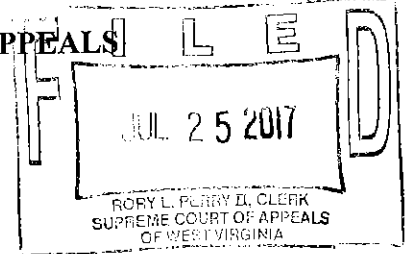


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BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS



CONSOL ENERGY INC.
DBA CNX GAS COMPANY, LLC,

Petitioner,

v.

Civil Action No. 17-C-11
The Honorable Kurt W. Hall

THE HONORABLE DALE W. STEAGER,
West Virginia State Tax Commissioner,
THE HONORABLE JOHN L. BREEN,
Assessor of Lewis County, and
THE COUNTY COMMISSION OF LEWIS COUNTY,
Sitting as a Board of Assessment Appeals

Respondents.

RESPONSE OF
WEST VIRGINIA STATE TAX DEPARTMENT
TO CNX GAS COMPANY'S
MOTION TO REFER CASE TO BUSINESS COURT DIVISION

Respectfully Submitted By:

L. Wayne Williams (W.Va. Bar No. 4370)
Assistant Attorney General
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
Telephone: (304) 558-2522
Email: L.Wayne.Williams@wvago.gov
*Counsel for the Respondent Dale W.
Steager, State Tax Commissioner*

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

**CONSOL ENERGY INC.
DBA CNX GAS COMPANY, LLC,**

Petitioner,

v.

**Civil Action No. 17-C-11
The Honorable Kurt W. Hall**

**THE HONORABLE DALE W. STEAGER,
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THE HONORABLE JOHN L. BREEN,
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**RESPONSE OF
WEST VIRGINIA STATE TAX DEPARTMENT
TO CNX GAS COMPANY'S
MOTION TO REFER CASE TO BUSINESS COURT DIVISION**

COMES NOW Dale W. Steager, State Tax Commissioner, by counsel, in order to Respond to the *Motion to Refer Case to the Business Court Division* filed by CNX Gas Company, LLC, in the above-referenced appeal. The State Tax Commissioner does not object to referring the CNX Gas case in Civil Action No. 17-C-11, currently pending in the Circuit Court

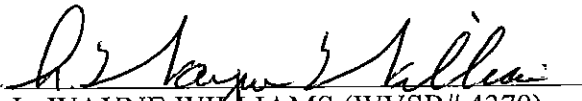
of Lewis County for the 2016 tax year, to the Business Court Division.

Respectfully submitted,

DALE W. STEAGER,
STATE TAX COMMISSIONER
OF WEST VIRGINIA

By counsel,

PATRICK MORRISEY
ATTORNEY GENERAL

A handwritten signature in dark ink, appearing to read "L. Wayne Williams", is written over a horizontal line.

L. WAYNE WILLIAMS (WVSB# 4370)
ASSISTANT ATTORNEY GENERAL
1900 Kanawha Boulevard, East
Building 1, Room W-435
Charleston, West Virginia 25305
304-558-2522

BEFORE THE WEST VIRGINIA SUPREME COURT OF APPEALS

**CONSOL ENERGY INC.
DBA CNX GAS COMPANY, LLC,**

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**THE HONORABLE DALE W. STEAGER,
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Sitting as a Board of Assessment Appeals**

Respondents.

CERTIFICATE OF SERVICE

I, L. Wayne Williams, Assistant Attorney General, do hereby certify that the foregoing *Response of West Virginia State Tax Department to CNX Gas Company'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, via first-class postage prepaid, this 25th day of July, 2017, addressed as follows:

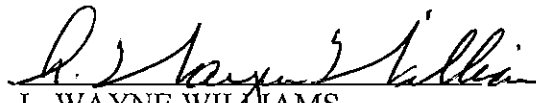
Craig A. Griffith, Esq.
John J. Meadows, Esq.
Steptoe & Johnson, PLLC
P.O. Box 1588
Charleston, WV 25326-1588
Counsel for Petitioner

Christina T. Flanagan, Esq.
Lewis County Prosecuting Attorney
117 Court Avenue
Weston, WV 26452
Counsel for Lewis County Commission and
John L. Breen, Assessor of Lewis County

The General Office of the Business Court
Division
Berkeley County Judicial Center
380 W South Street, Suite 2100
Martinsburg, WV 25401

Beth A. Burkhart, Circuit Clerk
Lewis County Circuit Clerk's Office
117 Court Avenue
Weston, WV 26452

Honorable Kurt W. Hall, Judge
Lewis County Courthouse Annex
117 Court Avenue
Weston, WV 26452


L. WAYNE WILLIAMS