

IN THE SUPREME COURT

STATE OF OHIO

APPEAL FROM THE BOARD OF TAX APPEALS

AMERICAN FIBER SYSTEMS, INC.,)

Appellant,)

v.)

RICHARD A. LEVIN, FORMERLY)
WILLIAM W. WILKINS,)
TAX COMMISSIONER OF THE)
STATE OF OHIO,)

Appellee.)

SUPREME COURT CASE
NUMBER:

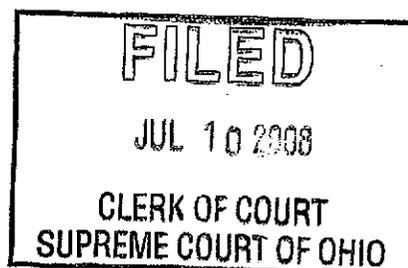
~~08-1338~~

BOARD OF TAX APPEALS
CASE NUMBER 2006-B-118

PROOF OF SERVICE

TO THE CLERK OF THE OHIO SUPREME COURT:

The Appellant, American Fiber Systems, Inc., hereby certifies that a copy of the Notice of Appeal, Praecipe and Appellant's Demand for Filing Certified Transcript of Record pursuant to Section 5717.04 Ohio Revised Code filed with the Supreme Court by UPS Next Day Air delivery on July 9, 2008 was mailed by certified U.S. mail postage prepaid, to Barton A. Hubbard, Assistant Ohio Attorney General, Taxation Section,



State Office Tower, 16th Floor, 30 East Broad Street, Columbus, Ohio
43215-3428, Attorney for Appellee Tax Commissioner of the State of
Ohio.

Respectfully submitted,

SLEGGs, DANZINGER & GILL, CO., LPA

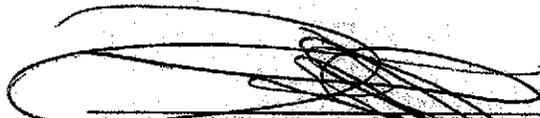


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CERTIFICATE OF SERVICE

This is to certify that a copy of the foregoing PROOF OF SERVICE was mailed via Certified United States Mail, postage prepaid, to Barton A. Hubbard, Assistant Ohio Attorney General, Taxation Section, State Office Tower, 16th Floor, 30 East Broad Street, Columbus, Ohio 43215-3428, Attorney for Appellee Tax Commissioner of the State of Ohio on this 9th day of July, 2008.



Todd W. Sleggs, Esq. (0040921)

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