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ATTORNEYS FOR DEFENDANT  
ANADARKO E&P ONSHORE LLC

STATE OF WYOMING                    )  
  ) ss  
COUNTY OF CAMPBELL            )

IN THE DISTRICT COURT  
  
SIXTH JUDICIAL DISTRICT

KENNETH B. GEER,                    )  
  )  
  ) Plaintiff,  
  )  
  ) vs.    )  
  )    )  
ANADARKO E&P ONSHORE LLC,        )  
Successor to Lance Oil & Gas Company,    )  
Inc., a Delaware Corporation,            )  
  ) Defendant.                                )

Civil Action No. 32940

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**DEFENDANT’S MOTION FOR SUMMARY JUDGMENT ON  
PLAINTIFF’S IMPROPER TAX CALCULATION CLAIM**

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Defendant Anadarko E&P Onshore LLC, formerly known as Lance Oil & Gas Company, Inc. (Lance), respectfully moves for summary judgment on Plaintiff’s improper tax calculation claim. As grounds for this Motion, Lance states as follows:

1. Summary judgment is appropriate when “there is no genuine issue as to any material fact and [] the moving party is entitled to a judgment as a matter of law.” Wyo. R. Civ. P. 56(c).

2. As a matter of law, Lance’s practice of deducting taxes from royalty payments based on what royalty owners receive complies with Wyo. Stat. § 39-14-203 and gives logical and constitutional effect to “in proportion to the interest ownership.”

3. There is no genuine issue of material fact that Lance calculates the amount of royalty proceeds each owner is entitled to be paid based upon his lease, the WRPA, or Lance’s accounting methods, and then Lance applies the ad valorem, severance and conservation tax rates to the amount royalty owners are paid. The amount of tax so calculated is then deducted from each monthly royalty payment check. In this fashion, each owner pays the amount of tax owed on the revenues they actually receive each month.

4. The statute provides that the royalty owner’s share of tax liability is based on the actual leasehold property interest, which gives a normal and logical meaning to the statutory word “interest” in both Sections 39-14-203(c)(i) and (iii).

5. Lance is entitled to judgment on Plaintiff’s improper tax calculation claim as a matter of law for reasons set forth in the attached Memorandum and exhibits accompanying the Rule 56.1 Statement of Material Facts, incorporated into this Motion by reference.

WHEREFORE, Lance respectfully moves the Court to grant Lance summary judgment on Plaintiff’s improper tax calculation claim.

DATED July 31, 2013.

A handwritten signature in black ink, appearing to read 'Mark R. Ruppert', is written over a horizontal line.

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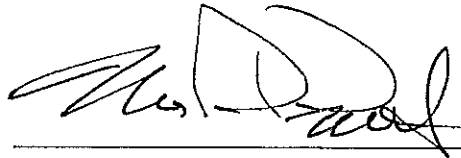
ATTORNEYS FOR DEFENDANT  
ANADARKO E&P ONSHORE LLC

**CERTIFICATE OF SERVICE**

I hereby certify that on July 31, 2013, I served **LANCE OIL & GAS COMPANY, INC.'S MOTION FOR SUMMARY JUDGMENT ON PLAINTIFF'S IMPROPER TAX CALCULATION CLAIM** 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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