

Annual accounting and tax seminar set Nov.15

The Gas and Oil Association of WV, Inc., along with the Pennsylvania Independent Oil and Gas Association and the Southern Ohio Oil and Gas Association, are sponsoring the 2022 Oil and Natural Gas Accounting and Tax Seminar from 9:00 a.m. to 4:30 p.m. on November 15, in conjunction with Baker Tilly. It will be a virtual event.

Oil and natural gas companies continue to face ever-changing economic conditions and new challenges that come with it. In a continuing effort to keep members of the oil and natural gas industry informed of current issues and to help them navigate these challenges, we have once again asked

Baker Tilly US to present the Oil and Natural Gas Accounting and Tax Seminar.

Those who should plan to attend are oil and gas investors, operators, royalty owners, service companies, accounting and legal professionals.

Attendees are eligible for 7.0 CPE credits. CLE credits are available by self-reporting to the appropriate state bar

Tax/accounting seminar *Continued on page 15*



*Scott Freshwater
Tax and Finance
Committee Chair*

Make plans to attend 2023 Winter Meeting

The Gas and Oil Association of WV, Inc. (GO-WV) will host its annual Winter Meeting on January 18-19, 2023, at the Marriott Town Center Hotel in Charleston. Make plans now to join friends, colleagues, legislators and professional contacts for this exciting two-day event. Mark your calendars and register now [online](#) or use the forms on pages 20 and 21.

A great lineup of dignitaries, industry personnel and speakers will make your two days in Charleston very worthwhile and meaningful.

To better benefit your business, take advantage of the sponsorship opportunities that are available. Simply fill out the sponsor form on page 20 or contact Lori Miller Smith for specific event sponsorships. The positive exposure, educational and networking opportunities make this a great investment for your company.

Wednesday will feature technical presentations on topics of great interest to you and your company, as well as a three-hour "Worker's Compensation 101" seminar sponsored by Encova Insurance. Dinner that evening is on your own.

At 5:00 p.m. we will welcome legislative leaders to a special reception with GOpac contributors. This is followed by the GO-WV Membership and Legislative Reception at 6:00 p.m. which is open to all members and nonmembers.

On Thursday, January 19, breakfast for all attendees begins at 8:00 a.m., prior to the 9:00 a.m. conference opening.

Special invited guest speakers include Governor Justice, Senators Joe Manchin and Shelley Moore Capito. In addition, we will have presentations from industry leaders.

The 2022 Oil & Gas Reclamation Award recipients will be honored during lunch and a presentation will be made at that time to the Oil & Gas Museum.

Please see page 21 to register for the meeting, or www.gowv.com. If you have questions, please contact Lori Miller Smith at 304-344-9867.



*Jeff Isner
Vice President &
Program Chair*

INSIDE

- 2
- Maribeth Anderson
- 3
- Member news
- 4
- Charlie Burd
- 5
- Association news
- 6
- Jason Porter
- 7
- Jeff Isner
- 8
- Thomas Downs
- 9
- Chris Weikle
- 10
- Greg Kozera
- 11
- Craig Colombo
- 12
- Industry events
- 13
- Industry events
- 17
- Ad contract
- 18
- License plate application
- 19
- Master sponsor form
- 20
- Winter Meeting sponsor form
- 21
- Winter Meeting registration form



Ready, set, vote!

At the time of this writing, early voting is underway! Our Secretary of State's office has done a nice job compiling much of the information you need at govotewv.com. There you can find early voting locations and hours in your county, along with sample ballots.

Your Gas and Oil Political Action Committee (GOpac) has compiled a list of endorsements, which you have likely seen in your Action Alerts, or you can find them at gowv.com.

Regardless of the outcomes, GO-WV has a longstanding record of working with the leadership of the House of Delegates, the State Senate and the Governor's Office to make certain they understand well the impact and potential of our industry. This is a year-round job. While lawmakers are only in Charleston for sixty days in the winter and a few days periodically each month or so, your government relations team engages members inside their districts to keep them updated on the happenings in our industry all year long.

These efforts culminate in results over the years like the reduction of the severance tax on marginal wells, modernization of unitization laws, fairness in property taxes, commonsense and predictable environmental regulations and many other outcomes.

Of course, any success we have in Charleston is only possible because of our reputation in the field and in our communities. Our safe, responsible work and stewardship of our communities contributes to favorability in our public opinion polling (most recently, 81% of West Virginians support oil and gas development) and a continued atmosphere of support among policymakers.

The upcoming election will be the first with delegates representing single-member districts. One hundred districts is a change from today's 67 districts, with 22 members elected from 11 two-member districts; 18 legislators elected from six three-member districts; eight legislators elected from two four-member districts; and five legislators elected from a five-member district. The change is meant to give each West Virginian an equal voice in the House of Delegates. Once session begins, we will see how these smaller districts change the law-making process in Charleston.

Also new and different this election: four amendments are on the ballot. Amendment 2 would allow the Legislature to make changes to taxes on equipment, machinery and inventory and is broadly supported by the business community. West Virginia is

Ready, set, vote!

Continued on page 9



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ShalePro Energy Services finalizes acquisition of Tight Line Services

ShalePro Energy Services announced today that it has completed the acquisition of Tight Line Services. Tight Line joins ShalePro as the fifth operating companies that has been acquired by ShalePro, combining to provide turn-key production and midstream services for the natural gas and oil industry in the Pennsylvania, West Virginia, Ohio, and across the Appalachian Basin.

