

IN THE SUPREME COURT OF OHIO

HealthSouth Corporation,)	
)	Case No. 2010-1916
Appellee,)	
)	
vs.)	
)	
William W. Wilkins [Joseph W. Testa],)	
Tax Commissioner of Ohio,)	
)	
Appellant.)	BTA Case No. 2005-A-1386

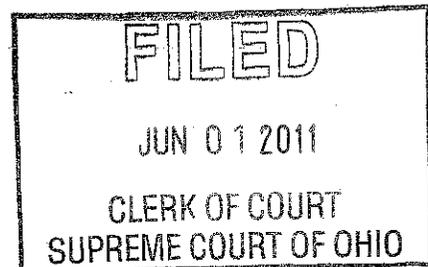
**APPELLEE HEALTHSOUTH'S NOTICE OF APPEARANCE AND
DESIGNATION OF COUNSEL OF RECORD**

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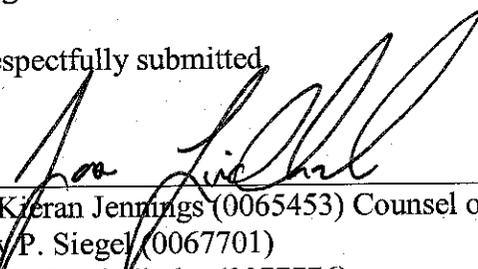
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DESIGNATION OF COUNSEL OF RECORD**

Now comes Appellee HealthSouth, by and through Counsel, J. Kieran Jennings, Jay P. Siegel and Jason P. Lindholm of Siegel Siegel Johnson & Jennings Co. L.P.A. to notify all parties of its Notice of Appearance in the above captioned matter. Furthermore, HealthSouth designates J. Kieran Jennings as Counsel of Record.

Respectfully submitted,

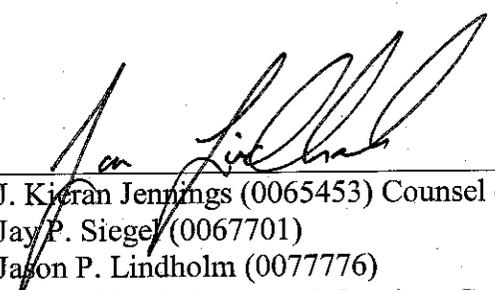


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CERTIFICATE OF SERVICE

This is to certify that on this 1st day of June 2011, a copy of the Appellee HealthSouth's Notice of Appearance and Designation of Counsel of Record was sent via regular U.S. mail, postage prepaid to Barton Hubbard, Assistant Attorney General, 30 East Broad Street, 25th Floor, Columbus, OH 43215-3428.



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