

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS  
MICHIGAN ADMINISTRATIVE HEARING SYSTEM  
MICHIGAN TAX TRIBUNAL

Sebastian J. Mancuso Family Trust,  
Petitioner,

v

MTT Docket No. 411641

City of Charlevoix,  
Respondent.

Tribunal Judge Presiding  
Steven H. Lasher

ORDER DENYING PETITIONER'S MOTION FOR SUMMARY DISPOSITION

ORDER GRANTING RESPONDENT SUMMARY DISPOSITION PURSUANT TO MCR  
2.116(I)(2)

FINAL OPINION AND JUDGMENT

On January 13, 2012, Petitioner, Sebastian J. Mancuso Family Trust, filed its Motion for Summary Disposition pursuant to MCR 2.116(C)(10), contending that Respondent was not authorized to “uncap” the subject property’s taxable value for tax years 2007, 2008, 2009, and 2010 as a result of the transfer of the subject property by Warranty Deed dated May 6, 2006, from the Alice V. Mancuso Family Trust to the Sebastian J. Mancuso Family Trust (“Warranty Deed”). Respondent, City of Charlevoix, filed its Brief in Response to Petitioner’s Motion for Summary Disposition and Request for Summary Disposition Pursuant to MCR 2.116(I)(2) on February 2, 2012, contending that the Warranty Deed evidenced a transfer of ownership of the subject property pursuant to MCL 211.27a(6) and MCL 211.27b. The Tribunal finds that Respondent’s “uncapping” of the taxable value of the subject property for the 2007, 2008, 2009 and 2010 tax years was supported by statute and, therefore, grants Respondent summary

disposition pursuant to MCR 2.116(I)(2). The taxable values of the subject property for tax years 2007, 2008, and 2009 shall be \$169,200, and \$133,700 for the 2010 tax year.

### PETITIONER'S ARGUMENT

In support of its Motion, Petitioner contends that Respondent was not authorized to “uncap” the subject property’s taxable value for the tax years at issue because (i) the conveyance of the subject property by Warranty Deed was not a transfer of ownership pursuant to MCL 211.27a(7)(l), and (ii) Petitioner provided timely notice of the transfer of the subject property by Warranty Deed, Respondent lacked the authority to “uncap” the taxable value for the tax years at issue.

Petitioner contends that the conveyance of the subject property from the Alice V. Mancuso Family Trust dated November 28, 1989 (“Alice Trust”) to the Sebastian J. Mancuso Family Trust dated November 28, 1989 (“Sebastian Trust” or Petitioner) is a transfer of the subject property between commonly controlled legal entities and is, therefore, exempt from the uncapping of taxable value pursuant to MCL 211.27a(7)(l). (Petitioner’s Brief, pp. 6 – 7) In support, Petitioner contends that “when the statutory language is plain and unambiguous, the Legislature’s intent is clear and no construction of the language is either necessary or permitted.” *Moshier v Whitewater Twp*, 277 Mich App 403, 407; 745 NW2d 523 (2007) In this regard, Petitioner contends that Michigan law is clear that trusts are legal entities. (*Forgan v Mackie*, 232 Mich 476, 484; 205 NW 600 (1925)) Petitioner further contends that the trusts are “commonly controlled” as contemplated by the statute because Edwin Mancuso and Dan Mancuso are co-trustees for both trusts at issue, possess “direction” and “command” of the trusts, and therefore, “control” the trusts. (Petitioner’s Brief, pp. 7 – 9)

Petitioner acknowledges that the State Tax Commission (STC Bulletin 1995-16) has concluded that entities are not “commonly controlled” unless they are engaged in a “business or trade activity.” Petitioner contends, however, that the STC Bulletin, which relies on Revenue Administrative Bulletin 1989-48 as guidance for determining whether entities are commonly controlled, does not have the force of law. *Moshier, supra*. Further, Petitioner contends that because MCL 211.27a(7)(l) does not specifically contain a “business activity” requirement for legal entities to be “commonly controlled,” applying such a requirement would be an improper requirement not included in the statute and would be contrary to *Polkton Charter Twp v Pellegrom*, 265 Mich App 88, 103; 693 NW2d 170 (2005). (Petitioner’s Brief, pp. 10, 11)

