IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant.)	DECISION OF DISMISSAL
State of Oregon,)	
DEPARTMENT OF REVENUE,)	
)	
v.)	
)	
Plaintiffs,)	TC-MD 060647D
and JACQUELINE FREW,)	
TIMOTHY A. FREW)	

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

A case management conference was scheduled on May 14, 2007, to consider Plaintiffs' appeal. On April 16, 2007, notice of the case management conference was sent to Plaintiffs at 350 Cherry Lane, Eugene OR 97401, which was the address Plaintiffs provided to the court. The notice was not returned as undeliverable. Plaintiffs did not appear at the case management conference, and there was no explanation for Plaintiffs' failure to appear.

On May 14, 2007, the court sent Plaintiffs a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by May 29, 2007, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not contacted the court. 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 that this matter be dismissed.
Dated this day of June 2007.
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JILL A. TANNER
PRESIDING 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 hand delivery 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 Presiding Magistrate Jill A. Tanner on June 6, 2007. The Court filed and entered this document on June 6, 2007.