

ORIGINAL

IN THE SUPREME COURT OF OHIO

<b>BOARD OF EDUCATION OF THE LAKOTA LOCAL SCHOOL DISTRICT</b>	:	<b>CASE NO. 2009-1900</b>
	:	
<b>Appellant,</b>	:	<b>ON APPEAL FROM THE OHIO BOARD OF TAX APPEALS</b>
	:	
<b>vs.</b>	:	
	:	
<b>BUTLER COUNTY BOARD OF REVISION, ET AL.</b>	:	<b>BTA CASE NO. 2009-M-238</b>
	:	
<b>Appellees</b>	:	

**REPLY BRIEF OF APPELLANT  
LAKOTA LOCAL SCHOOL DISTRICT BOARD OF EDUCATION**

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## INTRODUCTION

As stated in its Merit Brief, the Board of Education of the Lakota Local School District (the “Board of Education”) was the party that invoked the jurisdiction of the Butler County Board of Revision (the “BOR”) by filing the original valuation complaint. If this Court were to accept the Appellee’s argument, it would be tantamount to holding that a plaintiff who prevailed in an original action has absolutely no recourse when an appeal is taken by a defendant and settled without the plaintiff receiving knowledge of the appeal until the time to appeal the void appellate decision has expired. Obviously, such an injustice would not be permitted to stand in a civil matter. It likewise should not stand in this matter and there is ample legal authority for this Court to vacate the Board of Tax Appeals’ (the “BTA”) void decision of June 23, 2009.

### The Board of Education was an Indispensible Party and the BTA order was void.

The Appellee argues that the Board of Education was not an indispensable party to the appeal and that the BOR’s failure to serve the notice of appeal was procedural, not jurisdictional. However, this runs contrary to the holding of *Cincinnati* which provided that an administrative agency acquires no jurisdiction without the proper notices being given.<sup>1</sup>

The Appellee cited *Columbus Apartments Assoc. v. Franklin Cty. Bd. Of Revision*<sup>2</sup> and *Dinner Bell Meats, Inc. v. Cuyahoga County Board of Revision*<sup>3</sup> for the proposition that a school board is not an indispensable party to an appeal to the BTA. However, *Columbus Apartments* was decided prior to the addition of Division (B) to R.C. 5715.19 and did not involve an original board of revision complaint filed by a board of education. Moreover, this Court’s discussion of

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<sup>1</sup> *Cincinnati School Dist. Bd. of Edn. v. Hamilton Cty. Bd. of Revision* (Ohio 2000), 87 Ohio St.3d 363, 366. Emphasis Added.

<sup>2</sup> (Ohio 1981), 67 Ohio St.2d 85.

<sup>3</sup> (Ohio 1982), 70 Ohio St.2d 103.

the addition of Division (B) of R.C. 5715.19 in *Dinner Bell Meats* actually stands for the proposition that the Board of Education is an indispensable party.

Before the amendment, a board of education receiving notice of a property owner's original valuation complaint had to file its own original valuation complaint in order to contest an owner's request for a decrease in value. The ability to file a counter-complaint did not exist.

For appeals filed prior to the amendment, this Court held that a school board did not have standing to appeal a board of revision's decision to the BTA unless it filed its own original valuation complaint.<sup>4</sup> Also, a board of education did not automatically become an appellee at the BTA when an appeal was filed by a property owner unless the board of education filed its own appeal from its original complaint.<sup>5</sup> This convoluted procedure was amended in 1981 with the addition of division (B) to R.C. 5715.19. The Appellee based its argument on decisions issued prior to the amendment.

After the addition of division (B) to R.C. 5715.19, a board of education receiving notice of a valuation complaint could file a counter-complaint and become a party to the board of revision proceedings. After the board of revision decision, either the party that filed the original complaint or the party that filed the counter-complaint could appeal to the BTA. In *Dinner Bell Meats*, a case stemming from a decision of the BTA issued immediately prior to the amendment, this Court, in addressing the amendment, stated:

It is clear, therefore, that after the effective date of the amendment, the entity which elects not to file an appeal from the board of revision will, nonetheless, be an appellee before the Board of Tax Appeals.<sup>6</sup>

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<sup>4</sup> See *Board of Education of Cleveland City School District v. Cuyahoga County Bd. of Revision* (Ohio 1973), 34 Ohio St.2d 231 and *Dinner Bell Meats*.

