

In the  
**Supreme Court of Ohio**

AKRON GENERAL MEDICAL CENTER,

Appellant,

v.

JOSEPH W. TESTA,  
TAX COMMISSIONER OF OHIO,

Appellee.

Case No. 2014-0876

On Appeal from the  
Ohio Board of Tax Appeals

Board of Tax Appeals  
Case Nos. 2012-426

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

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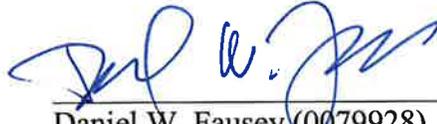
*Counsel for Appellee Stow-Monroe Falls  
City Schools Board of Education*

**NOTICE OF SUBSTITUTION OF COUNSEL OF RECORD**

Please take notice of the substitution of Daniel W. Fausey for Melissa W. Baldwin as counsel of record for the Tax Commissioner. Mrs. Baldwin will remain as co-counsel for the Tax Commissioner. All future correspondence, orders and notices should be sent to Mr. Fausey at the address shown below.

Respectfully submitted,

MICHAEL DEWINE (0009181)  
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Tax Commissioner of Ohio*

**CERTIFICATE OF SERVICE**

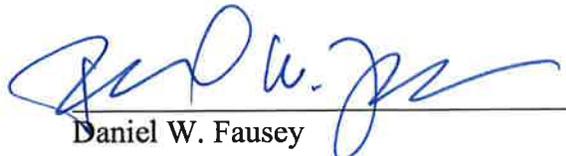
I certify that a copy of the Notice of Substitution of Counsel was served by regular U.S. mail on this 11 day of February, 2015, upon the following:

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