



State of West Virginia
Office of the Attorney General
Tax & Revenue, Legislative Claims Commission, and Transportation Division
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April 7, 2022

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.,*
Tyler County, No. 22-AA-1 (Cramer, Judge)

Chief Justice Hutchinson:

This letter is in response to the Supreme Court of Appeal's March 24, 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 Tyler County disagree with the factual and legal allegations in Antero Resource Corporation's March 18, 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 Tyler County*

cc: Honorable Judge Jeffrey D. Cramer
Honorable Candy L. Warner, Circuit Clerk
Business Court Division
John J. Meadows, Esq. / Ancil G. Ramey, Esq.
D. Luke Furbee, Esq.