

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
POWDER RIVER COAL CO. FROM A) Docket No. **2012-02**
PRODUCTION TAX AUDIT ASSESSMENT)
BY THE MINERAL DIVISION OF THE)
DEPARTMENT OF REVENUE)
(Caballo mine, Production Yrs 2004-2006))

IN THE MATTER OF THE APPEAL OF)
POWDER RIVER COAL CO. FROM A) Docket No. **2012-03**
PRODUCTION TAX AUDIT ASSESSMENT)
BY THE MINERAL DIVISION OF THE)
DEPARTMENT OF REVENUE)
(N. Antelope Rochelle, Prod Yrs 2004-2006))

IN THE MATTER OF THE APPEAL OF)
POWDER RIVER COAL CO. FROM A) Docket No. **2012-04**
PRODUCTION TAX AUDIT ASSESSMENT)
BY THE MINERAL DIVISION OF THE)
DEPARTMENT OF REVENUE)
(Rawhide mine, Prod Yrs 2004-2006))

ORDER OF CONSOLIDATION

THIS MATTER having come before the Board upon Petitioners' Motion to Consolidate Appeals, filed February 21, 2012, and the Board's hearing officer having confirmed the Department of Revenue has no objections to the motion, and it appearing to the Board the factual and legal issues presented in Docket Nos. 2012-02, 2012-03 and 2012-04 are of such a similar nature as to warrant consolidation of these appeals and the Board being fully advised in the premises:

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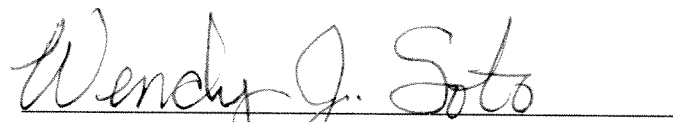
IT IS HEREBY ORDERED Docket Nos. 2012-02, 2012-03 and 2012-04 shall be consolidated.

Dated this 27th day of March, 2012.

STATE BOARD OF EQUALIZATION


Steven D. Olmstead, Chairman

ATTEST:


Wendy J. Soto, Executive Secretary

CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of March, 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:

Walter F. Eggers, III, PC
Lawrence J. Wolfe, PC
Holland & Hart LLP
PO Box 1347
Cheyenne WY 82003-1345

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/Attorney/Commission/Treasurer - Campbell County
ABA State and Local Tax Reporter