

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (___)
)	
Debtors.	)	(Joint Administration Requested)
)	

**DEBTORS’ MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS
AUTHORIZING THE PAYMENT OF CERTAIN PREPETITION TAXES AND FEES**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) respectfully state the following in support of this motion.

Relief Requested

1. By this motion, the Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B**, respectively, authorizing the Debtors to remit and pay certain prepetition taxes and fees that will become payable during the pendency of these chapter 11 cases. The Debtors also request that the Court schedule a final hearing within approximately 25 days of the commencement of these chapter 11 cases to consider entry of the final order.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*,

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Debtor Samson Resources Corporation’s corporate headquarters and the Debtors’ service address is: Two West Second Street, Tulsa, Oklahoma 74103.

dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). The Debtors confirm their consent, pursuant to rule 9013-1(f) of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code (the “Bankruptcy Code”), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rule 9013-1(m).

Background

5. The Debtors are a privately held onshore oil and gas exploration and production company with headquarters in Tulsa, Oklahoma and operations primarily located in Colorado, Louisiana, North Dakota, Oklahoma, Texas, and Wyoming. The Debtors operate, or have royalty or working interests in, approximately 8,700 oil and gas production sites.

6. Each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code on September 16, 2015 (the “Petition Date”). The facts and circumstances supporting this motion are set forth in the *Declaration of Philip Cook in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 2], which is incorporated by reference.

7. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The

Debtors have concurrently filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b).

The Debtors' Tax and Fee Obligations

8. The Debtors collect, withhold, and incur income, sales, use, franchise, severance, and property taxes, as well as other business, environmental, and regulatory fees (collectively, the "Taxes and Fees").² The Debtors remit the Taxes and Fees to various federal, state, and local governments, including taxing and licensing authorities (collectively, the "Authorities"). A schedule identifying the Authorities is attached hereto as **Exhibit C**.³ Taxes and Fees are remitted and paid by the Debtors through checks and electronic funds transfers that are processed through their banks and other financial institutions. The Debtors estimate that approximately \$45.4 million in Taxes and Fees relating to the prepetition period will become due and owing to the Authorities after the Petition Date. Of this amount, approximately \$3.1 million will become due and payable within 21 days of the Petition Date.

9. The Debtors pay the Taxes and Fees to the Authorities on a periodic basis, remitting them monthly, quarterly, semiannually, or annually depending on the nature and incurrence of a particular Tax or Fee. Although the Debtors believe that they are substantially current with respect to their payment of Taxes and Fees, the Debtors seek authority pursuant to this motion to make such payments where: (a) Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees accrued or were incurred prepetition but were not paid

² By this motion, the Debtors do not seek the authority to collect and remit state and federal employee-related taxes and withholdings. Such relief is instead requested in the *Debtors' Motion for Entry of Interim and Final Orders Authorizing the Debtors to (I) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (II) Continue Non-Insider Incentive Plans, and (III) Continue Employee Benefits Programs*, filed contemporaneously herewith.

³ Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from **Exhibit C**. By this motion, the Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified on **Exhibit C**.

prepetition, or were paid in an amount less than actually owed; (c) Taxes and Fees paid prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; or (d) Taxes and Fees incurred for prepetition periods may become due after the commencement of these chapter 11 cases.

10. The Debtors believe that failing to pay the Taxes and Fees could materially disrupt the Debtors' business operations in several ways. First, the Authorities could initiate audits, suspend operations, file liens, or seek to lift the automatic stay, which would unnecessarily divert the Debtors' attention from the reorganization process. Second, failing to pay Taxes and Fees could subject certain of the Debtors' directors and officers to claims of personal liability, which would likely distract those key employees from their duties related to the Debtors' restructuring. Third, failing to pay certain of the Taxes and Fees, particularly franchise taxes, would likely cause the Debtors to lose their ability to conduct business in certain jurisdictions. Finally, unpaid Taxes and Fees may result in penalties, the accrual of interest, or both, which could negatively impact the Debtors' businesses.

11. In addition, the Debtors collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates.

12. The Taxes and Fees are summarized as follows:

Category	Description	Approximate Amount Accrued as of Petition Date	Approximate Amount Due Within 21 Days
Sales and Use Taxes	Taxes imposed on the sale and use of certain goods and services.	\$2,000	\$2,000
Income and Withholding Taxes	Taxes imposed on the Debtors' income and required to conduct business in the ordinary course.	\$424,000	\$40,000
Franchise Taxes	Taxes required to conduct business in the ordinary course.	\$0	\$0
Property Taxes	Taxes and obligations related to real and personal property holdings.	\$34,500,000	\$0
Severance Taxes	Taxes related to oil and gas production or natural resource extraction.	\$10,400,000	\$3,000,000
Environmental and Business Fees	Fees related to compliance with environmental laws and regulations, licensing fees, and other fees paid to state agencies.	\$53,000	\$10,000
Total		\$45,379,000	\$3,052,000

I. Sales and Use Taxes

13. The Debtors incur, collect, and remit sales taxes to the Authorities in connection with the sale and distribution of their production. Additionally, the Debtors purchase a variety of equipment, materials, and supplies necessary for the operation of their business from vendors who may not operate in the state where the property is to be delivered and, therefore, do not charge the Debtors sales tax in connection with such purchases. In these cases, applicable law generally requires the Debtors to subsequently pay use taxes on such purchases to the applicable Authorities. The Debtors generally remit sales and use taxes on a monthly basis.

14. The Debtors historically remit over \$826,000 in the aggregate in sales and use taxes per year to the Authorities.⁴ As of the Petition Date, the Debtors estimate that they have

⁴ In 2014, the Debtors paid approximately \$926,000 in sales and use taxes. This amount includes a one-time \$100,000 payment related to a sales and use tax audit paid to Webster Parish, Louisiana.

incurred or collected approximately \$2,000 in sales and use taxes that have not been remitted to the relevant Authorities, all of which will become due and owing during the first 21 days following the Petition Date.⁵ Accordingly, the Debtors seek authority to pay and remit any such prepetition sales and use taxes to the relevant authorities.

II. Income and Withholding Taxes

15. In the ordinary course of operating their businesses, the Debtors incur state and federal income taxes. The Debtors pay income taxes on a quarterly basis. For tax year 2013, the Debtors had no federal income tax liability due to net losses from continuing operations. In 2014, the Debtors also had net losses from continuing operations, but paid approximately \$733,000 in federal income tax. The Debtors did not have any state income tax liability in 2014 due to net losses from continuing operations. The Debtors believe they are current with respect to payment of income taxes, but include this description out of an abundance of caution and seek authority to pay income taxes if any become due.

16. The Debtors are also required to remit withholding taxes to cover state income taxes for non-residents in certain states in which they operate, as well as federal withholding taxes. The Debtors pay withholding taxes on either a monthly or quarterly basis. In 2014, the Debtors paid approximately \$2.6 million in withholding taxes. As of the Petition Date, the Debtors estimate that they owe approximately \$424,000 to the relevant Authorities on account of prepetition withholding taxes, approximately \$40,000 of which will become due and owing during the first 21 days following the Petition Date.

