

In the
Supreme Court of Ohio

T. RYAN LEGG IRREVOCABLE TRUST,	:	
	:	
Appellant,	:	Case No. 2015-0917
	:	
v.	:	
	:	Appeal from the Board of Tax Appeals
JOSEPH W. TESTA,	:	BTA Case No. 2013-1469
TAX COMMISSIONER OF OHIO,	:	
	:	
Appellee.	:	

**NOTICE OF SUBSTITUTION OF COUNSEL OF RECORD
FOR
APPELLEE JOSEPH W. TESTA, TAX COMMISSIONER OF OHIO**

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NOTICE OF SUBSTITUTION OF COUNSEL OF RECORD

Please take notice of the substitution of Daniel W. Fausey for Barton A. Hubbard as counsel of record for the Appellee/Cross-Appellant 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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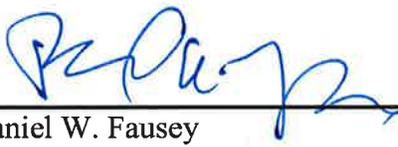
CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been sent by email this 29 day of July,

2016, to:

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