

Register now for 2026 Winter Meeting

The Gas and Oil Association of WV, Inc. (GO-WV) will host its annual Winter Meeting on January 21-22, 2026, at the Marriott Town Center Hotel in Charleston. Make plans now to join friends, colleagues, legislators and professional contacts for this worthwhile and exciting two-day event. Mark your calendars and register now [online](#) or use the forms on pages 20 and 21.

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.

This year, the Winter Meeting begins with lunch on Wednesday, followed by an outstanding slate of industry speakers. The morning will also

feature a Producers' Issues Committee Breakfast, open to committee members only.

The 2025 Oil & Gas Reclamation Award recipients will be recognized during the afternoon and a presentation will be made at that time to the Oil & Gas Museum.

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 registered attendees.

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

Winter meeting

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*Chris Weikle,
Vice Chair/
Program Chair*

Virtual Tax Seminar scheduled for Dec. 11

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 2025 Oil and Natural Gas Accounting and Tax Seminar from 9:00 a.m. to 4:00 p.m. on December 11. 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 partnered with Baker Tilly to present this important and timely information.

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

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

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

Tax seminar

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*Marlin Witt
Chair, Tax
Committee*

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West Virginia's "50 by 50" vision charts a bold energy future

Governor Patrick Morrisey's recently announced "50 by 50" State Energy Plan marks a pivotal moment for West Virginia — one that recognizes our unmatched natural gas resources as the foundation for achieving reliable, affordable, and self-sustaining energy independence by mid-century. As Chairman of GO-WV, I applaud this clear-eyed, forward-thinking plan that harnesses the strengths of our state's energy producers and sets an ambitious path for new growth.

The "50 by 50" initiative outlines a comprehensive strategy to supply 50 gigawatts of homegrown energy by 2050, anchored in a diverse mix of fuels that includes West Virginia's abundant natural gas. This approach underscores what our industry has long known: natural gas is not only a bridge fuel — it is a foundation fuel. It's the power behind our manufacturing base, our grid stability, and our economic competitiveness.

Nowhere is the opportunity greater than in developing new gas-fired power generation right here at home. For years, West Virginia has produced far more natural gas than it consumes, and thus exporting a valuable resource. Governor Morrisey's plan presents the chance to change that equation — to keep more of our energy value in West Virginia, building cleaner, efficient natural gas power plants that will deliver reliable power for industry, communities, and the next wave of economic investment. And, the more West Virginia-produced natural gas we use locally, the more affordable energy will be for residential and commercial customers.

This is especially critical as we attract data centers, advanced manufacturers, and technology companies that demand around-the-clock power reliability. The growth of artificial intelligence and digital infrastructure is driving unprecedented energy demand across the U.S. By leveraging our strategic location, robust pipeline network, and skilled workforce, West Virginia can meet that demand — and do so with domestically produced, lower-emission natural gas.

GO-WV members stand ready to partner in implementing this vision. We can help provide the upstream supply reliability, infrastructure expansion, and technical expertise needed to make these power projects possible. At the same time, we must continue collaborating with policymakers to streamline permitting, promote investment incentives, and modernize the infrastructure that moves gas from wellhead to power plant.

Governor Morrisey's "50 by 50" plan represents more than an energy policy — it's an economic development blueprint for a **Bold energy future**

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Safety Seminar highlights "industrial athletes"

The Gas and Oil Association of West Virginia (GOWV), West Virginia Manufacturers Association (WVMA) and Contractors Association of WV (CAWV) conducted a workshop in October, presented by Encova Insurance and sponsored by The Thrasher Group.

The workshop focused on maximizing safety through fitness, nutrition and flexibility. In



today's demanding industrial environment, workers face physical challenges that require the same preparation and care as professional athletes. Enhancing worker safety starts with a proactive approach to fitness, nutrition and flexibility. These three pillars support endurance, reduce risk of injuries and increase productivity on the job.

Presented by:



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Winter meeting

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continuation. Industry leaders are being invited for discussions of meeting U.S. and global energy demands and power generation.

Recipients of the Rusty Hutson Heritage Award and the 2026 Gunslinger Award will be honored on Thursday.

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.

Bold energy future

Continued from page 2

stronger, more resilient West Virginia. By fully tapping our natural gas potential, we can generate not just electricity, but opportunity — powering the industries of tomorrow, creating good-paying jobs for our citizens, and securing our state's place as a national energy leader for decades to come.



