



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
LANSING

ORLENE HAWKS  
DIRECTOR

**January 31, 2020**

**ATTENTION: The Michigan Tax Tribunal is currently experiencing some difficulties with our e-filing system. We are working to resolve this issue.**

**Our apologies for any inconvenience and thank you for your patience.**

**Thank you,**

A handwritten signature in blue ink that reads "Steven M. Bieda".

**Steven M. Bieda**  
**Tax Tribunal Chair**

