IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

EMPLOYERS FREEDOM SERVICES, INC.,)
Plaintiff,)) TC-MD 020963F)
V.)
DEPARTMENT OF REVENUE, STATE OF OREGON,)))
Defendant.) DECISION OF DISMISSAL

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

During the status conference on July 23, 2003, the parties agreed to mediation to be held on October 2, 2003. At the time of the status conference, John Ostrander (Ostrander), C.P.A., represented Plaintiff; Melisse Cunningham, Assistant Attorney General, represented Defendant. On September 9, 2003, Defendant notified the court that Ostrander no longer represented Plaintiff and that Defendant was unsuccessful in its attempts to contact Richard and/or Martine Harris, Plaintiff's corporate officers. On September 12, 2003, the court received a written confirmation from Ostrander that he no longer represented Plaintiff and that he was also unsuccessful in his attempts to contact the Harrises. The court then attempted to contact Richard Harris via telephone but was also unsuccessful.

On September 15, 2003, the court sent Plaintiff, in care of Richard Harris (Harris), a letter advising him that the mediation scheduled for October 2, 2003, was cancelled. The court further advised Harris that if he did not provide the court with a telephone number no later than October 1, 2003, where he could be reached during the day, it would dismiss

Plaintiff's appeal. The court's letter was sent to 15924 SW Quarry Rd., Lake Oswego, Oregon 97035, the address shown by Harris on the Complaint. The letter was returned to the court as undeliverable on September 19, 2003. The court has no other address for Harris.

The October 1, 2003, date has passed and the court has not received a response.

As a consequence, the court finds this matter should be dismissed for want of prosecution.

Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of October, 2003.

SALLY L. KIMSEY MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY <u>MAILING</u> TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY <u>HAND DELIVERY</u> TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON OCTOBER 14, 2003. THE COURT FILED THIS DOCUMENT ON OCTOBER 14, 2003.