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February 16, 2012

FILED

Board of Property Tax Appeals
Christy Biggs, BoPTA Clerk
Tillamook County
201 Laurel Ave.
Tillamook, OR 97141

FEB 16 2012

TASSI O'NEIL
COUNTY CLERK

RE: Petition Nos. 56 and 57

Dear Board Members:

Unfortunately, conflicting hearing commitments kept us from attending the BOPTA hearing scheduled for the above referenced cases.

Please take the action you feel is appropriate to reduce or sustain the values for these properties.

Thank you for your consideration.

Very truly yours,

A handwritten signature in black ink, appearing to read "W. Scott Phinney". The signature is written in a cursive style with a large, prominent initial "W".

W. Scott Phinney
President