



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

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June 14, 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.,

Harrison County, No. 22-P-85-3 (Matish, Judge)

Chief Justice Hutchinson:

This letter is in response to the Supreme Court of Appeal's May 31, 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 Harrison County disagree with the factual and legal allegations in Antero Resource Corporation's May 27, 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 James A. Matish

Honorable Albert Marano, Circuit Clerk

Carol A. Miller, Executive Director, Business Court Division

John J. Meadows, Esq./ Lawrence D. Rosenberg, Esq.

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