From the Burd's Nest: Talking dog for sale

A man is driving down the highway and sees a sign in front yard of a farmhouse that says: "Talking Dog for Sale." The man pulls over, goes up the driveway and rings the doorbell. The owner appears and the man inquires if he can see the dog. The owner escorts him to the back yard where "Baxter," a golden retriever, is lounging in the sun.

The man asks, "You really talk?" Baxter replies, "Yep." "So, what's your story?" asks the man. Baxter looks up and says "Well, I discovered I had this unique gift when I was just a pup. I decided I wanted to help the government, so I told my owner, and he contacted the CIA, and after extensive testing and language training they had me jetting all over the world sitting in rooms with spies and world leaders. Because no one figured a dog would be eavesdropping, I was one of the country's most valuable spies eight years running.

"Word spread quickly. The FBI heard about me and hired me to catch terrorists. I uncovered a number of plots just by laying at the feet of the leaders and listening to them talk. However, jetting around really tired me out, I knew I wasn't getting any younger and I wanted to settle down. When I decided to retire, I received the Distinguished Intelligence Cross, the highest honor awarded by the CIA, and the FBI Director's Award for exceptional services rendered to my country."

The man is totally amazed and asks the owner how much he wants for the dog. The owner says, "Fifty dollars." The guy immediately buys the dog but asks the owner, "If this dog is so amazing, why on earth are you selling him so cheaply?" The owner just shakes his head and replies, "You don't really believe all that bullshit about the CIA and FBI do you? Baxter didn't do any of those things he told you!!"

While using a talking dog to make a point might be a stretch, and only something I might attempt to get away with, stop and think about

how many times the true value of something is lost in the greater discussion. Owning a membership in GO-WV is a perfect example.

By the mere fact that you are receiving this newsletter electronically, it says that you are a member and that you or your company have already determined GO-WV has value. To you, I say thanks for supporting your industry, your livelihood and our ongoing efforts to make and keep yourself profitable. As a member, you also know that your support of GO-WV and its values come with a monetary investment called dues.

Please allow me the opportunity to explain how your dues are invested. First, GO-WV maintains its corporate office in Charleston, WV, where the staff of four: President (me), your Director of Administrative Services who also doubles down as the office manager, meeting planner and insurance administrator (Lori Miller Smith) and two-member service coordinators (Katie McCracken and Jordan Bonnett) are there to serve you. In addition, and as you were just recently made aware, GO-WV has just hired Rebecca McPhail to the position of President-Elect. Rebecca, a highly respected and outstanding leader, will succeed me upon my retirement late next year. Look for Rebecca to join us in late November. You will be impressed!

Next, to safeguard and protect your legal interests, GO-WV currently retains three legal firms: Bowles Rice, LLP (James Kelsh, Chud Dollison, and George Patterson) as general counsel and to handle corporate and PSC-related legal matters; Spilman Thomas & Battle (Dave Yaussy, Mark Clark and James Bailey) is retained to handle all environmental matters; and Pierce Atwood, LLP (Randall Rich) is retained to handle all FERC-related interstate pipeline matters.

In addition, GO-WV retains one of the most highly respected, experienced and effective lobbying teams anywhere. This team consisting of Phil Reale, Jim Fealy, Daniel Hall and Philip

Talking dog

Continued on page 17

IPAA Board announces Edith Naegele as new President and CEO

The Independent Petroleum Association of America (IPAA) Board of Directors has announced the appointment of Edith Naegele as the association's new President and Chief Executive Officer, effective September 22, 2025.

The IPAA has over 5,000 members who produce and develop oil and natural gas resources in 34 states across the United States along with members who service and support the industry.

Naegele is currently Vice President, Membership and Strategic Development & Corporate Secretary of the American Gas Association which represents more than 200 local energy companies

committed to the safe and reliable delivery of natural gas to more than 79 million customers throughout the nation. She has served in this executive role since joining the AGA in 2021. Prior to the AGA role, she worked for the U.S. Chamber of Commerce in roles of increasing responsibility from 2003 with her last role as Senior



Vice President where she oversaw membership development and engagement. Naegele holds a Master of Arts in Science, Technology and Public Policy from The George Washington University's Elliot School of International Affairs, and Bachelors of Arts in History and Asian Studies from the University of Oregon.

