

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

IN THE MATTER OF THE APPEAL OF            )  
**SOUTHERN CALIFORNIA PUBLIC            )**       Docket No. **2016-01**  
**POWER AUTHORITY FROM A DECISION )**  
BY THE DEPARTMENT OF REVENUE        )  
(Min. Production Audit, Prod. Yrs. 2010-2012) )

IN THE MATTER OF THE APPEAL OF            )  
**SOUTHERN CALIFORNIA PUBLIC            )**       Docket No. **2016-12**  
**POWER AUTHORITY FROM A DECISION )**  
BY THE DEPARTMENT OF REVENUE        )  
(Notice of Valuation Change)            )

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**ORDER OF CONSOLIDATION**

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**THIS MATTER** came before the State Board of Equalization (State Board) upon the Petitioner’s letter, filed March 23, 2016, requesting that Docket Nos. 2016-01 and 2016-12 be consolidated. The Department of Revenue did not object to the consolidation of the cases. The State Board reviewed the files herein, and found the factual and legal issues presented in Docket No. 2016-12 are of such a similar nature to the factual and legal issues of Docket No. 2016-01, as to warrant consolidation of these appeals. The State Board being fully advised in the premises;


**IT IS ORDERED** the request to consolidate the cases is **granted**, and Docket Nos. 2016-01 and 2016-12 shall be **consolidated**.

**IT IS FURTHER ORDERED** the Hearing Order issued by the State Board on April 12, 2016, shall govern both appeals.


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Dated this 22<sup>nd</sup> day of April, 2016.

**STATE BOARD OF EQUALIZATION**

  
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E. Jayne Mockler, Chairman

**ATTEST:**

  
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Jessica M. Brown, Executive Assistant

## CERTIFICATE OF SERVICE

I hereby certify that on the 22<sup>nd</sup> day of April, 2016, 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:

Southern California Public Power Authority  
Therese Savery, Manager  
111 North Hope Street, #465  
Los Angeles, CA 90012

Karl D. Anderson  
Senior Assistant Attorney General  
Kendrick Building  
2320 Capitol Ave.  
Cheyenne, WY 82002



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Jessica M. Brown  
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  
Department of Audit  
ABA State and Local Tax Reporter