

**Court of Appeals, State of Michigan**

**ORDER**

Federal Express Corporation v Robert Naftaly; Advanced Testing & Engineering Inc v Robert Naftaly

Docket No. 297419; 297431

LC No. 09-024619 AA

Kurtis T. Wilder  
Presiding Judge

Christopher M. Murray

Karen M. Fort Hood  
Judges

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The Court orders that the motion for peremptory reversal pursuant to MCR 7.211(C)(4) is GRANTED for the reason that the case relied on by the trial court, *Iron Mountain Info Mgmt, Inc v State Tax Comm'n*, 286 Mich App 616; 780 NW2d 923 (2009), has been reversed by the Michigan Supreme Court in *Midland Cogeneration Venture Ltd P'ship v Naftaly*, 489 Mich 83 (2011).

The judgment is REVERSED and the cause is REMANDED for further proceedings consistent with this order.

This order is to have immediate effect. MCR 7.215(F)(2). We do not retain jurisdiction.



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

September 30, 2011

Date

  
Chief Clerk