BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)		
FOREST OIL CORPORATION FROM)	Docket No. 2015-22	
A DECISION BY THE DEPARTMENT)		
OF REVENUE)		

DEFAULT ORDER

THIS MATTER came before the Board upon the Department of Revenue's Motion for Default Order, dated May 1, 2015; and the Petitioner having failed to contest the motion by filing a written response as provided by Rules, Wyo. State Bd. of Equalization, ch. 2 § 12; and the Board having reviewed the file herein, and being otherwise advised in the premises, finds and concludes as follows:

- 1. The Board issued its Scheduling Conference Order in this matter on February 27, 2015, setting a deadline for the Petitoiner to file a Preliminary Statement with the Board on or before March 30, 2015;
- 2. The Petitioner did not file a Preliminary Statement in this matter as required by the Board's Scheduling Conference Order;
- 3. The Board issued its Order Cancelling Scheduling Conference and Hearing Order in this matter on April 15, 2015, and ordered the Petitioner to file a Preliminary Statement with the Board on or before April 29, 2015;
- 4. The Petitioner did not file a Preliminary Statement in this matter as required by the Board's Order Cancelling Scheduling Conference and Hearing Order;
- 5. On May 1, 2015, the Department of Revenue filed a Motion for Default Order requesting the Board issue a Default Order for Petitioner's failure to comply with the Board's order, and advising Petitioner that it had 15 days to file a written response to contest the Motion pursuant to Rules, Wyo. State Bd. of Equalization, ch. 2 § 12.
- 6. As of this date, Petitioner has failed to file a preliminary statement as required by the Board's orders, has failed to file specific written objections to the Department's Motion for Default Order, and has taken no further action in this matter;

7. Petitioner has failed to comply with valid orders of the Board and is therefore subject to sanctions pursuant to Rules, Wyo. State Bd. of Equalization, ch. 1 § 10.

For the above reasons, this Board:

THEREFORE CONCLUDES that the Petitioner is in default for its failure to comply with this Board's orders, or for its failure to respond to the Department's Motion for Default Order, and

IT IS FURTHER ORDERED that as a sanction for Petitioner's default outlined above, this matter is hereby **dismissed**.

Dated this 20th day of May, 2015.

STATE BOARD OF EQUALIZATION

E. Jayne Mockler, Chairman

ATTEST:

Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the **25th** day of May, 2015, I served the foregoing **DEFAULT ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

Mitchell G. Fischbach Director of Operation Acctg. & JV Audit Forest Oil Corporation 707 Seventeenth Street Denver, CO 80202

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Jessica M. Brown

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State Board of Equalization

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cc: State Board of Equalization

Craig Grenvik, Mineral Tax Division, Department of Revenue

Commissioners/Treasurer/Attorney - Sweetwater

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