

ORIGINAL

IN THE SUPREME COURT OF OHIO

NEW YORK FROZEN FOODS, INC. AND AFFILIATES,	:	CASE NO. 15-0575
	:	
Appellants,	:	On Appeal from the Ohio Board of Tax Appeals
	:	
v.	:	
	:	Board of Tax Appeals Case No. 2012-55
BEDFORD HEIGHTS INCOME TAX BOARD OF REVIEW, <i>et al.</i> ,	:	
	:	
Appellees.	:	
	:	
	:	
	:	

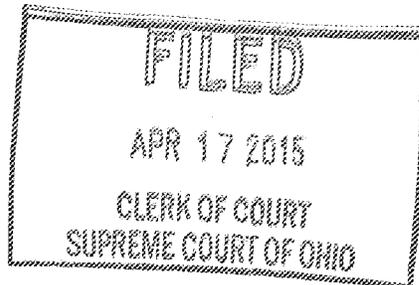
PROOF OF FILING

STEPHEN K. HALL (0069009)
 RICHARD C. FARRIN (0022850)
 Zaino, Hall & Farrin LLC
 41 S. High Street, Suite 3600
 Columbus, Ohio 43215
 (614) 326-1120
 (614) 754-6368 (fax)
 SHall@zhftaxlaw.com
 RFarrin@zhftaxlaw.com

Counsel for Appellants,
 New York Frozen Foods, Inc. and Affiliates

ANTHONY F. STRINGER (0071691)
 Counsel of Record
 MATTHEW A. CHIRICOSTA (0089044)
 THOMAS R. O'DONNELL (0067105)
 CALFEE, HALTER & GRISWOLD LLP
 The Calfee Building, 1405 East Sixth Street
 Cleveland, Ohio 44114
 (216) 622-8200
 (216) 241-0816 (fax)
 AStringer@Calfee.com
 MChiricosta@Calfee.com
 TODonnell@Calfee.com

Counsel for Appellees,
 Bedford Heights Income Tax Board of Review
 and City of Bedford Heights Income Tax
 Administrator

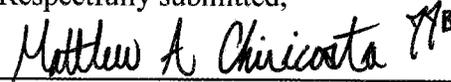


APPELLEES' PROOF OF FILING

Under R.C. 5717.04, Appellees Bedford Heights Income Tax Board of Review and City of Bedford Heights Income Tax Administrator certify that copies of their Notice of Cross-Appeal and Demand for Filing of Certified Transcript of the Record of the Proceedings of the Board, filed with the Court by hand delivery on April 17, 2015, were filed with the Board of Tax Appeals by hand delivery on April 17, 2015.

DATED: April 17, 2015

Respectfully submitted,

 *Matthew A. Chiricosta* ^{AB}

ANTHONY F. STRINGER (0071691)

Counsel of Record

MATTHEW A. CHIRICOSTA (0089044)

THOMAS R. O'DONNELL (0067105)

CALFEE, HALTER & GRISWOLD LLP

The Calfee Building, 1405 East Sixth Street

Cleveland, Ohio 44114

(216) 622-8200

(216) 241-0816 (fax)

AStringer@Calfee.com

MChiricosta@Calfee.com

TODonnell@Calfee.com

Counsel for Appellees,

Bedford Heights Income Tax Board of Review

and City of Bedford Heights Income Tax

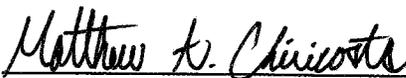
Administrator

CERTIFICATE OF SERVICE

I certify that under S.Ct.Prac.R. 3.02(A)(2) and R.C. 5717.04, the foregoing *Proof of Filing* was filed on April 17, 2015 with the Clerk of Courts for the Ohio Supreme Court via hand delivery. I also certify that under S.Ct.Prac.R. 3.11(C)(1) and (2) and S.Ct.Prac.R. 10.01, a copy of the foregoing *Proof of Filing* was served via certified mail, return receipt requested, and email on the following on April 17, 2015:

STEPHEN K. HALL
RICHARD C. FARRIN
Zaino, Hall & Farrin LLC
41 S. High Street, Suite 3600
Columbus, Ohio 43215
(614) 326-1120
(614) 754-6368 (fax)
SHall@zhftaxlaw.com
RFarrin@zhftaxlaw.com

Counsel for Appellants,
New York Frozen Foods, Inc. and Affiliates

One of the attorneys for Appellees