Amended Agenda

Harrison County Commission Meeting

Wednesday, December 18, 2024

10:00 A.M.

The Harrison County Commission Meeting is held on the 3rd floor of the Harrison County General Services Building (229 South 3rd St.), if you are unable to attend in person, you may join and listen via Zoom Conference Call by the following steps. Public participation will only be allowed during public comment period and/or scheduled appointments.

Join Zoom Meeting

****

https://us02web.zoom.us/j/7628160712

Dial: 1-646-568-7788

Meeting ID: 762 816 0712

Passcode: 26301

Appointments:

10:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A.** Kimberly Matvich – Assessor – New Hire – Effective December 19, 2024
   - **B.** Orville L. Lake – 911 – Resignation – Effective December 12, 2024
   - **C.** Hazel Rader – County Clerk – New Hire – Effective January 6, 2025
   - **D.** Brandy Salinetro – County Commission – New Hire, Administrative Assistant – Effective January 6, 2025
   - **E.** Allen Ferree – Assessor – Retirement – Effective December 31, 2024
   - **F.** Joseph Carbacio – Law Enforcement – Resignation – Effective December 31, 2024
   - **G.** Robert G. Matheny – Tax Office – New Hire, Chief Deputy Administrator (Paygrade/Step I-1 - $79,543.00) – Effective January 1, 2025
4. **Minutes and/ or Amended Minutes of Previous Meetings (NONE)**
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A.** Vendor List of Payments
6. **Exonerations --- Corrective Tickets --- Joint Property Applications: (NONE)**
7. **Consideration of Approval of a Project Fund Requisition for the payment of cost associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2- North Land Bay Improvements:**
   - **A.** Series 2008A - $4,630.00
   - **B.** Series 2008A #2 - $434.50
   - **C.** Series 2016A - $1,697.87

D. Series 2021A&B - $1,297.50
E. Series 2019 A&B - $3,832.50
F. Series 2019 C - $7,595,091.07

8. **Review—Discuss—Consider** the following items in relation to Wolfe Summit
   A. Wolfe Summit Energy Site Option
   B. Wolfe Summit Energy Lease Agreement
   C. Wolfe Summit Energy PILOT Agreement

   (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County)
9. **Review—Discuss** Update from Harrison County Economic Development Corporation
10. **Review—Discuss—Consider** Update from Town of Lumberport on water and sewer
11. **Review—Discuss—Consider** General Order to Show Cause against Delinquent or Unprogressed Estates
12. **Review—Discuss** Update from County Administrator about power outage at the Courthouse/Annex on December 11, 2024 and Status of Repairs
13. **Administrator's Report**
14. **Commissioner Comments – Questions**

CONSENT AGENDA – (NOTE: Items May Require Discussion, Review, and/or Action)

A. Weekly Fiduciary Report from the County Clerk
   1. December 4, 2024 through December 10, 2024

B. Monthly Fiduciary Commission Settlements:

C. Monthly Minutes/ Financial Information from Various Boards, Committees, and Public Service
   1. Lost Creek Fire Dept Form 990
   2. Harrison County LEPC – Meeting Agenda and Minutes for December 11, 2024
   3. Harrison County LEPC – Meeting Agenda and Minutes for September 19, 2024
   4. Harrison – Taylor 911 Advisory Board Minutes and Agenda for November 7, 2024

TABLED ITEMS - - Items May Require Discussion and/ or Approval

1. Funding Request --- Clarksburg History Museum (03-27-2024)

3-A

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
12/13/24		| | |-| | |-| | | | |

NAME	ADDRESS
KIMBERLY MATVICH	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		406	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB	NEW HIRE	
☐ SHIFT		
☐ RATE	START AT 4-1	
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN	Begin Dec 19 2024	
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain)_____

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Joseph A Romano	DATE 12/13/24
HUMAN RESOURCES MANAGER	DATE

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3-B

Harrison County Commission
Payroll Change Notice

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
12-30-2024		| | |-| | |-| | | | |

NAME	ADDRESS
Orville L. Lake	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		911	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☑ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☑ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) Resignation effective 12-30-2024

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Andrew D. Bailey	DATE 12-12-2024
HUMAN RESOURCES MANAGER	DATE

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3-C

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
12/9/24		| | |-| | |-| | | |
NAME HAZEL RADER		ADDRESS
PHONE	CITY/STATE/ZIP	DEPARTMENT 402/413 / SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☒ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) PART-TIME $17.00/HR EFFECTIVE 1/6/25.

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE 12/9/24
HUMAN RESOURCES MANAGER	DATE

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3-D

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/6/2025		| | |-| | |-| | | |

NAME	ADDRESS
Brandy Salinetro	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		401	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		401
☐ JOB		Admin Assistant
☐ SHIFT		
☐ RATE		5-1
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

☒ HIRED	☐ PROBATIONARY PERIOD COMPLETED
☐ RE-HIRED	☐ LENGTH OF SERVICE INCREASE
☐ PROMOTION	☐ RE-EVALUATION OF EXISTING JOB
☐ DEMOTION	☐ RESIGNATION
☐ TRANSFER	☐ RETIREMENT
☐ MERIT INCREASE	☐ LAYOFF
☐ WAGE SCALE CHANGE	☐ DISCHARGE

☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) _____

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
HUMAN RESOURCES MANAGER Laura Ryb	DATE 12/13/2024

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3-E

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
12/31/2024		| | |-| | |-| | | | |
NAME Allen Ferrel	ADDRESS	
PHONE	CITY/STATE/ZIP	DEPARTMENT 4007 / SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☒ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) Payout remaining vacation days

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
HUMAN RESOURCES MANAGER	DATE 12/16/2024

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3-F

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
12/31/2024		| | |-| | |-| | | | |

NAME	ADDRESS
Joseph Carbacio	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		L.E.	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ■ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) Resignation effective 12/31/2024

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE: Jami Childers / Chief Tax Deputy / Acting Administrator	DATE: 12-10-24
HUMAN RESOURCES MANAGER: Laura [illegible]	DATE: 12-13-2024

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HARRISON COUNTY
SHERIFF AND TREASURER

ROBERT G. MATHENY

301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301
PHONE (304) 624-8550 FAX (304) 624-8734

December 10, 2024

John Spires, Harrison County Clerk
229 South 3rd Street
Clarksburg, WV 26301

Dear Mr. Spires:

Please find enclosed a Payroll Change notice for Joseph Carbacio. Mr. Carbacio has resigned his position effective December 31, 2024.

Thank you for your attention to this matter.

Sincerely,

Joni Childers
Chief Tax Deputy/Acting Administrator

3-G

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/1/2025		| | |-| | |-| | | | |

NAME	ADDRESS
Robert G. Matheny	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		Tax Office	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ■ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☐ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE

TYPE OF LEAVE _____

☐ OTHER (Explain) Effective 1/1/2025 Paygrade/Step I-1

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Jai Childers / Chief Tax Deputy / Acting Administrator	DATE 12-18-24
HUMAN RESOURCES MANAGER	DATE

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HARRISON COUNTY
SHERIFF AND TREASURER

ROBERT G. MATHENY

301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301
PHONE (304) 624-8550 FAX (304) 624-8734

December 11, 2024

Harrison County Commission
229 South 3rd Street
Clarksburg, WV 26301

Dear Commissioners:

I am requesting the advice and consent on the appointment of Robert G. Matheny, effective January 1, 2025 to fill the vacant position of Chief Deputy/Administrator. Mr. Matheny meets all the qualifications required for this position. Please see supporting documentations.

Thank you for your attention to this matter.

Sincerely,

Joni Childers

Joni Childers
Chief Tax Deputy/Acting Administrator

Heather Burnside

From: Robert Matheny <rgmatheny@outlook.com>
Sent: Tuesday, December 10, 2024 3:20 PM
To: Heather Burnside
Subject: Fwd: HCSO Chief Deputy Position - Hiring Board Recommendation

CAUTION: This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Heather,

Per the independent third parties recommendation, complete the proper paperwork and submit to Joni for signature. Thank you!

Robert Matheny
(304) 566-0446

Begin forwarded message:

From: Rachel Romano <rromano@harrisoncountywv.gov>
Date: December 10, 2024 at 3:13:38 PM EST
To: RGII <rgmatheny@outlook.com>
Cc: ppalmer@monongaliasheriff.gov, dsheriffjimriff@gmail.com, jason.snider@k12.wv.us, Gary Hamrick <ghamrick@harrisoncountywv.com>
Subject: HCSO Chief Deputy Position - Hiring Board Recommendation

Chief Matheny,
On December 6, 2024 the Hiring Board met and conducted interviews with the two individuals who applied for the advertised position of Harrison County Chief Deputy . After interviewing both applicants and reviewing their resumes, work history, qualifications and taking into consideration the WV Ethics Commission Advisory Opinion 2021-20 and recent email correspondence between Applicant Matheny and the WV Ethics Commission's Interim General Counsel dated December 4 and 5, 2024 reaffirming Advisory Opinion 2021-20, it is the Hiring Board's recommendation that Robert Matheny be hired as Chief Deputy.

