

**NOTICE OF WITHDRAWAL AND
SUBSTITUTION OF COUNSEL OF RECORD**

Please take notice of the withdrawal of Melissa Baldwin as lead counsel and the substitution of Sophia Hussain as counsel of record for the Appellee Tax Commissioner, Joseph W. Testa. All future correspondence, orders and notices should be sent to Ms. Hussain at the address shown below.

Respectfully Submitted,

Michael DeWine
Ohio Attorney General



Sophia Hussain (0081326)*

**Counsel of Record*

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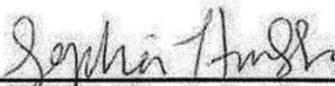
CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing *Notice of Withdrawal and Substitution of*

Counsel has been sent by regular mail and email this 28 day of June, 2016, to:

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