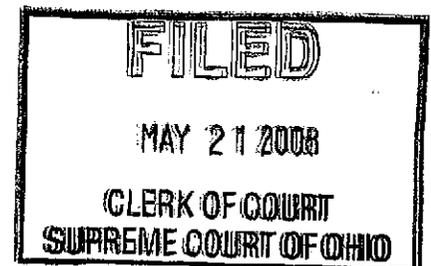
ELECTRIC COMPANIES CINCINNATI GAS  
& ELECTRIC COMPANY; THE DAYTON  
POWER & LIGHT COMPANY; AND  
COLUMBUS SOUTHERN POWER  
COMPANY,

Appellee/Cross-Appellants

Case No.07-1054

Appeal from BTA Case

Nos. 2002-M-170, 171, 172



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**NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL**

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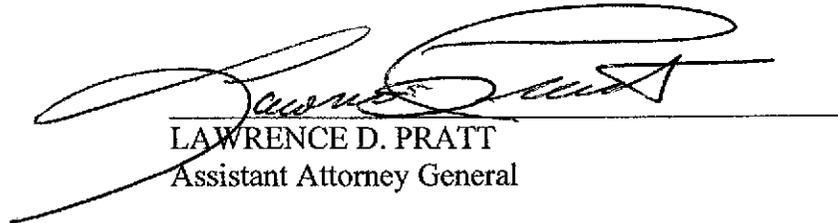
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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true copy of the Notice of Appearance and Substitution of Counsel was sent by regular U.S. mail to David C. DiMuzio, 1900 Kroger Building, 1014 Vine Street, Cincinnati, Ohio 45202, attorney for Appellant/Cross-Appellee and to Anthony L. Ehler and Jeffrey Allen Miller, Vorys, Sater, Seymour & Pease LLP, 52 East Gay Street, P. O. Box 1008, Columbus, Ohio 43216-1008, attorneys for Appellee/cross-appellant Utilities, on this 21<sup>st</sup> day of May, 2007.

  
LAWRENCE D. PRATT  
Assistant Attorney General