

**Court of Appeals, State of Michigan**

**ORDER**

SMK LLC v Department of Treasury

Docket No. 306639

LC No. 00-409504

Amy Ronayne Krause  
Presiding Judge

Stephen L. Borrello

Michael J. Riordan  
Judges

---

The Court orders that the motion for stay is DENIED. The Court orders that the motion for immediate consideration is GRANTED.

The motion for clarification is GRANTED in part to correct this Court's inadvertent reference to the Tribunal rather than the Treasury. In all other respects, the motion for clarification is DENIED. The first sentence of the last paragraph on page 2 of the slip opinion is AMENDED to read as follows: "The issue before us today is when the 35-day period under MCL 205.22 begins to run if the taxpayer has previously filed a written request with the Treasury to send copies of all letters and notices to the taxpayer's representatives."

Riordan, J., would grant the motion for stay.



A true copy entered and certified by Larry S. Royster, Chief Clerk, on

DEC 14 2012

Date

A handwritten signature in black ink, appearing to read "Larry S. Royster", is written over a horizontal line.

Chief Clerk