⁵ The Debtors are involved in several ongoing sales and use tax audits, which may result in an increase in the amount of sales and use taxes accrued prepetition.

III. Franchise Taxes

17. The Debtors are required to pay various state franchise taxes in order to continue conducting their businesses pursuant to state laws. The Debtors typically pay the franchise taxes annually in either March, May, June, or August. Additionally, the Debtors make estimated payments for franchise taxes in Delaware three times a year. In 2014, the Debtors paid approximately \$214,000 in franchise taxes.⁶ The Debtors believe they are current with respect to payment of franchise taxes, but include this description out of an abundance of caution and seek authority to pay franchise taxes if any become due.

IV. Property Taxes

18. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property. In Wyoming, this includes the ability to levy property taxes on the Debtors' production, in addition to the Debtors' real property. To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay property taxes in the ordinary course of business on an annual or semi-annual basis. The Debtors have historically remitted approximately \$29.4 million in property taxes per year to the applicable Authorities. This amount includes property taxes collected from third parties and paid to the applicable Authorities. For example, where the Debtors act as the operator on an oil or gas lease they remit the full amount of property taxes due on the lease to the Authorities, but this amount is offset by *pro rata* contributions for property taxes from the non-operating joint interest holders on such lease.

19. The Debtors estimate that they have accrued approximately \$34.5 million in property taxes as of the Petition Date. This amount includes prepetition accruals for certain

⁶ In 2015, the Debtors paid additional franchise taxes, for 2014 tax liability, totaling approximately \$502,000.

property taxes related to 2014 production, which will come due in November 2015, as well as prepetition accruals for certain property taxes related to 2015 production, which will come due in May and November 2016. The Debtors do not anticipate that any of the property taxes will become due and owing during the first 21 days following the Petition Date.

V. Severance Taxes

20. A number of the jurisdictions in which the Debtors operate impose severance taxes.⁷ Generally, severance taxes are a tax on “severing” natural resources, such as oil and gas, from the land or waters within a state or jurisdiction. Severance taxes vary by state, but are typically calculated as a percentage of either the value or volume of oil and gas produced, or some combination thereof. The Debtors pay severance taxes on either a monthly or quarterly basis. In 2014, the Debtors paid approximately \$53.9 million in severance taxes to the applicable Authorities.⁸ As of the Petition Date, the Debtors estimate that they owe approximately \$10.4 million to the relevant Authorities on account of prepetition severance taxes, approximately \$3.0 million of which will become due and owing during the first 21 days following the Petition Date.

VI. Environmental and Business Fees

21. The Debtors incur a variety of fees related to environmental and conservation laws and regulations, business licensing and annual report fees, permitting, and participation in state regulatory agencies and boards. The Debtors remit these fees to the relevant Authorities on a monthly, quarterly, or annual basis. In general, the Debtors pay to the appropriate Authorities

⁷ The Debtors pay severance taxes in Colorado, Louisiana, Mississippi, New Mexico, North Dakota, Oklahoma, Texas, Wyoming, as well as to the Comanche, Kiowa, and Southern Ute Tribes.

⁸ This amount includes severance taxes paid by the Debtors on account of gas taken in-kind at certain properties where the Debtors operate. This amount also includes severance taxes paid by the Debtors at certain properties where the Debtors may sell gas on behalf of themselves and third parties, including royalty interest holders, overriding royalty interest owners, and joint interest holders.

such fees as the Debtors deem reasonably appropriate for the operation of their businesses. For example, the Debtors pay a monthly assessment to the Oklahoma Tax Commission to fund the Oklahoma Energy Resources Board, a state agency that is voluntarily funded by oil and natural gas producers and conducts environmental restoration of abandoned oil wells.⁹ Additionally, the Debtors remit certain fees required to be paid pursuant to applicable laws and regulations where the Debtors operate, including, among others, the Louisiana Oilfield Site Restoration Law and the Colorado Oil and Gas Conservation Act governing environmental restoration and conservation. *See, e.g.*, LA. REV. STAT. ANN. § 30:80 *et seq.*; COLO. REV. STAT. ANN. § 36-60-100 *et seq.* In 2014, the aggregate amount of fees that the Debtors paid was approximately \$800,000. As of the Petition Date, the Debtors estimate that their accrued but unpaid liabilities for fees total approximately \$53,000, approximately \$10,000 of which will become due and owing during the first 21 days following the Petition Date.

Basis for Relief

I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.

22. Many of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, I.R.C. § 7501 (stating that certain taxes and fees are held in trust). As such, these Taxes and Fees are not property of the Debtors' estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier v. IRS*, 496 U.S. 53, 57–60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference since funds are not the debtor's property); *City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 96 (3d Cir. 1994) (holding that withheld income taxes were subject to trust); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (finding that sales tax required

⁹ The Debtors are entitled to seek recovery of the monthly fees collected to fund the Oklahoma Energy Resources Board, and have, historically, sought this reimbursement.

by state law to be collected by sellers from their customers is a “trust fund” tax and not released by bankruptcy discharge); *DeChiaro v. N.Y. State Tax Comm’n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same). To the extent these “trust fund” taxes are collected, they are not property of the Debtors’ estates under section 541(d) of the Bankruptcy Code. *See In re Am. Int’l Airways, Inc.*, 70 B.R. 102, 104–05 (Bankr. E.D. Pa. 1987). Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” taxes, the Debtors should be permitted to pay those funds to the Authorities as they become due.¹⁰

II. Certain of the Taxes and Fees May Be Secured or Priority Claims Entitled to Special Treatment under the Bankruptcy Code.

23. Claims for certain of the Taxes and Fees are or may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess fees, interest, and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain of the Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors.

¹⁰ For the avoidance of doubt, the Debtors hereby request authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

III. Payment of the Taxes and Fees as Provided Herein Is a Sound Exercise of the Debtors' Business Judgment.

24. The Court may also authorize the Debtors to pay the Taxes and Fees under section 363(b)(1) of the Bankruptcy Code, which provides that “[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate” 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (affirming lower court order authorizing payment of prepetition wages pursuant to section 363(b) of the Bankruptcy Code). To do so, courts require that the debtor “show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (citations omitted); *see also In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, “[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor’s conduct.” *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that “[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task”).

25. This standard is satisfied here. The Debtors’ ability to pay the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of the Debtors’ chapter 11 cases. *See, e.g., Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes). Any collection action on account of such claims, and any potential ensuing liability, would distract

the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

26. Furthermore, the Debtors' obligation to pay the Taxes and Fees may ultimately result in increased tax liability for the Debtors if interest and penalties accrue on the Tax and Fee claims, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. As noted above, many of the Taxes and Fees may be entitled to priority status pursuant to section 507(a)(8)(C) of the Bankruptcy Code. As priority claims, these obligations must be paid in full before any general unsecured obligations of the Debtors may be satisfied. To the extent that the Debtors are not able to timely pay the prepetition Taxes and Fees, they may ultimately be required to pay those amounts with additional interest and penalties. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, thus, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates to the detriment of the Debtors' general unsecured creditors. *See* 11 U.S.C. § 507(a)(8)(C), (G). Accordingly, the Court should grant the Debtors authority to pay the prepetition Taxes and Fees as provided herein.