Anticipating Respondent’s reliance on *C & J Inv of Grayling, LLC v City of Grayling*, unpublished opinion per curiam of the Court of Appeals, issued November 13, 2007 (Docket No. 270989), which held RAB 1989-48 to be an “authoritative interpretation” of the statute, Petitioner further contends that the Court of Appeals erred in so holding, given the Court’s holdings in *Moshier, Danse Corp v City of Madison Heights*, 466 Mich 175, 181; 644 NW2d 721 (2002), and related cases, and that the Tribunal should disregard that decision. (Petitioner’s Brief, pp. 12, 13) Simply, Petitioner contends that “nothing in the GPTA requires the trusts to engage in ‘business activity’ to be ‘commonly controlled,’ so the Tribunal cannot require that either.” (Petitioner’s Brief, p. 15)

Petitioner further contends that even if the Warranty Deed was determined to be a “transfer of ownership” of the subject property pursuant to MCL 211.27a(6), because Petitioner submitted a Property Transfer Affidavit at the time of the conveyance, Respondent cannot retroactively “uncap” the taxable value of the subject properties. *Mich Props, LLC v Meridian Township*, 490 Mich 877; 803 NW2d 692 (2011). Instead, the statute clearly provides that where

a Property Transfer Affidavit is properly filed, the municipality can only “uncap” the taxable value of a property in the year following the year of the property’s transfer. (Petitioner’s Brief, pp. 15 – 17) Thus, even if the May 6, 2006, date on the Property Transfer Affidavit is not accepted, Petitioner contends that the evidence is clear that Respondent was provided the PTA in October 2007; as a result, Respondent could have uncapped the taxable value of the subject property in 2008, but clearly had no authority to wait until 2010 to attempt to uncap the taxable values for the tax years 2007 through 2010.

### RESPONDENT’S ARGUMENT

In support of its Response to Petitioner’s Motion for Summary Disposition, Respondent contends that Petitioner is not entitled to the exemption from the taxable value “uncapping” requirements provided in MCL 211.27a(7)(l) because the Alice Trust and the Sebastian Trust were not “engaged in business or trade activity.” (Respondent’s Brief, p. 2). Respondent further contends that Petitioner failed to file the requisite Property Transfer Affidavit within 45 days of the date of transfer of ownership pursuant to MCL 211.27a(10).

Respondent contends that Petitioner has misstated the intended use of Revenue Administrative Bulletins issued by the Michigan Department of Treasury. Respondent specifically “asserts that the development of Revenue Administrative Bulletins for use in interpreting and administering tax laws was expressly contemplated by the legislature.” (Respondent’s Brief, p. 7) For example, MCL 205.3(f) provides, among other things, that “[t]he department may periodically issue bulletins that index and explain current department interpretations of current state tax laws . . . .” Citing RAB 1989-34, Respondent concludes that “. . . a Revenue Administrative Bulletin states the official position of the Department, has the status of precedent in the disposition of cases unless and until revoked or modified, and may be

relied on by taxpayers in situations where the facts, circumstances and issues presented are substantially similar to those set forth in the Bulletin” . . . and becomes obsolete or revoked when a court decision having precedential value renders the conclusion invalid. Therefore, Petitioner must establish that it is involved in a business or trade activity for the exception to the taxable value uncapping provision to apply.

In this regard, Respondent contends that it is appropriate for the Tribunal to consider *C & J Investments, supra*, in rendering a decision in this matter. Acknowledging that *C & J Investments* is an unpublished Court of Appeals decision, Respondent contends that although the case is not precedentially binding on the Tribunal (*PIC Maintenance, Inc v Department of Treasury*, \_\_\_ Mich App \_\_\_; \_\_\_NW2d \_\_\_(2011)), “unpublished decisions can be instructive or persuasive.” *Paris Meadows, LLC v City of Kentwood*, 287 Mich App 136,145; 783 NW2d 133 (2010) Therefore, Respondent contends that the Tribunal must consider the Court of Appeals unpublished decision in *C & J Investments*, which concludes that RAB 1989-48

represents an authoritative interpretation of the phrase “commonly controlled” by the agency responsible for administering and enforcing the statute. A court will defer to the interpretation of statutes administered and enforced by the Tax Tribunal . . . we conclude that RAB 1989-48 is not inconsistent with the plain meaning of “commonly controlled” in MCL 211.27a(7)(l) . . . the entities involved must be engaged in some form of business or trade activities.

