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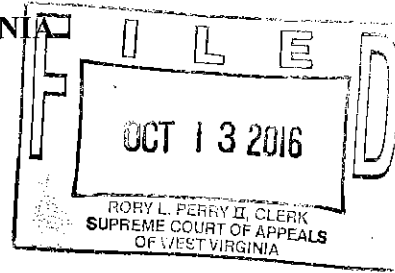
IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

**STATOIL USA ONSHORE
PROPERTIES, INC.,**

Petitioner,

v.

**Wetzel County Circuit Court
Civil Action No. 16-C-84
Honorable Jeffrey D. Cramer**



**THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE SCOTT LEMLY,
Assessor of Wetzel County, and
THE COUNTY COMMISSION OF WETZEL COUNTY,**

Respondents.

**REPLY MEMORANDUM OF
WEST VIRGINIA STATE TAX COMMISSIONER
TO STATOIL USA ONSHORE PROPERTIES, INC.'S
MOTION TO REFER CASE TO BUSINESS COURT DIVISION**

**PATRICK MORRISEY
ATTORNEY GENERAL**

**CASSANDRA L. MEANS (WVSB# 10522)
ASSISTANT ATTORNEY GENERAL
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
304-558-2522**

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

**STATOIL USA ONSHORE
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West Virginia State Tax Commissioner,
THE HONORABLE SCOTT LEMLY,
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THE COUNTY COMMISSION OF WETZEL COUNTY,**

Respondents.

**REPLY MEMORANDUM OF
WEST VIRGINIA STATE TAX COMMISSIONER
TO STATOIL USA ONSHORE PROPERTIES, INC.'S
MOTION TO REFER EXONERATION APPEAL
TO BUSINESS COURT DIVISION**

On October 5, 2016, undersigned counsel for the West Virginia Tax Department received from this Court a "Notice of Filing of Motion to Refer to the Business Court." The notice directed that "any party of affected judge" may file a reply memorandum pursuant to Trial Court Rule 29.06(a)(4). The notice further listed the State Tax Commissioner as a notice party.

By order dated September 20, 2016, the West Virginia State Tax Commissioner was dismissed from this matter as he was not an appropriate party. *See* Exhibit A. Given that the Tax Commissioner is no longer a party in the above-captioned matter, the Tax Commissioner does not have a position regarding a referral to Business Court.

Respectfully submitted,

MARK W. MATKOVICH,
STATE TAX COMMISSIONER
OF WEST VIRGINIA,

By counsel

PATRICK MORRISEY
ATTORNEY GENERAL

A handwritten signature in cursive script, reading "Cassandra L. Means". The signature is written in black ink and is positioned above a horizontal line.

Cassandra L. Means (WV State Bar #10522)
Assistant Attorney General
Office of the Attorney General
State Capitol Complex
Building 1, Room W-435
Charleston, WV 25305
(304) 558-2522

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA

STATOIL USA ONSHORE
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THE COUNTY COMMISSION OF WETZEL COUNTY,

Respondents.

CERTIFICATE OF SERVICE

I, Cassandra L. Means, Assistant Attorney General and counsel for Respondent Mark W. Matkovich, State Tax Commissioner, do hereby certify that a true copy of the foregoing *Reply Memorandum Of West Virginia State Tax Commissioner To Statoil USA Onshore Properties, Inc.'s Motion To Refer Case To Business Court Division* was served upon the following by depositing a copy of the same in the United States mail, first-class postage prepaid, this 13th day of October, 2016, addressed as follows:

John Meadows, Esq.
Craig Griffith, Esq.
Steptoe & Johnson PLLC
P.O. Box 1588
Charleston, WV 25326

Karen T. McElhinny, Esq.
Roberta F. Green, Esq.
Shuman McCuskey & Slicer, PLLC
P.O. Box 3953
Charleston, WV 25339

Timothy E. Haught, Esq.
Wetzel County Prosecuting Atty.
P.O. Box 548
New Martinsville, WV 26155

The Honorable Jeffrey Cramer
Marshall County Courthouse
600 Seventh Street
Moundsville, WV 26041

The Honorable Sharon Dulaney
Wetzel County Circuit Clerk
P.O. Box 263
200 Main Street
New Martinsville, WV 26155

Business Court Division
Berkeley County Judicial Center
380 West South Street, Suite 2100
Martinsburg, WV 25401


CASSANDRA L. MEANS

IN THE CIRCUIT COURT OF WETZEL COUNTY, WEST VIRGINIA

STATOIL USA ONSHORE
PROPERTIES, INC.,

Petitioner,

v.

Civil Action No. 16-C-84
Judge Jeffrey Cramer

THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE SCOTT LEMLEY,
Assessor of Wetzel County, and
THE COUNTY COMMISSION OF WETZEL COUNTY,

Respondents.

**AGREED ORDER DISMISSING WEST VIRGINIA
STATE TAX COMMISSIONER MARK MATKOVICH**

The Petitioner and Respondents herein move this Honorable Court to **DISMISS WITH PREJUDICE** West Virginia State Tax Commissioner Mark Matkovich from this matter as he is not a proper party. Without objection, **IT IS HEREBY SO ORDERED.**

There being nothing further, the State Tax Commissioner is hereby **DISMISSED WITH PREJUDICE** from this matter.

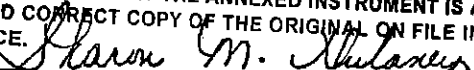
The Circuit Clerk is directed to send an attested copy of this order to counsel of record.

Entered this 20th day of SEPTEMBER, 2016.


Honorable Jeffrey Cramer, Circuit Judge

SEP 28 2016

Attorney General Office
Tax Division

I HEREBY CERTIFY THAT THE ANNEXED INSTRUMENT IS A
TRUE AND CORRECT COPY OF THE ORIGINAL ON FILE IN
MY OFFICE.
ATTEST: 
CIRCUIT CLERK

BY: _____

WETZEL COUNTY, WV

EXHIBIT

A

Prepared by:

Cassandra Means

Cassandra L. Means (WV State Bar #10522)

Assistant Attorney General

Office of the Attorney General

State Capitol Complex

Building 1, Room W-435

Charleston, WV 25305

(304) 558-2522

Counsel for Mark W. Matkovich,

West Virginia Tax Commissioner

Approved by:

Cassandra Means with permission

Craig A. Griffith (WV State Bar #8549)

John J. Meadows (WV State Bar #9442)

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Cassandra Means with permission

Timothy E. Haught, Esq.

Wetzel County Prosecuting Atty.

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