Should you have any questions or concerns please don't hesitate to reach out to any one of the Board members:
Harrison County Day Report Director Gary Hamrick
Marion County Sheriff Jim Riffle
Monongalia County Sheriff Perry Palmer
Harrison County Board of Education Safety Director Jason Snider
myself

On behalf of the Hiring Board,

Rachel Romano

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Date of Meeting	December 18, 2024	Invoice - Quote						
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	Other as Needed
911 Center	Harrison Rural Electric Association	Power Bill			$528.03			
911 Center	Pace Shredding	Shredding @ 911			$43.00			
911 Center	Frontier	Backup date circuit from PK		$766.00				
911 Center	Hart Office Solutions	Ink Cartridges		$285.00				
911 Center	Shinnston Memorial Cemetery & Mausoleum	Lawn care repair						$200.00
911 Center	Frontier	Phone & internet		$3,052.74				
911 Center	RD Wilson	Restock on supplies			$73.82			
911 Center	JT Martin Fire & Safety	Recharge and Repair Fire			$366.26			
911 Center	Lowes	Supplies			$115.15			
911 Center	PA turnpike	PA toll charges		$12.00				
911 Center	Waste Management	Trash			$199.09			
911 Center	Central Square Technologies	Mobile CAD software for Fire		$3,705.00				
911 Center	US Cellular	Monthly Cell Phone			$351.48			
911 Center	The Water Shop	Water			$37.50			
911 Center	Unifirst	Weekly Rugs			$99.50			
911 Center	Carolina Recording Systems	Maintenance Agreement			$16,780.00			
911 Center	Carolina Recording Systems	Additional license		$2,360.00				
Animal Control	WV Board of Veterinary Medicine	Facility Inspection			$312.50			
Animal Control	Law Enforcement Systems	Ticket books			$152.00			
Animal control	US Cellular	Phone Bill			$120.48			
Commission	Mon Power	License Plate Reader	$45.23					
Commission	YMCA	October 2024 - Gym	$96.00					
Commission	Toshiba	Copier Rental	$177.22					
Commission	Carasoft	Helpdesk Software Renewal	$8,058.66					
Commission	Steptoe & Johnson	Airport TIF	$1,405.00					
Commission	US Bank	Greater Harrison PSD	$41.37					
Commission	US Bank	Amazon.com - Avery Labels	$197.04					
Commission	US Bank	Charge to make account	$26.48					
Commission	Thrasher	Shinnston North Bend Rail	$4,500.00					
Commission	RD Wilson	Hand Soap	$197.26					
Commission	Mon Power	General Service Building	$10,827.71					
Commission	US Bank	Walgreens - Card & Gift Bag	$12.48					
Commission	US Bank	Menards - Christmas Lights &	$65.54					
Commission	US Bank	Home Depot - Christmas	$369.86					
Commission	US Bank	Price Cutter - Retirement Cake	$55.99					
Commission	US Bank	Hobby Lobby - Christmas	$224.97					
Commission	Batman Trophies	Retirement Plaque	$41.95					

Date of Meeting	December 18, 2024	Invoice - Quote						
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	Other as Needed
Commission	Pace Shredding	GSB, Courthouse, & Sheriff	$185.00					
Commission	Unifirst	Weekly Rugs	$70.43					
Commission	Hart Office Solutions	Copier Rental	$135.69					
Commission	Mon Power	Fire Fighter Training Building	$134.38					
Commission	Steptoe & Johnson	Charles Pointe Bond	$21,622.42					
Commission	WV Corp	Workers Comp	$25,164.75					
Commission	Frontier	Courthouse - Internet	$4,982.43					
Commission	Hope Gas	Gas Bill - 2 locations	$757.46					
Commission	A1 Exterminating	Pest Control - 4 locations	$563.25					
Commission	US Bank	Sherwin Williams Account	$321.01					
Commission	US Cellular	Courthouse - Phone	$3,133.89					
Commission	Superior Home Improvement	CCC Building Roof	$30,700.00					
County Clerk	The Exponent Telegram	Legal Ad	$7.59					
County Clerk	ES&S Election Systems & Software, LLC	Election Supplies	$2,503.89					
Day Report Center	Pace Shredding	Shredding					$86.00	
Farmland	Mimi Riffle	Mileage and Work Completed	$396.19					
Fire Department	Lost Creek Fire Department	Truck payoff reimbursement	$30,000.00					
Garage	Amtower Auto Supply	Trailer Hitch & Control	$455.46					
Garage	Black Bear Chrysler Dodge Jeep Ram	Hose & Valve	$88.11					
Garage	Appalachian Tire Products	New tire	$146.15					
Garage	Harry Green	Inspection, Alignment, & Shoe	$259.75					
Garage	Chenoweth Ford	Parts	$1,462.51					
Garage	Collision Plus, LLC	Repairs	$9,373.85					
Garage	Snap On	New Scanner for Garage	$576.01					
Garage	Fisher Auto Supply	Supplies	$714.39					
Grants	Audubon Animal Clinic, INC	Best Friends Grants			$6,325.00			
IT	Dell Technologies	Contract Extension for Dell	$1,277.59					
IT	US Bank	Server Supply - Dell Hard	$4,408.03					
Law Enforcement	Creative Product Sourcing	Dare Supplies	$301.10					
Law Enforcement	Truist	Shingleton	$56.16					
Law Enforcement	Continental Coffee & Water Service	Coffee Supplies	$118.85					
Law Enforcement	Benny's Boot Hill	Safety Toe Shoes Kerby	$117.00					
Law Enforcement	Robins Perfect Fit	Patches & Slacks	$48.00					

Date of Meeting	December 18, 2024	Invoice - Quote						
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	Other as Needed
Law Enforcement	Galls	Clothing & Boots	$308.18					
Law Enforcement	Truist	King, Bartlett, & Law	$739.13					
Law Enforcement	Curtis Diaz	Wellness Membership	$128.00					
Magistrates	West Virginia Paging	Pagers for Magistrates	$81.00					
Magistrates	The Water Shop	Weiss - Water	$12.00					
Maintenance	RD Wilson	Hand Soap Refill	$19.32					
Maintenance	US Bank	Home Depot - Supplies &	$912.47					
Maintenance	The Water Shop	Water	$12.00					
Maintenance	Lowes	Supplies, Water, and	$1,199.18					
Maintenance	Sandy's True Value	Bolts & Extension Cords	$73.15					
OEM	US Bank	LEPC Meeting - Lunch from			$184.00			
Park & Rec.	Mon Power	Spelter Park			$54.49			
Park & Rec.	Pace Shredding	Shredding @ Parks			$43.00			
Park & Rec.	Charter Communications-Spectrum	Internet			$188.93			
Park & Rec.	Lowes	Supplies			$386.62			
Park & Rec.	First Citizens Bank	Copier Rental			$172.00			
Park & Rec.	Marsh	Screws & supplies			$33.82			
Park & Rec.	Unifirst	Weekly Rug			$55.75			
Park & Rec.	Sutter Roofing	Facility Rental	$200.00					
Park & Rec.	US Bank	Supplies			$781.15			
Park & Rec.	Sherwin- Williams	Paint for Parking lots			$352.11			
Park & Rec.	Mid- Atlantic Customer	County Christmas Dinner			$362.06			
Park & Rec.	Mirage Sound System	New Sound system @ Complex			$6,850.00			
Process	Skasiks Cleaners	Dry Cleaning Process	$162.65					
Pros. Atty	Truist	Staples - black ink	$244.89					
Pros. Atty	Truist	Amazon, Dell, Staples, & Zoom	$1,874.61					
Pros. Atty	Matthew Bender & Co	Evidence & Criminal Handbooks	$1,760.92					
Pros. Atty	James Armstrong, APA	Winter Meeting - Mileage Reimbursement	$204.28					

Date of Meeting	December 18, 2024	Invoice - Quote						
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	Other as Needed
Pros. Atty	Rachel Romano, PA	Winter Meeting - Mileage Reimbursement	$181.16					
Pros. Atty	Patricia Dettori, APA	Winter Meeting - Reimburse Meals	$61.52					
Pros. Atty	William Walker, APA	Winter Meeting - Reimbursement Miles & Meals	$230.44					
Pros. Atty	Brad Pustolski, APA	Winter Meeting - Reimbursement Miles & Meals	$155.44					
Pros. Atty	Linda Hausman, APA	Winter Meeting - Reimbursement Meals	$70.81					
Pros. Atty	John Lanham, APA	Winter Meeting - Reimbursement Miles & Meals	$230.38					
Pros. Atty	Linda Pickens, APA	Winter Meeting- Reimbursement Miles & Meals	$285.43					
Pros. Atty	Gina Renzelli, APA	Winter Meeting - Reimbursement Miles & Meals	$253.35					
Special Projects	Clarksburg Baptist Church	Opioid Funding - Celebrate Recovery						$15,200.00
Special Projects	Clarksburg Mission	Opioid Funding - staff for residential program						$28,097.00
Special Projects	Harrison-Clarksburg Health Dept.	Opioid Funding - Naloxone						$25,000.00
Special Projects	Health Access	Opioid Funding - dentist						$65,000.00
Special Projects	Healthy Harrison	Opioid funding - expand services						$63,500.00
Special Projects	Highland-Clarksburg Hospital	Opioid Funding - Equine Therapy						$35,769.25
Special Projects	Highland-Clarksburg Hospital	Opioid Funding - 12 Passenger Van						$55,000.00
Special Projects	Horizons Church	Opioid Funding - outpatient services						$15,000.00
Special Projects	NCWVC For The Homeless	Opioid Funding - Security Deposits						$19,000.00
Special Projects	Public Defender Corp	Opioid Funding - Recovery Coach salary						$60,000.00
Special Projects	The Change Initiative	Opioid Funding - staff and organizational expenses						$105,820.00