Respondent further contends that even if the “business or trade activity” requirement is not determined to be a requisite of the exemption provisions found in MCL 211.27a(7)(l), Petitioner failed to timely provide a Property Transfer Affidavit to Respondent as required by MCL 211.27a(10).

Respondent takes exception to the exhibits provided by Petitioner in an attempt to support its contention that a Property Transfer Affidavit was properly provided to Respondent as required by statute. Specifically, Respondent contends that Petitioner has failed to provide any

conclusive proof that the PTA or supporting documents were actually provided to the Charlevoix County Equalization Department, as is required by law. Respondent further contends that Petitioner's reliance on *Michigan Properties* is misplaced, as this Court of Appeals decision has been appealed to the Michigan Supreme Court, which granted leave<sup>1</sup> and requested the parties to brief the issue of "whether the failure of the taxing authority's assessor to adjust the taxable value of real property in the year immediately after a transfer of the property in accordance with MCL 211.27a(3) precluded the Board of Review from adjusting the taxable value in a later year." Finally, Respondent relies on a Tribunal decision designated as precedent (*Truss Development LLC v City of Novi*, MTT Docket No. 358386 (2011)), in which the Tribunal concluded that notification to a local register of deeds of a transfer of ownership was not sufficient notice to the assessor, stating that:

. . . the intent of the legislature was to require the register of deeds to notify the assessing officer and to require a buyer, grantee, or other transferee to also notify the assessing officer by filing what has become known as a "property transfer affidavit" . . . moreover, if the legislature had intended that a buyer, grantee, or other transferee's obligation to notify the appropriate assessing office was satisfied by merely recording a deed, there would be no need for the language in MCL 211.27b assessing a civil penalty for failure to file a property transfer affidavit.

Respondent provided an Affidavit of Shirley Coblenz, Deputy Clerk, Charlevoix County Register of Deed, explaining that (i) when documents are received for recording, "each document is reviewed to determine whether it meets recording requirements." If any document is not accepted for recording, the entire package of documents is returned to the party submitting the documents. "Our office does not keep copies of the documents being returned," (ii) the documents relating to the Mancuso transaction were returned to Metropolitan Title Co. without

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<sup>1</sup> Oral argument was heard at the Michigan Supreme Court on March 6, 2012.

having been recorded on October 9, 2007, (iii) the Warranty Deed was recorded on November 9, 2007, and (iv) if a Property Transfer Affidavit had been included with the Warranty Deed, it would have been forwarded to the Charlevoix County Equalization Department.

Respondent also provided an Affidavit of Amy Russell, Clerk, Charlevoix County Equalization Department, explaining that (i) she processes Property Transfer Affidavits for the City of Charlevoix, (ii) Property Transfer Affidavits received by the Equalization Department are stamped with a date of receipt and “placed in a file dedicated to the appropriate unit,” (iii) “[u]pon receipt of a deed or document conveying property, the deed or document is reviewed, a name change for the parcel conveyed is recorded, and the Property Transfer Affidavit is attached to the deed or document,” (iv) she first saw the Property Transfer Affidavit related to the Warranty Deed on January 18, 2012, “when a copy was transmitted to Charlevoix County Equalization by the city attorney.”

#### FINDINGS OF FACT

Although the parties did not submit a Joint Stipulation of Facts, the Tribunal has reviewed the respective briefs filed by the parties, and finds the following facts:

1. The subject property is a residential condominium identified as Parcel No. 15-052-190-004-00.
2. The subject property was originally purchased by land contract dated August 24, 1979, by Edwin W. Mancuso and Janice L. Mancuso.
3. On April 19, 1993, a warranty deed was granted to Edwin W. Mancuso and Janice L. Mancuso, and was recorded on August 31, 2000.
4. On January 21, 2001, Edwin W. Mancuso and Janice L. Mancuso executed a quit claim deed to the Janice L. Mancuso Trust, which was recorded on January 22, 2001.

