

**IN THE SUPREME COURT
OF OHIO**

ACCEL INC.,)	CASE NO. 2015-1332
)	
)	On Appeal from the Ohio Board of Tax
v.)	Appeals
)	
JOSEPH W. TESTA, TAX)	BTA Case No. 2012-2840
COMMISSIONER OF OHIO,)	
)	
Appellant.)	

NOTICE OF SUBSTITUTION OF COUNSEL

Scott R. Poe, Esq*. (#0082547)

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Now comes undersigned counsel, Scott R. Poe, Esq. and hereby notifies this Court and all Parties of his substitution of Christian M. Bates, Esq. as counsel of record on behalf of Appellee Accel Inc. Kindly notify the undersigned of all court notices and pleadings at the following:

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Respectfully submitted,

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Attorneys for Appellee Accel Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true copy of the foregoing *Notice of Substitution Counsel* was served on November 16th, 2015 via regular U.S. Mail, postage prepaid, upon the following:

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