Date of Meeting	December 18, 2024	Invoice - Quote						
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	Other as Needed
Special Projects	Clarksburg Fire Dept.	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Bridgeport Fire Dept.	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Anmoore VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Johnstown VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Lost Creek VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Lumberport VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Mt. Clare VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Nutter Fort VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Reynoldsville VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Salem VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Shinnston VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Spelter VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Stonewood VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Summit Park VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	Wallace VFD	County Fire Protection Fund Distribution						$14,812.50
Special Projects	West Milford VFD	County Fire Protection Fund Distribution						$14,812.50
Staging	The Water Shop	Water	$15.00					
			$175,839.41	$10,180.74	$34,967.74	$0.00	$86.00	$724,586.25
					Grand Total :	$945,660.14		

Date of Meeting	December 18, 2024	Invoice - Quote						
Department	Vendor	Description	General County	E-911	Vital Services	Community	Community	Other as
Name	Name	Note	Fund		Levy Fund	Corrections	Improvement Fund	Needed

_____
COMMISSIONER'S SIGNATURE

_____
COMMISSIONER'S SIGNATURE

_____
COMMISSIONER'S SIGNATURE

7-A

FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND

The County Commission of Harrison County
(West Virginia)
Tax Increment Revenue and Refunding Bonds
(Charles Pointe Project No. 2- North Land Bay Improvements)
Series 2008 A

To: UMB Bank
120 South Sixth Street Suite 1400
Minneapolis, MN 55402

REQUISITION FOR PAYMENT NO. (12/18/24)

THE COUNTY COMMISSION OF HARRISON COUNTY (the "Issuer"), by its duly Authorized Representatives, hereby certifies, in connection with this Requisition for Payment from Series A Administrative Expense Fund (the "Requisition") under a Development Agreement for the above captioned bonds (the "Series 2008 A Bonds"), dated March 5, 2008 (the "Development Agreement") between the Issuer and the Developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Development Agreement or the Indenture of Trust for the Series 2008 A Bonds, dated March 5, 2008 as supplemented and amended (the "Series 2008 A Trust Indenture") between the Issuer and UMB Bank as substitute trustee under the Series 2008 A Trust Indenture.

2. The amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund is necessary to pay Administrative Expenses incurred during the preceding six month period.

3. The amount requested to be disbursed from the Series A Administrative Expense Fund by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Series 2008 A Trust Indenture and Development Agreement, and (b) is an authorized expenditure under the Project Plan and the Act.

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$4,630.00**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$4,630.00** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Developer; and

(b) **$4,630.00** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **18th day of December, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Commissioner

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Steptoe & Johnson	Invoice #1167099	Dated: 12/05/24	$4,630.00
		Total	**$4,630.00**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW

TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167099
Matter Number:	384480.00029

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

Client: Harrison County Commission

Matter: Charles Pointe TIF District Administrative Matters

Total Current Fees	$	4,630.00
Total Current Due	**$**	**4,630.00**

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

2008

TIME DETAIL

Date	Initials	Description	Hours	Amount
07/11/24	EBT	File review; gather previous Harrison County TIF Report information; e-mail Tom Aman	0.75	198.75
07/19/24	TLA	Attend to determining status of manner in which 2023 CED Assessments were billed	0.50	182.50
07/24/24	TLA	Research regarding Menards assessed values; communicate with Bondholder attorney regarding same	0.25	91.25
07/29/24	TLA	Attend to responding to Brian Crumbaker questions regarding 2023 CED Assessments payable as to parcel located in South Land Bay that is collateral for construction loan	0.50	182.50
08/05/24	TLA	Meet with Sheriff Tax Office and County Officials to discuss billing of 2023 CED Assessments	1.25	456.25
08/05/24	EBT	Prepare and gather information for Annual TIF Report	1.25	331.25
08/07/24	TLA	Telephone conference with Developer regarding billing of 2023 CED Assessments	1.00	365.00
08/14/24	TLA	Attend to correction of billing for 2023 CED Assessments	0.50	182.50
08/16/24	SAM	Emails with Tom Aman and Trey Simmerman re: assistance with response by Harrison County Commission and Charles Pointe EODD Board to FOIA request by Trustee for outstanding bonds	0.25	91.25
08/22/24	TLA	Review proposed corrections to 2023 tax tickets to include 2017 through 2022 forborne CED Assessments; confer with County attorney regarding same	1.50	547.50
09/03/24	EBT	Preparation for Annual TIF Report	1.25	331.25
09/11/24	TLA	Attend to responding to FOIA request	0.25	91.25
09/19/24	EBT	File review; preparation of Annual TIF Report	1.00	265.00
09/20/24	PG	Draft Annual TIF Report	1.50	345.00

Date	Initials	Description	Hours	Amount
09/25/24	EBT	Preparation for Annual TIF Report	1.00	265.00
10/01/24	EBT	Preparation for Annual TIF Report	0.25	66.25
10/03/24	TLA	Review documents and respond to MuniCap question regarding need for Developer to continue quarterly development update filings under CDA for 2008 A Bonds	0.50	182.50
10/07/24	PG	Edits to newspaper printing	0.50	115.00
10/09/24	TLA	Respond to Brian Crumbaker email regarding release of residential parcel from CED Assessments; background research regarding same	0.75	273.75
10/24/24	EBT	Review and revise newspaper print of annual report	0.25	66.25
		Total		**$ 4,630.00**

TIMEKEEPER SUMMARY

Name	Title	Rate	Hours	Amount
Eli B. Tilley	Associate	$265.00	5.75	1,523.75
Pamela Gerlach	Paralegal	$230.00	2.00	460.00
Thomas L. Aman, Jr.	Member	$365.00	7.00	2,555.00
Shawn A. Morgan	Member	$365.00	0.25	91.25
		Total	**15.00**	**$ 4,630.00**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW
TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167099
Matter Number:	384480.00029

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

REMITTANCE PAGE

Client: Harrison County Commission

Matter: Charles Pointe TIF District Administrative Matters

Total Due This Invoice	**$**	**4,630.00**
Amount of Payment	**$**	_____

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

Attorney-Client Communication - Privileged and Confidential

FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND

The County Commission of Harrison County
(West Virginia)
Tax Increment Revenue and Refunding Bonds
(Charles Pointe Project No. 2- North Land Bay Improvements)
Series 2008 A

To: UMB Bank
120 South Sixth Street Suite 1400
Minneapolis, MN 55402

REQUISITION FOR PAYMENT NO. (12/18/24)

THE COUNTY COMMISSION OF HARRISON COUNTY (the "Issuer"), by its duly Authorized Representatives, hereby certifies, in connection with this Requisition for Payment from Series A Administrative Expense Fund (the "Requisition") under a Development Agreement for the above captioned bonds (the "Series 2008 A Bonds"), dated March 5, 2008 (the "Development Agreement") between the Issuer and the Developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Development Agreement or the Indenture of Trust for the Series 2008 A Bonds, dated March 5, 2008 as supplemented and amended (the "Series 2008 A Trust Indenture") between the Issuer and UMB Bank as substitute trustee under the Series 2008 A Trust Indenture.

2. The amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund is necessary to pay Administrative Expenses incurred during the preceding six month period.

3. The amount requested to be disbursed from the Series A Administrative Expense Fund by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Series 2008 A Trust Indenture and Development Agreement, and (b) is an authorized expenditure under the Project Plan and the Act.

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$434.50**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$434.50** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Developer; and

(b) **$434.50** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **18th day of December, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Commissioner

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Jackson & Kelly, PLLC	Invoice #1226172	Dated: 12/12/24	$434.50
		Total	**$434.50**

JACKSONKELLY PLLC
Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
EMPLOYER I.D. NO. 550394215

December 12, 2024
Invoice No. 1226172

34382
Charles Pointe Community Enhancement District

For Legal Services Rendered through November 30, 2024.

Matter 301
TIF Bond Assessments

Date	Timekeeper	Description	Hours	Amount
11/11/24	B. Frontuto	Draft agenda and meeting minutes template in preparation for December meeting	0.20	51.00
11/12/24	M. Imbrogno	Corresponding with board member regarding oath of office.	0.20	59.00
11/20/24	M. Imbrogno	Corresponding regarding December regular board meeting.	0.20	59.00
11/21/24	M. Imbrogno	Revising draft meeting notice and agenda; corresponding regarding timing for December regular meeting.	0.30	88.50
11/22/24	M. Imbrogno	Corresponding regarding timing for December board meeting; revising draft notice and agenda.	0.30	88.50
11/25/24	M. Imbrogno	Corresponding regarding meeting notice and agenda for December meeting and distributing same.	0.30	88.50
		Total Hours	1.50	
		Services		$434.50
		Total This Matter		$434.50

PAYMENT DUE January 11, 2025

JACKSONKELLY PLLC
Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
EMPLOYER I.D. NO. 550394215

December 12, 2024
Invoice No. 1226172

34382
Charles Pointe Community Enhancement District

cc: Laura Pysz
lpysz@harrisoncountywv.gov
cc: Hazel Rader
hrader@harrisoncountywv.com
cc: Michelle Tonkin
mtonkin@harrisoncountywv.gov

If you would prefer to have your invoices emailed or need to update your current email on file, please contact us at JK_Billing@jacksonkelly.com.

