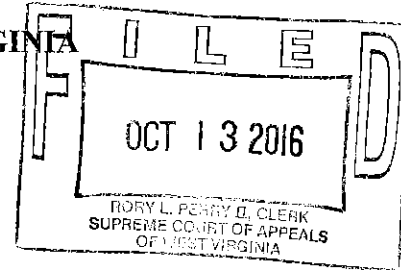


DO NOT REMOVE
FROM FILE

FILE COPY

IN THE SUPREME COURT OF APPEALS OF WEST VIRGINIA



STATOIL USA ONSHORE
PROPERTIES, INC.,

Petitioner,

v.

Ohio County Circuit Court
Civil Action No. 16-C-246
Honorable David J. Sims

THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE KATHIE HOFFMAN,
Assessor of Ohio County, and
THE COUNTY COMMISSION OF OHIO 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
PROPERTIES, INC.,**

Petitioner,

v.

**Ohio County Circuit Court
Civil Action No. 16-C-246
Honorable David J. Sims**

**THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE KATHIE HOFFMAN,
Assessor of Ohio County, and
THE COUNTY COMMISSION OF OHIO 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 1, 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 black ink, appearing to read "Cassandra L. Means". The signature is fluid and cursive, with the first name "Cassandra" being more prominent and the last name "Means" following in a similar style.

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
PROPERTIES, INC.,

Petitioner,

v.

Ohio County Circuit Court
Civil Action No. 16-C-246
Honorable David J. Sims

THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE KATHIE HOFFMAN,
Assessor of Ohio County, and
THE COUNTY COMMISSION OF OHIO 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


Donald J. Tennant, Esq.
38 15th Street, Suite 100
Wheeling, WV 26003

Scott R. Smith, Esq.
Ohio County Prosecuting Atty.
1500 Chapline Street
Wheeling, WV 26003

The Honorable David J. Sims
Ohio County Courthouse
1500 Chapline Street, Room 503
Wheeling, WV 26003

The Honorable Brenda L. Miller
Ohio County Circuit Clerk
1500 Chapline Street
Wheeling, WV 26003

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


CASSANDRA L. MEANS

IN THE CIRCUIT COURT OF OHIO COUNTY, WEST VIRGINIA

STATOIL USA ONSHORE
PROPERTIES, INC.,

Petitioner,

v.

SEP 06 2016

Attorney General Office
Tax Division

Civil Action No. 16-C-246
Honorable David J. Sims

THE HONORABLE MARK MATKOVICH,
West Virginia State Tax Commissioner,
THE HONORABLE KATHIE HOFFMAN,
Assessor of Ohio County, and
THE COUNTY COMMISSION OF OHIO 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 1st day of September, 2016.

/s/ David J. Sims

Honorable David J. Sims, Circuit Judge

A copy, Teste:

Brenda L. Miller
Circuit Clerk

EXHIBIT

A

Prepared by:

Cassandra L. 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 L. Means with permission

for

Craig A. Griffith (WV State Bar #8549)

John J. Meadows (WV State Bar #9442)

STEPTOE & JOHNSON PLLC

P.O. Box 1588

Charleston, WV 25326

(304) 353-8000

Counsel for Petitioner

Cassandra L. Means with permission

for

Donald J. Tennant, Jr. (WV State Bar #3718)

38 15th Street, Suite 100

Wheeling, WV 26003

(304) 230-3200

Counsel for Ohio County Commission