Headquartered in Hickory, PA, Tight Line has been providing exceptional civil construction services to the natural gas industry for more than 10 years, including pad build, slip repairs, and build-

ing and repairing lease roads across the region. With the addition of Tight Line, ShalePro has nearly 300 employees operating out of five offices covering seven states.

Along with their seven full-time employees, former Tight Line owner Ron Romanetti is staying on and will be joining the ShalePro management team as the Director of Civil Construction.

ShalePro President and CEO John Snedden said, “We are excited to add Ron and his team to the ShalePro family as we look to continue to build our services into the premier, turn-key, production, midstream, and construction services firm in the region.”

ShalePro is devoted to servicing natural gas and oil producers by assisting in the production and transportation of natural gas and associated liquids with a focus on operations in Pennsylvania, West Virginia, and Ohio. ShalePro continually seeks to expand its service offering, geographic presence and customer base through organic growth as well as through strategic acquisitions.

ShalePro Energy Services (formerly Basin Energy Group) is headquartered in the metro-Pittsburgh area, heart of the Marcellus/Utica Shale Basin and is proud to provide best-in-class services to the production and midstream sectors of the oil and natural gas industry.

The company was formed with the backing of Turning Basin Capital through a series of acquisitions and mergers. Through those integrations, we evolved into a single brand, ShalePro Energy Services. This began in 2014 with ProActive Services. Starett Energy Services was added in 2015, followed by Appalachian Production Services in 2016, and Katko in 2017. In 2020, ShalePro, added I&E to our suite of services. That same year, the company launched HelicalPro, a new helical pile installation services division which leverages the 90+ year experience of Chance helical piles. ShalePro now has more than 300 employees serving the industry across the Appalachian Basin and in shale plays across the country.



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From the Burd's Nest: Dear Mr. President

Sir, politically and philosophically, you and I sit on opposite sides of the isle. You to the left, I to the right. However, you are my President and I do my best to support and honor you. However, Mr. President, you sometimes make that very difficult. While you have devoted your career to politics, I have, since 1973, devoted my career to helping provide natural gas, oil and associated byproducts to serve the energy and consumer needs of our state, region, and country. Both are honorable professions.

Data from the U.S. Energy Information Administration (EIA) shows that in December 2019, U.S. oil production reached 12.9 million barrels per day (b/d) and natural gas withdrawals reached 116.9 billion cubic feet per day (Bcf/d). So, the day you assumed the Office of the President, January 20, 2021, production of natural gas and oil in the United States was thriving. We were not energy independent—we were energy dominate and producing the cleanest energy in the world. We still produce the cleanest energy of any country on the planet.

However, the EIA reports that less than a year later, December 2020, both U.S. oil production and natural gas gross withdrawals declined and averaged only 11.1 million b/d and 113.1 Bcf/d respectively. That amounts to a 4% decline in natural gas production and a 14% drop in oil production.

How energy dominant were we? According to *World Population Review*, and based on 2020 production, the top five producers of natural gas in the world on an annual basis are:

1. The United States at 32.3 Trillion Cubic Feet.
2. Russia at 22.2 Trillion Cubic Feet.
3. Iran at 8.86 Trillion Cubic Feet.
4. China at 6.85 Trillion Cubic Feet.
5. Qatar at 6.05 Trillion Cubic Feet.

The production of natural gas and oil is vitally important to us here in West Virginia and the Appalachia Basin in terms of infrastructure investment, jobs created, tax revenues and value-added

downstream development. In fact, in 2020, Ohio, Pennsylvania and West Virginia—if a country—with production at nearly 12 Trillion Cubic Feet, would have been the third largest producer in the world.

The United States, to the best of its ability, uses its resources wisely. Much of what is not used here at home or shipped to border nations is liquified and shipped to our allies across the globe to help satisfy their energy needs. These LNG exports help satisfy your commitment to Europe in troubled geopolitical times. Russia, on the other hand, uses its natural gas as a weapon against the nations that have become dependent on Russian supplies.

By slowing leasing, and therefore drilling, on federal lands, terminating proven and time-tested hydraulic fracturing techniques on federal lands, revoking the construction of the Keystone XL Pipeline which would have provided an expected 830,000 barrels of oil a day to our nation from our close ally, Canada, and revoking previous orders that provided for more streamlined federal permitting processes, you severely hamper our ability to deliver the energy you have committed to others in need.

All of these actions, and others, have directly resulted in oil and natural gas price increases, higher gasoline prices at the pump and increased transportation costs affecting virtually all consumer goods and products. In fact, the Foundation for Government Accountability (FGA) reports that in 2021, inflation hit a 40-year high.

Moreover, your decision to tap and deplete our Strategic Petroleum Reserve by nearly 200 million barrels to increase national oil supply has done little to reduce gasoline prices which on average remain 70% higher than when you took office. What it has done, in my view, is left our nation vulnerable and may test our national security capabilities.

Burd's Nest

Continued on page 16

West Virginia Tank Conference scheduled for November 10 in Charleston

The West Virginia Tank Conference, sponsored in part by the Gas and Oil Association of WV, Inc., and hosted by the WV Oil Marketers & Grocers Association, is taking place November 10, 2022, at the Charleston Coliseum and Civic Center.

Registration begins at 8:00 a.m. and the conference begins at 9:00 a.m. The day will conclude by 3:00 p.m. Topics and speakers for the event include:

- AST Compliance - Casey Bartkus, Southwest Energy
- Hazardous Waste - Joe Sizemore, WVDEP
- Environmental Liability and Insurance
- Lunch with Special Guest Speaker (TBA)

- Remediation and Assessment - Panel Discussion

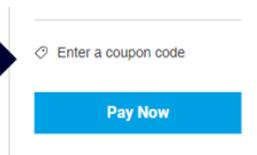
Registration fees per person are \$50 for government/regulator employees and \$150 for conference attendees.