Naegele's priorities will include engaging with IPAA membership across the country to better understand the issues facing the upstream oil and natural gas industry. Jeff Eshelman, IPAA's current president and chief executive officer who has served IPAA for over 27 years, plans to remain with the association in a new role, helping with the leadership transition and advising on advocacy efforts and IPAA's Energy in Depth program which Eshelman founded in 2009 and directs. IPAA's federal advocacy efforts will continue to be overseen by IPAA's EVP and Chief Operating Officer, Dan Naatz.

For the full IPAA management list, visit <https://www.ipaa.org/management-team/>
Editor's Note: Both Rebecca McPhail and I have had introductions and discussions with Edith and jointly wish to extend our congratulations on her hiring and look forward to having her join us at an upcoming GO-WV meeting.

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WV sets the example: A smarter way to fund oil & gas well retirement

A first-of-its-kind public-private model guarantees well retirement without taxpayer cost and gives operators financial certainty.

Big things are happening in West Virginia's oil and gas industry, and they're getting noticed nationwide.

Governor Patrick Morrisey and Diversified Energy have launched the Mountain State Plugging Fund, the first financial assurance fund in the U.S. that guarantees the retirement of oil and gas wells at no cost to taxpayers.

"The Mountain State Plugging Fund is a bold step forward, delivering high-paying jobs as well as environmental and economic benefits for our communities while showcasing West Virginia's leadership in energy innovation." — Governor Patrick Morrisey.

This landmark partnership proves what many of us have been working toward: a permanent, insured way for operators to meet their long-term plugging and abandonment obligations. The structure behind the fund, built and administered through OneNexus, is quickly becoming the model other states are watching.

The Long Game Challenge

Every operator knows the reality: production slows, revenues decline, and what's left behind isn't just equipment—it's liability. Funding decommissioning years down the road has always been difficult.

Traditional surety bonds and letters of credit meet the letter of the law but don't solve the core issue.

Operators pay surety premiums in perpetuity, which is not accretive to the asset, and still face the challenge of funding their liability when it's time to plug and abandon. Regulators, meanwhile, are left wondering whether the funds will be there when needed and are often grossly undersecured against the ultimate plugging liability.

It's an outdated system designed to react to problems, not prevent them. That's where OneNexus comes in.

A Smarter Approach: The OneNexus Model

OneNexus offers a better way to fund decommissioning. Operators can prefund their plugging costs through an agreement that's secure, regulated, and guaranteed—much like a life insurance policy.

Each Asset Retirement Agreement is insured by a Contractual Liability Insurance Policy issued by OneNexus Oklahoma Captive Corp, rated A- (Excellent) by AM Best. Behind it is Munich Re, one of the world's highest-rated reinsurers, which has committed \$2 billion in capital to back the program.

That means the funds are always there: protected, permanent, and bankruptcy-remote. If the operator defaults, the funds go to the state. If the operator fulfills its obligations, the funds go back to them. Either way, the wells get plugged, and the public wins by avoiding orphaned wells.

West Virginia Leads the Way

The Mountain State Plugging Fund is the first large-scale proof of concept. Diversified Energy has committed \$70 million over 20 years, projected to grow to \$650 million in long-term protection for West Virginia.

The state is the third-party beneficiary, guaranteeing funds will be available when needed.

Diversified's Bridgeport-based subsidiary, Next LVL Energy, will handle the well-plugging operations, creating jobs, expanding its rig fleet, and strengthening the local economy.

"This fund sets a new standard of financial assurance for the industry and reflects our shared vision for responsible energy development in West Virginia." — Rusty Hutson Jr., CEO, Diversified Energy

This partnership is a powerful example of how private innovation and state leadership can work together to achieve lasting results.

Why It Matters

For operators, this model offers predictability and reward. Instead of paying into a system that

WV sets example

Continued on page 18

2026 On-Line Buyers' Guide kicks off in November

The Gas and Oil Association of West Virginia (“GO-WV”) is again partnering with Overland, KS-based Strategic Value Media, a leading nationwide provider of print and digital media solutions to the national, state and local trade and membership associations, to produce the 2026 edition of the GO-WV Buyers' Guide, the premier resource of relevant products and services for oil and gas industry professionals. This will be the 13th year that the Guide will be produced.

