

Order

**Michigan Supreme Court
Lansing, Michigan**

October 4, 2012

145367-70

Robert P. Young, Jr.,
Chief Justice

Michael F. Cavanagh
Marilyn Kelly
Stephen J. Markman
Diane M. Hathaway
Mary Beth Kelly
Brian K. Zahra,
Justices

WHEELER ESTATE,
Petitioner-Appellee,

v

DEPARTMENT OF TREASURY,
Respondent-Appellant.

SC: 145367
COA: 302251
Mich Tax Tribunal: 00-343771

NICHOLAS HUZELLA and LISA J. HUZELLA,
Petitioners-Appellees,

v

DEPARTMENT OF TREASURY,
Respondent-Appellant.

SC: 145368
COA: 302259
Mich Tax Tribunal: 00-343772

PATRICK WRIGHT and MICHAELON
WRIGHT,
Petitioners-Appellees,

v

DEPARTMENT OF TREASURY,
Respondent-Appellant.

SC: 145369
COA: 302261
Mich Tax Tribunal: 00-343774

THOMAS R. WHEELER and PATSY
WHEELER,
Petitioners-Appellees,

v

SC: 145370
COA: 302262
Mich Tax Tribunal: 00-343775

DEPARTMENT OF TREASURY,
Respondent-Appellant.

On order of the Court, the application for leave to appeal the July 31, 2012 judgment of the Court of Appeals is considered, and it is GRANTED.

We further ORDER that this case be argued and submitted to the Court together with the cases of *Tad Malpass v Department of Treasury* (Docket Nos. 144430-2), at such future session of the Court as the cases are ready for submission.

The Taxation Section of the State Bar of Michigan is invited to file a brief amicus curiae. Other persons or groups interested in the determination of the issues presented in this case may move the Court for permission to file briefs amicus curiae.



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I, Corbin R. Davis, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

October 4, 2012

Handwritten signature of Corbin R. Davis in cursive.

Clerk