General sponsorships are available for \$500.00 and companies will have their logo in the program and on signage for the event and will be allowed two attendee registrations. Exhibitor registrations are available for \$400.00 and exhibitors will be allowed to have a table top display and registration for two attendees.

The deadline for registration is November 3 and you can [register online](#).



GO-WV members get 10% OFF
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register at
benchmarkpllc.com/training



Instructor: Chris Warnick, MS, CSP, CIH®
cwarnick@benchmarkpllc.com





Safety seminar focused on leadership and investigations

The Gas and Oil Association of WV, Inc. and the WV Manufacturers Association sponsored "Fundamentals of Safety Leadership/Accident Investigation Training."

There were two sessions, in partnership with the WVU Extension Safety and Health and Encova Insurance, one on Tuesday, September 27 in Bridgeport and one on Thursday, September 29 in Charleston.

The Fundamentals of Safety Leadership training, provided by WVU's Safety and Health Extension, was based on elements of leadership training material developed by the Center for Construction Research and Training. The 3-hour course used leadership principles to identify the communication styles of workers and supervisors. Participants learned these principles, then applied the leadership skills through interactive role play and photo-based activities similar to real-life scenarios they may encounter in the workplace. The scenarios focused on high risk tasks, such as transportation, struck-by/caught-between, confined spaces, falls and explosions. The skills and principles shared in the course were designed to help all workers feel more confident in identifying workplace hazards and feel more comfortable stopping work when necessary to address those hazards.

The accident investigation course, provided by Encova Insurance, identified key concepts and principles in conducting an effective investigation following any type accident or incident. The steps taken immediately following an accident are critical in controlling any future steps on the response process. Quick response in conducting the investigation and capturing information also plays a huge role in effective claims management when injuries result from the event. Claims management is

key in helping control overall workers compensation costs and keeping the impact of the accident as minimal as possible. This course helped link the importance of these components.



Seminar speakers and sponsors were, from left, Tiffany Rice of WVU, Kristen Harrison of WVMA, Jason Porter of Apex Pipeline and GO-WV's Environmental & Safety Committee, GO-WV's Lori Miller Smith and Alicia Cunningham of Encova.





Sponsorship planning now available for members in 2023

The Gas and Oil Association of WV, Inc. offers a number of opportunities throughout the year for member companies to sponsor some of the most outstanding events in the industry.

Our members are always quick to recognize the benefits of the sponsorship opportunities, and generous with their sponsorship levels. In an effort to allow them to better plan their budgets for 2023, we are now providing a master sponsorship form, which can be found on page 19. While it doesn't preclude you from making a sponsorship later in the year, or sponsoring a new program, this allows you to plan your spending in advance.

This sponsorship program applies to the Winter Meeting, Spring Swing Golf Outing, Science Teacher Workshop, Summer Meeting and Sports Weekend Golf Outing.

There are a number of levels available to you:

- **Premier Event Sponsor** **\$25,000**
 - Banner hung at *every* event
 - Specific signage at sponsored event
 - Listing on Premier Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo on attendee name badges
 - Logo listed in event program, web site page and newsletter
- **Elite Event Sponsor** **\$20,000**
 - Banner hung at *every* event
 - Specific signage at sponsored event
 - Listing on Elite Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- **Diamond Event Sponsor** **\$10,000**
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 - Listing on Diamond Sponsor board
- Logo and name listed in event PowerPoint presentation
- Logo listed in event program, web site page and newsletter
- **Platinum Sponsor** **\$5,500**
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 - Logo listed in event program, web site page and newsletter
- **Gold Sponsor** **\$4,000**
 - Listing on Gold Sponsor board
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 - Logo listed in event program, web site page and newsletter
- **Silver Sponsor** **\$2,000**
 - Listing on Silver Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- **Bronze Sponsor** **\$1,000**
 - Listing on Bronze Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- **Golf Outing(s) Hole Sponsor** **\$1,000 each**
 - Foursome fee
 - Signage at hole
 - Logo listed in web site page and newsletter
- **GO-WV Friends Sponsor** **\$500**
 - Listing on Friends Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter

