IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

| WAYNE L. ARNESON, |) | |
|--|---|-----------------------|
| Plaintiff, |) | TC-MD 060600E |
| 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.

A case management conference was scheduled for October 20, 2006, to consider Plaintiff's appeal. On September 1, 2006, notice of the case management conference was sent to Plaintiff at 3330 NE 131st Avenue, Portland, Oregon, 97230, which was the address Plaintiff provided to the court. The notice was not returned as undeliverable. Plaintiff did not appear at the case management conference, and there was no explanation for Plaintiff's failure to appear.

On October 20, 2006, the court sent Plaintiff a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiff did not provide a written explanation by November 3, 2006, for his failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not contacted the court in writing. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

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| IT IS THE DECISION OF THIS COURT t | that this matter be dismissed. |
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| Dated this day of November 2006. | |
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| | COYREEN R. WEIDNER |
| | 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 <u>60</u> days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Coyreen R. Weidner on November 15, 2006. The Court filed and entered this document on November 15, 2006.