

May 27, 2010

Laurence R. Otto
STREET ADDRESS REDACTED
Warroad, MN 56763-9552

Joan Tujetsch
Attorney at Law
Minnesota Department of Revenue
600 North Robert Street
Mail Station 2220
St. Paul, Minnesota 55146-2220

Re: In the Matter of the Revocation of the Master Electrician Class A License
of Laurence R. Otto; OAH Docket No. 11-2700-21086-2

Dear Mr. Otto and Ms. Tujetsch:

I have received the Respondent's Motion for an Order to Compel Discovery and Motion for a Continuance Pending Compliance with Discovery, and the Department's response in opposition to those motions. This letter will constitute my Order on the Respondent's motions.

The Respondent's motions are denied. It is evident from the Department's submission that, to the extent that the documents requested in Respondent's discovery request dated March 29, 2010, in fact exist, Respondent has been provided with copies. The Department clarified in its response that the Commissioner does not file an actual return in the typical format on behalf of a taxpayer. The Department further indicated that it had provided the Respondent by May 25, 2010, with a second copy of additional documents relating to the computation of the tax alleged by the Commissioner to be owing. Finally, the Department provided additional information responsive to Mr. Otto's discovery requests and noted that it did not intend to rely on those documents at the hearing. None of the additional documents and information provided by the Department appears to have a significant bearing on any of the issues involved in this case. Under the circumstances, neither an order compelling production of further documents nor an additional continuance of the hearing is warranted.

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Accordingly, the hearing shall remain scheduled for **Thursday, June 10, 2010, at 10:00 a.m.** via videoconference. To participate in the videoconference, Mr. Otto should go to the Roseau County Courthouse, 606 Fifth Avenue S.W., Roseau, and ask for assistance in locating the room where the videoconference will occur. I will participate in the videoconference from a videoconferencing facility located in one of our courtrooms in St. Paul. I anticipate that witnesses and counsel for the Department of Revenue will also participate from the St. Paul location.

Finally, I remind both parties that they must *immediately* exchange final witness lists identifying the persons each of them will be calling to testify at the hearing. In addition, any documents that either party intends to offer into evidence during the hearing must *immediately* be provided to the other party and filed with me. Documents may be sent by U.S. mail, email, or fax. My fax number is 651-361-7936.

The parties may contact the Office of Administrative Hearings at 651-361-7900 and ask to speak to a staff attorney if they have further questions about this process or wish to request that a telephone conference call be held prior to the hearing.

Sincerely,

s/Barbara L. Neilson

BARBARA L. NEILSON
Administrative Law Judge
Tel. No.: 651-361-7845
Barbara.Neilson@state.mn.us