

OHIO BOARD OF TAX APPEALS

Convergys Information Management)	
Group, Inc., and Convergys Corporation,)	CASE NOS. 2009-T-191
)	2009-T-192
Appellants,)	
)	(SALES & USE TAX)
vs.)	
)	ORDER
Richard A. Levin, Tax)	
Commissioner of Ohio,)	(Consolidating Appeals)
)	
Appellee.)	

APPEARANCES:

For the Appellants -	Baker & Hostetler, L.L.P. Edward J. Bernert 65 East State Street, Suite 2100 Columbus, Ohio 43215
For the Appellee -	Richard Cordray Attorney General of Ohio Sophia Hussain Assistant Attorney General Taxation Section State Office Tower, 25th Floor 30 East Broad Street Columbus, Ohio 43215-3248

Entered June 2, 2009

Upon review of the commissioner’s motion to consolidate, the BTA concludes that these appeals involve common questions of law and fact. Therefore, in accordance with Ohio Adm. Code 5717-1-08, BTA Nos. 2009-T-191 and 2009-T-192 are hereby consolidated for administrative and hearing purposes.