PAYMENT DUE January 11, 2025

JACKSONKELLY PLLC
Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
EMPLOYER I.D. NO. 550394215

34382
Charles Pointe Community Enhancement District
c/o Harrison County Commission
Attn: Gina Jones
301 West Main Street
Clarksburg, WV 26301-2974
gjones@harrisoncountywv.gov

December 12, 2024
Invoice No. 1226172

SUMMARY OF OUTSTANDING INVOICES

Total Amount of Current Invoice # 1226172 **$434.50**
Amount of Prior Invoices Outstanding:

INVOICE #	DATE	AMOUNT
1221827	10/17/24	4,980.00
1224121	11/14/24	487.00

Total Amount of Prior Invoices Outstanding 5,467.00

Total Amount Due $5,901.50

If payment of any prior invoice has already been forwarded, please disregard as to that invoice.

PLEASE RETURN THIS PAGE WITH REMITTANCE

NOTE: This summary page may not include all outstanding invoices. Outstanding invoices for other matters that are separately billed or billed to other contacts will not be reflected on this summary page. Should you have any questions regarding the invoices that appear above please contact JK_Finance@jacksonkelly.com.

PAYMENT DUE January 11, 2025

7-C

FORM OF REQUISITION FOR PAYMENT
FROM ADMINISTRATIVE EXPENSE FUND

$1,400,000
The County Commission of Harrison County
Tax Increment Revenue Bonds
Series 2016 A
(Development District No. 4 – White Oaks Industrial Park Project No. 1)

REQUISITION FOR PAYMENT NO. 13

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "Issuer"), by its duly Authorized Officer, hereby certifies, in connection with this Requisition for Payment from Administrative Expense Fund (the "Requisition") under an Indenture of Trust, dated as of November 9, 2016 (the "Indenture") between the Issuer and United Bank, Inc., as bond trustee thereunder and pursuant to that certain Development Agreement, dated as of November 9, 2016 (the "Development Agreement") between the Issuer and High Tech Corridor Development, LLC, as project developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) qualifies as Administrative Expenses as that term is defined in the Indenture, and (b) is an authorized expenditure under the Project Plan and the TIF Act.

3. The total amount requested to be disbursed pursuant to this Requisition is **$1,697.87**. As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Issuer as reimbursement to the Issuer for an invoice or statement previously paid by the Issuer to an entity that is not affiliated with the Issuer; and

(b) **$1,697.87** is to be paid to a third party payee that is not affiliated with the Issuer or on a joint basis to the Issuer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Officer this **18th day of December, 2024.**

THE COUNTY COMMISSION OF HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Steptoe & Johnson	Invoice #1167103	Date:	12/05/24	$1,697.87
	Total			**$1,697.87**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW

TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

Laura Pysz, County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date: December 5, 2024
Invoice Number: 1167103
Matter Number: 384480.00046

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

Client: Harrison County Commission

Matter: White Oaks Industrial Park TIF District Administrative Matters

Total Current Fees	$	1,073.75
Total Current Costs		624.12
Total Current Due	**$**	**1,697.87**

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

2021

TIME DETAIL

Date	Initials	Description	Hours	Amount
09/03/24	EBT	Preparation for Annual TIF Report	1.25	331.25
09/20/24	PG	Draft Annual TIF Report	1.00	230.00
09/25/24	EBT	Preparation for Annual TIF Report	1.00	265.00
10/01/24	EBT	Preparation for Annual TIF Report	0.25	66.25
10/07/24	PG	Edits to newspaper printing	0.50	115.00
10/24/24	EBT	Review and revise newspaper print of annual report	0.25	66.25
		Total		**$ 1,073.75**

TIMEKEEPER SUMMARY

Name	Title	Rate	Hours	Amount
Eli B. Tilley	Associate	$265.00	2.75	728.75
Pamela Gerlach	Paralegal	$230.00	1.50	345.00
		Total	**4.25**	**$ 1,073.75**

COST DETAIL

Date	Description	Amount
10/02/24	Certified Mail 1333	11.82
11/12/24	Outside Printing: Clarksburg Exponent/Telegram/WV News - Pmt. Publishing - Acct 5819, ad 612781 (pjg)	609.43
Thru 12/05/24	Postage	2.87
	Total	**$ 624.12**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW

TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

Laura Pysz, County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167103
Matter Number:	384480.00046

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

REMITTANCE PAGE

Client: Harrison County Commission

Matter: White Oaks Industrial Park TIF District Administrative Matters

Total Due This Invoice	**$**	**1,697.87**
Amount of Payment	**$**	

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

7-D

REQUISITION FOR PAYMENT
FROM ADMINISTRATIVE EXPENSE FUND

$20,573,000
The County Commission of Harrison County
Senior Tax Increment Refunding Revenue Bonds
Series 2021 A Tax-Exempt
(Development District No. 3 – White Oaks)

$4,195,000
The County Commission of Harrison County
Subordinate Tax Increment Revenue Bonds
Series 2021 B Taxable
(Development District No. 3 – White Oaks)

REQUISITION FOR PAYMENT NO. 45

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "Issuer"), by its duly Authorized Officer, hereby certifies, in connection with this Requisition for Payment from Administrative Expense Fund (the "Requisition") under a Indenture of Trust, dated as of May 25, 2021 (the "Indenture") between the Issuer and United Bank, as bond trustee thereunder, that: .

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses as that term is defined in the Indenture, and (b) is an authorized expenditure under Amended Project Plan No. 2 and the Act.

3. The total amount requested to be disbursed pursuant to this Requisition is **$1,297.50.** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Issuer as reimbursement to the Issuer for an invoice or statement previously paid by the Issuer to an entity that is not affiliated with the Issuer; and

(b) **$1,297.50** is to be paid to a third party payee that is not affiliated with the issuer or on a joint basis to the Issuer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Officer this **18th day of December, 2024.**

THE COUNTY COMMISSION OF HARRISON COUNTY

By: _____
Commissioner

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Steptoe & Johnson	Invoice: 1167101	Dated: 12/05/2024	$ 1,297.50
		Total	**$ 1,297.50**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW

TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

DUE UPON RECEIPT

Invoice Date: December 5, 2024
Invoice Number: 1167101
Matter Number: 384480.00033

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

Client: Harrison County Commission

Matter: White Oaks TIF Administrative Matters

Total Current Fees		
Total Current Due	$	1,297.50
	$	**1,297.50**

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

Attorney-Client Communication - Privileged and Confidential

2021

TIME DETAIL

Date	Initials	Description	Hours	Amount
09/03/24	EBT	Preparation for Annual TIF Report	1.25	331.25
09/16/24	EBT	Annual TIF Report preparation	0.50	132.50
09/20/24	PG	Draft Annual TIF Report	1.00	230.00
09/25/24	EBT	Preparation for Annual TIF Report	1.00	265.00
10/01/24	EBT	Preparation for Annual TIF Report	0.25	66.25
10/03/24	TLA	Attend to gathering information requested by Bridgeport in order to respond to County FOIA	0.25	91.25
10/07/24	PG	Edits to newspaper printing	0.50	115.00
10/24/24	EBT	Review and revise newspaper print of annual report	0.25	66.25
		Total		**$ 1,297.50**

TIMEKEEPER SUMMARY

Name	Title	Rate	Hours	Amount
Eli B. Tilley	Associate	$265.00	3.25	861.25
Pamela Gerlach	Paralegal	$230.00	1.50	345.00
Thomas L. Aman, Jr.	Member	$365.00	0.25	91.25
		Total	**5.00**	**$ 1,297.50**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW
TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167101
Matter Number:	384480.00033

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

REMITTANCE PAGE

Client: Harrison County Commission

Matter: White Oaks TIF Administrative Matters

Total Due This Invoice	**$**	**1,297.50**
Amount of Payment	**$**	

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

7-E

REQUISITION FOR PAYMENT FROM ADMINISTRATIVE EXPENSE FUND

$36,500,000
The County Commission of Harrison County
Special District Excise Tax Revenue and Improvement Bonds,
Series 2019 A
(Charles Pointe Economic Opportunity Development District)

$12,280,000
The County Commission of Harrison County
Subordinate Special District Excise Tax Revenue and Refunding Bonds
Series 2019 B
(Charles Pointe Economic Opportunity Development District)

REQUISITION FOR PAYMENT NO. 97 (12/18/24)

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "*Issuer*"), by its Authorized Officer, hereby certifies in connection with this Requisition for Payment from Administrative Expense Fund (the "*Requisition*") pursuant to an Indenture of Trust (the "*Indenture*") for the above captioned bonds (the "*Series 2019 Excise Tax Bonds*"), dated as of August 16, 2019, by and between the Issuer and Wilmington Trust, N.A., as trustee, pursuant to which UMB Bank, N.A., serves as successor trustee (the "*Trustee*"), and agreed to by the Charles Pointe Economic Opportunity Development District Board (the "District Board") and pursuant to a Development Agreement for the Series 2019 Excise Tax Bonds, dated as of August 16, 2019 (the "*Development Agreement*") by and among the Issuer, the District Board, Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "*Developer*") and Charles Pointe Crossing, LLC, a West Virginia limited liability company (the "*Site Developer*") that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Indenture and Development Agreement, (b) is an authorized expenditure under the Project Plan and the EODD Act, and (c) such requested expenditures, when combined with previous disbursements from the Administrative Expense Fund during the current Bond Year do not exceed $80,000 in the aggregate for such Bond Year.

