



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

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.

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*, 05/19/2022

"Wyoming State Tax Update: Contested Cases, Appeals, and Hot Topics," *Holland & Hart 2021 Wyoming Tax Conference*, 05/26/2021

"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, 2007-2023
- *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