

ADMINISTRATIVE ORDER
SUPREME COURT OF APPEALS OF WEST VIRGINIA

**CONSOL Energy Inc. dba CNX Gas Company LLC,
Petitioner**

vs.) Civil Action No. 16-AA-4 (Barbour County)

**The Honorable Dale W. Steager, West Virginia State
Tax Commissioner; the Honorable John M. Cutright,
Assessor of Barbour County; and the County Commission
of Barbour County, sitting as the Board of Assessment Appeals,
Respondents**

AND

**CONSOL Energy Inc. dba CNX Gas Company LLC,
Petitioner**

vs.) Civil Action No. 17-C-11 (Lewis County)

**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 the Board of Assessment Appeals,
Respondents**

AND

**CONSOL Energy Inc. dba CNX Gas Company LLC,
Petitioner**

vs.) Civil Action No. 17-C-142 (Harrison County)

**The Honorable Dale W. Steager, West Virginia State
Tax Commissioner; the Honorable Joseph R. Romano,
Assessor of Harrison County; and the County Commission
of Harrison County, sitting as the Board of Assessment Appeals,
Respondents**

AND

**CONSOL Energy Inc. dba CNX Gas Company LLC,
Petitioner**

Granted - 7/31/17

vs.) Civil Action No. 16-C-135 (McDowell County)

The Honorable Dale W. Steager, West Virginia State Tax Commissioner; the Honorable Dennis C. Altizer, Assessor of McDowell County; and the County Commission of McDowell County, sitting as the Board of Assessment Appeals, Respondents

AND

CONSOL Energy Inc. dba CNX Gas Company LLC, Petitioner

vs.) Civil Action No. 17-AA-2 (Doddridge County)

The Honorable Dale W. Steager, West Virginia State Tax Commissioner; the Honorable David Sponaugle, Assessor of Doddridge County; and the County Commission of Doddridge County, sitting as the Board of Assessment Appeals, Respondents

The Chief Justice of the Supreme Court of Appeals has been advised that Petitioner CONSOL Energy Inc. dba CNX Gas Company LLC, by counsel John Meadows, Craig A. Griffith, and the law firm of Steptoe & Johnson PLLC, has filed in each of the above-styled actions separate motions to refer to the Business Court Division pursuant to Rule 29 of the West Virginia Trial Court Rules ("TCR").

Respondents Dale W. Steager, West Virginia State Tax Commissioner, and the Honorable John M. Cutright, Assessor of Barbour County, by counsel Patrick Morrissey, Attorney General, and L. Wayne Williams, Assistant Attorney General, filed a response in opposition to the motion to refer in Barbour County Civil Action No. 16-AA-4. Respondents Dale W. Steager, West Virginia State Tax Commissioner, and the Honorable Joseph R. Romano, Assessor of Harrison County, by counsel Patrick Morrissey, Attorney General, and L. Wayne Williams, Assistant Attorney General, filed a response in opposition to the motion to refer in Harrison County Civil Action No. 17-C-142. Respondent Dale W. Steager, West Virginia State Tax Commissioner, by counsel Patrick Morrissey, Attorney General, and L. Wayne Williams, Assistant Attorney General, filed a response in Lewis County Civil Action No. 17-C-11, McDowell County Civil Action No. 16-C-135, and Doddridge County Civil Action No. 17-AA-2, stating that there is no objection to the motion to refer filed in each of these actions.

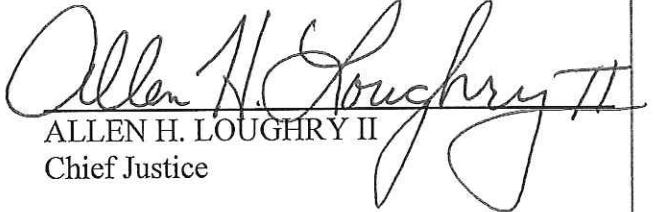
Upon careful review and consideration of the motions, and the reply memoranda filed thereto, the Chief Justice has determined that the principal claims in these actions involve matters of significance to the transactions, operations, or governance between business entities as required

by TCR 29.04(a)(1). The Chief Justice has further determined that the interests of judicial economy weigh in favor of referral and that specialized treatment is likely to improve the expectation of a fair and reasonable resolution of the controversies as required by TCR 29.04(a)(2), and the motions to refer should therefore be granted.

It is hereby ORDERED that the motions to refer these actions to the Business Court Division are granted, and this order shall be transmitted to the Honorable Christopher C. Wilkes, Chair of the Business Court Division, for assignment of a presiding judge and such other actions as are necessary to effectuate the provisions of TCR 29. It is further ordered that these matters shall be consolidated for consideration by the Business Court Division.

It is finally ORDERED that a copy of this order shall be transmitted to the Central Office of the Business Court Division; the Honorable Alan D. Moats, Judge of the Nineteenth Judicial Circuit; the Honorable Kurt W. Hall, Judge of the Twenty-Sixth Judicial Circuit; the Honorable Christopher J. McCarthy, Judge of the Fifteenth Judicial Circuit; the Honorable Rudolph J. Murensky II, Judge of the Eighth Judicial Circuit; and the Honorable Timothy L. Sweeney, Judge of Third Judicial Circuit; and the Clerks of the Circuit Courts of Barbour, Lewis, Harrison, McDowell, and Doddridge Counties, who shall provide copies of the same to all counsel of record.

ENTERED: JULY 31, 2017


ALLEN H. LOUGHRY II
Chief Justice