



State of West Virginia Office of the Attorney General

Tax & Revenue, Legislative Claims Commission, and Transportation Division State Capitol, Building 1, Room W-435, 1900 Kanawha Boulevard East Charleston, WV 25305

Patrick Morrisey Attorney General

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March 3, 2022

22-BCD-02

John A. Hutchinson, Chief Justice Supreme Court of Appeals State Capitol Complex 1900 Kanawha Blvd East, Room E-317 Charleston, WV 25305 Via Hand Delivery



Re:

Antero Resources Corp. v. Matthew R. Irby, State Tax Commissioner, et al., Doddridge County, No. 21-P-31 (Sweeney, Judge)

Chief Justice Hutchinson:

This letter is in response to the Supreme Court of Appeal's February 16, 2022, *Notice of Filing of Motion to Refer to the Business Court Division* in the above referenced matter. While the State Tax Commissioner and Assessor of Doddridge County disagree with the factual and legal allegations in Antero Resource Corporation's February 11, 2022, *Motion to Refer* and stand ready to defend the assessment of Antero's property, they do not object to the referral of this matter to the Business Court Division.

Thank you for your attention to this matter.

Sincerely,

Sean M. Whelan

Assistant Attorney General

Counsel for State Tax Commissioner and

1. LC

Assessor of Doddridge County

cc: Honorable Judge Timothy L. Sweeney

Honorable Michelle Britton, Circuit Clerk

Business Court Division

John J. Meadows, Esq. / Ancil G. Ramey, Esq.

Jonathan Nicol, Esq. / R. Terrance Rodgers, Esq.