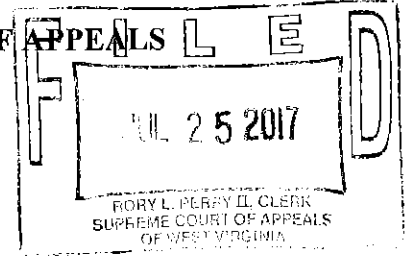


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BEFORE THE WEST VIRGINIA SUPREME COURT OF



CONSOL ENERGY INC.  
DBA CNX GAS COMPANY, LLC,

Petitioner,

v.

Civil Action No. 16-C-135

THE HONORABLE MARK W. MATKOVICH,  
West Virginia State Tax Commissioner,  
THE HONORABLE DENNIS C. ALTIZER,  
Assessor of McDowell County,  
THE COUNTY COMMISSION OF McDOWELL 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.**

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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. 16-C-135, currently pending in the Circuit Court

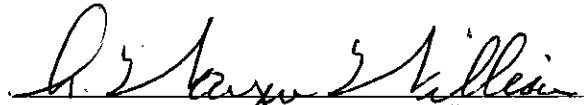
of McDowell County for the 2016 tax year, to the Business Court Division.

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,

Petitioner,

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Civil Action No. 16-C-135

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West Virginia State Tax Commissioner,  
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Assessor of McDowell County,  
THE COUNTY COMMISSION OF McDOWELL COUNTY,  
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 25<sup>th</sup> day of July, 2017, addressed as follows:

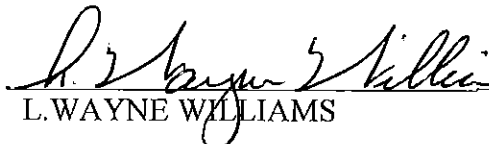
Craig A. Griffith, Esq.  
John J. Meadows, Esq.  
Steptoe & Johnson, PLLC  
P.O. Box 1588  
Charleston, WV 25326-1588  
*Counsel for Petitioner*

Eward J. Kornish, Esq.  
Prosecuting Attorney of McDowell County  
90 Wyoming Street  
Welch, WV 24801  
*Counsel for McDowell County Commission  
and McDowell County Assessor*

Honorable Rudolph J. Murensky, II, Judge  
McDowell County Courthouse  
P.O. Box 768  
Welch, WV 24801

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

Francine Spencer, Circuit Clerk  
McDowell County Circuit Clerk's Office  
P.O. Box 400  
Welch, WV 24801

  
L. WAYNE WILLIAMS