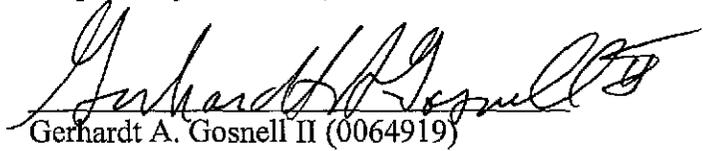


Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gerhard A. Gosnell II". The signature is written in a cursive style and is positioned above the typed name.

Gerhardt A. Gosnell II (0064919)

Charles R. Saxbe (0021952)

Donald C. Brey (0021965)

CHESTER, WILLCOX & SAXBE LLP

65 East State Street, Suite 1000

Columbus, Ohio 43215

(614) 221-4000/fax (614) 221-4012

ggosnell@cwsllaw.com

rsaxbe@cwsllaw.com

dbrey@cwsllaw.com

Attorneys for Plaintiffs-Appellees

CERTIFICATE OF SERVICE

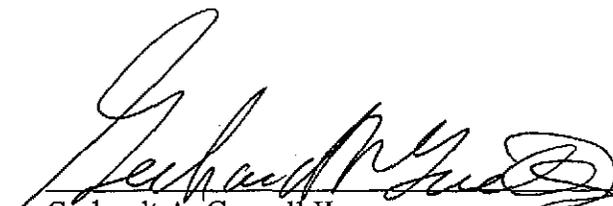
I certify that I am sending a copy of this form, to all other parties, as set forth below, via U.S. Mail, regular service, postage prepaid, this 31st day of October 2008, in compliance with S.Ct.Prac.R.XIV, Section 2(B):

Benjamin C. Mizer
Solicitor General
Michael Dominic Meuti
Deputy Solicitor
Lawrence D. Pratt
Assistant Attorney General
Ohio Attorney General's Office
30 East Broad Street, 17th Floor
Columbus, OH 43215
Counsel for Defendant-Appellant Richard A.
Levin, Ohio Tax Commissioner

Kurtis A. Tunnell
Mark A. Engel
Anne Marie Sferra
Bricker & Eckler LLP
100 South Third Street
Columbus, OH 43215
Counsel for Amici Curiae,
The Ohio Manufacturers' Association,
Ohio State Medical Association,
The Ohio Society of Certified Public
Accountants,
Ohio Dental Association,
Ohio Chemistry Technology Council, and
Ohio State Bar Association.

Richard C. Farrin
Thomas M. Zaino
McDonald Hopkins LLC
41 South High Street, Suite 3550
Columbus, OH 43215

Kathleen M. Trafford
Porter, Wright, Morris & Arthur LLP
41 South High Street
Columbus, OH 43215
Counsel for Amicus Curiae Ohio Business
Roundtable


Gerhardt A. Gosnell II