

**BEFORE THE STATE BOARD OF EQUALIZATION**  
**FOR THE STATE OF WYOMING**

IN THE MATTER OF THE APPEAL OF )  
**FMC WYOMING CORP. (GRANGER)** )  
FROM A NOTICE OF VALUATION ) Docket No. **2012-52**  
FOR TAXATION PURPOSES BY THE )  
MINERAL DIVISION OF THE )  
DEPARTMENT OF REVENUE )

IN THE MATTER OF THE APPEAL OF )  
**FMC WYOMING CORP. (WESTVACO)** )  
FROM A NOTICE OF VALUATION ) Docket No. **2012-53**  
FOR TAXATION PURPOSES BY THE )  
MINERAL DIVISION OF THE )  
DEPARTMENT OF REVENUE )

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**ORDER OF CONSOLIDATION**

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**THIS MATTER** having come before the Board upon the Joint Motion to Consolidate Appeals for Hearing, entered into by the parties and filed August 30, 2012, the Board having reviewed the files and it appearing to the Board that the factual and legal issues presented in Docket No. 2012-52, are of such a similar nature to the factual and legal issues of Docket No. 2012-53, 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 Appeals for Hearing is **granted**, and Docket Nos. 2012-52 and 2012-53 shall be **consolidated**.

Dated this 4<sup>th</sup> day of September, 2012.

**STATE BOARD OF EQUALIZATION**

  
Steven D. Olmstead, Chairman

**ATTEST:**

  
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Jana R. Fitzgerald, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 4<sup>th</sup> day of September, 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:

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cc: State Board of Equalization;  
Craig Grenvik, Mineral Tax Division, Department of Revenue;  
Assessor/Treasurer/Attorney/Commissioners - Sweetwater  
(Posted -<http://taxappeals.state.wy.us>);  
ABA State and Local Tax Reporter