27. Courts in this jurisdiction have authorized payment of prepetition taxes under section 363(b) of the Bankruptcy Code. *See, e.g., In re Energy Future Holdings Corp.*, No. 14-10979 (CSS) (Bankr. D. Del. June 4, 2014) (authorizing debtors to pay prepetition taxes and fees in the ordinary course of business); *In re GSE Envtl., Inc.*, No. 14-11126 (MFW) (Bankr. D. Del. May 6, 2014) (same); *In re Dolan Co.*, No. 14-10614 (BLS) (Bankr. D. Del. Mar. 25, 2014) (same); *In re Sorenson Commc'ns, Inc.*, No. 14-10454 (BLS) (Bankr. D. Del. Mar. 4, 2014)

(same); *In re Longview Power, LLC*, No. 13-12211 (BLS) (Bankr. D. Del. Sept. 4, 2013) (same); *In re Maxcom Telecomunicaciones S.A.B. de C.V.*, No. 13-11936 (PJW) (Bankr. D. Del. July 25, 2013) (same); *In re Dex One Corp.*, No. 13-10533 (KG) (Bankr. D. Del. Mar. 19, 2013) (same).¹¹

Processing of Checks and Electronic Fund Transfers Should Be Authorized

28. The Debtors have sufficient funds to pay any amounts related to the Taxes and Fees in the ordinary course of business. Under the Debtors' existing cash management system, the Debtors have made arrangements to readily identify checks or electronic funds transfer requests relating to the Taxes and Fees, as applicable. The Debtors believe there is minimal risk that checks or electronic fund transfer requests that the Court has not authorized will be inadvertently made. Thus, the Debtors request that the Court authorize all applicable financial institutions to receive, process, honor, and pay any and all checks or electronic fund transfer requests in respect of the Taxes and Fees.

The Requirements of Bankruptcy Rule 6003 Are Satisfied

29. Bankruptcy Rule 6003 empowers a court to grant relief within the first 21 days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." For the reasons discussed above, authorizing the Debtors to pay the Taxes and Fees that accrued prior to the Petition Date as provided herein is integral to the Debtors' ability to smoothly transition their operations into these chapter 11 cases. Failure to receive such authorization and other relief during the first 21 days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. For the reasons discussed herein, the relief requested is necessary in order for the Debtors to operate their business in the ordinary

¹¹ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

course and preserve the ongoing value of the Debtors' operations and maximize the value of their estates for the benefit of all stakeholders. Accordingly, the Debtors submit that they have satisfied the "immediate and irreparable harm" standard of Bankruptcy Rule 6003 to support granting the relief requested herein.

Reservation of Rights

30. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors' rights to dispute any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their right to contest any claim related to the relief sought herein. Likewise, if the Court grants the relief sought herein, any payment made pursuant to an order of the Court is not intended to be nor should it be construed as an admission as to the validity of any claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

31. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

Notice

32. The Debtors will provide notice of this motion to: (a) the Office of the U.S. Trustee for the District of Delaware; (b) the holders of the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) the agent under the Debtors' first lien credit facility; (d) counsel to the agent under the Debtors' first lien credit facility; (e) the agent under the Debtors' second lien credit facility; (f) counsel to the agent under the Debtors' second lien credit

facility; (g) the indenture trustee under the Debtors' 9.75% senior notes due 2020; (h) counsel to certain majority holders of the existing common stock of the Debtors; (i) holders of the existing preferred stock of the Debtors; (j) counsel to holders of the existing preferred stock of the Debtors; (k) the United States Attorney's Office for the District of Delaware; (l) the Internal Revenue Service; (m) the United States Securities and Exchange Commission; (n) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (o) the Authorities; and (p) the state attorneys general for states in which the Debtors conduct business. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

33. No prior request for the relief sought in this motion has been made to this or any other court.

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WHEREFORE, the Debtors respectfully request entry of an order, substantially in the form attached hereto as **Exhibit A**, (a) granting the relief requested herein, and (b) granting such other relief as is just and proper.

Dated: September 17, 2015
Wilmington, Delaware

/s/ Domenic E. Pacitti

Domenic E. Pacitti (DE Bar No. 3989)

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Proposed Co-Counsel for the Debtors and Debtors in Possession

EXHIBIT A

Proposed Interim Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
	)	Chapter 11
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (___)
)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. _____

**INTERIM ORDER AUTHORIZING THE
PAYMENT OF CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an interim order (this “Interim Order”), authorizing the Debtors to remit and pay prepetition Taxes and Fees, all as more fully set forth in the Motion; and the *Declaration of Philip Cook in Support of Chapter 11 Petitions and First Day Motions*; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Debtor Samson Resources Corporation’s corporate headquarters and the Debtors’ service address is: Two West Second Street, Tulsa, Oklahoma 74103.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on an interim basis as set forth herein.
2. The final hearing (the "Final Hearing") on the Motion shall be held on _____, 2015, at __:__ __.m., prevailing Eastern Time. Any objections or responses to entry of a final order on the Motion shall be filed on or before 4:00 p.m., prevailing Eastern Time, on _____, 2015, and shall be served on: (a) the Debtors, Two West Second Street, Tulsa, Oklahoma 74103, Attn: Andrew Kidd; (b) proposed counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C. and Ryan J. Dattilo and Kirkland & Ellis LLP, 300 North LaSalle Street, Chicago, Illinois 60654, Attn: Brad Weiland; (c) proposed co-counsel to the Debtors, Klehr Harrison Harvey Branzburg LLP, 919 N. Market Street, Suite 1000, Wilmington, Delaware 19801, Attn: Domenic E. Pacitti; (d) the office of the United States Trustee for the District of Delaware, Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Tiiara Patton and David Buchbinder; (e) the official committee of unsecured creditors (if any) appointed in these chapter 11 cases and their counsel; (f) counsel to the administrative agent for the Debtors' first lien revolving credit facility, Mayer Brown LLP, 71 S. Wacker Drive, Chicago, Illinois 60606, Attn: Sean T. Scott; (g) counsel to the administrative agent for the Debtors'

second lien term loan, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Margot B. Schonholtz and Ana Alfonso; (h) counsel to the Debtors' prepetition shareholders, Milbank Tweed Hadley & McCloy LLP, 28 Liberty Street, New York, New York 10005, Attn: Dennis F. Dunne and Lauren C. Doyle; (i) holders of the existing preferred stock of the Debtors, P.O. Box 699 Tulsa, OK 74101, Attn: Stacy Schusterman; and (j) counsel to holders of the existing preferred stock of the Debtors, Jones Day LLP, 2727 North Harwood Street, Dallas, Texas 75201, Attn: R. Scott Cohen. In the event no objections to entry of a final order on the Motion are timely received, this Court may enter such final order without need for the Final Hearing.

3. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees that accrued prior to the Petition Date and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable, in an aggregate interim amount not to exceed \$3,052,000.

4. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

5. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained in the Motion or this Interim Order or any payment made pursuant to this Interim Order shall constitute, nor is it intended to constitute, an admission as to the validity or priority of any claim or lien against the Debtors, a waiver of the Debtors' rights to subsequently

dispute such claim or lien, or the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

6. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

7. Notwithstanding the relief granted in this Interim Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to the orders approving entry into debtor-in-possession financing and authorizing use of cash collateral.

8. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

9. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

12. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Dated: _____, 2015
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Proposed Final Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

)	
In re:	)	Chapter 11
)	
SAMSON RESOURCES CORPORATION, <i>et al.</i> , ¹	)	Case No. 15-11934 (___)
)	
Debtors.	)	(Joint Administration Requested)
)	
	)	Re: Docket No. _____

**FINAL ORDER AUTHORIZING
THE PAYMENT OF CERTAIN PREPETITION TAXES AND FEES**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of a final order (this “Final Order”), authorizing the Debtors to remit and pay prepetition Taxes and Fees, all as more fully set forth in the Motion; and the *Declaration of Philip Cook in Support of Chapter 11 Petitions and First Day Motions*; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Geodyne Resources, Inc. (2703); Samson Contour Energy Co. (7267); Samson Contour Energy E&P, LLC (2502); Samson Holdings, Inc. (8587); Samson-International, Ltd. (4039); Samson Investment Company (1091); Samson Lone Star, LLC (9455); Samson Resources Company (8007); and Samson Resources Corporation (1227). The location of parent Debtor Samson Resources Corporation’s corporate headquarters and the Debtors’ service address is: Two West Second Street, Tulsa, Oklahoma 74103.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted on a final basis as set forth herein.
2. The Debtors are authorized, but not directed, to pay or remit the Taxes and Fees that accrued prior to the Petition Date and that will become payable in the ordinary course during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable, in an aggregate amount not to exceed \$45,379,000.
3. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.
4. Notwithstanding the relief granted herein and any actions taken hereunder, nothing contained in the Motion or this Final Order or any payment made pursuant to this Final Order shall constitute, nor is it intended to constitute, an admission as to the validity or priority of any claim or lien against the Debtors, a waiver of the Debtors' rights to subsequently dispute

such claim or lien, or the assumption or adoption of any agreement, contract, or lease under section 365 of the Bankruptcy Code.

5. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with any Taxes and Fees.

6. Notwithstanding the relief granted in this Final Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to the orders approving entry into debtor-in-possession financing and authorizing use of cash collateral.

7. Notice of the Motion satisfies the requirements set forth in Bankruptcy Rule 6004(a).

8. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

9. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Dated: _____, 2015
Wilmington, Delaware

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT C

Authorities

Authorities

Authority	Type	Address
Alaska Business Licensing Section	Annual Report	State Office Building 333 Willoughby Avenue, 9th Floor P.O. Box 110806 Juneau, Alaska 99811-0806
Annual Report Processing Center, Secretary of State, State of North Dakota	Annual Report	P.O. Box 5513 Bismarck, North Dakota 58506-5513
Arkansas Business and Commercial Services Division	Annual Report	P.O. Box 8014 Little Rock, Arkansas 72203-8014
California Secretary of State, Statement of Information Unit	Annual Report	P.O. Box 944230 Sacramento, California 94244-2300
Colorado Department of State	Annual Report	1700 Broadway, Suite 200 Denver, Colorado 80290
Jesse White, Secretary of State, Department of Business Services (Illinois)	Annual Report	501 S 2nd Street Springfield, Illinois 62756-5510
Kansas Office of The Secretary of State	Annual Report	Memorial Hall 120 SW 10th Avenue, 1st Floor Topeka, Kansas 66612-1594
Louisiana Commercial Division	Annual Report	P.O. Box 94125 Baton Rouge, Louisiana 70804-9125
Mississippi Secretary of State's Office	Annual Report	P.O. Box 136 Jackson, Mississippi 39205
Montana Secretary of State	Annual Report	P.O. Box 202801 Helena, Montana 59620
Nevada Secretary of State, Status Division	Annual Report	202 North Carson Street Carson City, Nevada 89701-4201
New Mexico Secretary of State, Corporations Bureau	Annual Report	325 Don Gaspar, Suite 300 Sante Fe, New Mexico 87501
Oklahoma Secretary of State	Annual Report	2300 N Lincoln Boulevard, Suite 101 Oklahoma City, Oklahoma 73105-4897
Saskatchewan Corporate Registry	Annual Report	1301 1st Avenue Regina, Saskatchewan S4R 8H2

Authority	Type	Address
South Dakota Secretary of State Office	Annual Report	500 E Capitol Avenue Pierre, South Dakota 57501
State of Utah, Department of Commerce, Division of Corporations & Commercial Code	Annual Report	P.O. Box 146705 Salt Lake City, Utah 84114-6705
Wyoming Secretary of State	Annual Report	200 West 24th Street Cheyenne, Wyoming 82002-0200
City of Bossier City, Tax Division	Business Fee	P.O. Box 5399 Bossier City, Louisiana 71171-5399
Colorado Oil & Gas Conservation Commission, Department of Natural Resources	Business Fee	The Chancery Building 1120 Lincoln Street, Suite 801 Denver, Colorado 80203
North Dakota Industrial Commission	Business Fee	600 E. Boulevard, Dept. 405 Bismark, North Dakota 58505-0840
State of Mississippi, State Oil & Gas Board	Business Fee	500 Greymont Avenue, Suite E Jackson, Mississippi 39202-3445
State of Oklahoma, Oklahoma Tax Commission	Business Fee	2501 N. Lincoln Boulevard Oklahoma City, Oklahoma 73194-1001
Southern Ute Indian Tribe, Department of Energy	Business Fee	356 Ouray Drive P.O. Box 737 Ignacio, Colorado 81137
Southern Ute Indian Tribe, Tribal Employment Rights Office	Business Fee	356 Ouray Drive P.O. Box 737 Ignacio, Colorado 81137
Sweetwater Couty, Wyoming - Planning	Business Fee	80 W. Flaming Gorge Way Green River, Wyoming 82935
U.S. Bureau of Indian Affairs - Southern Ute Agency	Business Fee	P.O. Box 315 Ignacio, Colorado 81137-0315
U.S. Bureau of Land Management - Buffalo Field Office	Business Fee	1425 Fort Street Buffalo, Wyoming 82834
U.S. Bureau of Land Management - Casper Field Office	Business Fee	2987 Prospector Drive Casper, Wyoming 82604-2968
U.S. Bureau of Land Management - Rawlins Field Office	Business Fee	P.O. Box 2407 1300 N. Third Street Rawlins, Wyoming 82301-2407