5. On August 23, 2000, the Janice L. Mancuso Trust executed a warranty deed to the Alice Trust, which was recorded on August 31, 2000.<sup>2</sup>
6. The Alice V. Mancuso Family Trust dated November 28, 1989, conveyed the subject property to the Sebastian J. Mancuso Family Trust dated November 28, 1989, by Warranty Deed dated May 6, 2006, which was recorded on November 9, 2007.
7. Sebastian D. Mancuso and Edwin W. Mancuso (sons of Alice V. Mancuso and Sebastian J. Mancuso) are co-trustees of the Alice Trust and the Sebastian Trust.
8. The Alice Trust and the Sebastian Trust were formed for purposes of estate planning.
9. Neither the Alice Trust nor the Sebastian Trust were engaged in “business activity.”
10. Alice V. Mancuso and Sebastin J. Mancuso are husband and wife.
11. A Property Transfer Affidavit reflecting the transfer of the subject property from the Alice Trust to Petitioner, with a handwritten date of May 6, 2006, was signed by Edwin W. Mancuso, as Successor Co-Trustee.
12. A Property Transfer Affidavit Acknowledgment dated May 6, 2006, was executed by Edwin W. Mancuso, Co-Trustee, and Sebastian D. Mancuso, Co-Trustee, requesting Metropolitan Title Company to “distribute this form by regular mail” to “the city/township.”
13. Documents submitted by Metropolitan Title Company to Charlevoix County in 2007 attempting to record the Warranty Deed, were returned to Metropolitan Title Company by Charlevoix County on October 9, 2007, for a variety of reasons including “[d]ate is missing in RE Transfer Val Affidavit.”

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<sup>2</sup> Clearly, the subject property was conveyed to Petitioner by the Janice L. Mancuso Family Trust prior to the Janice L. Mancuso Family Trust acquiring the subject property. The Tribunal finds, however, that this error in the timing of the various transfers of ownership, which ultimately result in the transfer of ownership of the property to Petitioner, does not substantively impact the ultimate conclusions reached by the Tribunal in this matter.

14. Correspondence from the County of Charlevoix to Edwin and Sebastian Mancuso dated October 26, 2010, stated that the taxable value of the subject property would be “uncapped” for the 2007, 2008, and 2009 tax years because the May 2006 transfer of ownership of the subject property had been “discovered.”

15. Petitioner filed its appeal of the “uncapping” of taxable value on November 30, 2010.

16. The taxable values of the subject property for the tax years at issue were revised by

Respondent as follows:

Tax Year	Original Taxable Value	Revised Taxable Value
2007	\$106,507	\$169,200
2008	\$108,956	\$169,200
2009	\$113,750	\$169,200
2010	\$113,409	\$133,700

17. Petitioner is a “legal entity” for purposes of MCL 211.27a(7)(l)

#### STANDARD OF REVIEW

Respondent moves for summary disposition pursuant to MCR 2.116(C)(10). In *Occidental Dev LLC v Van Buren Twp*, MTT Docket No. 292745 (March 4, 2004), the Tribunal stated “[a] motion for summary disposition under MCR 2.116(C)(10) tests the factual support for a claim and must identify those issues regarding which the moving party asserts there is no genuine issue of material fact.” Under subsection (C)(10), a motion for summary disposition will be granted if the documentary evidence demonstrates that there is no genuine issue of material fact, and the moving party is entitled to judgment as a matter of law. *Smith v Globe Life*

*Insurance*, 460 Mich 446, 454-455; 597 NW2d 28 (1999). In the event, however, it is determined that an asserted claim can be supported by evidence at trial, a motion under subsection (C)(10) will be denied. *Arbelius v Poletti*, 188 Mich App 14; 469 NW2d 436 (1991).

The Michigan Supreme Court has established that a court must consider affidavits, pleadings, depositions, admissions, and documentary evidence filed by the parties in the light most favorable to the non-moving party. *Quinto v Cross & Peters Co*, 451 Mich 358, 362-63; 547 NW2d 314 (1996) (citing MCR 2.116(G)(5)). The moving party bears the initial burden of supporting his position by presenting his documentary evidence for the court to consider. *Neubacher v Globe Furniture Rentals*, 205 Mich App 418, 420; 522 NW2d 335 (1994). The burden then shifts to the opposing party to establish that a genuine issue of disputed fact exists. *Id.* Where the burden of proof at trial on a dispositive issue rests on a nonmoving party, the nonmoving party may not rely on mere allegations or denials in pleadings, but must go beyond the pleadings to set forth specific facts showing that a genuine issue of material fact exists. *McCart v J Walter Thompson*, 437 Mich 109, 115; 469 NW2d 284 (1991). If the opposing party fails to present documentary evidence establishing the existence of a material factual dispute, the motion is properly granted. *McCormic v Auto Club Ins Ass'n*, 202 Mich App 233, 237; 507 NW2d 741 (1992).

