

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
HELIS OIL & GAS COMPANY, LLC)
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE (Production Tax Audit,)
Production Years 2010-2012))

Docket No. **2016-37**

IN THE MATTER OF THE APPEAL OF)
HELIS OIL & GAS COMPANY, LLC)
FROM A DECISION BY THE DEPARTMENT)
OF REVENUE (Notice of Valuation Change,)
Operator ID: 01988))

Docket No. **2016-39**

ORDER OF CONSOLIDATION

THIS MATTER came before the State Board of Equalization (State Board) on Petitioner's Motion to Consolidate Appeals, filed August 10, 2016, requesting that Docket Nos. 2016-37 and 2016-39 be consolidated. The State Board reviewed the files herein, and notes that Gayle R. Stewart, Executive Secretary-Attorney, confirmed that the Department has no objection to the consolidation, and found the factual and legal issues presented in Docket No. 2016-37 are of such a similar nature to the factual and legal issues of Docket No. 2016-39, as to warrant consolidation of these appeals. The State Board being fully advised in the premises;

IT IS ORDERED the motion to consolidate the appeals is **granted**, and Docket Nos. 2016-37 and 2016-39 shall be **consolidated**.

Dated this 22nd day of August, 2016.

STATE BOARD OF EQUALIZATION



Martin L. Hardsog, Vice Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 22nd day of August, 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:

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cc: State Board of Equalization
Craig Grenvik, Mineral Tax Division, Department of Revenue
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ABA State and Local Tax Reporter