Authority	Type	Address
U.S. Bureau of Land Management - Tres Rios Field Office	Business Fee	29211 Highway 184 Dolores, Colorado 81323
Wyoming Oil & Gas Conservation Commission - Casper	Business Fee	P.O. Box 2640 Casper, Wyoming 82602-2640
Wyoming State Engineer's Office	Business Fee	122 W. 25th Street Cheyenne, Wyoming 82001
Arkansas Oil & Gas Commission	Environmental Fee	P.O. Box 11510 El Dorado, Arkansas 71730-0011
Colorado Oil & Gas Conservation Commission, Department of Natural Resources	Environmental Fee	The Chancery Building 1120 Lincoln Street, Suite 801 Denver, Colorado 80203
Louisiana Department of Revenue & Taxation	Environmental Fee	P.O. Box 201 Baton Rouge, Louisiana 70821
Western Association of Fish & Wildlife Agencies/Western Conservation Foundation	Environmental Fee	P.O. Box 5774 Boise, Idaho 83705-0774
Wyoming Oil & Gas Conservation Commission - Casper	Environmental Fee	P.O. Box 2640 Casper, Wyoming 82602-2640
Alabama Department of Revenue, Business Privilege Tax Section	Franchise Tax	P.O. Box 327320 Montgomery, Alabama 36132-7320
California Franchise Tax Board	Franchise Tax	P.O. Box 942857 Sacramento, California 94257-0500
Delaware Secretary of State, State of Delaware, Division of Corporations	Franchise Tax	P.O. Box 5509 Binghamton, New York 13902-5509
Mississippi Department of Revenue	Franchise Tax	P.O. Box 23075 Jackson, Mississippi 39225-3075
Oklahoma Tax Commission, Franchise Tax	Franchise Tax	P.O. Box 26920 Oklahoma City, Oklahoma 73126-0920
Alabama Department of Revenue, Individual and Corporate Tax Division, Corporate Income Tax	Income Tax	P.O. Box 327435 Montgomery, Alabama 36132-7435
Arkansas Corporation Income Tax Section	Income Tax	P.O. Box 919 Little Rock, Arkansas 72203-0919

Authority	Type	Address
California Franchise Tax Board	Income Tax	P.O. Box 942857 Sacramento, California 94257-0500
Colorado Department of Revenue	Income Tax	P.O. Box 17087 Denver, Colorado 80261-0006
Comptroller of Maryland	Income Tax	110 Carroll Street Annapolis, MD 21411-0001
Department of Treasury, Internal Revenue Service Center	Income Tax	Ogden, Utah 84201-0045
Indiana Department of Revenue	Income Tax	P.O. Box 7231 Indianapolis, IN 46207-7231
Kansas Corporate Tax	Income Tax	915 SW Harrison Street Topeka, Kansas 66612-1588
Louisiana Department of Revenue	Income Tax	P.O. Box 91011 Baton Rouge, Louisiana 70821-9011
Mississippi Department of Revenue	Income Tax	P.O. Box 23075 Jackson, Mississippi 39225-3075
Montana Department of Revenue	Income Tax	P.O. Box 8021 Helena, Montana 59604-8021
New Mexico Taxation And Revenue Department	Income Tax	P.O. Box 25127 Santa Fe, New Mexico 87504-5127
North Dakota Office of State Tax Commissioner	Income Tax	600 E Boulevard Avenue, Dept 127 Bismarck, North Dakota 58505-0599
Oklahoma Tax Commission	Income Tax	P.O. Box 26800 Oklahoma City, Oklahoma 73126-0800
Pennsylvania Department of Revenue	Income Tax	P.O. Box 280708 Harrisburg, Pennsylvania 17128-0708
Texas Comptroller of Public Accounts	Income Tax	P.O. Box 149348 Austin, Texas 78714-9348
Utah State Tax Commission	Income Tax	210 N 1950 W Salt Lake City, Utah 84134-0300
Andrews County Tax Assessor	Property Tax	201 N Main Street, Suite 101 Andrews, Texas 79714-6593

Authority	Type	Address
Andrews Independent School District	Property Tax	600 N Main Street Andrews, Texas 79714
Angelina County Tax Office	Property Tax	P.O. Box 1344 Lufkin, Texas 75902
Beaver County Treasurer	Property Tax	P.O. Box 249 Beaver, Oklahoma 73932
Beckham County Treasurer	Property Tax	P.O. Box 600 Sayre, Oklahoma 73662
Beckville I.S.D. Tax Assessor/Collector	Property Tax	P.O. Box 37 Beckville, Texas 75631
Bienville Parish, Sherrif & Ex-Officio Tax Collector	Property Tax	P.O. Box 328 Arcadia, Louisiana 71001
Caddo County Treasurer	Property Tax	P.O. Box 278 Anadarko, Oklahoma 73005-0278
Caddo Parish Sheriff's Office, Tax Department	Property Tax	P.O. Box 20905 Shreveport, Louisiana 71120-0905
Caldwell Parish Sheriff & Ex-Officio Tax Collector	Property Tax	P.O. Box 60 Columbia, Louisiana 71418
Campbell County Treasurer	Property Tax	P.O. Box 1027 Gillette, Wyoming 82717-1027
Canadian County Treasurer	Property Tax	201 N Choctaw Ave El Reno, Oklahoma 73036
Canadian I.S.D., Tax Assessor-Collector	Property Tax	800 Hillside Canadian, Texas 79014
Carbon County Treasurer	Property Tax	P.O. Box 7 Rawlins, Wyoming 82301
Cass County Tax Assessor/Collector	Property Tax	P.O. Box 870 Linden, Texas 75563
Channelview I.S.D.	Property Tax	828 Sheldon Rd Channelview, Texas 77530-3592
Cherokee County Appraisal District	Property Tax	P.O. Box 494 Rusk, Texas 75785

Authority	Type	Address
Cherokee County Tax Assessor Collector	Property Tax	Courthouse - 135 S Main Rusk, Texas 75785
Cimarron County Treasurer	Property Tax	P.O. Box 162 Boise City, Oklahoma 73933
City & County of Denver, Treasury Division	Property Tax	P.O. Box 17420 Denver, Colorado 80217-0420
City of Aberdeen, Mississippi	Property Tax	125 W Commerce St Aberdeen, Mississippi 39730
City of Bossier City, Tax Division	Property Tax	P.O. Box 5399 Bossier City, Louisiana 71171-5399
Claiborne Parish	Property Tax	613 E Main Street Homer, Louisiana 71040
Clark County Treasurer	Property Tax	P.O. Box 185 Ashland, Kansas 67831-0185
Coal County Treasurer	Property Tax	4 N Main Street, Suite 4 Coalgate, Oklahoma 74538-2844
Columbia County Tax Collector	Property Tax	P.O. Box 98 Magnolia, Arkansas 71754-0098
Comanche County Treasurer	Property Tax	315 SW 5th Street, Room 300 Lawton, Oklahoma 73501-4357
Converse County Treasurer	Property Tax	107 N 5th Street, Rm 129 Douglas, Wyoming 82633-2447
County of Musselshell	Property Tax	506 Main Street Roundup, Montana 59072-2426
Crawford County Collector	Property Tax	300 Main Street, Rm 2 Van Buren, Arkansas 72956-5794
Custer County Treasurer	Property Tax	P.O. Box 200 Arapaho, Oklahoma 73620-0200
Dewey County Treasurer	Property Tax	P.O. Box 38 Taloga, Oklahoma 73667
Divide County Treasurer	Property Tax	P.O. Box 29 Crosby, North Dakota 58730-0029

