

IN THE SUPREME COURT OF OHIO

CROWN CASTLE GT COMPANY, LLC,)
AND CROWN COMMUNICATION,)
INC.)

Appellants,)

vs.)

RICHARD A. LEVIN, (JOSEPH W.)
TESTA), TAX COMMISSIONER OF)
OHIO)

Appellee.)

CASE NO.: 2012-0780

Appeal from the Ohio Board of
Tax Appeals

Board of Tax Appeals
Case No. 2009-A-3187

**MOTION FOR THE SUPREME COURT TO HEAR ORAL ARGUMENT
PURSUANT TO SUPREME COURT PRACTICE RULE 9.7(A)**

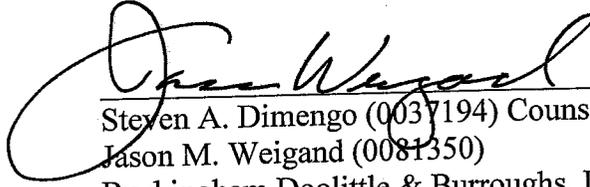
Appellants Crown Castle Communications, Inc. and Crown Castle GT Company, LLC request by motion for the Supreme Court to hear oral argument in this matter.

This case does not involve a review of the merits of a tax assessment. Rather, it involves appellate procedural issues, and the Court's analysis will involve a review of taxpayers' rights to an appeal where they were provided patently false written instructions from the Tax Commissioner on how to perfect their appeal. Appellants respectfully submit that because this matter is founded in procedural issues and, inter alia, interpretation of this Court's limited application of the equitable estoppel doctrine against the Tax Commissioner, that the Supreme Court hear the oral argument.

WHEREFORE, Appellants request this motion be granted for the foregoing reasons.

FILED
FEB 19 2013
CLERK OF COURT
SUPREME COURT OF OHIO

Respectfully submitted,



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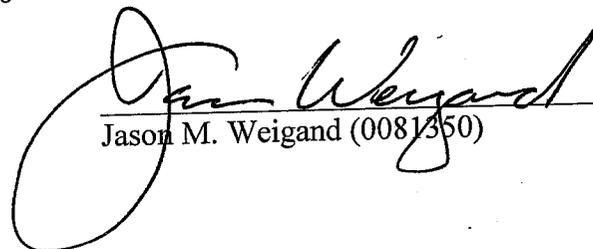
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*Counsel for Appellants, Crown Castle Communications,
Inc. and Crown Castle GT Company, LLC*

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on February 19, 2013, a copy of the foregoing was served electronically upon barton.hubbard@ohioattorneygeneral.gov and by certified U.S. mail to:

Michael DeWine, Attorney General of Ohio
Attorney for Appellee, Joseph W. Testa, Ohio Tax Commissioner
c/o Barton Hubbard, Assistant Attorney General
State Office Tower
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