

1 behalf of such surrendered or forfeited working interest subsequent 1
2 to the date of surrender or forfeiture, and payment of any moneys 2
3 found to be owing by such an accounting shall be made as between the 3
4 parties within thirty (30) days. In the event no unit operating 4
5 agreement is in existence and a mutually acceptable agreement between 5
6 the proper parties thereto cannot be consummated, the Supervisor may 6
7 prescribe such reasonable and equitable agreement as he deems warranted 7
8 under the circumstances. 8

9 The exercise of any right vested in a working interest owner to 9
10 reassign such working interest to the party from whom obtained shall 10
11 be subject to the same conditions as set forth in this section in regard 11
12 to the exercise of a right to surrender. 12

13 31. TAXES. The working interest owners shall render and pay for 13
14 their account and the account of the royalty owners all valid taxes on 14
15 or measured by the unitized substances in and under or that may be 15
16 produced, gathered and sold from the land subject to this contract 16
17 after the effective date of this agreement, or upon the proceeds or 17
18 net proceeds derived therefrom. The working interest owners on each 18
19 tract shall and may charge the proper proportion of said taxes to the 19
20 royalty owners having interests in said tract, and may currently retain 20
21 and deduct sufficient of the unitized substances or derivative products, 21
22 or net proceeds thereof from the allocated share of each royalty owner 22
23 to secure reimbursement for the taxes so paid. No such taxes shall be 23
24 charged to the United States or the State of Wyoming or to any lessor 24
25 who has a contract with his lessee which requires the lessee to pay 25
26 such taxes. 26

27 32. NO PARTNERSHIP. It is expressly agreed that the relation of 27
28 the parties hereto is that of independent contractors and nothing in 28
29 this agreement contained, expressed or implied, nor any operations 29
30 conducted hereunder, shall create or be deemed to have created a 30
31 partnership or association between the parties hereto or any of them. 31

32 33. STIPULATION FOR LANDS UNDER JURISDICTION OF DEPARTMENT OF 32
33 AGRICULTURE. The lands embraced in this unit area being under the 33
34 jurisdiction of the Secretary of Agriculture, the Unit Operator hereby 34
35 agrees: 35