

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
BP AMERICA PRODUCTION CO.) Docket No. **2011-59**
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE)

ORDER OF JOINDER

THIS MATTER having come before the Board upon the Department of Revenue's Motion for Joinder to join *Cornerstone Natural Resources, LLC*, filed July 26, 2011, the Board having reviewed the file herein taking note of no objection filed by Petitioner or Operator and the Board having considered the motion, and being otherwise advised in the premises;

IT IS HEREBY ORDERED *Cornerstone Natural Resources, LLC*, shall be and the same is **joined as a party in this matter.**

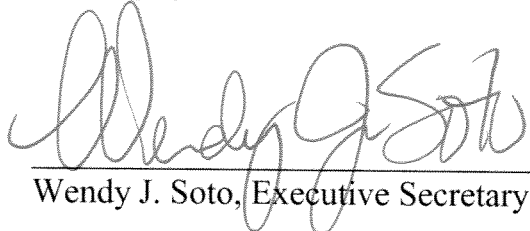
Dated this 18th day of August, 2011.

STATE BOARD OF EQUALIZATION



Paul Thomas Glause, Board Member

ATTEST:



Wendy J. Soto, Executive Secretary

CERTIFICATE OF SERVICE

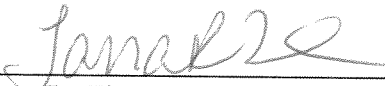
I hereby certify that on the 18th day of August, 2011, I served the foregoing **Order of Joinder** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

BP America Production Company
John Dickson, Tax Department
PO Box 3092
Houston TX 77253

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

VIA CERTIFIED MAIL

Cornerstone Natural Resources, LLC
Attn: Clarice Miller
1225 17th Street, Ste. 200
Denver CO 80202



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- Carbon County;(Posted -<http://taxappeals.state.wy.us>)
ABA State and Local Tax Reporter