<sup>5</sup> *Id.*

<sup>6</sup> *Dinner Bell Meats*, 70 Ohio St.2d 103, 104, n4. Emphasis Added.

The Appellee's misstatements of the current state of the law are laughable given this Court's statement in *Dinner Bell Meats* and the fact that R.C. 5715.19(B) provides that upon the filing of a counter-complaint, "the board of education . . . shall be made a party to the action."<sup>7</sup> Only in the Appellee's own misinterpretation of the law does a party in a lower proceeding not have an opportunity to participate in an appeal.

The Appellee also cited *Village of Waterville*<sup>8</sup> for the proposition that the serving of a notice of appeal under R.C. 5717.04 was procedural, not jurisdictional. However, that case concerned an appeal to this Court from a BTA decision concerning a budget commission's allocation of an undivided local government fund among county political subdivisions.<sup>9</sup> This Court dismissed one of several appellees because the appellant failed to serve that appellee as required by R.C. 5717.04.<sup>10</sup> This Court noted that the dismissal of one appellee did not destroy the Court's ability to consider the case upon its merits because the filing of the notice of appeal triggered the jurisdiction of the Court.<sup>11</sup> Therefore, the court found that the error in failing to serve one of several appellees was procedural rather than jurisdictional.<sup>12</sup>

The case at hand does not involve the failure of the Appellee to serve a notice of appeal under R.C. 5717.04. It concerns the BOR's failure to serve the Board of Education with the Appellee's notice of appeal as it is required to do so under R.C. 5717.01. The appellee in *Village of Waterville* was dismissed from the appeal because it was not served by the appellant with a notice of appeal. The Board of Education is not asking to be dismissed from this case. To the contrary, the Board of Education is asking to be permitted to intervene and participate in the

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<sup>7</sup> R.C. 5715.19(B).

<sup>8</sup> (Ohio 1974), 37 Ohio St.2d 79.

<sup>9</sup> *Id.* at 79-80.

<sup>10</sup> *Id.* at 81.

<sup>11</sup> *Id.*

<sup>12</sup> *Id.* at 81-82.

appeal pursuant to its statutory right to do so. *Village of Waterville* does not address the issue at hand. *Cincinnati* provides that an administrative agency does not have jurisdiction without the service of the proper notices. Therefore, the BTA had no jurisdiction to accept a stipulation that was not agreed to by all of the required parties.

Even if the Appellee's filing of the notice of appeal properly triggered the BTA's jurisdiction, the BTA could not conclude its jurisdiction over the appeal until the Board of Education was properly notified of the appeal and given the chance to participate. The Appellee's citation to *Gasper Township Board of Trustees* actually supports the Board of Education's position that the BTA's order of June 23, 2009 was void and must be vacated.

In *Gasper Township Board of Trustees*, Gasper Township appealed the county budget commission's allocation of local government funds to the BTA.<sup>13</sup> After a hearing, the BTA entered an interim order in favor of Gasper Township and scheduled further proceedings to determine the proper allocation.<sup>14</sup>

Shortly before the BTA's allocation determination, several political subdivisions in the county filed an appearance in the appeal and a motion to dismiss for lack of jurisdiction.<sup>15</sup> The subdivisions claimed Gasper Township failed to properly file its appeal and that the budget commission failed to notify them of the appeal as required by statute.<sup>16</sup> The BTA granted the motion to dismiss because it found that Gasper Township failed to properly ensure that its notice of appeal was filed with the budget commission.<sup>17</sup>

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<sup>13</sup> *Gasper Township Board of Trustees v. Preble County Budget Commission* (2008 Ohio), 119 Ohio St.3d 166.

<sup>14</sup> *Id.* at 166-67.

<sup>15</sup> *Id.* at 167.

<sup>16</sup> *Id.*

<sup>17</sup> *Id.*

This Court determined that Gasper Township properly filed its notice of appeal.<sup>18</sup> Relevant to this case, the Court also addressed the issue of whether the budget commission's failure to notify the other subdivisions of the appeal warranted dismissal of the appeal. The Court held that the statutory duty to notify the other subdivisions fell strictly upon the budget commission, not Gasper Township as the appellant.<sup>19</sup>

The Court also held that the budget commission's failure to send the notice of appeal to the other subdivisions and file proof of such notice with the BTA justified remanding the matter to the BTA with instructions to vacate its interim order and to reschedule the matter for another hearing on the merits once all parties were properly notified.<sup>20</sup> This is the same relief sought by the Board of Education. The BOR, like the budget commission in *Gasper Township*, failed to send notice of the appeal to the Board of Education. As it did in *Gasper Township*, this Court must vacate the void June 23, 2009 BTA order.

