

IN THE SUPREME COURT OF OHIO

T. Ryan Legg Irrevocable Trust,	:	Case No. 2015-0917
UBS Trust Company, N.A., Trustee	:	
Appellant,	:	On Appeal from the Ohio
	:	Board of Tax Appeals
v.	:	
	:	
Joseph W. Testa, Tax Commissioner of Ohio	:	BTA Case No. 2013-A-1469
Appellee.	:	

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APPELLANT'S CITATION TO RELEVANT AUTHORITY

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Pursuant to Ohio S. Ct. Prac. R. 16.08, Appellant/Cross-Appellee T. Ryan Legg Irrevocable Trust (“Appellant”) submits the following citation to relevant authority issued after the conclusion of briefing on December 30, 2015:

1. *Corrigan v. Testa*, S. Ct. Case No. 2014-1836, Slip Opinion No. 2016-Ohio-2805 (May 4, 2016).

Appellant also provides notice, under S. Ct. Prac. R. 17.08, that it intends to rely on this authority during oral argument. Oral argument in this matter has been set for August 30, 2016.

Respectfully submitted,



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**CERTIFICATE OF FILING AND SERVICE**

I hereby certify that a true copy of the foregoing Citation to Relevant Authority was served via First Class Mail to Daniel W. Fausey, Barton A. Hubbard, and Raina M. Nahra, Assistant Attorneys General, 30 East Broad Street, 25<sup>th</sup> Floor, Columbus, OH 43215, and via electronic mail to daniel.fausey@ohioattorneygeneral.gov, barton.hubbard@OhioAttorneyGeneral.gov and raina.nahra@OhioAttorneyGeneral.gov this 23<sup>rd</sup> day of August, 2016.



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