

IN THE SUPREME COURT OF OHIO

Appeal From the Ohio Board of Tax Appeals

AMERICAN FIBER SYSTEMS, INC.,

Appellant,

v.

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

Appellee.

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: Case No. 08-1338
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: Appeal from BTA
: Case No. 2006-B-118
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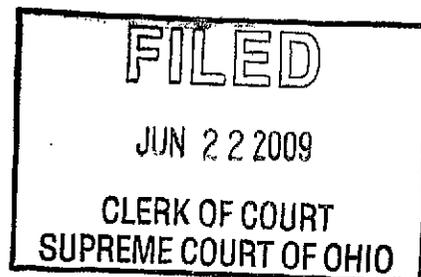
APPELLEE'S LIST OF ADDITIONAL AUTHORITY

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 Appellant, :
 : Case No. 08-1338
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 WILLIAM W. WILKINS [RICHARD A. : Case No. 2006-B-118
 LEVIN], TAX COMMISSIONER OF OHIO, :
 :
 Appellee. :

APPELLEE’S LIST OF ADDITIONAL AUTHORITY

Pursuant to Section 8 of Ohio Supreme Court Practice Rule IX, Richard A. Levin, Tax Commissioner of Ohio, Appellee, hereby gives notice of the following additional authority from the Ohio Supreme Court and from the Supreme Court of the United States that he intends to rely upon in oral argument before the Court:

Olmsted Falls Bd. of Edn. v. Cuyahoga Cty. Bd. of Revision, Slip Opinion No. 2009-Ohio-2461;

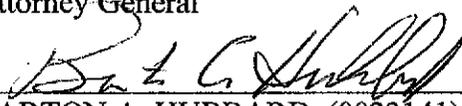
Standard Oil Co. v. Zangerle (1942), 141 Ohio St. 505;

Freshwater v. Belmont Cty. Bd. of Revision (1997), 80 Ohio St.3d 26, 28-29; and

United States v. Stone & Downer Co. (1927), 274 U.S. 225, 230-37.

Respectfully submitted,

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the Appellee's Notice of Additional Authority was sent by regular U.S. mail to Todd W. Sleggs, Sleggs, Danzinger & Gill Co., LPA, 820 West Superior Avenue, Suite 400, Cleveland, Ohio 44113, counsel for appellant, on this 22nd day of June, 2009.



BARTON A. HUBBARD
Assistant Attorney General