A representative from Strategic Value Media may contact you soon by email or phone to inquire if you want to enhance your listing in the Buyer's Guide. **Please know this is a legitimate call and that SVM is partnering with GO-WV to provide our members with this resource for advertising your products and services.**

Like last year’s version, the 2026 edition of the GO-WV Buyers' Guide will feature updated

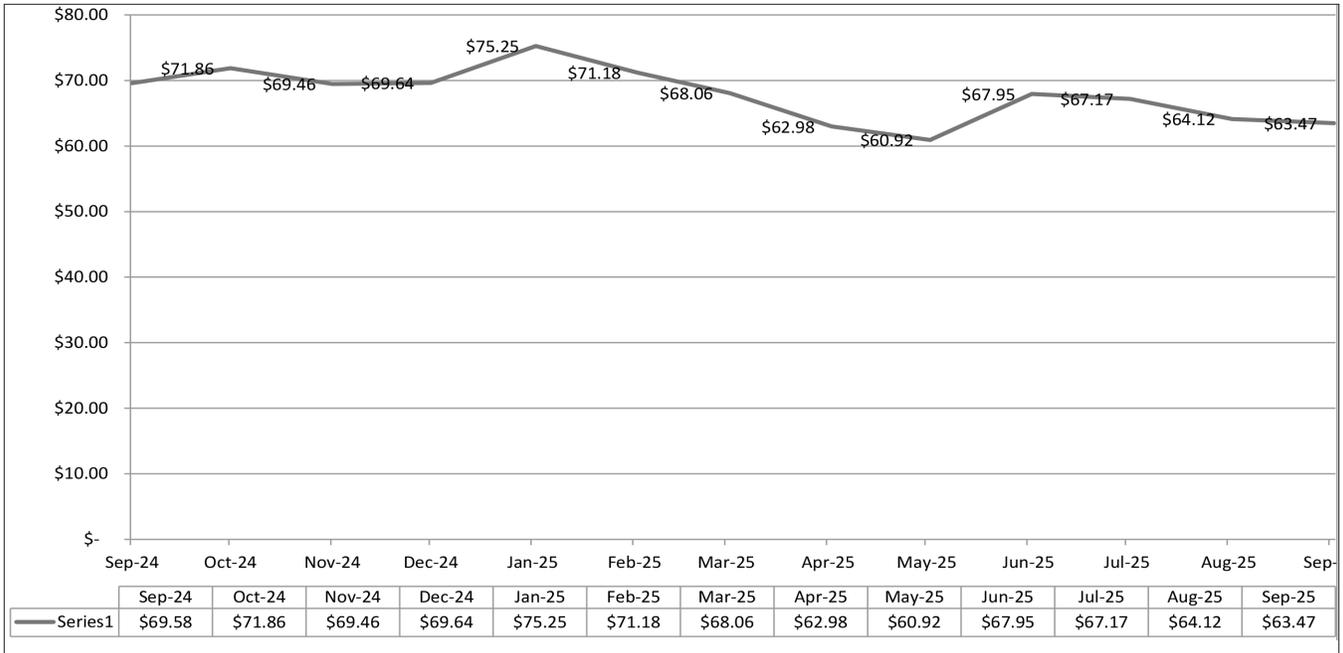
and expanded company and product listings, in addition to other valuable information relating to the oil and gas industry. The GO-WV Buyers' Guide provides users with an efficient way to browse for goods and services and offers oil & gas suppliers exceptional visibility by showcasing their products and services to a targeted, industry-specific buyer group.

The Buyers’ Guide is accessible through the GO-WV website at gowv.com and will be updated soon with new advertisements and updated information. To view the current Buyers’ Guide – [click here](#). We encourage you to take advantage of this exceptional opportunity to highlight your products and services in the Buyers’ Guide. To learn more about advertising your products or services in the Buyers’ Guide, please email gowv-advertise@svmmmedia.com.





Monthly Appalachian Basin crude oil prices



Oil & Gas Museum

The Oil, Gas and Industrial Historical Association, West Virginia's only multi-site museum, highlights the history and present day impact of oil and gas in the Appalachian Basin.



We honor and celebrate the rich history of West Virginia and the Mid-Ohio Valley, supporting research, preservation and interpretation at our sites.



Start exploring the Oil and Gas Museum and travel back in time with us.



119 Third Street, Parkersburg, WV
304.485.5446

Learn more www.oilandgasmuseum.org

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QuickBooks is holding back growth; discover when to upgrade to leading ERPs

Join the staff of Netranom to learn how American manufacturing and distribution businesses can make the most of an ERP system to streamline operations, reduce headaches, and create financial predictability.

