

**BEFORE THE STATE BOARD OF EQUALIZATION**  
**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**SOUTHERN CA PUBLIC POWER AUTHORITY** ) Docket No. **2010-125**  
FROM A PRODUCTION TAX AUDIT )  
ASSESSMENT BY THE MINERAL DIVISION )  
OF THE DEPARTMENT OF REVENUE )  
Pinedale Field, Production Years (July) 2005-2006 )

IN THE MATTER OF THE APPEAL OF )  
**SOUTHERN CA PUBLIC POWER AUTHORITY** ) Docket No. **2010-137**  
FROM NOTICE OF VALUATION CHANGE )  
2010-0729 ISSUED BY THE MINERAL DIVISION )  
OF THE DEPARTMENT OF REVENUE )

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**ORDER OF CONSOLIDATION**

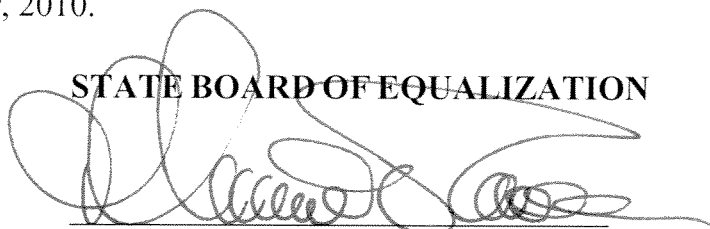
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**THIS MATTER** having come before the Board upon its own motion and the Notice of Intent to Consolidate, issued December 3, 2010, it appearing to the Board the factual and legal issues presented in Docket Nos. 2010-125 and 2010-137 are of such a similar nature as to warrant consolidation of these appeals; the Board noting no parties have submitted objections to consolidation by the December 20, 2010, deadline as set out in the notice, and the Board being fully advised in the premises:

**IT IS THEREFORE HEREBY ORDERED** Docket Nos. 2010-125 and 2010-137 are **consolidated**.

Dated this 22<sup>nd</sup> day of December, 2010.

**STATE BOARD OF EQUALIZATION**



Thomas D. Roberts, Chairman

**ATTEST:**

  
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Jana R. Fitzgerald, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 22<sup>nd</sup> day of December, 2010, I served the foregoing **ORDER OF CONSOLIDATION** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Southern California Public Power Authority  
Therese Savery, Manager  
111 North Hope Street, Rm 462  
Los Angeles CA 90012

Martin Hardscog  
Karl D. Anderson  
Senior Assistant Attorneys General  
2424 Pioneer Street, 3<sup>rd</sup> Floor  
Cheyenne WY 82002



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Executive Assistant  
State Board of Equalization  
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Phone: (307) 777-6989  
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cc: State Board of Equalization;  
Craig Grenvik, Mineral Tax Division, Department of Revenue;  
Assessor/Attorney/Treasurer - Sublette (Posted -<http://taxappeals.state.wy.us>);  
ABA State and Local Tax Reporter