WeatherBELL fall and early winter preview

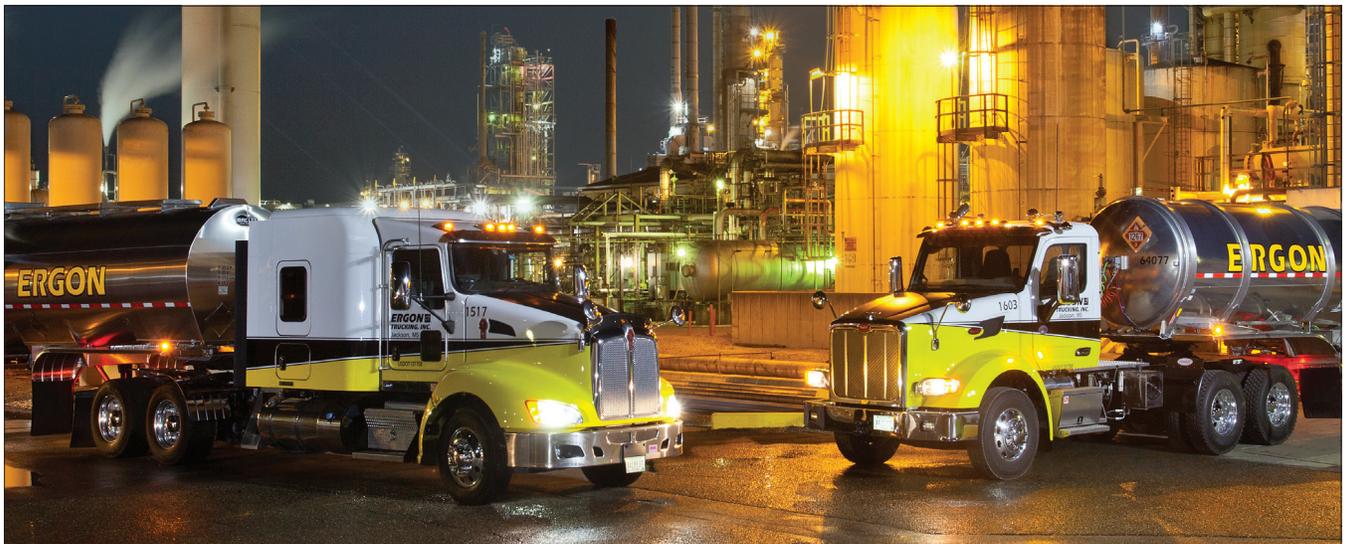


For more information about WeatherBELL's services and to get the hot-off-the-press forecast updates, please visit our website www.weatherbell.com or contact us at sales@weatherbell.com.

Based on the most recent global patterns, including the third La Niña in a row, there are more similarities to winters from around 10 years ago that had a fast start. Based on our continued research, that is still the case.

While November is starting warm, we expect an overall flip to a colder than normal pattern from later November into December, first evident over the Canadian Prairies and central U.S.

As we head into December and January, additional cold shots are expected, though there is significant uncertainty in this year's winter forecast. With the cold air, expect snowstorms centered on the Great Lakes.



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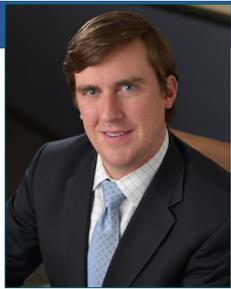
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Your continued support of *GO-WV News* through your advertising is greatly appreciated. Advertisers have the opportunity to expand their reach to this important market and keep your name and your products and services at top-of-mind awareness for your current and potential customers.

The 2023 advertising contract can be found on page 17 of this issue or at gowv.com. You will need to complete and return this contract by **December 30, 2022** for your advertisement

to be included in the January 2023 issue of the award-winning *GO-WV News*. For our current advertisers, a copy of your current contract and most recent ad are available from the GO-WV office. Ads must be paid in full by check or credit card prior to publication.

Please call Katie McCracken at the GO-WV office at (304) 344-9867 or email her at kmccracken@gowv.com for any questions regarding advertising opportunities.

Ready, set, vote!

Continued from page 2

the only state in the union to have this tax enshrined in its constitution.

Election Day is November 8. November 9 we will review the outcomes and start making plans for outreach to both the newly elected first-time

lawmakers, and those who know us well. There will almost certainly be surprises, but the Gas and Oil Association of West Virginia has seen a thing or two over the years, and stands ready for the lawmaking sessions to come.



Happy Thanksgiving
from the officers, board and staff of GO-WV
to your family!





What was the Arab Oil Embargo? Did we learn anything?

Forty-nine years ago, on October 19, 1973, the Organization of Arab Petroleum Exporting Countries (OAPEC) imposed an Oil Embargo against the United States. It was in retaliation for the US decision to send military aid to Israel in the Yom Kippur War between the Arab nations and Israel. The USA, once the world's largest oil producer during WWII, had become increasingly dependent on imported oil and was importing 30% of its needs. US oil production peaked in the early 1970s.

The immediate result of the embargo was increased oil prices from \$3 to \$11 per barrel and ultimately \$19 per barrel. Gasoline was suddenly in short supply. Prices soared to over \$0.50 per gallon. A big deal then. People waited in long lines to buy gasoline. Where I lived in Pittsburgh the last number on your license plate, even or odd, determined which days you could buy gasoline. We thought paying \$0.50 a gallon was terrible. Worse for me was not being able to buy gasoline and travel when I wanted.

The Arab Oil Embargo changed my life and career plans. I was an Agricultural Engineering student at WVU. Summer of my junior year I worked as an intern for the US Soil Conservation Service. My career plan was to work as an engineer for the Soil Conservation Service in West Virginia after graduation. The spike in energy prices caused a recession leading to a hiring freeze by the federal government. I had to find an alternative career plan.

Halliburton was interviewing for engineers on campus at WVU. They normally hired petroleum engineers but were so desperate it didn't matter what kind of engineer you were. An engineering degree and willingness to work long hours was all they required. They hired me. My first assignment was Albion, Michigan. My training required me to learn to drive a tractor trailer and work on the cement and frac crews. It was the beginning of an incredible 40+ year career.

With oil up to \$19 from \$3, Halliburton was busy in Michigan with new wells being drilled. I got lots of experience on the cement crews. The large Albion-Scipio oil field had declined. Producers were looking for ways to rework oil wells and increase production. After my training I had the unique opportunity to work with other engineers developing, then promoting, a stimulation treatment able to reach deeper into the reservoir and access virgin oil. It was exciting to see 10 BOD wells increasing to over 100 BOD. We got very busy doing stimulation work. The lesson learned early in my career because of the Arab Oil Embargo is the ability of our industry to respond quickly to need and opportunity.