3. The total amount requested to be disbursed pursuant to this Requisition is **$3,832.50** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) **$ -0-** is to be paid to the Issuer, the District Board, the Developer or Site Developer as reimbursement to the Issuer, the District Board, the Developer or Site

Developer for an invoice or statement previously paid by the Issuer, the District Board, the Developer or the Site Developer; and

(b) **$3,832.50** is to be paid to a third party payee that is not affiliated with the Issuer, the District Board, the Developer or the Site Developer or on a joint basis to the Issuer, the District Board, the Developer or the Site Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices, statements or proof of payment.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its Authorized Officer this **18th day of December, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Commissioner

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Steptoe & Johnson, PLLC	Invoice #1167100	Dated: 12/05/2024	$ 3,832.50
		Total	**$ 3,832.50**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW

TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167100
Matter Number:	384480.00030

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

Client: Harrison County Commission

Matter: Charles Pointe EODD Administrative Matters

Total Current Fees	$	3,832.50
Total Current Due	**$**	**3,832.50**

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

2019

TIME DETAIL

Date	Initials	Description	Hours	Amount
08/14/24	TLA	Attend to preparation of annual statutory report	0.25	91.25
08/18/24	TLA	Attend to reappointment of EODD Board members and maintaining tracking spreadsheet	0.25	91.25
09/11/24	TLA	Attend to providing information requested by MuniCap to complete year end audit for 6/30/23	0.50	182.50
09/25/24	TLA	Assist Municap with finalizing EODD financial statements	1.00	365.00
10/03/24	SAM	Emails and call with Thomas Aman re: FOIA response issue	0.25	91.25
10/04/24	SAM	Revise letter to Stone re: FOIA Response, and email to Lacy Smith, Thomas Aman and call with Thomas Aman re:same	0.75	273.75
10/22/24	TLA	Review statutory annual report prepared by MuniCap and provide feedback regarding same; attend to arrangements for EODD Board meeting to approve; draft County Commission Order appointing new Board member	1.50	547.50
10/29/24	TLA	Work on documents and arrangements for annual meeting to approve financial statements, required statutory report prepared by MuniCap, engagement letter for Steptoe & Johnson for bond restructure work, development update from Genesis Partners, update on Bond restructure discussions and related matters	1.00	365.00
10/31/24	TLA	Attend to arrangements and completing document packet for EODD Board annual meeting	1.00	365.00
11/04/24	TLA	Review Annual Financial Statements and meeting minutes to be approved by EODD Board at annual meeting; finalize preparations to conduct Annual Meeting	1.00	365.00
11/05/24	TLA	Prepare for and conduct EODD Board annual meeting to elect officers, approve Financial Statements and EMMA filing, approve statutory annual report and provide update on status of bond restructure	2.25	821.25

Date	Initials	Description	Hours	Amount
11/08/24	TLA	Attend to EODD Board approvals of revised annual reports prepared by MuniCap	0.50	182.50
11/10/24	TLA	Attend to filing of statutory annual report with County Commission and WVDED	0.25	91.25
		Total		**$ 3,832.50**

TIMEKEEPER SUMMARY

Name	Title	Rate	Hours	Amount
Thomas L. Aman, Jr.	Member	$365.00	9.50	3,467.50
Shawn A. Morgan	Member	$365.00	1.00	365.00
		Total	**10.50**	**$ 3,832.50**

STEPTOE & JOHNSON PLLC
ATTORNEYS AT LAW
TAX ID # 55-0286140
PHONE: (304) 933-8200
www.steptoe-johnson.com

DUE UPON RECEIPT

County Administrator
Harrison County Commission
301 W. Main Street
Clarksburg, WV 26301

Invoice Date:	December 5, 2024
Invoice Number:	1167100
Matter Number:	384480.00030

FOR PROFESSIONAL SERVICES THROUGH DECEMBER 5, 2024

REMITTANCE PAGE

Client: Harrison County Commission

Matter: Charles Pointe EODD Administrative Matters

Total Due This Invoice	**$**	**3,832.50**
Amount of Payment	**$**	_____

Payment Address:
Steptoe & Johnson PLLC
P.O. Box 247
Bridgeport, WV 26330-0247

Credit Card (fees apply):
www.steptoe-johnson.com/payments

Electronic Payment Instructions:
The Huntington National Bank (Columbus, OH)
Account Number: 01521200171
ACH Number: 051903761
Wire Routing Number: 044000024
Swift Code: HUNTUS33
(Please Reference Invoice Number)

7-F

REQUISITION FOR PAYMENT FROM
SERIES 2019 C EXCISE TAX BONDS PROJECT FUND

$17,600,000
The County Commission of Harrison County
Junior Subordinate Special District Excise Tax Revenue and Improvement Bonds,
Series 2019 C
(Charles Pointe Economic Opportunity Development District)

REQUISITION FOR PAYMENT NO. 38

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "Issuer"), the Charles Pointe Economic Opportunity Development District Board (the "District Board") and Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "Developer") by their duly Authorized Officers, hereby certify, in connection with this Requisition for Payment from Series 2019 C Excise Tax Bonds Project Fund (the "Requisition") under an Indenture of Trust, dated as of August 16, 2019 (the "Original Indenture"), between the Issuer and Wilmington Trust, N.A. ("Wilmington Trust"), a First Supplemental Indenture of Trust for the above captioned Bonds (the "Series 2019 C Excise Tax Bonds"), dated as of August 16, 2019 (the "First Supplemental Indenture" and together with the Original Indenture, the "Indenture") between the Issuer and Wilmington Trust, a Development Agreement, dated August 16, 2019 (the "Development Agreement"), by and among the Issuer, the Developer, the District Board and Charles Pointe Crossing, LLC (the "Site Developer"), and an Instrument of Removal, Acceptance and Appointment, dated June 21, 2022, and made effective as of July 15, 2022, by and between Issuer and Wilmington Trust, wherein UMB Bank, N.A. (the "Trustee") was named as successor trustee, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. This Requisition requests credit for Costs of the Project previously paid by the Developer or the Site Developer for a portion of the principal amount and purchase price of the Series 2019 C Excise Tax Bonds for a cost which constitutes an allowable expenditure under the EODD Act, the Project Plan, the Indenture and the Development Agreement.

3. The total amount requested to be credited to the purchase price of the Series 2019 C Excise Tax Bonds pursuant to this Requisition is $7,595,091.07 as more particularly described in **Schedule I** attached hereto and made a part hereof. The amounts set forth herein and in **Schedule I** attached hereto are supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer, by the District Board and by the Developer by their duly Authorized Officers this _____, 2024.

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

CHARLES POINTE ECONOMIC OPPORTUNITY
DEVELOPMENT DISTRICT BOARD

By: _____
Its Chairman

GENESIS PARTNERS, LIMITED PARTNERSHIP

By: Realcom, Inc., its Managing General Partner

By: _____
James A. Corton, President of Realcom, Inc.

RESIDENT PROJECT REPRESENTATIVE'S CERTIFICATE

Robert F. Stuart, Director of Planning/Engineering, Genesis Partners, Limited Partnership, as Resident Project representative for the Residual Project, hereby certifies that the portion of the Project Plan for which payment has been made by Developer or Site Developer and which is requested to be credited to a portion of the principal amount and purchase price of the Series 2019 C Excise Tax Bonds has been constructed in accordance with the plans and specifications therefore and such costs have not been the subject of a previous requisition by the District Board and the Developer.

RESIDENT PROJECT REPRESENTATIVE

By: _____
Name: Robert F. Stuart
Title: Resident Project Representative

Schedule I
to Requisition

CREDIT FOR COSTS OF THE PROJECT PAID
BY DEVELOPER OR SITE DEVELOPER

(1) Total Amount of credit requested pursuant to this Requisition: $7,595,091.07

(2) Costs of the Project Paid by Developer or Site Developer:

	Vendor	Description of Expense	Date of Payment	Amount
1.	Genesis Partners, Limited Partnership	Developer Reimbursements (Qualified Project Expenditures)	December 3, 2024	$7,595,091.07
2.				
3.				
TOTAL				$7,595,091.07

The items listed as having been paid by the Developer or Site Developer are supported by the attached copies of invoices or statements and proof of payment.

