
**APPELLEE'S NOTICE OF ADDITION OF CO-COUNSEL AND
NOTICE OF SUBSTITUTION OF COUNSEL OF RECORD**

Please take notice that Ryan P. O'Rourke enters his appearance as co-counsel for the Appellee in this matter. Further, Ryan P. O'Rourke hereby provides notice that he is now counsel of record for the Appellee in this matter. Copies of all correspondence, orders, notices, pleadings, documents, and other papers should be sent to the undersigned at the address provided below.

Respectfully Submitted,

RICHARD CORDRAY
Attorney General of Ohio



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

CERTIFICATE OF SERVICE

I certify that a copy of the Appellee's Notice of Addition of Co-Counsel and Notice of Substitution of Counsel of Record was sent by regular U.S. mail on this 21st day of May, 2010

to the following:

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Ryan P. O'Rourke