

EXHIBIT B

TENNESSEE STATE BOARD OF EQUALIZATION
BEFORE THE ADMINISTRATIVE JUDGE

IN RE: Shelby County Real & Personal Property)
Appeals Pending for 1990 and Prior Tax) Shelby County
Years Involving Taxpayers Represented)
by Caruthers & Associates, Inc.)

ORDER

TO: Caruthers & Assoc., Inc.
2075 Madison Avenue
Memphis, TN 38104

Michael Hooks, Assessor of Property
Rm. 440, 160 N. Mid America Mall
Memphis, TN 38103

On August 1, 1991, the taxpayer filed the attached memorandum with the administrative judge. The administrative judge assumes that the memorandum refers to orders entered on July 2, 1991 setting prehearing conferences and requiring the filing of certain information by the close of business on August 2, 1991.

It appears that Shelby County was not served with a copy of the memorandum as required by Rule 1360-4-1-.03(4) of the Uniform Rules of Procedure for Hearing Contested Cases Before State Administrative Agencies. In order to expedite matters, the administrative judge has enclosed a copy of the memorandum along with this order for the assessor of property.

The administrative judge finds Mr. Caruthers' request for extension puzzling. On July 31, 1991, Taylor Caruthers contacted the administrative judge regarding the format of the document being prepared. It was the administrative judge's understanding from this conversation that the August 2, 1991, filing deadline did not pose a problem.

Given the lack of specificity in the memorandum, the amount of time requested, and the propensity of Caruthers and Associates Inc. to almost regularly request extensions and postponements for less than compelling reasons, the administrative judge finds that the taxpayer's request for a ten (10) day extension should be denied.

It is therefore ORDERED that the request of Caruthers and Associates, Inc. for a ten (10) day extension be DENIED.

Since the administrative judge will not be in the office on Friday, August 2, 1991, and will be in Memphis on Monday, August 5, 1991, it is FURTHER ORDERED that Caruthers and Associates, Inc. be allowed to appear on August 5, 1991, at 1:30 p.m., in Room 1210, State Office Building, 170 N. Main, Memphis, Tennessee, to show cause why a default order should not be issued if the administrative judge's orders entered on July 2, 1991, have not been complied with in good faith.

ENTERED this 1st day of August, 1991.

Mark J. Minsky

MARK J. MINSKY
ADMINISTRATIVE JUDGE
STATE BOARD OF EQUALIZATION

cc: Ann T. Ellis, Technical Assistant,
Mr. William Thompson