Schedule I
to Requisition
(continued)

Copies of Invoices or Statements
and Proof of Payment by Developer or Site Developer
(Attached)

DEVELOPER REIMBURSEMENTS

Date of Invoice/Statement	Date Paid	Check #	Payee	Amount
12/31/2019	1/8/2020	7770	Sturm Environmental Services, Inc.	$ 1,276.00
1/7/2020	2/6/2020	7786	West Virginia Department of Environmental Protection	$ 1,550.00
12/31/2020	4/20/2021	8054	Sturm Environmental Services, Inc.	$ 40.00
1/7/2021	1/19/2021	7987	West Virginia Department of Environmental Protection	$ 1,550.00
10/5/2021	Bank 10/5/2021	Wire	Snell & Wilner	$ 7,525.00
1/20/2022	2/17/2022	8241	Snell & Wilner	$ 11,201.00
2/17/2023	8/11/2023	8494	Civil & Environmental Consultants, Inc.	$ 1,033.78
4/18/2023	8/11/2023	8494	Civil & Environmental Consultants, Inc.	$ 1,096.74
5/18/2023	8/11/2023	8494	Civil & Environmental Consultants, Inc.	$ 17,836.43
7/15/2023	11/3/2023	8558	Civil & Environmental Consultants, Inc.	$ 19,279.20
10/7/2023	1/24/2024	8685	Civil & Environmental Consultants, Inc.	$ 1,461.63
1/6/2024	1/24/2024	8685	Civil & Environmental Consultants, Inc.	$ 4,264.71
5/9/2023	5/24/2023	1421	Preston Contractors, Inc.	$ 32,851.16
5/9/2023	5/25/2023	1421	Preston Contractors, Inc.	$ 13,821.92
11/19/2024			Charles Pointe Nature Conservancy	$ 2,612,150.00
8/30/2019	6/21/2017	Deed Transfer	Charles Pointe Crossing, LLC	$ 3,596,943.77
7/8/2024	8/22/2024	3615	Laurita, Inc.	$ 92,537.10
7/30/2024	8/22/2024	3616	Laurita, Inc.	$ 213,702.75
9/16/2024	10/3/2024	3670	Laurita, Inc.	$ 613,360.73
10/15/2024	11/12/2024	3731	Laurita, Inc.	$ 145,413.68
6/22/2024	5/28/2024	9242	Civil & Environmental Consultants, Inc.	$ 55,529.80
8/6/2024	8/22/2024	3617	Civil & Environmental Consultants, Inc.	$ 21,896.38
10/3/2024	10/3/2024	3669	Civil & Environmental Consultants, Inc.	$ 97,981.87
8/6/2024	11/12/2024	3730	Civil & Environmental Consultants, Inc.	$ 30,787.42
TOTALS				**$ 7,595,091.07**

Genesis Partners, LP

PO Box 1000
Bridgeport, WV 26330

Invoice

Date	Invoice #
12/3/2024	38

Bill To
Charles Pointe Economic Opportunity Dev. % Harrison County Commission 301 W. Main St. Clarksburg, WV 26301

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
	RFP #38 Developer Reimbursements (Qualified Expenditures)	7,595,091.07	7,595,091.07
		Total	$7,595,091.07

8-A

FOURTH AMENDED AND RESTATED OPTION TO PURCHASE REAL PROPERTY

THIS FOURTH AMENDED AND RESTATED OPTION TO PURCHASE REAL PROPERTY (the "Option Agreement") is made and entered into as of this _____ day of _____, December, 2024, and amends, restates and supersedes the Option to Purchase Real Property dated as of the 16th day of April, 2015; the Amended and Restated Option to Purchase Real Property dated as of the 22nd day of September, 2016; the Second Amended and Restated Option to Purchase Real Property dated as of the 27th day of December, 2019; the Third Amended and Restated Option to Purchase Real Property made and entered into as of March 31, 2023 (collectively, the "Prior Site Options"); by **THE COUNTY COMMISSION OF HARRISON COUNTY** ("Seller"), a public corporation and governing body of Harrison County, West Virginia, whose address is 301 West Main Street, Clarksburg, West Virginia 26301, to **HARRISON COUNTY DEVELOPMENT AUTHORITY** ("Purchaser"), a corporation having an office at 301 West Main Street, Clarksburg, West Virginia 26301.

RECITALS

WHEREAS, Seller owns that certain real property that is described and set forth in **Exhibit A**, attached hereto and made a part hereof, which in addition to the real property identified in the Prior Site Options, also includes a contiguous tract of approximately 20 acres (with such inclusion, the "Property"); and

WHEREAS, Purchaser desires to obtain, and Seller desires to grant, an option to purchase the Property.

NOW THEREFORE, in consideration of the foregoing and certain other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto hereby agree as follows:

1. **Grant of Option:** In consideration of one dollar ($1) paid by Purchaser to Seller, receipt of which is hereby acknowledged, Seller grants to Purchaser the exclusive right and option to purchase the Property, on the terms and conditions set forth herein (the "Option").

2. **~~Condition to Exercise~~ Expected Purpose of Option:** The Purchaser's ~~may only~~ exercise of the Option is to facilitate ~~to purchase the Property which is provided for herein if the Purchaser is acquiring the Property for the purpose of facilitating~~ the construction and equipping of a natural gas electric power generation facility together with all necessary appurtenances thereto on portions of the Property (the "Expected Use").

3. **Option Period:** The term of this Option shall commence on the date hereof and expire on the earlier to occur of (i) ~~December 31~~July 2, 2025, or (ii) the date on which Purchaser advises the Seller that it has determined not to proceed with a purchase, in writing in the manner provided in Section 8 of this Option Agreement (in either case, the "Expiration Date").

4. **Exercise of Option/Closing Date:**

(a) Purchaser may exercise this Option by giving written notice to Seller on or before 5:00 p.m. on the Expiration Date, with time of the essence as to such date.

(b) In the event that Purchaser exercises the Option hereunder, the closing of the purchase of the Property (the "Closing") shall occur within ninety-five (95) days of Seller's receipt of the option notice.

5. **Terms of Purchase:** If Purchaser exercises the Option to purchase the Property, the following terms and conditions shall apply with regard to such purchase:

(a) **Purchase Price of Property:** The purchase price (the "Purchase Price") of the Property shall be ~~ten~~ one hundred thousand dollars ($100,000)~~ per acre~~, payable at the time of Closing on the transfer of the property from Seller to Purchaser.

(b) **Other Terms and Conditions:** The parties covenant and agree during the term of this Option Agreement to negotiate in good faith a purchase agreement for the Property, which is consistent with and will provide further detail to the terms contained herein and set forth specific conditions for Closing, including without limitation, title and environmental requirements.

6. **Failure to Exercise Option:** If the Purchaser does not exercise this Option in accordance with its terms, this Option and the rights of Purchaser shall automatically and immediately terminate without notice.

7. **Broker:** Neither party is represented by a broker.

8. **Notices:** All notices provided for in this agreement shall be in writing and shall be deemed to have been sufficiently given or served when either (a) deposited with a nationally recognized overnight courier for next day delivery, or (b) sent by certified mail, return receipt requested, postage prepaid, or (c) sent by personal delivery to the following addresses:

If to Seller: The County Commission of Harrison County
Harrison County Courthouse
301 West Main Street
Clarksburg, West Virginia 26301
Attention: President

With a copy to: ~~Steptoe & Johnson PLLC~~Simmerman Law Office
254 East Main Street~~400 White Oaks Boulevard~~
~~Bridgeport~~Clarksburg, West Virginia ~~26330~~26301
Attention: ~~Thomas L. Aman, Jr~~Frank E. (Trey) Simmerman~~.~~, III, Esq.

If to Purchaser: Harrison County Development Authority
Harrison County Courthouse
301 West Main Street
Clarksburg, West Virginia 26301
Attention: President

9. **Assignment:** This Option Agreement may not be assigned without the prior written consent of the Seller, which consent will not be unreasonably withheld, conditioned or delayed, except that Purchaser may grant an option containing similar terms to Wolf Summit Energy, LLC ("Wolf Summit"), ~~as assignee and successor-in-interest to the development rights of ESC Harrison County Power, LLC,~~ or its affiliates, to facilitate ~~development of an intended power generation facility project~~the Expected Use ("Wolf Summit Option").

10. **Site Investigation and Tree Removal:** Purchaser will permit Wolf Summit under the Wolf Summit Option to access the Property to conduct seismic, geological and related site investigations ("Site Investigation") and to remove such trees from the Property as it deems necessary to facilitate the Expected Use ("Tree Removal"). The Wolf Summit Option will obligate Wolf Summit to defend and indemnify Purchaser and Seller, and their respective agents and representatives, for any claims arising from the acts or omissions of Wolf Summit or its agents or representatives associated with any Site Investigation activities or any Tree Removal. Prior to any Tree Removal, Wolf Summit will coordinate with Purchaser, and Purchaser will coordinate through Seller to the extent necessary, to provide for Wolf Summit's stacking of the cut timber and the identification of the approximate location thereof to ensure access to and use or sale of the cut timber in the event a Closing under this Option Agreement does not occur.

~~10~~11. **Binding Effect:** This Option Agreement shall be binding upon and shall inure to the benefit of the parties to it, and to their respective permitted successors and assigns.

