RECEIVED by MSC 6/17/2024 3:22:30 PM

STATE OF MICHIGAN
IN THE SUPREME COURT
Appeal from the Michigan Court of Appeals
Honorable Christopher Yates Presiding

DINE BRANDS GLOBAL INC.,

Plaintiff-Appellee,

v.

RACHEL EUBANKS, in her capacity as THE TREASURER FOR THE STATE OF MICHIGAN,

Defendant-Appellant.
_____/

Supreme Court No.165391
Court of Appeals No. 360293
Lower Court Case No. 2021-189420-CZ

THE WALT DISNEY COMPANY,

Plaintiff-Appellee,

v.

RACHEL EUBANKS, in her capacity as THE TREASURER FOR THE STATE OF MICHIGAN,

Defendant-Appellant.
_____/

Supreme Court No. 165392
Court of Appeals No. 360291
Lower Court Case No. 2021-189464-CZ

BRIEF *AMICUS CURIAE* OF COUNCIL ON STATE TAXATION IN SUPPORT OF PLAINTIFF-APPELLEE

Respectfully submitted,

By: */s/ Lynn A. Gandhi*
Lynn A. Gandhi (P60466)
FOLEY & LARDNER LLP
500 Woodward Avenue, Suite 2700
Detroit, MI 48226

Dated: June 14, 2024

Marilyn Wethekam (*pro hac vice* pending)
Council on State Taxation
122 C Street NW, Suite 330
Washington, DC 20001

RECEIVED by MSC 6/17/2024 3:22:30 PM

TABLE OF CONTENTS

STATEMENT OF INTEREST OF AMICUS CURIAE ii

STATEMENT OF QUESTIONS PRESENTED..... iv

STATEMENT OF FACTS AND PROCEDURAL HISTORY v

INTRODUCTION 1

ARGUMENT 2

I. The Treasurer's Statutory Interpretation Undermines the Purpose of the Uniform Unclaimed Property Act's Statute of Limitations Provision. 2

II. Treasury's Statutory Interpretation is Contrary to the Plain Language of the Statute..... 6

CONCLUSION 10

CERTIFICATE OF WORD COUNT 11

RECEIVED by MSC 6/17/2024 3:22:30 PM

STATEMENT OF INTEREST OF AMICUS CURIAE

The Council On State Taxation ("COST") is a nonprofit trade association based in Washington, D.C. Its membership comprises approximately 500 of the largest multistate corporations engaged in interstate and international business and represents industries doing business in every state across the country.[1] COST, over the past fifty-four years, has participated as amicus in numerous cases before the U.S. Supreme Court and state courts, including Michigan courts. Notably, COST has filed amicus briefs addressing Michigan issues in: *Int'I Bus. Machines, Inc. v. Dep't of Treasury,* 496 Mich. 642, 852 N.W.2d 865 (2016); *Thompson Reuters, Inc. v. Dep't of Treasury*, 2014 Mich. App. Lexis 836 (2014); *General Motors v. Dep't of Treasury*, 290 Mich. App. 355, 803 N.W.2d 698 (2010); *Int'l Home Foods, Inc. v. Dep't of Treasury,* 477 Mich. 983, 725 N.W.2d 458 (2007); and *Topps Co, Inc. v. Dep't of Treasury,* 462 Mich 53, 611 N.W.2d 801 (2000). COST's objective is to preserve and promote equitable, transparent, and non-discriminatory state and local taxation of multijurisdictional business entities. The objective to promote fair and equitable tax administration applies equally to the administration of state unclaimed property statutes. COST has had a long-standing policy advocating unclaimed property statutes should be administered in a fair, even-handed, and predictable manner.[2] As a long-standing representative of multistate and multinational businesses many of which do business in Michigan, COST is uniquely positioned to provide this Court with the analytical underpinnings for why the Michigan Department of Treasury's ("Treasury" or "Treasurer") interpretation of the statute of

[1] Pursuant to MCR 7.312(H)(5), COST as *amicus curiae* represents that Ms. Gandhi, attorney for Plaintiff-Appellee, Dine Brands Global, Inc., authored this brief in part. Neither counsel for either party nor any party made any monetary contribution intended to fund the preparation or submission of this brief. No person other than the *amicus curiae* made such monetary contribution.

