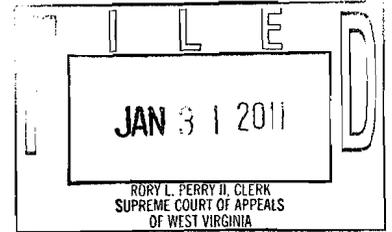




STATE OF WEST VIRGINIA
OFFICE OF THE ATTORNEY GENERAL
CHARLESTON 25305



DARRELL V. McGRAW, JR.
ATTORNEY GENERAL

(304) 558-2522
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January 31, 2011

The Honorable Rory L. Perry, Clerk
West Virginia Supreme Court of Appeals
State Capitol, Room E-317
1900 Kanawha Boulevard, East
Charleston, WV. 25305

Via **Hand Delivery**

Re: *Craig A. Griffith, State Tax Commissioner of West Virginia v.
Verizon West Virginia, Inc.*
Supreme Court No. 11-0166

Dear Mr. Perry :

The Tax Department hereby submits the following **CORRECTIVE LETTER** and nine copies in order to correct an error in the *Petition For Appeal*. The carryover paragraph on pages 2 and 3 of the *Petition For Appeal* **as filed** reads as follows :

The Court is not required to decide whether Verizon must claim the tax refund in 2004 or lose the refund forever. The Court must decide whether Verizon can claim the refund for the 2004 calendar year or whether Verizon's tax liability for the 2005 calendar year will be reduced by \$9,259,000.

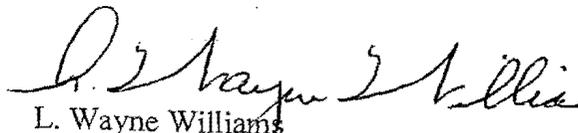
The first sentence should be deleted and the second sentence should be revised. The **corrected** paragraph should read :

The Court must decide whether Verizon can receive the refund for the 2004 calendar year or whether Verizon's tax liability for the 2005 calendar year will be reduced by \$9,259,000.

I apologize for causing any confusion in this matter. A copy of the **Corrective Letter** has

been sent to counsel of record on this date as noted on the certificate of service. Thank you for your attention to this matter.

Sincerely,


L. Wayne Williams
Assistant Attorney General

LWW

cc: Michael Caryl, Esquire (Via Federal Express)
Carte Goodwin, Esquire (Via US Mail)
Jan Mudrinich, Esquire, State Tax Department (Via Interdepartmental Mail)

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

SUPREME COURT NO. 11-0166

VERIZON WEST VIRGINIA, INC.

Petitioner, below

v.

CRAIG A. GRIFFITH, as
STATE TAX COMMISSIONER OF
WEST VIRGINIA,

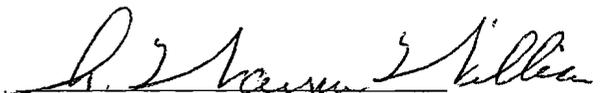
Respondent, below.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General for the State of West Virginia, do hereby certify that a true and exact copy of the foregoing *West Virginia State Tax Department's Corrective Letter* was served via Federal Express (Michael E. Caryl), and was served by United States Mail (Carte Goodwin), postage prepaid, this 31st day January, 2011, addressed as follows:

Michael E. Caryl, Esquire
Bowles Rice McDavid Graff & Love, LLP
101 South Queen Street
Martinsburg, West Virginia 25401

Carte Goodwin, Esquire
Goodwin & Goodwin, LLP
300 Summers Street, Suite 1500
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L. WAYNE WILLIAMS