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STATE OF MICHIGAN
COURT OF APPEALS

TRUGREEN LIMITED PARTNERSHIP,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

FOR PUBLICATION

July 29, 2021

No. 344142

Court of Claims

LC No. 17-000141-MT

ON REMAND

Before: SHAPIRO, P.J., and GLEICHER and SWARTZLE, JJ.

SHAPIRO, P.J. (*concurring*).

I join Judge Gleicher’s opinion in full. In our previous review of this case, I authored a concurrence in response to Judge Swartzle’s dissent. *TruGreen Ltd Partnership v Dep’t of Treasury*, 332 Mich App 73, 89-96; 955 NW2d 529 (2020) (SHAPIRO, P.J., concurring). As Judge Swartzle has elected to adopt that dissent by reference, I will do the same by adopting my prior concurrence by reference rather than repeating it here.

/s/ Douglas B. Shapiro