[2] COST, *Unclaimed Property Policy Position*, https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/unclaimed-property. (last visited May 21, 2024).

limitations undermines the purpose the Michigan Uniform Unclaimed Property Act, is inconsistent with the plain language of the statute, and is contrary to rationale for enacting a statute of limitations.

RECEIVED by MSC 6/17/2024 3:22:30 PM

RECEIVED by MSC 6/17/2024 3:22:30 PM

STATEMENT OF QUESTIONS PRESENTED

1. Whether the Court of Appeals erred in interpreting the Uniform Unclaimed Property Act, Mich. Comp. Laws § 567.221 *et. seq.* when it concluded that an examination or audit conducted by the Treasurer was not an "action or proceeding" under Mich. Comp. Laws § 567.250(2).

Appellant's answer:	Yes
Appellees' answer:	No
Trial court's answer:	Did not answer
Court of Appeals' answer:	Did not answer
Amicus curiae answer:	No

2. If so, whether the commencement of an examination tolled the statute of limitations in Mich. Comp. Laws § 567.250(2)?

Appellant's answer:	Yes
Appellees' answer:	No
Trial court's answer:	Did not answer
Court of Appeals' answer:	Did not answer
Amicus curiae answer:	No

3. Whether even if an examination is a "proceeding", the Treasurer must file a lawsuit within the applicable time frame to avoid the lawsuit being barred?

Appellant's answer:	No
Appellees' answer:	Yes
Trial court's answer:	Did not answer
Court of Appeals' answer:	No
Amicus curiae answer:	Yes

RECEIVED by MSC 6/17/2024 3:22:30 PM

STATEMENT OF FACTS AND PROCEDURAL HISTORY

COST refers the Court to the Statement of Facts and Procedural History in the briefs of the Plaintiffs Appellees.

RECEIVED by MSC 6/17/2024 3:22:30 PM

INTRODUCTION

This case presents an issue of first impression both in Michigan and nationwide concerning the application of the statute of limitations contained in the Michigan Uniform Unclaimed Property Act ("MUUPA"), Mich. Comp. Laws § 567.221, *et. seq*. Specifically, does the initiation of an examination of a business's books and records constitute an "action or proceeding" that tolls the statute of limitations. The phrase "action or proceeding" as used in the MUUPA Mich. Comp. Laws § 567.250(2) and as established by the plain text of the statute refers to a judicial proceeding. This court adopting Treasury's broad statutory interpretation would render the statutory ten-year statute of limitations meaningless. Treasury's statutory interpretation would not only permit it to reset the statute of limitations but arbitrarily manipulate the statute of limitations through the audit process. If Treasury's broad interpretation is adopted, the statute of limitations would be open-ended. An open-ended statute of limitations provides no incentive on the part of Treasury or its agents to timely complete the examination process and issue a determination. As a result, if an examination is a proceeding that tolls the statute of limitations, examinations will drag on for years imposing an undue burden on the holders.[3] Adopting Treasury's interpretation creates a dangerous precedent and is contrary to the purpose of enacting statute of limitations. The ramifications of this case extend beyond the immediate parties. Accepting Treasury's interpretation could have a nationwide adverse ripple effect as it will provide other states that have adopted the Uniform Disposition of Unclaimed Property's Act's ("1981 Act") statute of limitations, like Michigan, with a precedent to reset their statutes of limitations.[4]

[3] The examination at issue here began on February 26, 2013, and is still ongoing.

[4] The National Conference of Commissioners on Uniform State laws (former name of the ULC) promulgated the 1981 version of the Uniform Disposition of Unclaimed Property Act. The 1995 version of the Act superadded the 1981 Act. A number of states have adopted the 1981 Act.

RECEIVED by MSC 6/17/2024 3:22:30 PM

ARGUMENT

I. The Treasurer's Statutory Interpretation Undermines the Purpose of the Uniform Unclaimed Property Act's Statute of Limitations Provision.

In 1981, the Uniform Laws Commission ("ULC") adopted the 1981 Act, replacing earlier versions of Uniform Disposition of Unclaimed Property Acts of 1954 and 1966 ("Uniform Acts"). The 1981 Act was largely a response to jurisdictional issues raised in *Texas v. New Jersey*, 379 U.S. 674 (1965). (Unclaimed intangible property is payable to the state of the last known address of the owner. If the information is unknown, it is payable to the state of the holder's domicile).