The authorities cited by the Appellee support the Board of Education's position. The Board of Education automatically became an appellee under R.C. 5715.19(B) and this Court's acknowledgment of such in *Dinner Bell Meats*. Additionally, *Gasper Township* supports the Board of Education's position that the June 23, 2009 BTA order is void because the BOR failed to notify the Board of Education of the appeal. The only difference between this case and *Gasper Township* is that the political subdivisions in *Gasper Township* were able to catch the procedural error and motion for vacation of the interim order prior to the running of the appeal time. Unfortunately, the Board of Education was not as lucky in this matter; however, as explained below, the June 23, 2009 order may be voided with this Court's inherent authority.

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<sup>18</sup> *Id.* at 168-69.

<sup>19</sup> *Id.* at 169-70.

<sup>20</sup> *Id.* at 170. Emphasis Added.

**This Court has jurisdiction and the inherent authority to vacate  
the BTA's void order of June 23, 2009.**

The Appellee spends a considerable amount of time in its Merit Brief on the fact that the Board of Education did not file a notice of appeal to the BTA's June 23, 2009 order. However, the Appellee admits that the Board of Education did not even know of the appeal until the time period for filing an appeal to the BTA's June 23, 2009 had expired.<sup>21</sup>

The Board of Education would surely have filed an appeal with this Court had it learned of the BTA's void order prior to July 23, 2009. But, the BOR's notice of the revised values per the void June 23, 2009 order was not even mailed to the Board of Education until August 7, 2009. The Appellee surely would have filed a motion to dismiss for lack of jurisdiction had the Board of Education filed an appeal with this Court on August 7, 2009 or later.

The problem that the Board of Education faced is that the BTA rules did not address a remedy for this situation. The irony is that the Board of Education would have had an ideal remedy under the Civil Rules had the Appellee appealed the BOR decision to the court of common pleas (which was an option under R.C. 5717.05).

In that case the Civil Rules would have been available to the Board of Education and a Rule 12(B)(1) and (7) motion could have been made for lack of subject matter jurisdiction and the failure of the Appellee to name the Board of Education as an indispensable party under Rule 19. Additionally, Rules 24 and 60 would certainly permit vacation of a final order and the intervention of the Board of Education.

Unfortunately, the BTA is not bound by the Civil Rules.<sup>22</sup> Yet, under identical facts the Board of Education would unquestionably be permitted to intervene and vacate the void June 23,

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<sup>21</sup> See Merit Brief of Appellee, p. 10.

<sup>22</sup> See *Strongsville Lodging Association I, Ltd. Part v. Cuyahoga County Bd. of Revision*, BTA Case No. 2005-A-433.

2009 order had the appeal been taken to the court of common pleas. Thankfully, this Court can remedy the situation.

The Appellee argues that this Court has no authority to review the BTA's June 23, 2009 order claiming that the Board of Education did not cite any authority to support its position. Although there is no legal authority that has an identical fact pattern, the Board of Education cited ample legal authority which stands for the proposition that courts have the inherent authority to vacate a void decision.

In *Cincinnati School District Board of Education v. Hamilton County Board of Revision*, this Court vacated a void decision of a county board of revision when it failed to send notice of the hearing and its decision to the property owner.<sup>23</sup> In *Cincinnati*, this Court stated:

The consequences of not giving notice to an indispensable party, like the actual owner, were set forth in *Lincoln Tavern, Inc. v. Snader* (1956), 165 Ohio St. 61,64 . . . where we stated, "It is axiomatic that for a court to acquire jurisdiction there must be a proper service of summons or an entry of appearance, and a judgment rendered without proper service or entry of appearance is a nullity and void." Without the required notices being given to [the property owner], the BOR acquired no jurisdiction.

