

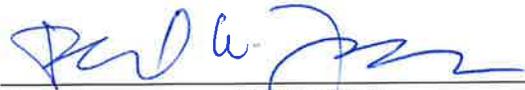


**NOTICE OF SUBSTITUTION OF COUNSEL**

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

Respectfully Submitted,

Michael DeWine  
Ohio Attorney General



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*Counsel for Appellee Joseph W. Testa,  
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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been sent by regular mail and email this

29 day of June, 2016, to:

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