BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

| IN THE MATTER OF THE APPEAL O CHEVRON USA, INC. FROM A DECISION BY THE DEPARTMENT OF REVENUE |))) | Docket No. 2011-47 |
|---|----------------------------|-------------------------------------|
| ORDER OF JOINDER | | |
| THIS MATTER having come be Motion for Joinder to join <i>Kerr McGee</i> Board having reviewed the file herein to Operator and the Board having considered premises; | Oil & Gas Of aking note of | no objection filed by Petitioner or |
| IT IS HEREBY ORDERED Kerr McGee Oil & Gas Onshore, LP, shall be and the same is joined as a party in this matter. | | |
| Dated thisday of August, 2011. | | |
| STATE BOARD OF EQUALIZATION | | |
| ATTEST: | Steven D. O | Imstead, Chairman |
| 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:

L. Wade Hopper Sr. Severance Tax Analyst Chevron USA, Inc. 4800 Fournace Pl., Suite E922E Bellaire TX 77401-2324 William F. Russell Senior Assistant Attorney General 2424 Pioneer, 3rd Floor Cheyenne WY 82002

VIA CERTIFIED MAIL

Tim Sell Kerr McGee Oil &Gas Onshore, LP PO Box 1330 Houston TX 77251-1330

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- Lincoln County;(Posted -http://taxappeals.state.wy.us)

ABA State and Local Tax Reporter