

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

NORTHEAST OHIO PSYCHIATRIC  
INSTITUTE,

Appellant,

v.

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

Appellee.

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: Case No. 08-033  
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: Appeal from BTA  
: Case No. 2005-Z-1683  
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**NOTICE OF APPEARANCE**

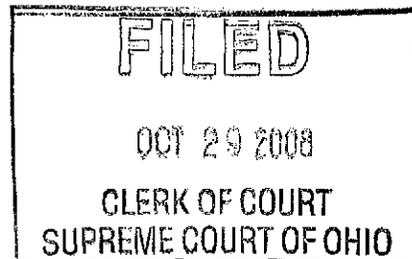
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COUNSEL FOR APPELLEE



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**NOTICE OF APPEARANCE**

Now comes Richard A. Levin, Tax Commissioner of Ohio, Appellee herein, who serves notice upon Appellant and this Court of the substitution of counsel of the undersigned for Nancy H. Rogers as counsel in this matter.

Respectfully submitted,

SHERYL CREED MAXFIELD (0016569)  
First Assistant Attorney General

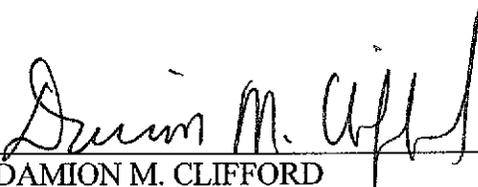


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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a copy of the forgoing Notice of Substitution was mailed to Mary C. Henkel, Vorys, Sater, Seymour and Pease LLP, 221 East Fourth Street, Suite 2100, P. O. Box 0236, Cincinnati, Ohio 45201-0236, counsel for appellant, David H. Seed and Daniel McIntyre, Brindza, McIntyre & Seed LLP, 1111 Superior Avenue, Suite 1025, Cleveland, Ohio 44114, counsel for Amicus Curiae, Ohio School Boards Association, Ohio Association of School Business Officials, Buckeye Association of School Administrators, and John J. Kulewicz and Michael J. Hendershot, Vorys, Sater, Seymour and Please LLP, 52 East Gay Street, P. O. Box 1008, Columbus, Ohio 43216-1008, counsel for Amicus Curiae Ohio Council of Behavioral Health Providers, this 29<sup>th</sup> day of October, 2008.

  
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DAMION M. CLIFFORD  
Assistant Attorney General