~~11~~12. **Governing Law:** This Option Agreement shall be governed by and construed in accordance with the laws of the State of West Virginia, applicable to agreements made and to be performed entirely within such state, without regard to the conflict of laws principles thereof.

~~12~~13. **Counterparts:** This Option Agreement may be signed in any number of counterparts with the same effect if the signatures to each counterpart were upon a single instrument, and all such counterparts together shall be deemed an original of this Option Agreement.

~~13. **Modification of Property Subject to Option:**~~

~~(a) Seller may request that Wolf Summit determine under Section 12 of the Wolf Summit Option that Purchaser release a portion of the Property from the terms of the Wolf Summit Option. If Wolf Summit elects in its sole discretion to do so (a "Wolf Summit Release"), then Purchaser shall release such portion of the Property as Wolf Summit has released under the Wolf Summit Release from the terms hereof.~~

~~(b) In the event that Wolf Summit determines under the Wolf Summit Option that less than all of the Property is needed for the development of a natural gas power facility on the Property, Seller and Purchaser hereby agree to meet and confer regarding the final portion of the Property to be conveyed by Seller to Purchaser. Any such modification of the Property to be conveyed pursuant to this Option must be mutually agreed in writing by both Seller and~~

~~Purchaser. Absent such agreement, upon the exercise of this option Seller shall convey the entirety of the Property.~~

~~(b) The parties agree that any portion of the Property not conveyed under this Option Agreement pursuant to subsections (a) or (b) of this section ("Residue") shall be available for development and use, including but not limited to industrial and commercial use. As to the Residue (if any), the parties, for themselves and on behalf of their respective successors and assigns, agree:~~

~~(i) to provide each other or their respective successors and assigns:~~

~~(i) easements to reasonably access the Property and the Residue;~~
~~(ii) easements for utility lines as needed; and~~
~~(iii) an easement to Seller to access operating gas/liquid extraction wells as needed.~~

~~(ii) to cooperate with obtaining any required land use approvals, including signing any necessary applications for subdivision or other zoning approvals;~~

~~(iii) to the extent they have title to relevant property and the legal ability to convey such interests, to provide:~~

~~1. any easements needed for road construction or improvement and utility services (including but not limited to water, sewer, service electric, and telephone).~~
~~2. any easements for water intake and out flow; and~~

~~(iv) to include in the conveyance documents for the Property a mutual cooperation clause with respect to the conveyance, use and maintenance of the access/utility easements following the closing.~~

~~14. **Site Plan.** A Site Plan, including specifications for infrastructure improvements contemplated by Purchaser or its successors shall be submitted by Purchaser to Seller prior to the Expiration Date so that Seller is able to comment on such plans and request that Purchaser or its successors provide for Seller's infrastructure needs and any portion of the Property not acquired pursuant to this Option Agreement.~~

14. **Risk of Loss:** Loss, damage by fire or other casualty to the Property, or any claims against or associated with the Property, or any part thereof prior to Closing, shall be at the risk of the Seller; provided, that any such loss or claims arising from any acts or omissions associated with or arising from any Site Investigation activities or any Tree Removal shall be at the risk of Wolf Summit.

15. **Entire Agreement:** This Option Agreement constitutes the entire agreement between the parties and supersedes all prior or other agreements and representations in connection with the purchase of the Property. All the terms, covenants, provisions, conditions, and agreements set forth or provided for in the Option Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and permitted assigns.

[Remainder of page intentionally left blank. Signature pages follow.]

[SIGNATURE PAGE OF SELLER]

IN WITNESS WHEREOF, the undersigned has executed this Option Agreement on the day and year first above written.

THE COUNTY COMMISSION OF HARRISON COUNTY

By: _____

Its: President

STATE OF _____,

COUNTY OF _____, to-wit:

The foregoing instrument was acknowledged before me this _____ day of _____, 2024, by _____, who is _____ of The County Commission of Harrison County, a West Virginia public agency, on behalf of the corporation.

My commission expires: _____

_____
Notary Public

[SIGNATURE PAGE OF PURCHASER]

IN WITNESS WHEREOF, the undersigned has executed this Option Agreement on the day and year first above written.

HARRISON- COUNTY DEVELOPMENT AUTHORITY

By: _____

Its President

STATE OF _____,

COUNTY OF _____, to-wit:

The foregoing instrument was acknowledged before me this _____ day of _____, 2024, by _____, who is _____ of the Harrison County Development Authority, a West Virginia public agency, on behalf of the corporation.

My commission expires: _____

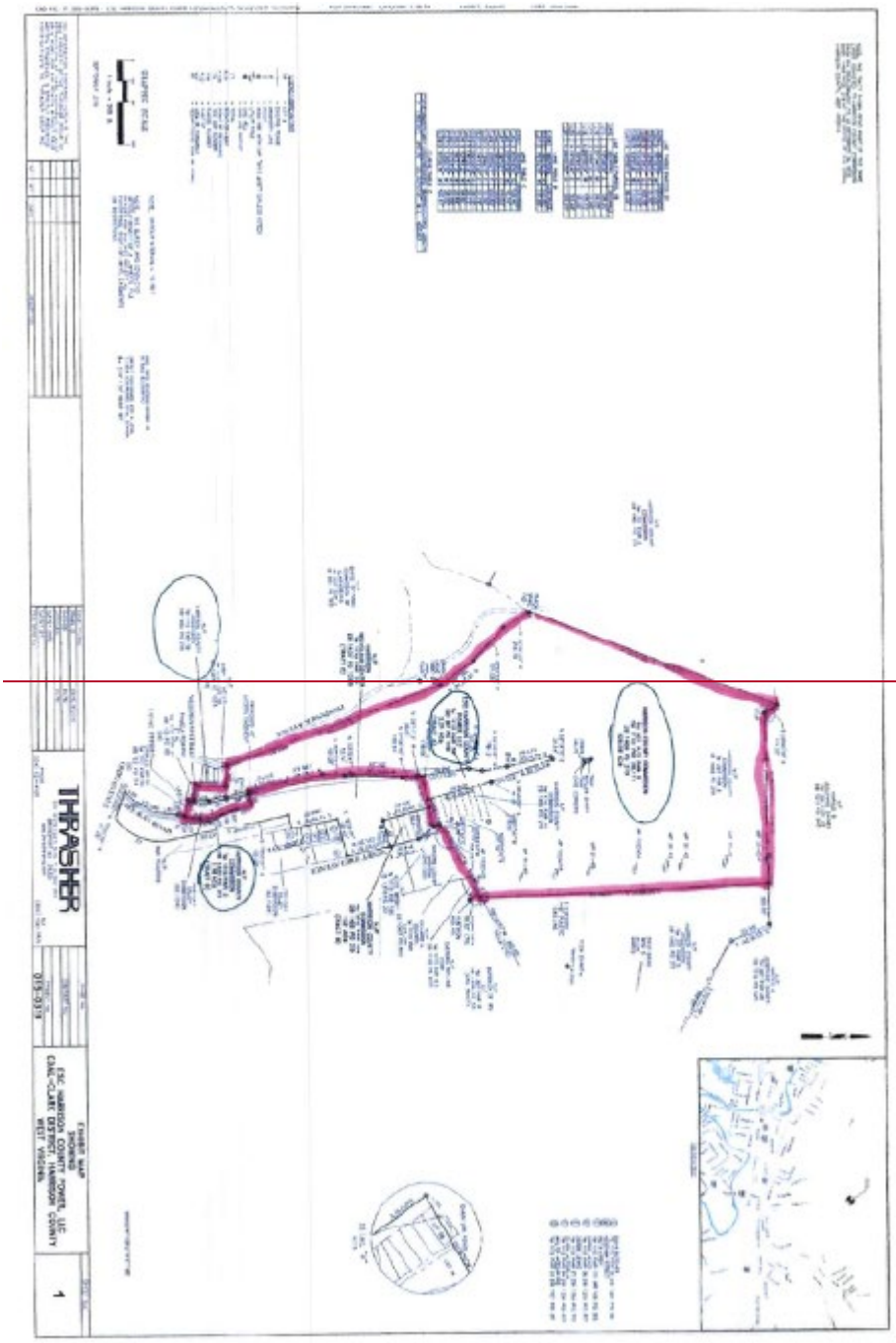
_____
Notary Public

This document was prepared by:

Michelle Elmore Wooton
Jackson Kelly, PLLC
1600 Laidley Tower, Suite 1600
Charleston, West Virginia 25322

EXHIBIT A
TO OPTION

~~**Plat of the Property**~~**[NTD: Plat to be replaced by legal descriptions of tracts]**



8-B

AMENDED AND RESTATED LEASE AGREEMENT

between

THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA,

as Lessor,

and

WOLF SUMMIT ENERGY, LLC,

as Lessee

_____, 2024

THIS AMENDED AND RESTATED LEASE AGREEMENT (this "Lease") dated as of _____, 2024, by and between **THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA**, having its offices at Harrison County Courthouse, 301 W. Main Street, Clarksburg, WV 26301, as "Lessor" (the "Lessor"), and **WOLF SUMMIT ENERGY, LLC,** a Delaware limited liability company, as Lessee (the "Lessee"), having its principal office at 901 Main Avenue, Norwalk, CT 06851, amends and restates that certain Lease Agreement between Lessor and ESC Harrison County Power, LLC (the "Original Lessee") dated as of April 9, 2015 (the "Original Lease") and sets forth the binding agreement of the parties with respect to the subject matter hereto.

