The Supreme Court of Ohio

APPEAL FROM THE BOARD OF TAX APPEALS

WEDNESDAY, MARCH 8, 2023 9:00 A.M.

MASTER COMMISSIONER RYAN O'ROURKE

2021-1217 PCM, INC., (ET. AL.), Appellant, v. JEFFREY A. MCCLAIN, TAX COMMISSIONER OF OHIO, (ET. AL.), Appellee.

Taft Stettinius & Hollister, Jeremy A. Hayden, Christopher T. Tassone, Aaron M. Herzig, Cincinnati. *Representing PCM, Inc.*

Duane Morris, Adam P. Beckerink, Chicago. *Representing PCM, Inc.* Dave Yost, Raina Nahra Boulos, Columbus. Representing Jeffrey McClain, Tax Commissioner of Ohio.