#### CONCLUSIONS OF LAW

The Tribunal has reviewed the case file, including the respective briefs filed by the parties, and finds that Petitioner has failed to demonstrate that it is entitled to judgment as a matter of law pursuant to MCR 2.116(C)(10). The Tribunal further finds that MCR 2.116(I)(2) allows the court to render a judgment where the proofs show that there is no genuine issue of

material fact. For the reasons discussed below, the Tribunal finds that Respondent is entitled to summary disposition as a matter of law.

Petitioner has raised two issues in this matter, contending that (i) the conveyance of the subject property from the Alice Trust to the Sebastian Trust by Warranty Deed was not a “transfer of ownership” requiring the “uncapping” of the taxable value of the property in the year following the year of transfer, and (ii) that even if the conveyance of the property was determined to be such a “transfer of ownership,” Petitioner timely filed a Property Transfer Affidavit with Respondent thereby denying Respondent the right to retroactively “uncap” the taxable value of the subject property.

1. The conveyance of the subject property from the Alice Trust to the Sebastian Trust by Warranty Deed was not a “transfer of ownership” pursuant to MCL 211.27a(7)(1).

MCL 211.27a(6) provides that a “transfer of ownership” means “the conveyance of title to or a present interest in property, including the beneficial use of the property, the value of which is substantially equal to the value of the fee interest. Transfer of ownership of property includes, but is not limited to, the following:

- (a) A conveyance by deed.
- (d) A conveyance by distribution from a trust, except if the distributee is the sole present beneficiary or the spouse of the sole present beneficiary, or both
- (h) A conveyance of an ownership interest in a corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity if the ownership interest conveyed is more than 50% of the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity. Unless notification is provided under subsection (10), the corporation, partnership, sole proprietorship, limited liability company, limited liability partnership, or other legal entity shall notify the assessing officer on a form provided by the state tax commission not more than 45 days after a conveyance of an ownership interest that constitutes a transfer of ownership under this subdivision.

MCL 211.27a(7)(l) provides that a transfer of ownership does not include “[a] transfer of real property or other ownership interests among corporations, partnerships, limited liability companies, limited liability partnerships, or other legal entities if the entities involved are commonly controlled.”

The central issue in this dispute is simply whether the “commonly controlled” entity exception to the transfer of ownership taxable value uncapping provisions of MCL 211.27a(6) found in MCL 211.27a(7)(l) applies to the facts at hand. In essence, Petitioner contends that because Edwin Mancuso and Dan Mancuso are co-trustees for both the Alice Trust and the Sebastian Trust, possessing direction and command, and therefore, control of the trusts, the trusts are “commonly controlled” for purposes of MCL 211.27a(7)(l). Petitioner disputes Respondent’s contention that one of the tests to establish “common control” is that the trusts must be engaged in a “business or trade activity.”

As acknowledged by both parties, State Tax Commission Bulletin 16 of 1995 provides an interpretation of the statutory provisions regarding the “uncapping” of taxable value. With respect to the exception from the “uncapping” of taxable value applicable to transfers of property between commonly controlled legal entities, the STC Bulletin provides that an entity under common control is as defined in the Michigan Revenue Administrative Bulletin 1989-48. In that regard, the RAB specifically provides that for entities transferring property to be considered as “commonly controlled,” these entities must be involved in a trade or business.

Petitioner acknowledges the Court of Appeals unpublished decision in *C & J Investments*, which held that the Tribunal was correct in concluding that a transfer of property was not exempt under MCL 211.27a(7)(l) because the entities involved in the transfer must be involved in business activity, but contends that the Court of Appeals erred in reaching such

conclusion in this unpublished decision and, therefore, the Tribunal should disregard that decision. Although the *C & J Investments* decision by the Court of Appeals is unpublished, the Tribunal finds no subsequent precedential authority on this issue contrary to the Court of Appeals conclusion that:

RAB 1989-48 represents an authoritative interpretation of the phrase “commonly controlled” by the agency responsible for administering and enforcing the statute. A court will defer to the interpretation of statutes administered and enforced by the Tax Tribunal . . . Although tax statutes may not be extended by forced construction or implication . . . we conclude that RAB 1989-48 is not inconsistent with the plain meaning of “commonly controlled” in MCL 211.27a(7)(l).

