

BEFORE THE STATE BOARD OF EQUALIZATION

FOR THE STATE OF WYOMING

IN THE MATTER OF THE APPEAL OF)
FRONTIER REFINING INC. FROM A) Docket No. 2015-42
DECISION BY THE DEPARTMENT)
OF REVENUE (Audit 9/1/2010-06/30/2011))

IN THE MATTER OF THE APPEAL OF)
FRONTIER REFINING LLC FROM A) Docket No. 2015-45
DECISION BY THE DEPARTMENT)
OF REVENUE (Audit 7/01/2011-06/30/2013))

BRIEFING ORDER

THIS MATTER came before the State Board of Equalization (State Board) on its own motion. The State Board reviewed the file in this matter, held a hearing on April 14, 2016, and being otherwise fully advised in the premises:

IT IS ORDERED Petitioner shall file an opening brief with the State Board on or before **June 20, 2016**. The Department shall file a response brief on or before **July 20, 2016**. Petitioner shall file a reply brief on or before **August 4, 2016**. The parties shall file Proposed Findings of Fact and Conclusions of Law with their initial briefs.

IT IS FURTHER ORDERED any and all facts relied on by a party shall include references to the record, and any and all legal authority upon which any conclusion is based shall include citations to the authority; and

IT IS FURTHER ORDERED the Parties shall file an original and four copies of their respective briefs and findings, and shall file electronic copies in Word format.

THE REMAINDER OF THIS PAGE LEFT INTENTIONALLY BLANK

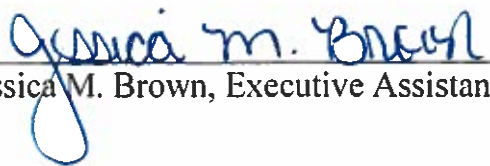
Dated this 26th day of May, 2016.

STATE BOARD OF EQUALIZATION



E. Jayne Mockler, Chairman

ATTEST:



Jessica M. Brown, Executive Assistant

CERTIFICATE OF SERVICE

I hereby certify that on the 20th day of May, 2016, I served the foregoing **BRIEFING ORDER** by placing a true and correct copy thereof in the United States Mail, postage prepaid, and properly addressed to the following:

John Christian, Taxpayer's Representative	Karl D. Anderson
Mark Weiss, Taxpayer's Representative	Senior Assistant Attorney General
Ryan, LLC	Leo Caselli
100 Congress Avenue	Assistant Attorney General
Suite 1900	Kendrick Building
Austin, TX 78701	2320 Capitol Avenue
	Cheyenne, WY 82002



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
Kim Lovett, Excise Tax Division, Department of Revenue
Department of Audit
ABA State and Local Tax Reporter