ERP, or Enterprise Resource Planning, is a software system that helps organizations streamline their core business processes, including finance, HR, manufacturing, supply chain, sales, and procurement, by providing a unified view of activities and a single source of truth. It integrates important parts of a business, consolidating planning, manufacturing, sales, and marketing efforts into one management system. ERP systems are essential for managing day-to-day business activities such as accounting, procurement, project management, and compliance.

Learn about leading ERPs like NetSuite, Acumatica, SAP Business One, Infor and more. Topics will include:



- Why and how to go from QuickBooks to a full-suite ERP
 - Key considerations in your ERP journey
 - How to get more out of your system in a day and in a year
- Bonus: Attend live for a chance to win a \$100 Visa Gift Card!
- DATE: Wednesday, November 19
 TIME: 12-12:45 pm EST
 REGISTER: [Click here.](#)

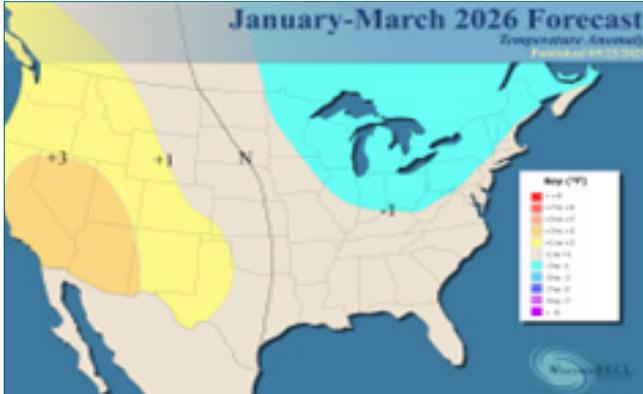
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WeatherBELL: Early winter forecast



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Octobers like we've had tend to produce a major cold shot either in late November or early December.

Overall, early winter appears like it will be on the mild side, though don't be surprised to see a chilly period from November into December (see above). Winter overall should see colder conditions in the central U.S. and potentially milder weather right along the East Coast and in the West. By late winter, expect the coldest conditions to be centered around the Great Lakes.

Snowfall should be above normal in the Midwest and near the Great Lakes. How active the East Coast gets will be the result of storm tracks and if there is enough blocking in the North Atlantic to keep storms closer to the coast.

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



Upcoming events for your review

November 5-6, 2025

2025 Orphan/Idle Wells Northern Appalachia Conference
Pittsburgh, PA

November 6, 2025

WV Land & Mineral Owners Association Fall Meeting
Four Points by Sheraton, Charleston, WV
Info: wvlmoa

November 12-13, 2025

2025 West Virginia Energy Summit
Charleston Coliseum & Convention Center, Charleston, WV
Info: energy.summit

November 13, 2025

Appalachian STEPS Tri-State Meeting
White Palace, Wheeling, WV
Info: Appalachian STEPS

December 1-3, 2025

North American Gas Forum
Washington, DC
Info: NAGF

December 11, 2025

Multi-State Tax Seminar
Virtual
Info: gowv.com

January 21-22, 2026

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

February 5, 2026

Gas & Oil Day at the Legislature
State Capitol, Charleston, WV

February 18-20, 2026

2026 NAPE Summit
Houston, TX
Info: NAPE Summit

March 4-6, 2026

OOGA Annual Meeting
Easton Hilton, Columbus, OH
Info: ooga

March 25-26, 2026

WV Construction + Design EXPO
Charleston Coliseum, Covention Center
Info: wvexpo

May 18-20, 2026

IOGCC Annual Business Meeting
The Skirvin Hilton, Oklahoma City, OK
Info: iogcc

June 16-18, 2026

IPAA 97th Annual Meeting
The Broadmoor, Colorado Springs, CO
Info: ipaa.org

August 2-4, 2026

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

September 14, 2026

BHE GT&S Charity Golf Outing
Pete Dye Golf Course, Bridgeport, WV

September 16-19, 2026

WV Oil and Gas Festival
Sistersville, WV

October 26-28, 2026

IOGCC Annual Meeting
The Greenbrier, White Sulphur Springs, WV
Info: iogcc



GO-WV Board welcomes three new members in October

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

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getting **YOUR** message
to the right people through
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Facts are important