The 1981 Act was initially adopted (with modifications) by 33 states, including Michigan.[5] In 1995, the ULC adopted the 1995 Uniform Unclaimed Property Act ("1995 Act"). The 1995 Act was adopted to address new issues raised by the U.S. Supreme Court's decision in *Delaware v. New York*, 507 U.S. 490 (1993), where the Court clarified how to determine the identity of the "debtor" and the "holder" under the Act. The 1995 Act was adopted (with modifications) by 15 states, including Michigan.[6]

Unclaimed property, or abandoned property, refers to property which an owner has left with a holder and failed to take some sort of action to indicate ownership interest in the property for a statutorily determined period. The amount of time that must pass without an owner indicating interest in the property before it is considered unclaimed, *i.e.*, the dormancy period, is set by statute and varies depending on the type of property. The holder of the property must report the property to the state to begin the process of escheat once the property has passed the required dormancy

[5] These states included Alaska, Arizona, Colorado, Florida, Georgia, Hawaii, Idaho, Indiana, Iowa, Kansas, Louisiana, Maine, Maryland, Michigan, Minnesota, Montana, Nevada, New Hampshire, New Jersey, New Mexico, North Dakota, Oklahoma, Oregon, Rhode Island, South Carolina, South Dakota, Tennessee, Utah, Vermont, Virginia, Washington, Wisconsin, and Wyoming, some of which have subsequently adopted a more recent act.

[6] These states included Alabama, Arizona, Arkansas, Hawaii, Indiana, Kansas, Louisiana, Maine, Michigan, Montana, Nevada, New Mexico, North Carolina, Vermont, and West Virginia.

RECEIVED by MSC 6/17/2024 3:22:30 PM

period.[7] The 1981 Act and the 1995 Act are custodial in nature. In other words, reporting the property does not result in the loss of the true owner's right to the property. Rather, the state takes custody and is the custodian in perpetuity. The owner of the property retains the right to present its right to claim ownership at any time. The custodial statute was designed to preserve the owner's interests and provide the states with uniform procedures to administer unclaimed properties.

The 1981 Act added several clarifying provisions to the prior Uniform Acts, which included a statute of limitations provision. The prior Uniform Acts lacked clarity with respect to the application of a statute of limitations to a state when compelling a holder to either report or deliver unclaimed property.[8] This uncertainty resulted in the holder being subject to a potential legal action for an indeterminate period. Section 29 (b) of the 1981 Act provides "[n]o action or proceeding may be commenced by the administrator with respect to any duty of the holder under this Act more than 10 years after the duty arose." This section was added to clarify that a state unclaimed property administrator must commence an action within 10 years of the time the holder had the duty to report the property.

The comments to Section 29 of the 1981 Act clearly state the purpose was to create a finite period in which a legal action could be brought and provided that "[t]he 10-year limitation period will provide a holder with a cut-off date on which to rely."[9] Michigan adopted the 1981 Act, including the statute of limitations provision with certain modifications.[10] This State's law limits

---

[7] Holders must first consider which state will take custody of property based on a priority system. Holders must report and remit the property to the state in which the owner's last known address is located, or, if the last known address of the owner is unknown or is located in a state that does not provide for the escheat of the property, the property is reported and remitted to the state in which the holder is domiciled.

[8] Some states took the position that there was no statute of limitations. *See* Uniform Unclaimed Property Act § 29 cmt. at p. 68 (amended 2022), (Unif. L. Comm'n 1981).

[9] Uniform Unclaimed Property Act § 29 cmt. at p. 68 (amended 2022), (Unif. L. Comm'n 1981).

[10] Mich. Comp. Laws § 567.221, *et. seq.*

RECEIVED by MSC 6/17/2024 3:22:30 PM

the time frame in which the Treasurer, who acts as the administrator, can bring an action against a holder to custodially obtain unclaimed property. Specifically, the statute provides:

> **(2)** Except as otherwise provided in subsection (3), an action or proceeding shall not be commenced by the administrator with respect to any duty of a holder under this act more than 10 years, or, for the holder of records of transactions between 2 or more associations as defined under section 37(a)(2), more than 5 years, after the duty arose. Mich. Comp. Laws § 567.250 (2).

