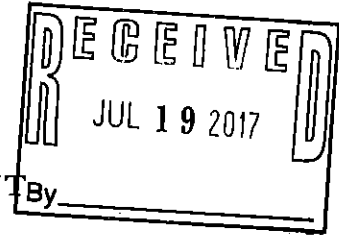


17-BCD-23



TWENTY-SIXTH JUDICIAL CIRCUIT



KURT W. HALL
JUDGE

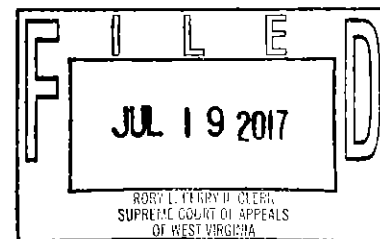
UPSHUR COUNTY
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July 18, 2017

Chief Justice Allen H. Loughry II
West Virginia Supreme Court of Appeals
Capitol Complex
Building One, Room E-308
Charleston, West Virginia 25305

Re: Civil Action No. 17-C-11, Lewis County Circuit Court



Dear Chief Justice Allen H. Loughry II,

This letter is being submitted in lieu of filing a reply memorandum. This Court is in receipt of Plaintiff's "Motion to Refer Case to the Business Court Division" filed on July 6, 2017. This Court disagrees with the Plaintiff that the above captioned case involves complex tax matters that the Circuit Court is unable to handle. However, this Court does agree that because there are four (4) other pending actions involving the same or similar matters in four (4) other Circuits, they should all be heard in the same tribunal. This Court does not take a position on whether Plaintiff's Motion should be granted or denied.

If you should have any questions, please do not hesitate to contact me.

Sincerely,

Kurt Hall
Circuit Court Judge

CC: John J. Meadows, Esquire
L. Wayne Williams, Esquire
County Commission of Lewis County
John L. Breen