

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

Rich's Department Stores, Inc.,

Appellee,

vs.

Case No. 09-0437

William W. Wilkins,
[Richard A. Levin]
Tax Commissioner of Ohio,

Appellant.

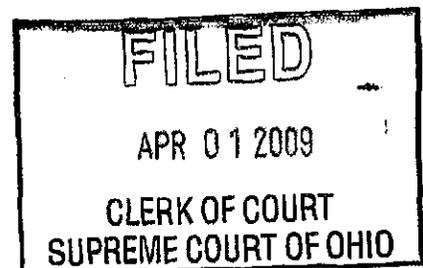
**NOTICE OF APPEARANCE
OF
COUNSEL FOR APPELLEE**

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Tax Commissioner of Ohio



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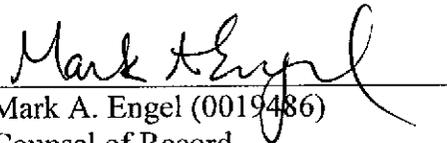
William W. Wilkins,
[Richard A. Levin],
Tax Commissioner of Ohio,

Appellant.

NOTICE OF APPEARANCE

Mark A. Engel, Bricker & Eckler LLP, 9277 Centre Pointe Drive, Suite 100, West Chester, Ohio, 45069, hereby enters his appearance as counsel for Rich's Department Stores, Inc., Appellee in the above-captioned matter. Please direct all future communications regarding his matter to the undersigned at the address indicated.

Respectfully submitted,

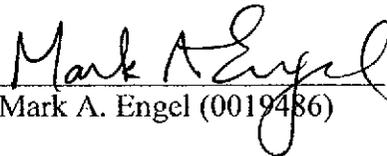


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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Notice of Appearance was mailed this 15th day of April 2009 to Richard Cordray, Ohio Attorney General, and Barton A. Hubbard, Assistant Attorney General, 30 East Broad Street, 25th Floor, Columbus, Ohio 43215-3428, Attorneys for Richard A. Levin, Tax Commissioner of Ohio, Appellant.


Mark A. Engel (0019486)

Attorney for Appellee