Authority	Type	Address
Ector County Appraisal District	Property Tax	1301 E 8th Street Odessa, Texas 79761-4726
Ellis County Treasurer-Oklahoma	Property Tax	P.O. Box 176 Arnett, Oklahoma 73832
Emma Gene, Engle Tax Collector	Property Tax	744 Haysmill Road Meyersdale, Pennsylvania 15552-6643
Fayette County, Revenue Commissioner	Property Tax	P.O. Box 337 Fayette, Alabama 35555
Fort Elliott Consolidated Independent School District	Property Tax	P.O. Box 138 Briscoe, Texas 79011-0138
Franklin County Tax Assesor/Collector	Property Tax	P.O. Box 278 Charleston, Arkansas 72933
Franklin County Tax Assessor/Collector	Property Tax	P.O. Box 70 Mt. Vernon, Texas 75457
Freestone County Tax Assessor/Collector	Property Tax	P.O. Box 257 Fairfield, Texas 75840
Fresno County Tax Collector	Property Tax	P.O. Box 1192 Fresno, California 93715
Garvin County Treasurer	Property Tax	201 W Grant, Room 9 Pauls Valley, Oklahoma 73075-3290
Gladewater I.S.D. Tax Assessor/Collector	Property Tax	P.O. Box 1688 Gladewater, Texas 75647
Glasscock County, Tax Assessor/Collector	Property Tax	P.O. Box 89 Garden City, Texas 79739
Grady County Treasurer	Property Tax	P.O. Box 280 Chickasha, Oklahoma 73023
Grayson County Tax Assessor	Property Tax	P.O. Box 2107 Sherman, Texas 75091-2107
Gregg Tax Assessor Collector	Property Tax	P.O. Box 1431 Longview, Texas 75606
Hansford County Tax Office	Property Tax	14 NW Court Street Spearman, Texas 79081-2052

Authority	Type	Address
Harper County Treasurer	Property Tax	201 N Jennings Avenue Anthony, Kansas 67003-2748
Harper County Treasurer	Property Tax	P.O. Box 440 Buffalo, Oklahoma 73834
Harris County Fresh Water Supply District #6	Property Tax	103 Kerry Road Highlands, Texas 77562-3801
Harris County Tax Assessor/Collector	Property Tax	P.O. Box 4622 Houston, Texas 77210
Harrison County Tax Assessor/Collector	Property Tax	P.O. Box 967 Marshall, Texas 75671-0967
Hartley County Appraisal District	Property Tax	P.O. Box 405 Hartley, Texas 79044
Haskell County Treasurer	Property Tax	P.O. Box 718 Stigler, Oklahoma 74462-0718
Hemphill Tax Assessor/Collector	Property Tax	P.O. Box 959 Canadian, Texas 79014
Hopkins County Tax Office	Property Tax	P.O. Box 481 Sulphur Springs, Texas 75483-0481
Houston County Appraisal District	Property Tax	P.O. Box 112 Crockett, Texas 75835-0112
Houston County Tax Assessor/Collector	Property Tax	P.O. Box 941 Crockett, Texas 75835
Howard County, Tax Assesor/Collector	Property Tax	P.O. Box 1111 Big Springs, Texas 79721
Hutchinson County Tax Assessor/Collector	Property Tax	P.O. Box 989 Stinnett, Texas 79083-0989
Jackson Parish, Sheriff & Ex-Officio Tax Collector	Property Tax	500 E Court Street, Room 100 Jonesboro, Louisiana 71251
Jasper County Tax Collector	Property Tax	P.O. Box 372 Bay Springs, Mississippi 39422
Johnson County Treasurer	Property Tax	P.O. Box 794 Clarksville, Arkansas 72830

Authority	Type	Address
Johnson County Treasurer	Property Tax	76 N Main Buffalo, Wyoming 82834
Kings County Tax Collector	Property Tax	1400 W Lacey Boulevard, #7 Hanford, California 93230-5997
Kiowa County Treasurer	Property Tax	P.O. Box 247 Eads, Colorado 81036-0247
La Plata County Treasurer	Property Tax	P.O. Box 99 Durango, Colorado 81302
Lafayette County	Property Tax	#6 Courthouse Sq Lewisville, Arkansas 71845-8801
Lamar County Revenue Commissioner	Property Tax	P.O. Box 1170 Vernon, Alabama 35592
Latimer County Treasurer	Property Tax	109 North Central Wilburton, Oklahoma 74578
Lea County Treasurer	Property Tax	100 N Main Avenue, Suite 3C Lovington, New Mexico 88260-4000
Leflore Office of County Treasurer	Property Tax	P.O. Box 100 Poteau, Oklahoma 74953-0100
Lincoln Parish-Tax Collector	Property Tax	P.O. Box 2070 Ruston, Louisiana 71273-2070
Lipscomb Tax Assessor Collector	Property Tax	P.O. Box 129 Lipscomb, Texas 79056
Los Angeles County Tax Collector	Property Tax	P.O. Box 54018 Los Angeles, California 90054-0018
Lynn County Appraisal District	Property Tax	P.O. Box 789 Tahoka, Texas 79373
Madison County Tax Assessor	Property Tax	P.O. Box 417 Madisonville, Texas 77864
Major County Treasurer	Property Tax	P.O. Box 455 Fairview, Oklahoma 73737-0455
Marion County	Property Tax	P.O. Box 907 Jefferson, Texas 75657-2247

Authority	Type	Address
Marion County Assessor/Collector	Property Tax	250 Board Street, Suite 3 Columbia, Mississippi 39429
Marshall County Treasurer	Property Tax	100 Plaza, Suite 104 Madill, Oklahoma 73446-2261
Martin County Appraisal District, Sands Consolidated I.S.D.	Property Tax	P.O. Box 1349 Stanton, Texas 79782
Martin County Tax Assessor Collector	Property Tax	P.O. Box 998 Stanton, Texas 79782
McCreary, Veselka, Bragg, and Allen PC ¹	Property Tax	140 E Tyler Street, Suite 280 Longview, Texas 75601-7241
Meade County Treasurer	Property Tax	P.O. Box 670 Meade, Kansas 67864-0670
Midland County Tax Assessor Collector	Property Tax	P.O. Box 712 Midland, Texas 79702
Moffat County Treasurer	Property Tax	P.O. Box 6 Craig, Colorado 81626
Monroe County Tax Collector	Property Tax	P.O. Box 684 Aberdeen, Mississippi 39730
Montgomery County Mud #6	Property Tax	P.O. Box 7829 The Woodlands, Texas 77387-7829
Montgomery County, Tax Assessor/Collector	Property Tax	P.O. Box 4798 Houston, Texas 77210-4798
Moore County, Tax Assessor-Collector	Property Tax	P.O. Box 616 Dumas, Texas 79029
Morris County Appraisal District	Property Tax	P.O. Box 563 Daingerfield, Texas 75638-0563

¹ McCreary, Veselka, Bragg, and Allen PC serves as a collection agency on behalf of certain taxing authorities in Texas who have obtained tax warrants for delinquent taxes owed by royalty interest holders. The tax warrant may be presented to the operator and used to seize any outstanding amounts the operator owes to the royalty interest owner, which are then applied against the delinquent taxes. The tax warrant will direct the operator to make payments to the collection agency, who then disburses the funds to the applicable taxing authority.

