



State of West Virginia Office of the Attorney General



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March 3, 2022

22-BCD-03

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., Ritchie County, No. 21-P-15 (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 Ritchie 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

Assessor of Ritchie County

cc: Honorable Judge Timothy L. Sweeney
Honorable Melanie Wilson, Circuit Clerk
Business Court Division
John J. Meadows, Esq. / Ancil G. Ramey, Esq.
Jonathan Nicol, Esq. / R. Terrance Rodgers, Esq.