

IN THE MICHIGAN COURT OF APPEALS

ORDER

Re: **Harry Fox Inc v City of Roseville**
Docket No. **282271**
Tax Tribunal No. **312515**

William C. Whitbeck, Chief Judge, acting under MCR 7.203(F)(1) and 7.216(A)(10), orders:

The claim of appeal is DISMISSED for lack of jurisdiction since appellant failed to file the appeal within 21 days of the entry of the Tax Tribunal's February 23, 2007 decision. MCL 205.753(2); MCR 7.203(A)(2), 7.204(A), and 7.204(A)(1)(a). Appellant's September 5, 2007 letter did not work to extend its time to file its appeal since the letter, if treated as a motion for rehearing, was not filed within 21 days of the order's entry. MCL 205.753(2); MCR 7.203(A)(2), 7.204(A), and 7.204(A)(1)(b).



A true copy entered and certified by Sandra Schultz Mengel, Chief Clerk, on

DEC 27 2007

Date

Sandra Schultz Mengel

Chief Clerk