

IN THE SUPREME COURT OF OHIO

ORIGINAL

Global Knowledge Training, LLC,)	
)	Case No. 09-1543
Appellant,)	
)	
vs.)	Appeal from the Ohio
)	Board of Tax Appeals
Richard A. Levin,)	
Tax Commissioner of Ohio,)	
)	
Appellee.)	BTA Case No. 2006-V-471

WITHDRAWAL & SUBSTITUTION OF COUNSEL OF RECORD

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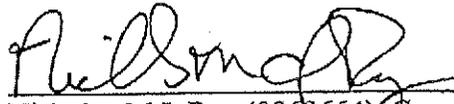
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WITHDRAWAL & SUBSTITUTION OF COUNSEL OF RECORD

Now comes attorney Nicholas Ray, 0068664, Counsel of Record in the above-styled matter, to notify the Court that he is no longer affiliated with the law firm of Siegel, Siegel, Johnson & Jennings Co. L.P.A. and is therefore withdrawing as counsel of record in this case. The law firm of Siegel, Siegel, Johnson & Jennings, Co. L.P.A. continues to represent the Appellant in this case. Effective with my withdraw as Counsel of Record, J. Kieran Jennings, 0065453, of the law firm of Siegel, Siegel, Johnson & Jennings Co. L.P.A., enters his appearance as counsel of record in the above-styled case.

Respectfully submitted,



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CERTIFICATE OF SERVICE

This is to certify that on this 31st day of December 2009, a copy of the Withdrawal &

Substitution of Counsel was sent via regular U.S. mail to:

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