Moreover, it is well settled law that appellate courts have the inherent power to vacate a judgment that is *void ab initio*, and that judgment can be challenged at any time.<sup>24</sup> The authority to vacate a void judgment is not derived from the Rules of Civil Procedure governing relief from judgments.<sup>25</sup> Rather, it is an inherent authority possessed by Ohio courts.<sup>26</sup> A motion to vacate a

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<sup>23</sup> (Ohio 2000), 87 Ohio St.3d 363.

<sup>24</sup> *Grimes v. Grimes* (Ohio App. 4<sup>th</sup> Dist. 2007), 173 Ohio App.3d 537, 545. See, also *Patton v. Diemer* (Ohio 1988), 35 Ohio St.3d 68, 70; *Wandling v. Ohio Dept. of Transp.* (Ohio App. 4<sup>th</sup> Dist. 1992), 78 Ohio App.3d 368, 371; *Gahanna v. Jones-Williams* (Ohio App. 10<sup>th</sup> Dist. 1997), 117 Ohio App.3d 399, 404. Emphasis Added.

<sup>25</sup> 63 Ohio Jur. 3d Judgments § 504 (2009).

<sup>26</sup> *Id.*

void judgment need not satisfy the requirements of the Rules of Civil Procedure and it need not set forth a meritorious defense.<sup>27</sup>

Most importantly, a request to vacate a void judgment does not have to be timely filed.<sup>28</sup> In *Rite Rug Co., Inc. v. Wilson*,<sup>29</sup> a defendant who had a default judgment granted against him filed a motion to vacate the judgment three years after the judgment was rendered. The court, relying on a plethora of legal authority, dismissed the opposing party's argument that the motion to vacate was not filed within a reasonable time and made it clear that it could vacate a void judgment pursuant to its inherent powers at any time.<sup>30</sup>

The Appellee also argued that *Cincinnati* stands for the proposition that this Court does not have jurisdiction to vacate the June 23, 2009 order because the Board of Education did not file an appeal of that order prior to July 23, 2009. However, this is not true. In *Cincinnati*, the initial board of revision decision was issued on August 18, 1997.<sup>31</sup> Nobody appealed that decision. A year later the board of revision realized it failed to properly notify the property owner and decided to hold a new hearing and changed its decision on June 1, 1998.<sup>32</sup> The board of education timely appealed the June 1, 1998 decision and requested that it be vacated for lack of jurisdiction.<sup>33</sup> This Court used its inherent authority to vacate the August 18, 1997 decision despite the fact that a timely appeal was not filed within 30 days of that date.<sup>34</sup>

The same procedure occurred here. The BTA issued its decision on June 23, 2009. The Board of Education did not receive notice that an appeal occurred until at least August 7, 2009

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<sup>27</sup> *Id.*

<sup>28</sup> *Id.*

<sup>29</sup> (Ohio App. 10<sup>th</sup> Dist. 1995), 106 Ohio App.3d 59, 61.

<sup>30</sup> *Id.* at 62-63. Emphasis Added.

<sup>31</sup> *Cincinnati*, 87 Ohio St.3d 363, 364.

<sup>32</sup> *Id.* at 365.

<sup>33</sup> *Id.*

<sup>34</sup> *Id.* at 367.

and filed a motion to vacate the June 23, 2009 decision with the BTA, which was denied. The Board of Education timely appealed to this Court. Nothing in *Cincinnati* prohibits this Court from using its inherent authority to vacate the June 23, 2009 decision even though an appeal wasn't taken by July 23, 2009. In fact, this Court's actions in *Cincinnati* support the Board of Education's position that the June 23, 2009 order may be vacated by this Court because a void judgment can be vacated at any time. It is clear that this Court may use its inherent authority to vacate the void June 23, 2009 order even though the Board of Education did not (and could not) file an appeal within 30 days of that decision.

**If this Court does not have the inherent authority to vacate a void decision, the Dissent's rationale in *Cincinnati* should be adopted to permit the BTA to vacate its own void decision.**

If this Court does not have the inherent authority to vacate the June 23, 2009 decision, the dissent's common sense rationale in *Cincinnati*, if adopted, would permit the BTA to vacate its own void order.

