BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)	
MARATHON OIL CORPORATION FROM)	Docket No. 2011-95
A PRODUCTION TAX AUDIT ASSESSMENT)	
BY THE MINERAL DIVISION OF THE)	
DEPARTMENT OF REVENUE)	
IN THE MATTER OF THE APPEAL OF)	
MARATHON OIL CORPORATION FROM)	Docket No. 2011-107
A NOTICE OF VALUATION CHANGE)	
DECISION FROM THE MINERAL DIVISION)	
OF THE DEPARTMENT OF REVENUE)	
(NOVC 2011-0828))	

ORDER OF CONSOLIDATION

THIS MATTER having come before the Board upon the Joint Motion to Consolidate, entered into by the parties and filed January 17, 2012, the Board having reviewed the files and it appearing to the Board that the factual and legal issues presented in Docket No. 2011-95, currently scheduled for hearing April 18, 2012, are of such a similar nature to the factual and legal issues of Docket No. 2011-107, as to warrant consolidation of these appeals; and the Board being fully advised in the premises:

IT IS HEREBY ORDERED the Joint Motion to Consolidate is **granted**, and Docket Nos. 2011-95 and 2011-107 shall be **consolidated**, to proceed to hearing on April 18, 2012, pursuant to the Hearing Order in Docket No. 2011-95, issued on December 23, 2012. All provisions of the hearing order to be in full force and effect for Docket 2011-107.

THIS SPACE INTENTIONALLY LEFT BLANK

IT IS FURTHER ORDERED the Scheduling Conference for Docket No. 2011-107, currently set for January 30, 2012, is **vacated**.

Dated this _____day of January, 2012.

STATE BOARD OF EQUALIZATION

Steven D. Olmstead, Chairman

ATTEST:

Wendy J. Soto, Executive Secretary

Marathon Oil Corporation, Docket Nos. 2011-95 & 2011-107 ord consol, Page 2

CERTIFICATE OF SERVICE

I hereby certify that on the _______day of January, 2012, 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:

Marathon Oil Corporation Jeffrey W. Herrold 5555 San Felipe, Rm 2146 Houston TX 77056

Karl D. Anderson Senior Assistant Attorney General 2424 Pioneer Street, 3rd Floor Cheyenne WY 82002

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, Mineral Tax Division, Department of Revenue;

Assessor/Treasurer/Attorney/Commissioners - Carbon, Hot Springs, Park & Sweetwater Counties;

ABA State and Local Tax Reporter