

In the  
Supreme Court of Ohio

EPIC AVIATION, LLC, <i>et al.</i> ,	:	
	:	
Appellant,	:	
	:	Case No. 14-1691
v.	:	
	:	
	:	Appeal from Ohio Board of Tax Appeals
JOSEPH W. TESTA,	:	Case No. 2012-1557
TAX COMMISSIONER OF OHIO,	:	
	:	
Appellee.	:	

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**NOTICE OF APPEARANCE OF COUNSEL  
FOR APPELLEE JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

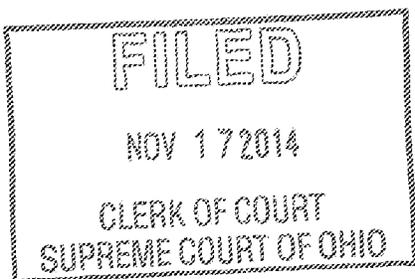
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Pursuant to Rule 2.03(A) of the Supreme Court of Ohio Rules of Practice, Daniel Kim enters his appearance as counsel of record and Daniel Fausey as co-counsel for Appellee, Joseph W. Testa, Tax Commissioner of Ohio. Hereafter, please send subsequent copies of all notices, orders, pleadings, correspondence and all other pertinent documents to me at the address below.

Respectfully submitted,

Michael DeWine  
Attorney General of Ohio

/s/ Daniel G. Kim  
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*Counsel of Appellee Joseph W. Testa,  
Tax Commissioner of Ohio*

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing Notice of Appearance of Counsel for Appellee was served by e-mail, on this 17th day of November, 2014, upon the following:

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/s/ Daniel G. Kim