Authority	Type	Address
Nacogdoches Appraisal District	Property Tax	216 W Hospital Nacogdoches, Texas 75961
Natchitoches Tax Commission	Property Tax	P.O. Box 639 Natchitoches, Louisiana 71458-0639
Natrona County Treasurer	Property Tax	P.O. Box 2290 Casper, Wyoming 82602-2290
Ochiltree Appraisal District	Property Tax	825 S Main, Suite 100 Perryton, Texas 79070
Oklahoma County Treasurer	Property Tax	P.O. Box 268875 Oklahoma City, Oklahoma 73126-8875
Ouachita County Tax Collector	Property Tax	Ouachita County Courthouse P.O. Box 217 Camden, Arkansas 71701-3912
Palacios I.S.D. Tax Office	Property Tax	1209 12th Street Palacios, Texas 77465-3799
Panola County Tax Office	Property Tax	110 S Sycamore, Room 211 Courthouse Carthage, Texas 75633
Parish of Bossier, Sheriff & Ex-Officio Tax Collector	Property Tax	P.O. Box 850 Benton, Louisiana 71006-0850
Parish of Desoto, Sheriff Rodney G. Arbuckle	Property Tax	205 Franklin Street Mansfield, Louisiana 71052-2044
Pecos County Appraisal District	Property Tax	P.O. Box 237 Ft Stockton, Texas 79735
Perry County Tax Collector	Property Tax	P.O. Box 306 New Augusta, Mississippi 39462
Pickens County Revenue Commissioner	Property Tax	P.O. Box 447 Carrollton, Alabama 35447
Pine Tree I.S.D. Tax Office	Property Tax	P.O. Box 5878 Longview, Texas 75608-5878
Pittsburg County Treasurer	Property Tax	115 E Carl Albert Parkway, Room 102 Mcalester, Oklahoma 74501-5058

Authority	Type	Address
Pope County Tax Collector	Property Tax	100 W Main Street Russellville, Arkansas 72801
Pushmataha County Treasurer	Property Tax	302 SW B Street Antlers, Oklahoma 74523-3899
Red River Parish, Sheriff & Ex-Officio Tax Collector	Property Tax	P.O. Box 375 Coushatta, Louisiana 71019-0375
Reeves County Appraisal District	Property Tax	P.O. Box 1229 Pecos, Texas 79772-1229
Reeves County Tax Collector	Property Tax	P.O. Box 700 Pecos, Texas 79772
Richland County Treasurer	Property Tax	201 West Main Sidney, Montana 59270-4035
Rio Blanco County Treasurer	Property Tax	P.O. Box G Meeker, Colorado 81641-0247
Robert G. Buckley, Sheriff, Ex-Officio Tax Collector	Property Tax	100 E Bayou Street, Suite 101 Farmerville, Louisiana 71241-2843
Roberts County, Tax Collector Assessor/Collector	Property Tax	P.O. Box 458 Miami, Texas 79059
Roger Mills County Treasurer	Property Tax	P.O. Box 340 Cheyenne, Oklahoma 73628-0340
Roosevelt County Treasurer	Property Tax	400 2nd Avenue S Wolf Point, Montana 59201-1637
Rusk County Tax Assessor Collector	Property Tax	P.O. Box 988 Henderson, Texas 75653-0988
Sebastian County Tax Collector	Property Tax	P.O. Box 1358 Fort Smith, Arkansas 72902-1358
Shelby County Tax Assessor Collector	Property Tax	200 San Augustine Street, Suite C Center, Texas 75935
Sheldon I.S.D., Tax Office	Property Tax	11411 C E King Parkway, Suite A Houston, Texas 77044-7192
Sheridan County Treasurer	Property Tax	100 W Laurel Avenue Plentywood, Montana 59254-1699

Authority	Type	Address
Sherman County Appraisal District	Property Tax	P.O. Box 239 Stratford, Texas 79084
Sherman County Tax Assessor/Collector	Property Tax	P.O. Box 1229 Stratford, Texas 79084-1229
Smith County Tax Collector	Property Tax	P.O. Box 2011 Tyler, Texas 75710-2011
Somerset County	Property Tax	Attn: Roxanne Weighley 3374 Cumberland Hwy Meyersdale, Pennsylvania 15552-6643
State of Maryland, Department of Assessments & Taxation Personal Property Division	Property Tax	301 W Preston Street, Room 801 Baltimore, MD 21201-2395
Stephens County Treasurer	Property Tax	101 South 11th, Room 207 Duncan, Oklahoma 73533
Sublette County Treasurer	Property Tax	P.O. Box 296 Pinedale, Wyoming 82941
Sweetwater County Treasurer	Property Tax	80 W. Flaming Gorge Way, Suite 139 Green River, Wyoming 82935-4212
Tax Assessor Collector, Harrison CAD Tax Collections	Property Tax	P.O. Box 818 Marshall, Texas 75671-0818
Tax Assessor Collector, Reagan County	Property Tax	P.O. Box 100 Big Lake, Texas 76932
Tax Collector, Logan County	Property Tax	25 West Walnut Paris, Arkansas 72855
Tax Collector, Van Zandt County	Property Tax	P.O. Box 926 Canton, Texas 75103
Tenaha I.S.D.	Property Tax	P.O. Box 318 Tenaha, Texas 75974-0318
Terrell County Appraisal District	Property Tax	P.O. Box 747 Sanderson, Texas 79848
Texas County Treasurer	Property Tax	P.O. Box 509 Guyman, Oklahoma 73942