The general purpose of a statute of limitations is to compel the exercise of a right of action within a reasonable time so that the opposing party has a fair opportunity to defend; to relieve a court system from dealing with "stale" claims, and to protect potential defendants from protracted fear of litigation. *Bigelow v. Walraven*, 392 Mich 566, 221 N.W.2d 566 (1974). Consistent with this general principle, the ULC stated the purpose of the limitation period, set forth in the 1981 Act, was to provide the holder with a finite cut-off period in which a holder could be subject to legal action.

The statute is clear that the 10-year or the 5-year period begins to run when a holder has a duty to report the unclaimed property. That duty commences with the expiration of the statutory abandonment periods and the requirement to file a report of the presumed abandoned property. Mich. Comp. Laws § 567.238. The 10-year or 5-year statutory period parallels the statutory record retention requirements. Mich. Comp. Laws § 567.252.[11] The consistency between the statute of limitations, record retention requirements, and the abandonment periods aligns with one of the fundamental reasons for providing a statute of limitations, to "prevent stale claims and relieve defendants of the protracted fear of litigation." *Witherspoon v. Guilford*, 203 Mich. App. 240, 247. (1994).

[11] Pursuant to the Michigan statute, a holder is required to maintain records of transactions between two or more associations for five years after the property has become reportable and for ten years for all other transactions. *See* Mich. Comp. Laws § 567.221.

RECEIVED by MSC 6/17/2024 3:22:30 PM

Treasury's interpretation of the statute of limitations directly contravenes the general purpose of a statute of limitations and the Uniform Commissioners' rationale for including the provision in the 1981 Act. Treasury's position not only undermines the purpose of the 1981 Act but renders the statutory time limit meaningless. A limitation period that is contingent on the length of an examination would become a moving target under the sole control of the Treasury or its agents.[12] Thus, rendering the certainty provided to a holder as one that is illusory or nonexistent. A statute of limitations that allows an open-ended limitation period undermines precisely what the drafters of the 1981 Act were trying to correct when enacting Section 29.

Reversing the Court of Appeals' initial decision and adopting the Treasurer's interpretation would make Michigan an outlier as no other state has applied the statute of limitations in the same manner.[13] Treasury's position not only undermines the 1981 Act but also violates Mich. Comp. Laws §567.261 which provides:

> [t]his act shall be applied and construed as to effectuate its general purpose to make uniform the law with respect to the subject of this act among the states enacting it.

The Court of Appeal's initial holding is consistent with both the intent of the 1981 Act and Mich. Comp. Laws §657.261. Therefore, the holding should be affirmed by this court.

[12] Treasury retained a third-party firm, Kelmar Associates LLC to conduct the examination.

[13] Delaware, like Michigan, has adopted a statute of limitations based on the 1981 Uniform Act. The provision is worded like § 567.250(2). However, the Delaware Legislature recognized that a notice of examination was not an "action or proceeding" and without a tolling provision the start of an examination would have no impact on when an administrator must commence an action to enforce an audit determination. To address the issue the Delaware Legislature included a specific tolling provision. "[T]he period of limitation established by this subsection is tolled by the State Escheator's delivery of a notice of an examination to a holder under this chapter. . . .". 12 Del Code § 1156(b). The Delaware Legislature's action confirms the Court of Appeals interpretation that the initiation of an examination is not an "action or proceeding."

RECEIVED by MSC 6/17/2024 3:22:30 PM

II. Treasury's Statutory Interpretation is Contrary to the Plain Language of the Statute.

Clearly written and consistently interpreted statutes are paramount to the fair and equitable administration of MUUPA and compliance by business. All business entities need to be able to rely on the plain meaning of the statute. Clearly written statutory guidance adopted by a state is particularly important for multijurisdictional businesses, including COST members, that are required to know and comply with multiple states' unclaimed property laws. Statutory interpretation based on the plain meaning of statutory words not only promotes sound policy, but it also creates certainty and predictability, reduces confusion, and prevents unintentional non-compliance. A transparent and understandable statutory framework ensures that MUUPA serves its intended purpose, reuniting owners with their property.

Treasury's position that an examination is a proceeding that tolls the statute of limitations puts the principle of impartial and consistent administration of MUUPA at serious risk. Holders may take little comfort in complying with existing statutes if Treasury can simply disregard the plain statutory language. Treasury's position that an examination is a proceeding that tolls the statute of limitations places constraints on Mich. Comp. Laws § 567.251(2) that does not comport with the plain meaning and common use of the words in the statute. Additionally, Treasury cannot write a tolling concept into a statute where no such concept exists.

