

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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C.J. ENTERPRISES, LTD., a  
Michigan Corporation, CYNTHIA  
JONES, and LLOYD JONES,

UNPUBLISHED

Plaintiffs-Appellants,

No. 165164  
LC No. 92-3524-NZ

v

RATTENBURY & ASSOCIATES, INC., a  
Michigan Corporation, and BETTY  
J. RATTENBURY, Jointly and  
Severally,

Defendants-Appellees.

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Before: White, P.J., and T.G. Kavanagh,\* and S.N. Andrews,\*\* JJ.

WHITE, J. (concurring)

I concur in the result because plaintiffs sufficiently established for purposes of avoiding summary disposition that defendants prepared several tax returns for plaintiffs, and that two separate audits were conducted and two separate deficiencies were involved, one regarding employee withholding taxes and the other involving plaintiffs' personal and corporate tax returns. Further, I agree that, on the record before us, the claims surrounding the personal and corporate tax returns accrued no earlier than September 1989.

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\* Former Supreme Court Justice, sitting on the Court of Appeals by assignment pursuant to Administrative Order 1996-3.

\*\* Circuit judge, sitting on the Court of Appeals by assignment.

/s/ Helene N. White