*Cincinnati* involved the failure of a board of revision to send notice to the property owner of a hearing and the subsequent decision.<sup>35</sup> The board of revision reconsidered and vacated its prior decision after the errors were discovered and well after the property owner's statutory time period for an appeal expired.<sup>36</sup> Although this Court used its inherent authority to vacate the void board of revision decision, the dissent argued that the board of revision could vacate its own decision even though the statutory time period for appealing the decision had expired.<sup>37</sup>

First, the dissent argued that the time period for appealing an agency decision does not commence where the agency fails to notify the appellant of its decision, which justifies tolling

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<sup>35</sup> *Id.* at 365-66.

<sup>36</sup> *Id.* at 365.

<sup>37</sup> *Id.* at 370-71.

the appeal time.<sup>38</sup> The dissent believed that the appeal time for the decision should have been tolled until at least the date the decision was received because the property owner never received notice of the original BOR decision.<sup>39</sup> Thus, the dissent argued that the BOR retained the authority to vacate its decision because the appeal time had been tolled.<sup>40</sup>

The dissent also believed that the BOR could vacate its decision because it argued that the commencement of an appeal or the running of the appeal time should not divest the board of revision of jurisdiction to vacate the order because the order was a nullity.<sup>41</sup> The dissent stated that this reasoning comports with common sense “because in reality there is no valid decision to appeal.”<sup>42</sup> The dissent further stated: “[a]fter all, vacating a void decision is merely a recognition that the decision was always a nullity.”<sup>43</sup>

If this Court does not have the inherent authority to vacate the June 23, 2009 order, the dissent’s common sense approach would provide the Board of Education with a remedy. Under the dissent’s reasoning, the time period for the Board of Education to appeal the June 23, 2009 order would not have ran until the Board of Education received notice of the appeal. Therefore, the BTA could have vacated its void order upon timely motion of the Board of Education because the appellate time period had not expired. Under the dissent’s second premise, the BTA’s June 23, 2009 decision was not valid from the beginning and, therefore, there was no valid decision for the Board of Education to appeal. Consequently, the BTA had the jurisdiction upon motion of the Board of Education to vacate its June 23, 2009 order.

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<sup>38</sup> *Id.* at 370.

<sup>39</sup> *Id.*

<sup>40</sup> *Id.*

<sup>41</sup> *Id.* at 371.

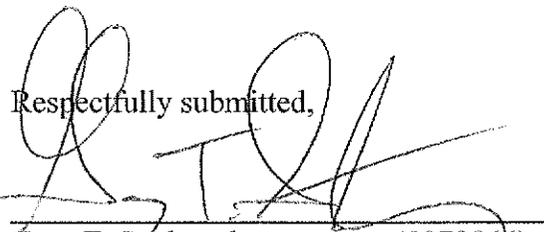
<sup>42</sup> *Id.*

<sup>43</sup> *Id.*

By adopting the dissent's rationale, this Court could permit the BTA to vacate its own void decision after the statutory time period for appeal had expired in the limited situations in which a party at the board of revision was not properly notified and served with notice of an appeal. This would provide a common sense approach that would provide parties not served with notice of an appeal a proper remedy without the need to involve this Court.

**CONCLUSION**

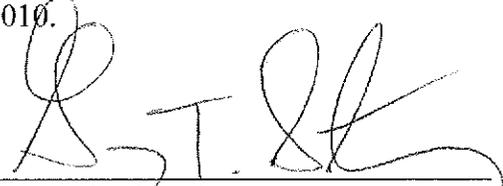
The Board of Education was a party to the proceedings at the BOR and automatically became an indispensable party when the property owner appealed to the BTA. The BTA had no jurisdiction to accept a stipulated value without service of the notice of appeal on the Board of Education. This Court must utilize its inherent authority to vacate the void BTA decision. Alternatively, the dissent's rationale in *Cincinnati* should be adopted to permit the BTA to vacate its own void decision.

Respectfully submitted,  
  
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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing was served via certified mail upon **Lawrence D. Walker and J. Donald Mottley**, Attorneys for Appellee, MB West Chester, LLC, 21 East State Street, Suite 1200, Columbus, OH 43215 and **Robert C. Roberts**, Assistant Prosecuting Attorney, Attorney for Appellees, the Butler County Board of Revision and Butler County Auditor, Government Services Center, 11<sup>th</sup> Floor, 315 High Street, P.O. Box 515, Hamilton, Ohio 45011 and **Richard Levin**, Tax Commissioner of Ohio, 30 East Broad Street, Columbus, Ohio 43215, this 8<sup>th</sup> day of February, 2010.

  
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