Over two years ago my wife, Lynnda got the news, “You have breast cancer.” Not the news we wanted to hear. It was factual. The tests didn’t lie. The doctor added, “We caught it early thanks to your breast exam.” They called it “stage zero.” Lynnda was given options. She chose a lumpectomy, removing the cancer and leaving most breast tissue intact. After surgery we were told the margins are clear, meaning they think they got it all. Lynnda was given a choice to have radiation treatments to make sure they got it all. She was told radiation would reduce the chance of reoccurrence by 50%. Lynnda asked, “What is my chance of reoccurrence now?” The doctor said, “About 8%.” “So, radiation would reduce my reoccurrence chances to 4%? Radiation has risks and side effects?” Doc added, “Yes. We have to give you all of your options.” Lynnda responded, “I choose not to have the radiation treatments.”

Two years later, Lynnda still gets regular breast exams and CT scans. She takes a hormone blocker she doesn’t like but is a necessary evil. Lynnda remains cancer free. The doctors gave her the available facts so she could make the best decisions possible. October was Breast Cancer Awareness Month. I asked Lynnda’s permission before sharing information about her illness. She said if sharing her story will save lives by encouraging women to get an annual breast exam, it’s worth it. Since sharing her story, we were surprised by the many people who had breast cancer and reached out to us with words of encouragement. Some had it over 20 years ago. Breast cancer is far more common than we thought. More important, people beat it!

Facts are important. Lynnda’s doctors did a great job of obtaining and giving her the facts she needed to make the best possible decisions. Making decisions based on emotions, on what we want to hear or the way we think things should be is dangerous. Lynnda wanted to hear, “It’s benign.” That would have been a lie. She got truth and facts needed to save her life.

This week I was part of a panel to discuss the future of natural gas at The Ohio Energy Conference in Columbus. The other panelists were from Utility Technologies International, Enbridge, CNX Gas and the Ohio Gas Association. Most of the speakers and panels prior to us were focused on solar projects. Many people at the Conference were concerned with rising electric rates.

A speaker from PJM (our regional power grid) told attendees power blackouts and brownouts are possible before 2030. There is a gap between rising electric demand, retirement of existing power plants and new baseload power coming on line. PJM is forecasting potential power shortages as early as 2027.

Large electricity demand is driven by rapid growth of data centers, AI and widespread electrification of buildings and vehicles. The USA is also seeing an increase in manufacturing. Most new power coming onto the grid in recent years was intermittent renewables. PJM is forecasting peak load to increase by 32 GW, requiring the equivalent of over 16 Guernsey natural gas power plants. Baseload, 24/7/365 power is needed to meet demand. Data centers can’t be without electricity. Consumers need electricity most during extreme heat and cold weather.

A panel before ours talked about installing solar panels on rooftops of low-income housing. A panelist was very proud of the electrification of low-income housing. An engineer friend sitting next to me remarked, “I guess he never took thermodynamics.” Meaning, using electricity to produce heat is inefficient and expensive. The facts are, fuels like natural gas and coal directly produce heat when burned. When burned to generate electricity, the power must be transported by wires with line loss to produce resistance heat at our homes. Every conversion takes power and reduces efficiency. It takes more power to produce resistance heat than the typical roof top solar installation can provide, especially at night.

Important facts

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Industry Intelligence. Focused Legal Perspective.
Unparalleled Value.

HIGH-YIELDING RESULTS.



Energy &
Natural Resources



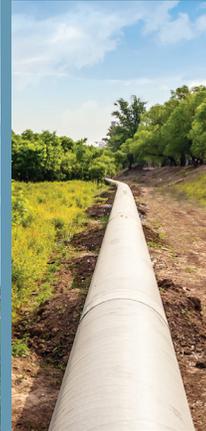
Environmental &
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Business
Transactions



Real Estate,
Land Use & Zoning



Pipeline &
HazMat Safety



Commercial
Litigation

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Lynnda and I have lived in an all-electric home for over 40 years. Our house was built during the 1980s when there was a moratorium on new natural gas hookups because of short supply. We live on top of a large natural gas storage field but have no natural gas in our subdivision. In winter when temperatures drop into the low 20s, our heat pump's "emergency heat" comes on, skyrocketing electric use. The last two winters our typical power bill was over \$1,000 a month. Our youngest son in Maryland has four kids and heats a larger space. His highest combined natural gas and electric bill is just over \$300 a month. It is about thermal efficiency, a basic fact.

