

The law firm of Siegel, Siegel, Johnson & Jennings Co., LPA, and William S. Leizman, Esq., have each filed with this board a request to withdraw as counsel for the appellant. On review, the Board of Tax Appeals hereby grants the requests.

Pursuant to Ohio Adm. Code 5717-1-03(E), the following shall be substituted as counsel:

Taft, Stettinius & Hollister LLP
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