



## Walter Eggers, III

Partner

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**Walter advises and represents clients as they navigate administrative, regulatory, and litigation issues in Wyoming and the Mountain West.**

His clients include mineral producers, energy companies, and other large and small businesses.

**Regulatory Advice:** Walter provides clients with advice on complex and routine regulatory issues, primarily focusing on Wyoming state tax, permitting, and other administrative issues.

**Administrative Litigation:** Walter represents clients in contested case proceedings before a wide variety of administrative agencies in Wyoming, Colorado, and on the federal level.

**Trial Court Litigation, Appeals, and Legislative Issues:** Walter advises and represents clients in state and federal trial and appellate courts, and before state legislative committees, primarily addressing regulatory and administrative law issues.

### PRACTICES

Environmental  
State and Local Tax  
Energy Consumers, Developers, and  
Public Utilities

### INDUSTRIES

Energy and Resources  
Mining  
Oil and Gas  
Conventional Power  
Oil and Gas Litigation  
Oil and Gas Regulatory  
Renewable Energy and Storage

### EDUCATION

University of Wyoming College of Law,  
J.D., 1997

American University, B.A., 1992

### BAR ADMISSIONS

Wyoming  
Colorado

### EXPERIENCE

Walter has significant experience representing clients before agencies and courts including the:

- Wyoming Oil & Gas Conservation Commission (WOGCC)
- Wyoming State Board of Equalization, Wyoming Department of Revenue, and Wyoming Department of Audit
- Wyoming Public Service Commission
- Wyoming Office of State Lands and Investments
- Colorado Energy and Carbon Management Commission (formerly the COGCC)
- U.S. Bureau of Land Management (BLM)
- U.S. Office of Natural Resources Revenue (ONRR)
- U.S. Office of Surface Mining Reclamation and Enforcement (OSM)
- U.S. District Court of Wyoming
- U.S. Court of Federal Claims
- Tenth Circuit Court of Appeals
- Federal Circuit Court of Appeals

## CLIENT RESULTS

Walter has served as lead counsel for companies in numerous administrative contested case hearings including the following representative matters:

- Successfully represented large oil & gas companies in severance tax appeals addressing transportation deduction issues
- Obtained a favorable decision from County Boards of Equalization and the Wyoming State Board of Equalization in property tax matters for an oil & gas company
- Prevailed in a county property tax case for produced water pipeline company
- Represented a coal mining company in its successful appeal of a severance tax issue related to innovative mining techniques
- Successfully represented oil & gas companies in various contested cases before Wyoming Oil and Gas Conservation Commission

He has also been lead counsel in appeals of administrative orders including:

- Obtained favorable decisions from the Wyoming Supreme Court in severance tax appeals for mining companies
- Successfully represented a major refining company in a locally-assessed property tax appeal before the Wyoming State Board of Equalization
- Represented a natural gas storage company in its successful appeal of a property tax assessment before the Wyoming State Board of Equalization
- Successfully represented a mining company in a tax appeal before U.S. Court of Appeals for the Federal Circuit
- Represented an oil & gas company in its successful appeal to the Wyoming Supreme Court concerning a contested Underground Injection Control (UIC) matter

## PUBLICATIONS

"ABA Property Tax Deskbook," *Wyoming Chapter*, 2008-2023

"ABA Sales & Use Tax Deskbook," *Wyoming Chapter*, 2012-2023

"Wyoming Section, Oil & Gas Updates," *Rocky Mountain Mineral Law Foundation Journal*, Co-Author, 2011- 2019

"Wyoming Oil and Gas Section," *ABA Environment, Energy, and Resources Law Year in Review*, Co-Author, 2006-2019

"Survey on Oil & Gas," *Texas A&M Journal of Property Law, Wyoming Chapter*, Co-Author, 2012-2019

## SPEAKING ENGAGEMENTS

"Wyoming State Tax: Preparing for an Audit and an Update on Contested Cases, Appeals, and Hot Topics," *2022 Holland & Hart Wyoming Tax Conference*, May 19, 2022

"Wyoming State Tax Update: Contested Cases, Appeals, and Hot Topics," *2021 Holland & Hart Wyoming Tax Conference*, May 26, 2021

"Current Practice Before the WOGCC," *Defense Lawyers Association of Wyoming*, 07/09/2020

"State Tax Update," *Petroleum Association of Wyoming 2019 Annual Meeting*, 08/20/2019

## **RECOGNITION**

- *The Best Lawyers in America*® Lawyer of the Year, Administrative – Regulatory Law – Cheyenne, 2016, 2022, 2024
- *The Best Lawyers in America*®, Administrative/Regulatory Law, 2007-2024
- *Chambers USA*, Litigation: General Commercial, 2007-2024
- *Benchmark Litigation*, Local Litigation Star, 2009-2024
- Mountain States Super Lawyers®, Top 100 Lawyers, 2022-2023
- Mountain States Super Lawyers®, Administrative Law, 2013-2023
- Wyoming State Bar, Champion of Justice Award, 2019
- Wyoming State Bar, Pro Bono Award for Community Service, 2010

## **PROFESSIONAL AND CIVIC AFFILIATIONS**

- Wyoming Access to Justice Commission, Founding Member, 2008-present
- Equal Justice Wyoming Foundation, President, 2017-2019, Board Member, 2015-Present
- American Bar Association Standing Committee on Legal Aid and Indigent Defense, Member, 2016-2020
- TerraLex Wyoming Representative, 2014-present
- American Bar Foundation, Fellow