

ORIGINAL

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

Rich's Department Stores, Inc. :  
Appellee, :  
 :  
vs. :  
 :  
William W. Wilkins, :  
[Richard A. Levin] :  
Tax Commissioner of Ohio, :  
Appellant. :

Case No. 09-437

---

APPELLEE'S REQUEST FOR ORAL ARGUMENT

---

Mark A. Engel, Esq. (0019486)  
(Counsel of Record)  
Bricker & Eckler LLP  
9277 Centre Pointe Drive, Ste. 100  
West Chester, OH 45069  
Telephone: 513.870.6565  
Facsimile: 513.870.6699  
mailto: [mengel@bricker.com](mailto:mengel@bricker.com)

Richard Cordray  
Attorney General of Ohio  
Barton A. Hubbard, Esq. (0023141)  
(Counsel of Record)  
Assistant Attorney General  
Taxation Section, 25th Floor  
30 East Broad Street  
Columbus, OH 43215  
Telephone: (614) 466-5967

ATTORNEYS FOR APPELLEE  
RICH'S DEPT. STORES, INC.

ATTORNEYS FOR APPELLANT  
TAX COMMISSIONER OF OHIO

FILED  
JUL 29 2009  
CLERK OF COURT  
SUPREME COURT OF OHIO

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

Rich's Department Stores, Inc.	:	
Appellee,	:	
	:	
vs.	:	Case No. 09-437
	:	
William W. Wilkins,	:	
[Richard A. Levin]	:	
Tax Commissioner of Ohio,	:	
Appellant.	:	

REQUEST FOR ORAL ARGUMENT

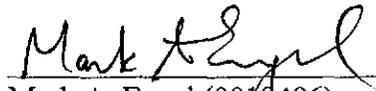
Pursuant to Rule IX, Section 6 of this Court's Rules of Practice, Rich's Department Stores, Inc., Appellee, requests that the full court hear oral argument in this case.

This case involves the valuation of merchandising inventory. The valuation of inventory in the retail industry is unique; actual cost is not tracked, but rather is calculated based upon the current retail price and the application of the appropriate margin. This is known as the "retail inventory method" of accounting. The issue presented involves whether certain allowances, intended to maintain the normal margin, can be considered in determining the cost, and hence the value, of the inventory.

This case presents a novel issue in what in some respects may be a difficult area to comprehend. For that reason, it may be advantageous for the Court to have the opportunity to hear the arguments of counsel and to be able to ask questions directly. Moreover, the issue presented in this case has implications for every retailer in Ohio. This is the first case to reach the Court on the issue, but there are others at various stages of the audit, assessment and protest process for which the decision in this case will provide much-needed guidance.

For these reasons, Appellee requests the entire Court to hear oral argument in this case.

Respectfully submitted,



Mark A. Engel (0019486)

Bricker & Eckler LLP

9277 Centre Pointe Drive, Suite 100

West Chester, OH 45069

Telephone: 513.870.6565

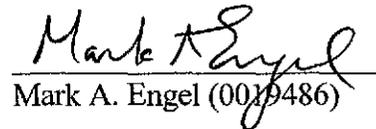
Facsimile: 513.870.6699

Attorneys for Appellee

Rich's Department Stores, Inc.

#### CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Appellee's Request for Oral Argument was mailed the 29<sup>th</sup> day of July 2009, to Richard Cordray, Attorney General, and Barton A. Hubbard, Assistant Attorney General, Taxation Section, 25th Floor, 30 East Broad Street, Columbus, Ohio 43215, attorneys for William W. Wilkins, Tax Commissioner of Ohio, Appellant.



Mark A. Engel (0019486)