

**OHIO BOARD OF TAX APPEALS**

Trunkline Gas Company, )  
 )  
 Appellant, ) (PUBLIC UTILITY PERSONAL  
 ) PROPERTY TAX)  
 vs. )  
 )  
 William W. Wilkins, Tax Commissioner of )  
 Ohio, ) (Terminating Partial Stay  
 ) of Proceedings)  
 Appellee. )

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Panhandle Eastern Pipe Line Company, )  
 )  
 Appellant, ) (PUBLIC UTILITY PERSONAL  
 ) PROPERTY TAX)  
 vs. )  
 )  
 William W. Wilkins, Tax Commissioner of )  
 Ohio, )  
 )  
 Appellee. )

APPEARANCES:

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Entered March 3, 2009

The proceedings in these appeals had previously been bifurcated by this board in order to permit the parties to present evidence as to a portion of the errors

specified in appellants' notices of appeal, while holding in abeyance certain other issues likely impacted by *Columbia Gas Transm. Corp. v. Zaino*, BTA No. 2003-K-1876. The board's decision in *Columbia Gas Transm.*, journalized on July 28, 2006, was appealed to and reversed by the Supreme Court of Ohio sub nom. *Columbia Gas Transm. Corp. v. Levin*, 117 Ohio St.3d 122, 2008-Ohio-511. On January 12, 2009, the United States Supreme Court denied a petition for certiorari which had been filed with respect to that decision. Accordingly, the partial stay of proceedings previously issued in these appeals is hereby terminated.<sup>1</sup> As an evidentiary hearing has already been convened, with post-hearing briefs having been filed by the parties, these appeals are now returned to active status and will be considered by the board in the ordinary course of its business.

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<sup>1</sup> Through a February 13, 2009 correspondence, counsel for appellants have advised this board that appellants do not wish to present any additional evidence regarding the issues previously subject to stay.