To that end, this Court should affirm the Court of Appeals initial decision to ensure even-handed statutory construction and uniformity within the MUUPA.

A. The Statute's Reference to "Action or Proceeding" Does Not Support the Treasurer's Statutory Interpretation.

Sound policy dictates that statutes are given their plain meaning. MUUPA must be construed in its entirety, so that the words and provisions are not construed in isolation. *Radine v. Wieland Sales, Inc.*, 297 Mich. App. 369, 373, 824 N.W.2d 587 (2012) ("[i]n determining the

RECEIVED by MSC 6/17/2024 3:22:30 PM

Legislature's intent, statutory provisions must be read in the context of the whole statute and harmonized with the statute's other provisions"). When the language of a statute is clear, it is presumed that the Legislature intended the meaning expressed therein. *Allison v. AEW Capital Mgt., LLP*, 481 Mich. 419, 751 N.W.2d 8 (2008). The clear language of MUUPA establishes that the examination process is not an action or proceeding.

The terms "action" or "proceeding" are not defined in MUUPA. A basic tenet of statutory construction is "[U]ndefined statutory terms are to be given their plain and ordinary meaning, unless the undefined word or phrase is a term of art." *People v. Thompson*, 477 Mich 146, 151 (2007). Additionally, legal terms are to be construed according to their "peculiar and appropriate meaning in the law." Mich. Comp. Laws § 8.3a. This Court has recognized that if a statute does not define a word, it is appropriate to consult a dictionary definition to determine the plain and ordinary meaning. Mich. Comp. Laws § 8.3a. Black's Law Dictionary defines the term "action" as "a lawsuit brought in court; a formal complaint within the jurisdiction of a court of law." Black's Law Dictionary (6th ed).[14] It is clear, the plain meaning of the phrase "action or proceeding" refers to a matter in a court of law. This is consistent with the way the term "action" and the phrase "action or proceeding" are used throughout the MUUPA.

- "A person who is aggrieved by a decision of the administrator or whose claim has not been acted upon within 90 days after its filing may bring an **action** to establish the claim in the circuit court. . ." Mich. Comp. Laws § 567.247 (**emphasis added**).

- "If the administrator declines to receive the property, the administrator shall authorize the holder of the property to destroy or otherwise dispose of the property at any time the holder chooses. An **action or proceeding** shall not be maintained against the holder for or on account of any action taken by the holder in destroying or otherwise disposing of the property pursuant to the authorization of the administrator." Mich. Comp. Laws § 567.248(1) (emphasis added).

[14] *Epps v. 4 Quarters Restoration LLC.*, 498 Mich. 518, 872 N.W.2d 412 (2015).

RECEIVED by MSC 6/17/2024 3:22:30 PM

- "If the administrator determines after investigation that any property delivered under this act has insubstantial commercial value, the administrator may destroy or otherwise dispose of the property at any time. An **action or proceeding** shall not be maintained against the state or any officer or against any holder for or on account of any action taken by the administrator under this section." Mich. Comp. Laws § 567.249 (emphasis added).

- "The expiration before or after the effective date of this act, of any period of time specified by contract, statute,, or court order during which a claim for money or property can be made or during which an **action or proceeding** may be commenced or enforced to obtain payment of a claim for money or to recover property does not prevent the money or property from being presumed abandoned or effect any duty to file a report or pay or deliver abandoned property to the administrator as required by this act. . . ." Mich. Comp. Laws § 567.250(1) (emphasis added).

- "[A]t the request of another state, the attorney general of this state may bring an **action** in the name of the administrator of the other state in a court of competent jurisdiction to enforce the unclaimed property laws of the other state against the holder in this state. . ." Mich. Comp. Laws § 567.254(4) (emphasis added).

- "For eligible holders electing to participate in the streamlined audit process described in section 31b, an **action or proceeding** shall not be commenced by the administrator with respect to any duty of a holder under this act more than 4 years after the duty arose." Mich. Comp. Laws § 567. 254(4) (emphasis added).

- "The administrator may request the attorney general of another state or any other person bring an **action** in the name of the administrator in the other state. . ." Mich. Comp. Laws § 567.254(5) (emphasis added).

