

**IN THE CIRCUIT COURT OF KANAWHA COUNTY, WEST VIRGINIA  
BUSINESS COURT DIVISION**

2015 DEC 23 AM 8:34

CATHY S. YOUNG, CLERK  
KANAWHA COUNTY CIRCUIT COURT

**MARTIN N. HOLLEY, as Member and on behalf of  
WV LAND SERVICES, LLC**

**Plaintiffs/Counterclaim Defendant,**

**v.**

**CIVIL ACTION NO. 13-C-060  
BCD NO: 13-C-060KAN  
(Judge James H. Young, Jr.)**

**LYDIA M. BEIRNE, ELK MEADOW ENERGY, LLC,  
and G2 APPALACHIA, LLC,**

**Defendants/Counterclaim Plaintiff,**

**and**

**SAGA LAND SERVICES, LLC and  
SAGA FARMS, LLC**

**Counterclaim Defendants.**

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**AGREED ORDER REGARDING ACCOUNTING FEES, AMENDMENT OF  
CORPORATE TAX RETURNS AND FINAL DISSOLUTION AND DISTRIBUTION**

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Currently pending before the Court are issues relating to the final dissolution and windup of Saga Land Services, LLC and WV Land Services, LLC. Specifically, outstanding issues include the distribution of remaining cash, the reconciliation of the amounts due the parties, payment of accounting fees and what, if any, tax returns should be amended and by whom.

On or about September 21, 2015, Ms. Beirne filed *Lydia Beirne's Motion to Hire Independent Accountant*. In the motion, Ms. Beirne proposed that as it relates to outstanding accounting bills in the amount of \$12,600.00 and \$11,302.50 for Saga Land and WV Land respectively, that Mr. Holley take responsibility for the Saga Land bill and that Ms. Beirne will take responsibility for the WV Land bill. Ms. Beirne further requested that an independent accountant, namely Arnett, Corbis, Toothman, review all of the previously filed tax returns for both Saga Land and WV Land with a view toward determining whether there were improper deductions or expenses and whether amendment of the returns is warranted. Mr. Holley and Ms. Beirne, in an effort to resolve the issues remaining in this case, agree as follows:

1. Mr. Holley will accept full responsibility for the \$12,600.00 accounting bill due Angel Accounting currently existing for Saga Land Services, LLC.
2. Ms. Beirne will assume responsibility for the \$11,302.50 bill currently due Gray, Griffith and Mays for WV Land Services, LLC.
3. The parties will employ an independent accountant, namely Arnett, Corbis Toothman, LLC if they are so agreeable, to review all previously filed tax returns for Saga Land Services, LLC and WV Land Services, LLC and will determine whether there were improper deductions or expenses which should otherwise be classified as personal in nature, and whether amendment of any returns is warranted. Either party is free to make whatever requests they deem appropriate to the independent accountants. Final determination with respect to whether a return requires amendment will be made by the independent accountant and the independent accountant shall prepare for filing any amendment determined to be warranted and the amended return shall be filed by WV Land or Saga Land as the case may be. The parties will split equally the cost of the accounting services.
4. By order dated September 9, 2015, the Court found that Mr. Holley received the sum of \$133,161.78 after the trial from Saga Land Services and that Saga Land Services has a cash balance of \$2,649.32, and that Ms. Beirne is entitled to a credit equal to one-half of such amounts. The Court further found that WV Land Services has a cash balance of \$67,927.32 and that Mr. Holley and



Ms. Beirne are each entitled to one-half of such funds. With respect to these matters, Mr. Holley and Ms. Beirne agree as follows:

- a. Mr. Holley shall keep the cash of Saga Land Services in the amount of \$2,649.37.
- b. Ms. Beirne shall retain the \$67,927.32 cash balances in the WV Land accounts.
- c. Based upon the amounts in (a) and (b) above and taking into account the amounts received from Saga Land by Mr. Holley after the trial, each individual is entitled to \$101,869.31 ( $[133,161.93 + 2,649.32 + 67,927.32] \div 2$ ). After accounting for the distributions of cash in (a) and (b) above, Mr. Holley has received an amount equal to \$33,941.99 in excess of that which Ms. Beirne is entitled. This is calculated as follows ( $[133,161.78 + 2,649.32 - 101,869.31 = 33,941.31]$ ). Thus, Mr. Holley shall pay to Ms. Beirne the sum of \$33,941.31 to "even up" the amounts received by the parties.

The Court having reviewed the parties agreement and finding it in all respects proper, does ORDER and find as follows:

1. Mr. Holley will accept full responsibility for the \$12,600.00 accounting bill due Angel Accounting currently existing for Saga Land Services, LLC.
2. Ms. Beirne will assume responsibility for the \$11,302.50 bill currently due Gray, Griffith and Mays for WV Land Services, LLC.
3. The parties will employ an independent accountant, namely Arnett, Corbis Toothman, LLC if they are so agreeable, to review all previously filed tax returns for Saga Land Services, LLC and WV Land Services, LLC and will determine whether there were improper deductions or expenses which should otherwise be classified as personal in nature, and whether amendment of any returns is warranted. Either party is free to make whatever requests they deem appropriate to the independent accountants. Final determination with respect to whether a return requires amendment will be made by the

independent accountant and the independent accountant shall prepare for filing any amendment determined to be warranted and the amended return shall be filed by WV Land or Saga Land as the case may be. The parties will split equally the cost of the accounting services.

4. Mr. Holley shall retain the Saga cash balance of \$2,649.37 for himself and Ms. Beirne shall retain the \$67,927.32 cash in the WV Land accounts for herself. Judgment is hereby granted against Mr. Holley in favor of Ms. Beirne in the amount of \$33,941.31 which judgment shall bear interest at the statutory rate from the date hereof until paid in full.

ENTERED this 3 <sup>Dec</sup> day ~~October~~, 2015.

James H. Young, Jr.  
Judge James H. Young, Jr.

Prepared by:

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