

MEMORANDUM IN SUPPORT

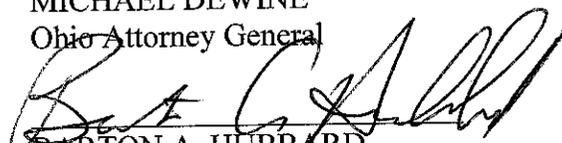
The appellee, Freudenberg NOK General Partnership, and the appellant, Tax Commissioner of Ohio, jointly move the Court for an order remanding the captioned case to the BTA, with direction for the BTA to further remand the BTA cases that are the subject of this appeal (BTA Case Nos. 2006-K-1556 and 2006-K-1558) to the Tax Commissioner for further proceedings. The parties have mutually agreed to a resolution of the current controversy without the need for any further judicial proceedings, and believe that remand of the captioned case to implement the parties' settlement is in their respective interests and will serve judicial and administrative economy.



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NO CERTIFICATE OF SERVICE REQUIRED

Because all parties in the above-captioned case have signed this Joint Motion For Remand, no Certificate of Service is required pursuant to Rule 14.2, Section (C)(1) of the Rules of Practice of the Ohio Supreme Court.