I met my wife Lynnda in Michigan. What a blessing! When I moved to Michigan, all my worldly possessions fit in the back of a Plymouth Duster. Seven years later I left Michigan in a tractor-trailer moving van with a wife and three kids. The Arab Oil Embargo gave me a family and a career. I retired from the industry in 2016 and found an even more rewarding career working with Shale Crescent USA to bring jobs back to this region and increase demand for natural gas. The Arab Oil Embargo changed my life for the better. The US was not so lucky.

An end to the Arab Oil Embargo was negotiated in 1974. The US became aware it was vulnerable to disruptions in oil supply it had no control of. This was also the beginning of the Rust Belt in our region. OPEC had control of energy prices. The OPEC Oil Ministers met and set production levels for each country. Oil production levels determine world oil prices and what we pay at the pump for gasoline. Our region lost its energy advantage. Labor here was higher than most places. Companies left the Ohio Valley and other parts of our region for the U.S. Gulf Coast and Asia where labor was cheaper.

U.S. oil and gas production and reserves continued to decline for over 30 years. We imported

Did we learn anything? *Continued on page 14*



GO-WV Board welcomes two new members in October

Please join the GO-WV Board of Directors in welcoming these members approved in October:

JD Rush Corporation

ISP

Mike Altschuler
2 Northpoint Drive, Suite 150
Houston, TX 77060
Phone: (281) 558-8004
Cell: (484) 685-3973
mike@jdrushcorp.com
www.jdrushcorp.com

State Electric Supply Company

ISP

Jim Burton
2010 Second Avenue
Huntington, WV 25703
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304-969-0033



Upcoming events planned for 2022-2023

November 1-2, 2022

Shale Gas Water Management
Crowne Plaza, Pittsburgh, PA
 Info: shale-water-marcellus-utica.com

November 10, 2022

OMEGA/GO-WV AST Seminar
Charleston, WV
 Info: <https://www.omegawv.com/>

November 15, 2022

**2022 Oil and Natural Gas
 Tax and Accounting Seminar**
Virtual
 Info: gowv.org

November 16, 2022

New Gathering Pipeline Rule Seminar
 Info: gowv.org

January 18-19, 2023

GO-WV Winter Meeting
Marriott Town Center Hotel, Charleston, WV
 Info: gowv.com

February 1-2, 2023

NAPE
GRB Convention Center, Houston, TX
 Info: nape.org

February 22, 2023

Oil and Gas Day at the Legislature
Upper and Lower Rotundas, Charleston, WV
 Info: gowv.com

April 5, 2023

Pipeline Seminar
Charleston, WV

April 6, 2023

Damage Prevention Seminar
Charleston, WV

April 7, 2023

Pipeline Seminar
Bridgeport, WV

May 8, 2023

Spring Swing
Berry Hills Country Club, Charleston, WV
 Info: gowv.com

May 22-24, 2023

IOGCC Annual Business Meeting
Oklahoma City, OH
 Info: iogcc.ok.gov

June 5-6, 2023

Science Teacher Workshop
Embassy Suites, Charleston, WV

August 6-8, 2023

GO-WV Summer Meeting
The Greenbrier, White Sulphur Springs, WV

October 16-18, 2023

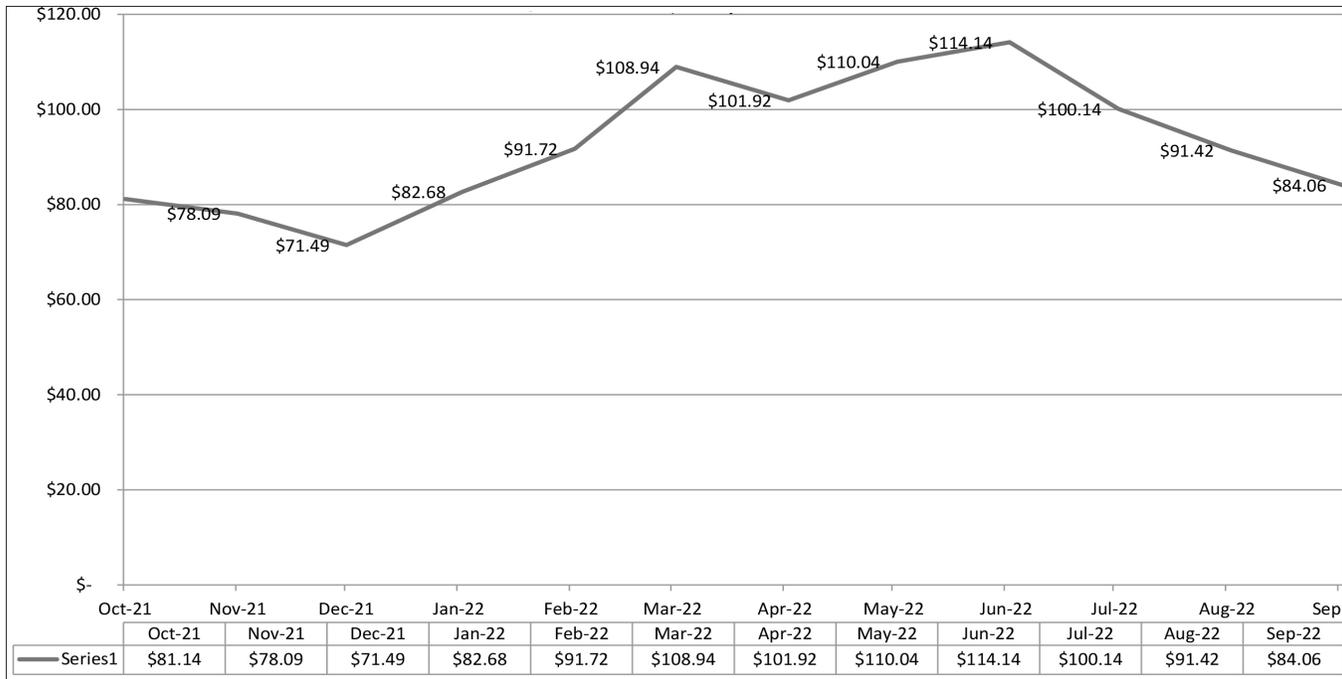
IOGCC Annual Conference
Park City, UT
 Info: iogcc.ok.gov