Ignorance of facts will give low-income people in all-electric homes, who can least afford it, high utility bills. The people electrifying homes never studied thermodynamics or understand thermal efficiency. My dad was a simple carpenter but understood electric heat is expensive. He installed a natural gas furnace, water tank and stove when he built our house. We loved the warm gas heat. With six boys, keeping utility costs down was important to him. Facts matter.

During our panel discussion I was asked, "What is the potential for increased use of natural gas for power generation in Ohio, Pennsylvania and West Virginia?" Some in the audience probably didn't like my truthful response, "The fact is, natural gas is the only fuel with a chance to meet the 32 GW baseload power demand PJM needs in the next 5 years. Natural gas power plants can be constructed much quicker than coal and nuclear plants. Natural gas can provide high volumes of dependable baseload power unmatched by renewables and be on line before 2030. Other fuels like small modular nuclear power or geothermal may someday contribute, but not in the short term." (The 32 GW will require about 8 BCFD of natural gas or 4 Mountain Valley Pipelines full of natural gas every day.) Not easy but very doable. The challenge isn't producing natural gas, it is building infrastructure like pipelines.

Public safety is at risk. Professional engineers and others who know, ethically have responsibility to tell the truth. In Europe their large cathedrals weren't built for ordinary Sunday services.

Important facts

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A TEAM PROFESSIONAL SERVICES COMPANY



Reale, in concert with other industry allies, dedicates itself to identifying and addressing all state legislative issues. Finally, GO-WV has aligned itself with national organizations such as the Independent Petroleum Association of America (IPAA) and the Interstate Oil and Gas Compact Commission (IOGCC) to help craft direction and stay abreast of important legislative, tax and environmental issues at the federal level.

GO-WV prides itself on the prudent spending of your dues dollars. There are no frivolous expenditures, and every dollar must count toward improving this industry's ability to grow and be profitable. This is something of which we are very proud. The price tag to maintain this level of service is not cheap and was the reason behind the increase in dues this past July, which for many represented the first dues increase in many years. But the price to abandon our direct involvement in these critical state and national efforts would be devastating in terms of lost revenue and jobs.

BUYING GAS FOR HOPE GAS

Craig Colombo

VP Gas Supply

804-921-2788

48 Columbia Blvd.

Clarksburg, WV 26301



Since the merger of IOGA and WVONGA five years ago, GO-WV has steadfastly maintained its membership. Last year we added over 60 new members and now stand at over 450 individual and company members. This is quite remarkable given the vast number of mergers and acquisitions in recent times. However, there are many, many more individuals and companies, directly or indirectly involved in our industry, that should be members—but aren't. This is where we need you to become proactive for the Association.

Here is my simple request to all of our current and existing members: As we approach the halfway mark in our 2025-26 Membership year, please make every effort to recruit one new member before the end of the year. What a statement this industry could make with our elected officials with a demonstration of that kind of support in a time of somewhat uncertain market conditions.

Membership applications are easily accessed online at the GO-WV website. Please tell your prospective new member(s) to go to Oil and Gas Association WV Oil and Gas Association WV and look under the "Membership" icon to apply online or print off and mail in their application. It's easy and safe.

If you are reading this and are not a member, please call me so I can personally discuss how your investment will provide untold return and how that investment guarantees you the right to attend and participate in any or all committees. I'll tell you how that investment comes with the opportunity to be part of the decision-making process rather than having to settle for what someone else has decided for you. And finally, I'll share how your investment in dues places you in the midst of one of the most respected oil and gas trade associations in the country and provides you with the opportunity to have a seat at the table rather than finding yourself on the dinner menu!!

In closing, the talking dog was being sold cheap because he couldn't tell the truth—not because he was talking dog!! The story behind GO-WV is never taking a second seat in fulfilling its commitment to promote and protect all aspects of the state's oil and natural gas industry with a unified voice steeped in a tradition of honesty, integrity and trust since 2021 and before!



They were built to handle Christmas and Easter attendance. We need to think of our electric grid the same way. The grid needs to expand quickly and the only fuel capable is natural gas. We can't

count on the government. What other industry has the success history of the American Oil and Natural Gas Industry? Facts are important.

Tax seminar

Continued from page 1

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.

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. CLE credits are available by self-reporting to the appropriate state bar association.

