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April 22, 2019

Michigan Court of Appeals Cadillac Place 3020 West Grand Boulevard, Suite 14-300 Detroit, MI 48202-6020 (313) 972-5678

COA Case 346894 Tax Tribunal Cases Depending on This Case

Dear Sir or Madam:

This is just to let you know that I have five Tax-Tribunal cases which have been put on hold waiting for a decision in this case (346894). The issues in those cases involve Mathieu-Gast nonconsideration (MCL 211.27(2)) and this Court's guidance from this case will be helpful in those cases.

The case numbers of the waiting cases are: 18-002532, 18-002570, 18-002661, 18-002662, and 18-002664.

I certify that when I submitted this letter to the court, I also served opposing counsel of 346894 by electronic service.

Yours Faithfully,

/s/ Daniel Patru (P74387)