

IN THE SUPREME COURT OF OHIO

T. Ryan Legg Irrevocable Trust,
UBS Trust Company, N.A., Trustee

Appellant,

v.

Joseph W. Testa, Tax Commissioner of Ohio

Appellee.

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Case No. 2015-0917

On Appeal from the Ohio
Board of Tax Appeals

BTA Case No. 2013-A-1469

NOTICE OF NAME CHANGE OF APPELLANT T. RYAN LEGG IRREVOCABLE TRUST,
UBS TRUST COMPANY, N.A., TRUSTEE

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COUNSEL FOR APPELLANT
T. RYAN LEGG IRREVOCABLE TRUST, UBS TRUST COMPANY, N.A., TRUSTEE

Barton A. Hubbard (0023141)
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COUNSEL FOR APPELLEE
JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO

Effective August 31, 2015, UBS Trust Company, N.A. ("UBS Trust"), the Trustee for the Appellant T. Ryan Legg Irrevocable Trust ("Trust"), merged with and into Reliance Trust Company of Delaware, a Delaware Limited Purpose Trust ("RTC"). A copy of the Certified Copy of the Notice of Merger of UBS with and into RTC is attached hereto. This merger occurred during the pendency of this matter before this Court.

Pursuant to S.Ct. Prac. R. 3.14, "unless rule, statute, or the discretion of the Clerk of the Supreme Court requires otherwise, an appeal * * * shall be docketed under the case name assigned to the action by the * * * agency whose decision is being appealed or certified." Accordingly, RTC seeks no change of caption. This notice is for informational purposes only.

Respectfully submitted,



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*Counsel for Appellant
T. Ryan Legg Irrevocable Trust, Reliance
Trust Company of Delaware, a Delaware
Limited Purpose Trust, Trustee*

Certificate of Service

I hereby certify that a copy of the foregoing Notice of Name Change of Appellant T. Ryan Legg Irrevocable Trust, UBS Trust Company, N.A., Trustee was served upon the following by certified mail on September 21, 2015.

Barton A. Hubbard
David D. Ebersole
30 East Broad Street, 25th Floor
Columbus, OH 43215

Counsel for Appellee
Joseph W. Testa, Tax Commissioner of Ohio



Mark A. Loyd (Ohio Bar # 0086129)

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY FURTHER CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AGREEMENT OF MERGER, WHICH MERGES:

"UBS TRUST COMPANY, NATIONAL ASSOCIATION", A UNITED STATES NATIONAL TRUST BANK,

WITH AND INTO "RELIANCE TRUST COMPANY OF DELAWARE", A DELAWARE LIMITED PURPOSE TRUST, AS RECEIVED AND FILED IN THIS OFFICE THE THIRTY-FIRST DAY OF AUGUST, A.D. 2015, AT 11:55 O'CLOCK A.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF MERGER IS THE THIRTY-FIRST DAY OF AUGUST, A.D. 2015, AT 11:55 O'CLOCK A.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

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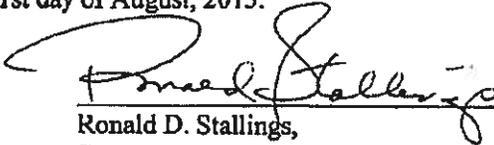



Jeffrey W. Bullock, Secretary of State

AUTHENTICATION: 2689116
DATE: 08-31-2015

I, Ronald D. Stallings, Secretary of UBS Trust Company, National Association, a national trust bank organized and existing under the laws of the United States, hereby certify, as such Secretary, that the Agreement of Merger to which this Certificate is attached, after having been first duly signed on behalf of the said corporation and having been signed on behalf of Reliance Trust Company of Delaware, a limited purpose trust company organized and existing under the laws of the State of Delaware, was duly adopted by the written consent of the sole stockholder holding all of the shares of the capital stock of said corporation, same being all of the shares issued and outstanding having voting power, which Agreement of Merger was thereby adopted as the act of the stockholders of said UBS Trust Company, National Association, and the duly adopted agreement and act of the said corporation.

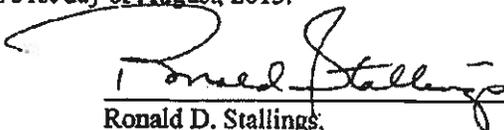
WITNESS, my hand on this 31st day of August, 2015.



Ronald D. Stallings,
Secretary

I, Ronald D. Stallings, Secretary of Reliance Trust Company of Delaware, a limited purpose trust company organized and existing under the laws of the State of Delaware, hereby certify, as such Secretary, that the Agreement of Merger to which this Certificate is attached, after having been first duly signed on behalf of the said corporation and having been signed on behalf of UBS Trust Company, National Association, a limited purpose national trust bank organized and existing under the laws of the United States, was duly adopted by the written consent of the sole stockholder holding all of the shares of the capital stock of said corporation, same being all of the shares issued and outstanding having voting power, which Agreement of Merger was thereby adopted as the act of the stockholders of said Reliance Trust Company of Delaware, and the duly adopted agreement and act of the said corporation.

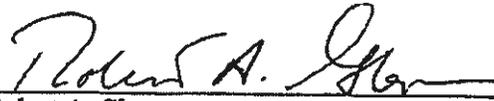
WITNESS, my hand on this 31st day of August, 2015.



Ronald D. Stallings,
Secretary

**DELAWARE STATE BANK
COMMISSIONER'S APPROVAL OF
AGREEMENT OF MERGER**

The foregoing Agreement of Merger between UBS Trust Company, National Association
and Reliance Trust Company of Delaware is hereby approved in all respects.


Robert A. Glen
Delaware State Bank Commissioner

Dated: August 31, 2015