

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Corporation Excise/Income Tax

ALERIAN MLP ETF,)
)
 Plaintiff,) TC-MD 170082R
)
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION OF DISMISSAL¹**

This matter came before the court on its own motion to dismiss this case for lack of prosecution.

A case management conference was scheduled for 9:00 a.m. on April 24, 2017, to consider Plaintiff's appeal. On April 7, 2017, the court sent notice of the scheduled case management conference to Plaintiff at the email address Plaintiff provided to the court. That notice advised that if Plaintiff did not appear, the court might dismiss the appeal.

Plaintiff failed to appear for the scheduled case management conference. On April 24, 2017, the court sent Plaintiff's representative a letter, ordering him to submit a written explanation by May 8, 2017, for his failure to appear. That letter was not returned as undeliverable, and as of this date, the court has received no further communication from Plaintiff. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered May 18, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule—Magistrate Division (TCR—MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is dismissed.

Dated this ____ day of June 2017.

RICHARD DAVIS
MAGISTRATE

If you want to appeal this Final Decision of Dismissal, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within 60 days after the date of the Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.

This document was filed and entered on June 6, 2017.