Authority	Type	Address
Tulsa County Treasurer	Property Tax	P.O. Box 21017 Tulsa, Oklahoma 74121-1017
Upshur County Tax Assessor/Collector	Property Tax	215 N Titus Gilmer, Texas 75644-1924
Upton County Appraisal District	Property Tax	P.O. Box 1110 Mccamey, Texas 79752
Van Zandt Appraisal District	Property Tax	P.O. Box 926 Canton, Texas 75103-0926
Washington Parish Sheriff & Ex-Officio Tax Collector	Property Tax	P.O. Box 544 Franklinton, Louisiana 70438-0544
Washita County Treasurer	Property Tax	P.O. Box 416 Cordell, Oklahoma 73632
Webster Parish , Sheriff & Ex-Officio Tax Collector	Property Tax	P.O. Box 877 Minden, Louisiana 71058-0877
Wheeler County Tax Assessor Collector	Property Tax	P.O. Box 1060 Wheeler, Texas 79096
Wise Appraisal District	Property Tax	400 E. Business Hwy 380 Decatur, Texas 76234-3165
Wise County, Tax Assessor/Collector	Property Tax	404 W. Walnut Decatur, Texas 76234
Wood County Tax Collector	Property Tax	P.O. Box 1919 Quitman, Texas 75783
Woods County Treasurer	Property Tax	P.O. Box 7 Alva, Oklahoma 73717
Woodward County Treasurer	Property Tax	1600 Main Street, Suite 10 Woodward, Oklahoma 73801
Bienville Parish Sales and Use Tax Commission	Sales and Use Tax	P.O. Box 746 Arcadia, Louisiana 71001
Bossier City Parish, Sales and Use Tax Division	Sales and Use Tax	P.O. Box 71313 Bossier City, Louisiana 71171-1313
Calcasieu Parish Sales and Use Tax Department	Sales and Use Tax	PO Drawer 2050 Lake Charles, Louisiana 70602-2050

Authority	Type	Address
City and County of Denver, Department of Finance, Treasury Division	Sales and Use Tax	P.O. Box 660860 Dallas, Texas 75266-0860
Collector, Claiborne Parish Sales Tax Dept, Nelda Beard, Tax Collector	Sales and Use Tax	P.O. Box 600 Homer, Louisiana 71040
Colorado Department of Revenue	Sales and Use Tax	Denver, Colorado 80261-0013
DeSoto Parish, Sales and Use Tax Commission	Sales and Use Tax	P.O. Box 927 Mansfield, Louisiana 71052
Kansas Tax Assistance	Sales and Use Tax	Docking State Office Building Room 150 Topeka, Kansas 66612
Lafourche Parish School Board, Sales and Use Tax Department	Sales and Use Tax	P.O. Box 54585 New Orleans, Louisiana 70154
Lincoln Parish Sales and Use Tax Commission	Sales and Use Tax	P.O. Box 863 Ruston, Louisiana 71273-0863
Louisiana Department of Revenue	Sales and Use Tax	P.O. Box 3138 Baton Rouge, Louisiana 70821-3138
Mississippi Department of Revenue	Sales and Use Tax	P.O. Box 1033 Jackson, Mississippi 39215-1033
Natchitoches Tax Commission	Sales and Use Tax	220 East Fifth Street P.O. Box 639 Natchitoches, Louisiana 71458-0639
New Mexico Taxation and Revenue Department	Sales and Use Tax	P.O. Box 25128 Santa Fe, New Mexico 87504-5128
North Dakota Office of State Tax Commissioner	Sales and Use Tax	P.O. Box 5623 Bismarck, North Dakota 58506-5623
Oklahoma Tax Commission	Sales and Use Tax	P.O. Box 26850 Oklahoma City, Oklahoma 73126-0850
Parish of Acadia, Sales and Use Tax Department	Sales and Use Tax	PO Drawer 309 Crowley, Louisiana 70527-0309
Parish of Caldwell Sales Tax Fund	Sales and Use Tax	P.O. Box 280 Vidalia, Louisiana 71373

Authority	Type	Address
Red River Tax Agency	Sales and Use Tax	P.O. Box 570 Coushatta, Louisiana 71019
Sabine Parish Sales and Use Tax Commission	Sales and Use Tax	P.O. Box 249 Many, Louisiana 71449
Texas Comptroller of Public Accounts	Sales and Use Tax	P.O. Box 13528, Capitol Station Austin, Texas 78711-3528
Union Parish Sales and Use Tax Commission	Sales and Use Tax	P.O. Box 903 Ruston, Louisiana 71273-0903
Webster Parish Sales & Use Tax Commission	Sales and Use Tax	P.O. Box 357 Minden, Louisiana 71058-0357
Wyoming Department of Revenue	Sales and Use Tax	Herschler Building, 2nd Floor West Cheyenne, Wyoming 82002-0110
Arkansas Department of Finance & Administration, Tax Division	Severance Tax	P.O. Box 919 Little Rock, Arkansas 72203
California Department of Conservation, Division of Oil, Gas, & Geothermal Resources, Attn: Assessments	Severance Tax	801 K Street, MS 18-05 Sacramento, California 95814
Colorado Department of Revenue	Severance Tax	1375 Sherman Street Denver, Colorado 80261
Comanche Tribe of Indians Tax Commission	Severance Tax	P.O. Box 1917 Lawton, Oklahoma 73502-1917
Kansas Department of Revenue, Taxation Division, Director of Taxation	Severance Tax	915 SW Harrison Street Topeka, Kansas 66612-1588
Kiowa Tribe of Oklahoma	Severance Tax	P.O. Box 369 Carnegie, Oklahoma 73015-0369
Louisiana Department of Revenue & Taxation	Severance Tax	P.O. Box 144 Baton Rouge, Louisiana 70821-0144
Mississippi State Tax Commission	Severance Tax	P.O. Box 960 Jackson, Mississippi 39205
Montana State Treasurer, Department of Revenue Natural Resources & Corporate Tax Division	Severance Tax	Sam W Mitchell Building, 125 Roberts P.O. Box 5805 Helena, Montana 59604

Authority	Type	Address
New Mexico Taxation and Revenue Department	Severance Tax	P.O. Box 25127 Santa Fe, New Mexico 87504-5127
North Dakota Office of State Tax Commissioner	Severance Tax	600 E. Boulevard Avenue, Dept. 127 Bismarck, North Dakota 58505-0599
Southern Ute Indian Tribe	Severance Tax	P.O. Box 973375 Dallas, Texas 75397-3375
State of Alabama - Department Revenue, Natural Resources & License Tax Division - Severance Tax Section	Severance Tax	50 N Ripley Street, Room 3103 Montgomery, Alabama 36104
State of Oklahoma, Oklahoma Tax Commission	Severance Tax	2501 N Lincoln Boulevard Oklahoma City, Oklahoma 73194-1001
State of Wyoming Department of Revenue	Severance Tax	122 W. 25th Street Herschler Building Cheyenne, Wyoming 82002-0110
Texas State Treasury, Comptroller of Public Accounts	Severance Tax	P.O. Box 149358 Austin, Texas 78714-9358
Colorado Department of Revenue	Withholding Tax	1375 Sherman Street Denver, Colorado 80261
Internal Revenue Service	Withholding Tax	P.O. Box 2925 Austin, Texas 78788
New Mexico Taxation and Revenue Department	Withholding Tax	P.O. Box 25127 Santa Fe, New Mexico 87504-5127
North Dakota Office of State Tax Commissioner	Withholding Tax	600 E. Boulevard Avenue, Dept. 127 Bismarck, North Dakota 58505-0599
State of Oklahoma, Oklahoma Tax Commission	Withholding Tax	2501 N Lincoln Boulevard Oklahoma City, Oklahoma 73194-1001