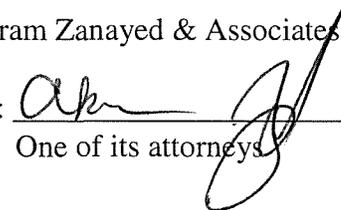


ILLINOIS INDEPENDENT TAX TRIBUNAL

O & S CORP. d/b/a CITGO,)	
)	
Petitioner,)	
)	
v.)	14 TT 151
)	Chief Judge James M. Conway
ILLINOIS DEPARTMENT)	
OF REVENUE,)	
)	
Respondent,)	

APPEARANCE

The undersigned hereby enters the appearance of AKRAM ZANAYED & ASSOCIATES as attorneys for O & S CORP. d/b/a CITGO.

Akram Zanayed & Associates
By:  _____
One of its attorneys

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