November 9, 2023

WV LMOA Fall Meeting
Berry Hills Country Club, Charleston, WV
 Info: wvlmoa.com



Monthly Appalachian Basin crude oil prices




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more oil for transportation fuel and petrochemical feedstocks. The US had an energy crisis in the 1990s and early 2000s. The threat of any Middle East war increased gasoline prices almost overnight because so much of the US and world oil came from the Middle East.

Modern horizontal drilling started the US shale revolution. The oil and gas industry in West Virginia, Ohio and Pennsylvania responded. Wells can now be drilled thousands of feet horizontally and stay in the productive part of the reservoir. The Marcellus and Utica are two of only three mega giant natural gas fields in the world. The other is in the Middle East. Because of horizontal drilling the US has regained its position as the leading natural gas and oil producer in the world.

If Shale Crescent USA was a country, it would be the #3 natural gas producer in the world behind the rest of the US and Russia. Our region produces almost twice as much natural gas as the entire nation of China. We don't need OPEC oil. The US can produce enough oil and natural gas to lower gasoline prices for every American. Energy prices impact everything we buy. We can stop inflation. The US oil and gas industry suffers from a lack of capital and government restrictions. Why ask

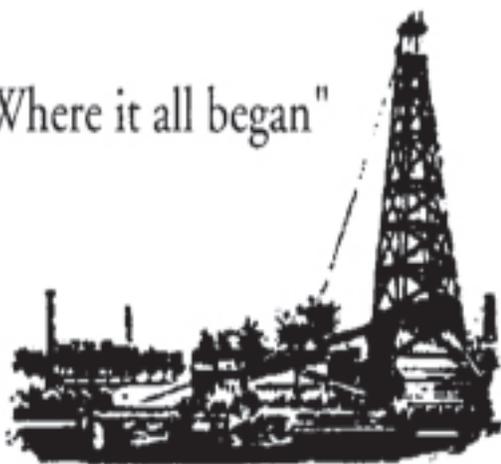
Saudi Arabia or another OPEC country to increase its oil production without first asking US oil companies to increase production?

Any US leader who understands the results of the Arab Oil Embargo and dependence on foreign oil or cares about the environment would never consider needlessly buying oil from OPEC nations with little or no environmental regulations. Then have it shipped thousands of miles from the Middle East to the US on a tanker burning dirty bunker fuel causing SO_x, NO_x & CO₂ emissions.

The Arab Oil Embargo of 1973 changed our country and the lives of a lot of people. We were powerless to prevent it at the time. The high oil and natural gas prices we experience today and the inflation they cause can be prevented. Government leaders should be working with the US oil and gas industry to encourage production increases here that will lower prices to consumers and encourage more manufacturing in the US. High jobs will be created and lower global emissions will result as consumers buy fewer products from places like China. The US natural gas and oil industry ended the energy crisis of the early 2000s. It can end the current economic crisis. Thanks for all you do!

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See page 18 for the application.



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association. Time will be allotted for questions during the seminar and the presenters will be available for questions and consultations by phone or email after the seminar.

The following important and timely topics are on the agenda:

- General Tax Updates for 2022 – Federal and State, including issues now being addressed in Congress, and at the individual state levels.
- Oil & Gas Industry Tax Updates for 2022
- CARES Act
- Paycheck Protection Program – Forgiveness, Tax, and Accounting Considerations
- Purchase/Sale, Valuation, Succession and Estate Planning
- IT Security

This year's presentation will include an update on Tax Reform and updates on not only various federal, state and local taxes, but will approach each area to explain how oil and gas investors, operators, royalty owners, service companies and professionals should maximize tax and economic benefits. Planning for current and future opportunities and challenges will be emphasized. Baker Tilly presenters will utilize their years of experience in the oil and gas industry to explain key tax benefits as well as standard tax issues that everyone in the oil and gas industry should be aware of and plan for.

After completion of the course, participants will be able to address current accounting and tax issues in the oil and gas industry for themselves and their companies, have increased awareness of IT security issues and maximize their tax benefits.

There are no prerequisites required for this update level course, and no advance preparation is needed for this course recommended for 7.0 CPE credits in the areas of accounting, taxes, information technology and specialized knowledge. CLE credits are available by self-reporting to the appropriate state bar association.

All instructors are provided by Baker Tilly and include: Marlin Witt, Partner, CPA, CFP, CGMA; Bill Phillips, Partner Emeritus, CPA; Charlene Tenney, Supervisor, Business Outsourcing; Chad Parker, CPA; Jonathan Jones, CPA; and Benjamin Ellis, Director, Technology.

You can [register online](#).