All instructors are provided by Baker Tilly and include: Marlin Witt, Gideon Gradman and Chad Parker.

You can [register online](#) or use the form found on page 19 in this issue.

WV sets example

Continued from page 6

never pays back, OneNexus coverage guarantees available cash when plugging obligations are met. It rewards responsibility instead of punishing compliance.

For regulators, it provides true peace of mind—a transparent, non-cancellable structure backed by investment-grade capital. Everyone benefits: the operator, the regulator, the taxpayer, and the environment.

A Model for the Nation

West Virginia's leadership is setting a national example. The blend of private capital, state oversight, and insured guarantees delivers a balanced, sustainable approach to managing well-retirement obligations.

With OneNexus now approved for national distribution, this model can scale quickly across

other producing states, helping operators meet their obligations while protecting the environment and taxpayers.

This is a proven solution that works.

Looking Ahead

The Mountain State Plugging Fund marks a turning point.

It shows that financial assurance doesn't have to be reactive; it can be proactive, permanent, and fair.

West Virginia has proven that responsible energy development and environmental stewardship can go hand in hand.

With OneNexus providing the financial backbone, the industry now has a smarter, more secure way to manage its future.

2025 Oil and Natural Gas Accounting and Tax Seminar

Virtual format | December 11, 2025, Class 9:00 a.m. - 4:00 p.m.

Sponsored by:    Presented by: 

Company Name _____ Member? Yes No

Address _____

City _____ State _____ Zip _____

Telephone _____

Participant's Name _____

Email _____

Registration:

_____ member discounted rate of \$100 per person (applies to employees of member companies)

_____ non-member rate of \$300 per person

_____ TOTAL DUE

Please mail registration with payment by November 3, 2024 to: GO-WV, 300 Summers St., Ste. 820, Charleston, WV 25301

NO REFUNDS AFTER December 1, 2025.

About this course:

Program: Oil and Natural Gas Accounting and Tax 2024; **CPE Credits for Accountants:** 7.0; **Field of Study:** Accounting (1.0); Taxes (3.0); Information Technology (1.0); Specialized Knowledge (2.0). After the seminar is completed please report completion of the activity within 30 days through the WV State Bar Membership portal at www.mywvbar.org.

Course Name: 2025 Annual Oil and Gas Tax and Accounting Seminar; Course Date: 11/07/2024.

Instructors: Marlin Witt, Partner, CPA, CFP, CGMA; Bill Phillips, Partner Emeritus, CPA; Charlene Tenney, Supervisor, Business Outsourcing; Chad Parker, CPA; Jonathan Jones, CPA; Benjamin Ellis, Director, Technology. **Instructional Delivery Method:** Webinar; **Program Level:** Update; **Prerequisites:** None; **Advanced Preparation Needed:** None; **Who Should Attend:** Oil and gas investors, operators, royalty owners, service companies and professionals; **Program Description:** 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; **Learning Objectives:** 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.

 Baker Tilly US is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.





2026 GO-WV Winter Meeting Sponsorship Form

January 21-22, 2026 | Marriott Town Center, Charleston, WV

Sponsorship opportunities:

Company Name		Contact Person		
Address		City	State	Zip
Telephone		Email		

- | | |
|--|--|
| <p>_____ Elite 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 meeting PowerPoint presentation, meeting 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 meeting PowerPoint presentation, meeting program, web site page and newsletter |
| <p>_____ Diamond 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 meeting PowerPoint presentation, meeting 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 meeting PowerPoint presentation, meeting 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 meeting PowerPoint presentation, meeting 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 meeting PowerPoint presentation, meeting program, web site page and newsletter |

Please return this form to GO-WV, address below, by January 5, 2026. 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!





2026 GO-WV Winter Meeting Registration Form

January 21-22, 2026 | 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 list any 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 1/5/26)

_____ Non-member early-bird rate of \$595/person for Wednesday and Thursday events (\$650 after 1/5/26)

_____ Student/faculty registration fee of \$100/person for Wednesday and Thursday events (\$150 after 1/5/26)

_____ TOTAL AMOUNT DUE

Please mail registration with payment by January 5, 2026, to:
GO-WV, 300 Summers Street, Suite 820, Charleston, WV 25301.
NO REFUNDS AFTER JANUARY 5, 2026

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

Meet your new
benefits partners.



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Chief Strategy Officer
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304.848.6975

Move forward with confidence.

