

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF )  
WESTERN GAS RESOURCES, INC. ) Docket No. 2012-28  
FROM A DECISION BY THE DEPARTMENT )  
OF REVENUE )

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ORDER OF JOINDER

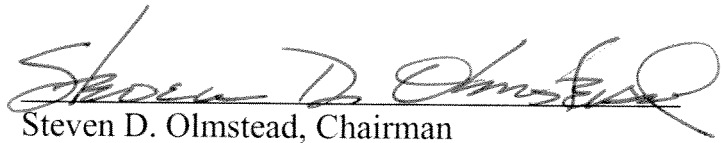
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**THIS MATTER** having come before the Board upon the Department of Revenue's Motion for Joinder to join *BP America Production Company*, filed March 8, 2012, the Board having reviewed the file herein taking note of no objection filed by Petitioner or Operator and the Board having considered the motion, and being otherwise advised in the premises;

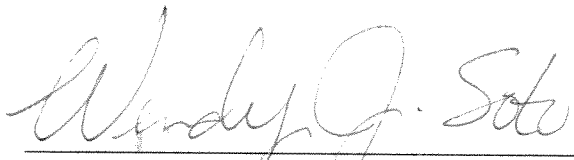
**IT IS HEREBY ORDERED** *BP America Production Company*, shall be and the same is **joined as a party in this matter.**

Dated this 9th day of April, 2012.

STATE BOARD OF EQUALIZATION

  
Steven D. Olmstead, Chairman

**ATTEST:**

  
Wendy J. Soto, Executive Secretary

CERTIFICATE OF SERVICE

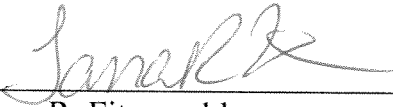
I hereby certify that on the 9th day of April, 2012, I served the foregoing **Order of Joinder** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Etzel Willhoit  
Western Gas Resources, Inc.  
PO Box 173779  
Denver CO 80217-3779

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

VIA CERTIFIED MAIL

Yvonne Faulkner  
BP America Production Company  
501 Westlake Park Blvd. 19 106B  
Houston TX 77079

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