An “all of the above” energy strategy is an admirable goal. The appropriate and economically beneficial use of wind, solar and nuclear power are essential to form a balance to our nation’s energy production. However, I find it difficult to understand why you insist on shutting down the world’s cleanest fossil fuels production and seek off-setting and additional supplies from hostile foreign countries to satisfy our nation’s needs. This is especially troubling given those from whom you would purchase oil are countries that have much less stringent environmental and safety standards and who harbor very ill thoughts against the U.S., our freedom and our way of life.

West Virginia is an energy producing state serving energy consuming states. In 2022, producers in West Virginia produced just under 2.7 trillion cubic feet of natural gas, 17 million barrels of oil and just over 102 million barrels of natural gas liquids (NGL’s). Our natural gas is used by the state to supply residential, commercial and industrial consumers, and is shipped out of state to places that need energy; our oil is shipped to refineries to be further processed; and our NGL’s are shipped to facilities that separate them and refine them into value-added base providers for medicines, fertilizers, plastics, synthetic fibers for clothing and so much more.

Green energy does not give us these basic building blocks for the thousands of products we take for granted everyday: phones, car parts, clothing, military uses and personal protective equipment! Your advisors know this, your radical left wing party adversaries know this, and nations like China, Russia and Iran know this.

We actually share your vision to capture and sequester carbon and reduce methane emissions. For several years, natural gas and oil companies across America have worked in earnest with the USEPA and USDOE to reduce methane emission and have reached once unthinkable levels of reduction—nearly 70% reduction levels. And we continue to strive for even higher reductions.

Please give us the credit we deserve and reconsider the punishing costs associated with the “Inflation Reduction Act of 2022” (IRA).

Regarding carbon capture and sequestration, there are several projects under development. Traditionally, CO₂ had been captured and used to increase oil production from aging oil fields. This is known as enhanced oil recovery (EOR). Others have built facilities to capture and inject CO₂ into underground geologic formations for storage there. Additional applications include using CO₂ in chemical production, hydrogen production, fertilizer production, natural gas processing and power generation. While recently adopted Q45 Tax Credits are available on certain projects, it is still widely held that construction and operating costs must decrease before wide deployment of sequestration will occur. Barriers most generally identified include public acceptance, uncertain operating costs and pipeline construction to move CO₂ from where it is produced to where it is stored.

Mr. President, there is no question in my mind that you love our country as much as I do and want to see it continue to prosper and be the leader the world expects it to be. The United States truly is the “great melting pot” where various and many different peoples and ideas exist together, most often in collaboration to produce new ideas and solutions.

In your Inaugural Address, you stated, “We can join forces, stop the shouting and lower the temperature. For without unity there is no peace, only bitterness and fury. No progress, only exhausting outrage. No nation, only a state of chaos. This is our historic moment of crisis and challenge, and unity is the path forward.”

As a fellow American who loves his country, I ask that you work in earnest to return us to the more fair and balanced energy policy our nation enjoyed on January 19, 2021. Please confront the crisis, accept the challenge, seize the moment and rebuild the path forward.



2023 GO-WV Newsletter Advertising Contract

Advertising is available to member companies and nonmembers of the Gas and Oil Association of WV, Inc. (GO-WV) in monthly issues of the association newsletter. Please see below for details regarding ad sizes and rates.

Membership Pricing:

		Frequency of Ad (Months)		
		1 - 4	5 - 8	9 - 12
Ad Sizes	Full page 2 columns (7" wide x 9.5" deep)	\$800.00/mo	\$750.00/mo	\$700.00/mo
	Half page (vertical) 1 column (4 5/8" wide x 9.5" deep)	\$525.00/mo	\$475.00/mo	\$425.00/mo
	Half page (horizontal) 2 columns (7" wide x 4.5" deep)	\$500.00/mo	\$450.00/mo	\$400.00/mo
	Quarter page 1 column (4 5/8" wide x 3" deep)	\$300.00/mo	\$250.00/mo	\$200.00/mo
	Business card 1 column (4 5/8" wide x 2" deep)	\$150.00/mo	\$125.00/mo	\$100.00/mo

Non-Membership Pricing:

		Frequency of Ad (Months)		
		1 - 4	5 - 8	9 - 12
Ad Sizes	Full page 2 columns (7" wide x 9.5" deep)	\$1,600.00/mo	\$1,500.00/mo	\$1,400.00/mo
	Half page (vertical) 1 column (4 5/8" wide x 9.5" deep)	\$1,050.00/mo	\$950.00/mo	\$850.00/mo
	Half page (horizontal) 2 columns (7" wide x 4.5" deep)	\$1,000.00/mo	\$900.00/mo	\$800.00/mo
	Quarter page 1 column (4 5/8" wide x 3" deep)	\$600.00/mo	\$500.00/mo	\$400.00/mo
	Business card 1 column (4 5/8" wide x 2" deep)	\$300.00/mo	\$250.00/mo	\$250.00/mo

GO-WV wants to assure that you get the best quality advertisement in the newsletter for your advertising dollar. To that end, we ask that you **submit your color ad electronically in a 300 dpi (dots per inch) resolution JPG or PDF format**. Ads saved as Word or Word Perfect documents or Excel spreadsheets will not give you a quality ad in the publication. If there are conversion issues with your file, our designer will contact you directly. Ads must be emailed directly to Diane Slaughter: dslaughter@gowv.com.

