Court of Appeals, State of Michigan

ORDER

Estate of Thomas M. Wheeler v Department of Treasury Nicholas Huzella v Department of Treasury Patrick Wright v Department of Treasury Thomas R. Wheeler v Department of Treasury

Docket Nos. 302251, 302259, 302261, 302262

LC Nos. 00-343771, 00-343772, 00-343774, 00-343775

Joel P. Hoekstra Presiding Judge

David H. Sawyer

Henry William Saad Judges

The Court orders that the May 15, 2012 per curiam opinion is hereby AMENDED to correct a clerical error in the caption. The caption shall include reference to Court of Appeals Docket No. 302262 and the parties to that case as follows:

THOMAS R. WHEELER and PATSY WHEELER,

Petitioners-Appellees,

V

DEPARTMENT OF TREASURY,

Respondent-Appellant.

No. 302262 Tax Tribunal LC No. 00-343775

In all other respects, the May 15, 2012 opinion remains unchanged.



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

JUL 17 2012

Date

Chief Clerk