The Tribunal agrees with Respondent, citing *Paris Meadows, supra*, that “unpublished decisions can be instructive or persuasive.” Here, Petitioner has failed to provide any authority that specifically supports its contention that the exception to taxable value uncapping provided by MCL 211.27a(7)(l) should apply to the transfer of property from one trust to another where neither trust conducts business activity. Accordingly, the Tribunal appropriately relies on the Court of Appeals conclusion in *C & J Investment*, that the provisions of MCL 211.27a(7)(l) do not apply where the entities are not involved in business activity.

2. Petitioner timely provided a Property Transfer Affidavit to Respondent evidencing the conveyance of the subject property from the Alice Trust to the Sebastian Trust.

MCL 211.27a(10) provides, in part, that:

. . . [u]nless notification is provided under subsection (6), the buyer, grantee or other transferee of the property shall notify the appropriate assessing office in the local unit of government in which the property is located of the transfer of ownership of the property within 45 days of the transfer of ownership, on a form prescribed by the state tax commission that states the parties to the transfer, the date of the transfer, the actual consideration for the transfer, and the property’s parcel identification number or legal description.

Petitioner contends that it provided, through its agent Metropolitan Title Company, the requisite Property Transfer Affidavit to the Charlevoix County Register of Deeds sometime in

2007 and that the County's receipt of the PTA was acknowledged by correspondence from the Register of Deeds dated October 9, 2007. Citing *Mich Props, supra*, Petitioner contends that because Respondent was properly provided the PTA in October 2007, it could have uncapped the taxable value of the subject property in 2008, but does not have the authority to wait until 2010 to uncap the taxable values for the subsequent years. The Tribunal agrees with Petitioner that *Mich Props* would apply and prohibit Respondent from uncapping the taxable value for the tax years at issue in this case if Petitioner had properly filed the PTA within 45 days of the transfer of ownership as required by MCL 211.27a(10). Here, the transfer of ownership of the subject property occurred on May 6, 2006. Although Petitioner entered a handwritten date of May 6, 2006, on the PTA, and executed a PTA Acknowledgment dated May 6, 2006, requesting Metropolitan Title Company to distribute the PTA to Respondent, the evidence is clear that Metropolitan did not submit the documents evidencing the conveyance of the property from the Alice Trust to the Sebastian Trust to the Charlevoix County Register of Deeds until sometime in the fall of 2007, well beyond the 45 days required by statute. The Tribunal further relies on *Truss Development, supra*, a prior Tribunal decision designated as precedent, which concluded that in enacting MCL 211.27a(10), "[t]he intent of the legislature was to require the register of deeds to notify the assessing officer and to require a buyer, grantee, or other transferee to also notify the assessing officer by filing what has become known as a property transfer affidavit." The Tribunal finds that Petitioner failed to properly notify Respondent of the transfer of ownership of the subject property on May 6, 2006 as Petitioner did not file a PTA within 45 days of the date of transfer, and when Petitioner ultimately did file a PTA, the PTA was filed with the Charlevoix County Register of Deeds, but not with Respondent's assessor. Therefore, pursuant

to MCL 211.27b, Respondent properly “uncapped” the taxable value of the subject property for 2007 and subsequent tax years.

Therefore,

IT IS ORDERED that Petitioner’s Motion for Summary Disposition is DENIED.

IT IS FURTHER ORDERED that Respondent is GRANTED Summary Disposition Pursuant to MCR 2.116(I)(2).

IT IS FURTHER ORDERED that the subject property’s Taxable Values are as follows:

TAX YEAR	TAXABLE VALUE
2007	\$169,200
2008	\$169,200
2009	\$169,200
2010	\$133,700

This Order resolves all pending claims in this matter and closes this case.

MICHIGAN TAX TRIBUNAL

Entered: March 23, 2012

By: Steven H. Lasher