Ads can be run each month throughout the year or in any combination of months you choose. Please note there is a price break when you commit to a longer contract. Changes to your ad copy or cancellations can be made during the duration of the contract, but must be submitted 30 days prior to the next publication. (i.e, February 1st for the March issue). Please complete the information requested below and return this page, with payment, to **GO-WV Newsletter, GO-WV, 300 Summers Street Suite 820, Charleston, WV 25301**; email dslaughter@gowv.com. Ads must be paid in full by check or credit card prior to publication. Please call Diane Slaughter at (304) 984-0308 to discuss these options.





2023 GO-WV Sponsorship Form

Please select the events and levels you wish to sponsor.

Newsletter and directory advertising can be reserved separately

Sponsorship opportunities:

- | | |
|---|---|
| <p>_____ Premier Event Sponsor \$25,000</p> <ul style="list-style-type: none"> • Banner hung at <i>every</i> event • Specific signage at sponsored event • Listing on Premier Sponsor board • Logo and name listed in event PowerPoint presentation • Logo on attendee name badges • Logo listed in event program, web site page and newsletter <p>_____ Elite Event Sponsor \$20,000</p> <ul style="list-style-type: none"> • Banner hung at <i>every</i> event • Specific signage at sponsored event • Listing on Elite Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter <p>_____ Diamond Event Sponsor \$10,000</p> <ul style="list-style-type: none"> • Banner hung at sponsored event • Specific signage at sponsored event • Listing on Diamond Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter <p>_____ Platinum Sponsor \$5,500</p> <ul style="list-style-type: none"> • Listing on Platinum Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter | <p>_____ Gold Sponsor \$4,000</p> <ul style="list-style-type: none"> • Listing on Gold Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter <p>_____ Silver Sponsor \$2,000</p> <ul style="list-style-type: none"> • Listing on Silver Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter <p>_____ Bronze Sponsor \$1,000</p> <ul style="list-style-type: none"> • Listing on Bronze Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter <p>_____ Golf Outing(s) Hole Sponsor \$1,000 each</p> <ul style="list-style-type: none"> • Foursome fee • Signage at hole • Logo listed in web site page and newsletter <p>_____ GO-WV Friends Sponsor \$500</p> <ul style="list-style-type: none"> • Listing on Friends Sponsor board • Logo and name listed in event PowerPoint presentation • Logo listed in event program, web site page and newsletter |
|---|---|

Company Name _____ Contact Person _____

Address _____ City _____ State _____ Zip _____

Telephone _____ Email _____

Event	Level	Cost
Winter Meeting	_____	\$ _____
Spring Swing Golf Outing	_____	\$ _____
Science Teacher Workshop	_____	\$ _____
Summer Meeting	_____	\$ _____
Sports Weekend Golf Outing	_____	\$ _____
Total		\$ _____

Please return this form to GO-WV by January 31, 2023. Thank you for your continued support!





2023 GO-WV Winter Meeting Sponsorship Form

January 18-19, 2023 | Marriott Town Center, Charleston, WV

Sponsorship opportunities:

Company Name		Contact Person	
Address		City	State
Telephone		Email	

- Premier Event Sponsor \$25,000**
 - Banner hung at *every* event
 - Specific signage at sponsored event
 - Listing on Elite Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo on attendee name badges
 - Logo listed in event program, web site page and newsletter
- Elite Event Sponsor \$20,000**
 - Banner hung at *every* event
 - Specific signage at sponsored event
 - Listing on Elite Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- Diamond Event Sponsor \$10,000**
 - Banner hung at sponsored event
 - Specific signage at sponsored event
 - Listing on Diamond Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- Platinum Sponsor \$5,500**
 - Listing on Platinum Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter

- Gold Sponsor \$4,000**
 - Listing on Gold Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- Silver Sponsor \$2,000**
 - Listing on Silver Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- Bronze Sponsor \$1,000**
 - Listing on Bronze Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter
- Golf Outing(s) Hole Sponsor \$1,000 each**
 - Foursome fee
 - Signage at hole
 - Logo listed in web site page and newsletter
- GO-WV Friends Sponsor \$500**
 - Listing on Friends Sponsor board
 - Logo and name listed in event PowerPoint presentation
 - Logo listed in event program, web site page and newsletter

Please return this form to GO-WV, address below, by January 6, 2023. Be sure to email a high resolution (300-dpi minimum) version of your company's color logo and a link to your web site to lmillersmith@gowv.com. Thank you for your continued support!





2023 GO-WV Winter Meeting Registration Form

January 18-19, 2023 | Marriott Town Center, Charleston, WV

Company Name

Address

City

State

Zip

Telephone

Participant's Name

Member?

Yes

No

Email

Participant's Name

Member?

Yes

No

Email

Participant's Name

Member?

Yes

No

Email

Please call the GO-WV Office if you have special dietary needs.

Registration (fees cover all Winter Meeting activities **except the GOpac Reception**)

_____ Member early-bird rate of \$395/person for Wednesday and Thursday events (\$450 after 1/6/23)

_____ Non-member early-bird rate of \$595/person for Wednesday and Thursday events (\$650 after 1/6/23)

_____ Student/faculty registration fee of \$100/person for Wednesday and Thursday events (\$150 after 1/6/23)

_____ TOTAL AMOUNT DUE

Please mail registration with payment by January 6, 2023, to:
GO-WV, 300 Summers Street, Suite 820, Charleston, WV 25301.
NO REFUNDS AFTER JANUARY 6, 2023

For additional information, call Lori Miller Smith at (304) 344-9867.





300 Summers Street, Suite 820
Charleston, WV 25301
Phone (304) 344-9867 Fax (304) 344-5836

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