Throughout MUUPA the term "action" and the phrase "action or proceeding" are used to describe a matter that is filed in or pending in a court of law. It is a fundamental principle of statutory construction that where the same word or phrase is used in different parts of a statute, it will be presumed to be used in the same sense throughout. *Grand Rapids v. Crocker*, 219 Mich. 178, 189 N.W. 221, 1922 Mich. LEXIS 770 (1922). In no instance throughout MUUPA do the terms or the phrase refer to an examination or an administrative proceeding.

RECEIVED by MSC 6/17/2024 3:22:30 PM

As determined by the Court of Appeals initial decision, the Treasurer's interpretation is contrary to the plain meaning of the statute. As a result, this Court should affirm the holding of the initial Appellate Court decision.

B. An Examination is Not an Action or Proceeding.

Contrary to Treasury's overly broad statutory interpretation, an examination is not a "action or proceeding" under Mich. Comp. Laws § 567.250(2). A person holding property presumed abandoned is required to file a report[15] with the Treasurer and at the time of filing such report deliver the abandoned property to the Treasurer.[16] The Treasurer has the authority to examine the books and records of the holder to determine compliance with the statute.[17] The examination or an audit of those books and records is the process by which the Treasurer determines compliance with the statute. An audit is not an administrative enforcement action, but rather a tool to determine if there has been compliance with MUUPA. In fact, if the holder has complied with the statute, then there is no need for any enforcement action. When the statute and the regulations are read together there is no doubt that an examination is not an action or proceeding. The regulations detail each step of the examination process starting with the audit selection process,[18] the audit notice requirements,[19] and the remediation process upon completion of the examination.[20]

Additionally, pursuant to the regulations, the Treasurer has the discretion to not authorize subsequent audits of the holder for the property types and periods covered by the examination.[21] An administrative enforcement action would not address future audits of a compliant holder. If,

[15] Mich. Comp. Laws § 567.238.
[16] Mich. Comp. Laws § 567.240.
[17]Mich. Comp. Laws § 567.251.
[18] Mich. Admin. Code R 567.3(1).
[19] Mich. Admin. Code R 567.5(1).
[20] Mich. Admin. Code R 567.13(1).
[21] Mich. Admin. Code R 567.15.

RECEIVED by MSC 6/17/2024 3:22:30 PM

after completion of the examination, the Treasurer determines that the holder has failed to report or deliver property as required by MUUPA a Notice of Determination ("Notice") will be issued to the holder. Mich. Comp. Laws §567.251a (1). Should the holder fail to report and deliver the property the Treasurer is then authorized to commence an enforcement action. It is the failure on the part of the holder to comply with the Notice that triggers the "action or proceeding" referred to in Mich. Comp. Laws § 567.250(2). The examination process as outlined in the regulations and authorized by the statute is the process which determines if an action or proceeding is required.

This Court should reject Treasury's broad interpretation of the phrase "action or proceeding" and affirm the initial decision of the Court of Appeals.

CONCLUSION

This Court should reject the Treasurer's attempt to insert a tolling provision in MUUPA where none exists. The statute is clear that the commencement of an examination or audit is not an action or proceeding that tolls the statute of limitations. COST urges this Court to affirm the initial decision of the Court of Appeals.

Respectfully submitted,

By: */s/ Lynn A. Gandhi*

Lynn A. Gandhi (P60466)
FOLEY & LARDNER LLP
400 Woodward Avenue, Suite 2700
Detroit, MI 48226
(313) 234-2715
lgandhi@foley.com

Marilyn Wethekam (*pro hac vice* pending)
Council on State Taxation
122 C Street NW, Suite 330
Washington, DC 20001
(312) 515-3240
mwethekam@cost.org

Dated: June 14, 2024

RECEIVED by MSC 6/17/2024 3:22:30 PM

CERTIFICATE OF WORD COUNT

Pursuant to Mich Admin. Code R. 7.212(B) and 7.312, I hereby certify that the foregoing AMICUS CURIAE BRIEF FOR THE COUNCIL ON STATE TAXATION contains 3,420 words.

Respectfully submitted,

By: */s/ Lynn A. Gandhi*

Lynn A. Gandhi (P60466)
FOLEY & LARDNER LLP
500 Woodward Avenue, Suite 2700
Detroit, MI 48226
(313) 234-2715
lgandhi@foley.com

Dated: June 14, 2024