BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

| IN THE MATTER OF THE APPEAL OF JUSTICE OIL COMPANY FROM A DECISION BY THE DEPARTMENT OF REVENUE | OF))) | Docket No. 2011-42 |
|--|----------------------------------|--|
| ORDER OF JOINDER | | |
| THIS MATTER having come be Motion for Joinder to join <i>Duncan Oil In</i> the file herein taking note of no objecti having considered the motion, and being | oc., filed July on filed by I | Petitioner or Operator and the Board |
| IT IS HEREBY ORDERED Due party in this matter. | ncan Oil Inc | c., shall be and the same is joined as a |
| Dated thisday of August, | , 2011. | |
| | STATE BO | OARD OF EQUALIZATION |
| ATTEST: | Paul Thoma | as Glause, Board Member |
| Wendy J. Soto, Executive Secretary | | |

CERTIFICATE OF SERVICE

I hereby certify that on the _____day of August, 2011, I served the foregoing **Order of Joinder** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Justice Oil Company Don Cale 510 S Gillette Avenue Gillette WY 82717

William F. Russell Senior Assistant Attorney General 2424 Pioneer, 3rd Floor Cheyenne WY 82002

VIA CERTIFIED MAIL

Gwyn Hasegawa Duncan Oil Co. 1777 South Harrison St. Ph 1 Denver CO 80210

> Jana R. Fitzgerald Executive Assistant

State Board of Equalization

P.O. Box 448

Cheyenne, WY 82003 Phone: (307) 777-6989

Fax: (307) 777-6363

cc: State Board of Equalization;

Craig Grenvik, Minerals Division, Department of Revenue;

Assessor/Attorney/Treasurer- Campbell County;(Posted -http://taxappeals.state.wy.us)

ABA State and Local Tax Reporter