RECITALS

WHEREAS, as described in that certain Memorandum of Understanding dated as of March 4, 2015 (the "MOU"), by and between Lessor and the Original Lessee, Lessor plans to acquire from Lessee title to certain land in Harrison County, West Virginia (the "Property");

WHEREAS, the Lessee is the assignee of and successor in interest to the Original Lease pursuant to an Assignment and Assumption Agreement dated as of April 27, 2023, between the Original Lessee as assignor and the Lessee as assignee;

WHEREAS, pursuant to the MOU, the Lessee desires to develop, construct, and operate an approximately 625 megawatt, natural gas combined cycle power plant (the "Project") on the Property;

WHEREAS, in furtherance of the MOU and pursuant to this Lease, the Lessee will lease from the Lessor, and the Lessor will lease to the Lessee, the Leased Property (as hereinafter defined);

WHEREAS, the parties hereto desire that the leasehold interest in the Leased Property granted to Lessee shall be exempt from real and personal property taxes pursuant to Chapter 8, Article 19, Section 4 of the Code of West Virginia, 1931, as amended (the "Act"); and

WHEREAS, the parties acknowledge that the material terms of the MOU are integrated into and subsumed by the terms of this Lease and the PILOT (as defined herein) in all respects.

NOW, THEREFORE, in consideration of the premises and mutual covenants set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to amend and restate the Original Lease as follows:

SECTION 1. DEFINITIONS.

The following terms shall have the following meanings for purposes of this Lease:

"Act" shall have the meaning set forth in the recitals hereto.

"Additional Rent" shall mean the Lessee's obligation to make payments under this Lease, except payments of Basic Rent.

"Alterations" shall mean alterations, modifications, additions, improvements and betterments of any kind to the Leased Property other than normal day-to-day maintenance and repairs.

"Basic Rent" shall mean, for any Basic Rent Date, the Basic Rent payable pursuant to Section 4(b) hereof.

"Basic Rent Date" shall mean the first anniversary of the Commencement Date and each successive anniversary of the Commencement Date to and including the Expiration Date.

"Business Day" shall mean any day which is not a Saturday, Sunday or legal holiday under the laws of the State of West Virginia or United States of America.

"Certificate of Completion" shall mean the certificate to be delivered by Lessee certifying that the Equipment is in place and the Project is fully operational.

"Commencement Date" shall mean the date of delivery of the Certificate of Completion, which shall be no later than the date on which the Lessee is able to satisfy the Lessee's capacity delivery obligations to PJM Interconnection LLC.

"Condemnation" shall mean any condemnation or similar taking of the Leased Property or any portion thereof by any government agency.

"Construction Period" shall mean the period from the Transfer Date until the date of delivery of the Certificate of Completion.

"Deed" shall mean the deed from Lessee conveying the Land to Lessor on the Transfer Date.

"Default" shall mean an event that, after the giving of notice or lapse of time, or both, would constitute an Event of Default.

"Equipment" shall mean all equipment now or hereafter acquired for and located at the Project owned by the Lessor and leased to the Lessee.

"Event of Default" shall have the meaning set forth in Section 13 hereof.

"Event of Total Loss" with respect to the Leased Property shall mean any of the following events: (i) loss of all or substantially all of the Leased Property or of the use

thereof due to theft, disappearance, destruction, defect or damage to the extent that repair is uneconomical to the Lessee or impossible; or rendition of the Leased Property permanently unfit for commercial operation for any reason whatsoever; (ii) any damage to the Leased Property which results in an insurance settlement with respect to the Leased Property on the basis of an actual or constructive total loss; (iii) any Condemnation of all or substantially all of the Leased Property; and (iv) as a result of any rule, regulation, order or other action by any government agency having jurisdiction (including without limitation any federal or state environmental protection agency), the use of all or substantially all of the Leased Property in the normal course of business shall have been prohibited, or all or substantially all of the Leased Property shall have been declared unfit for use, for a period of six consecutive months (or such longer period as may be specified in the Financing Agreements), in either case with the effect that Lessee reasonably determines that the resumption of operations is not possible. The date of such Event of Total Loss shall be the date of such theft, disappearance, destruction, damage or Condemnation and the date six months (or such longer period as may be specified in the Financing Agreements) following the action of a government agency described in clause (iv) of the preceding sentence.

"Expiration Date" shall mean the last date of the term of this Lease as provided in Section 3(a).

"Facility Plans" shall mean those plans, drawings, lists and specifications to be provided by the Lessee and which describe, in full detail, each physical aspect of the Leased Property.

"Financing Agreements" shall mean all contracts, notes, bonds and other agreements and instruments affecting or otherwise incidental to the providing of debt or lease financing to the Lessee (or any refinancing thereof) for the acquisition, construction, development, equipping or operation of the Leased Property by one or more Secured Party.

"Financing Liens" shall mean all liens and security interests created in favor of the Secured Parties, pursuant to the Financing Agreements, including, without limitation, the liens and security interests created by any mortgage, deed of trust, security agreement and fixture filing statement made by the Lessee in favor of the Secured Parties, and recorded in the Office of the Clerk of the County Commission of Harrison County, West Virginia.

"Fixtures" shall mean any items of personal property which, by reason of the manner in which they are affixed to or incorporated in the Land or the Improvements, are, or may be deemed to be, fixtures under West Virginia law, and, thus, shall be included in the meaning of Land or Improvements; provided, however, that the Equipment shall not be deemed to be Fixtures for purposes of this Lease.

"Improvements" shall mean any and all buildings, structures, fixtures and improvements now or hereafter situated or erected on the Land.

"Indemnities" shall mean the obligations of the Lessee imposed under Section 11(b) of this Lease.

"Land" shall have the meaning set forth in Section 2(a) hereof.

"Leased Property" or "Leased Premises" shall mean the Land, the Improvements and the Equipment.

"Lease Term" shall mean the period beginning on the date of execution of this Lease and ending on the Expiration Date, unless this Lease shall have been terminated earlier pursuant to the terms hereof.

"MOU" shall have the meaning set forth in the recitals hereto.

"Parts" shall mean all appliances, parts, instruments, appurtenances, accessories and other miscellaneous equipment of whatever nature, which may, from time to time, be incorporated or installed in or attached to the Leased Property, the Equipment or any portion thereof.

"Payment Default" shall mean any event which constitutes or, with the passage of time or giving of notice or both would constitute, after giving effect to any applicable cure periods, an Event of Default under Section 13(a) hereof (as Event of Default is defined therein) and any failure of the Lessee to pay any amount when due hereunder.

"Person" shall mean any individual, corporation, partnership, limited liability company, firm or other legal entity.

"PILOT" shall mean that certain Amended and Restated Payment in Lieu of Taxes Agreement of even date herewith among the Lessee, the Lessor, the Board of Education of the County of Harrison, West Virginia, the Sheriff of Harrison County, West Virginia and the Assessor of Harrison County, West Virginia.

"Project" shall have the meaning set forth in the recitals hereto.

"Rent" shall mean all payments to be made by the Lessee pursuant to Sections 4(a) and 4(b) hereof.

"Repurchase Option" shall mean an express reservation by Lessee in the Deed of the right to repurchase the Leased Property.

"Secured Party" and "Secured Parties" shall mean each and every creditor and other party that has provided debt financing to the Lessee for the acquisition, development, construction, equipping or operation of the Leased Property, the payment of which financing is secured by a collateral interest in any of the Leased Property pursuant to the Financing Agreements.

"Transfer Date" shall mean the date on which Lessee closes on the construction financing for the Project and transfers the Leased Property to the Lessor.

SECTION 2. LEASE; CONSTRUCTION OF IMPROVEMENTS; EXEMPTION FROM TAXATION.

(a) Lease of Land. Subject to the terms and conditions hereof and to the Financing Agreements, the Lessor hereby leases to the Lessee, and the Lessee hereby leases from the Lessor, ~~the surface and subsurface portions of~~ all of that certain tract or parcel of land, situated in Harrison County, West Virginia, as more particularly described and shown on Exhibit A, together with such subsurface rights and interests owned by Lessor as are necessary or convenient to the construction, maintenance, and operation of, and to ensure adequate lateral and subjacent support for, the Project on the Leased Premises (including without limitation all Equipment, Fixtures, and Improvements constructed or to be constructed as part of the Project, including those intended for the transmission of electricity and natural gas), taking into account all previous mineral extraction activities that may have occurred below the Leased Premises or that may occur during the Lease Term, and any and all appurtenant interests, rights, privileges, and easements, together with all licenses, agreements, easements and rights of access appurtenant to the land for pedestrian and vehicular ingress, egress and regress to and from the Leased Property and to and from any entry and entrances located thereby and connecting with a public right of way whether now existing or acquired subsequent to the execution and delivery of this Lease (the "Land").

(b) Purchase of Equipment, Fixtures, parts and Building Materials; Construction of Improvements and Lease of Improvements and Equipment. As further described in Section 4 hereof, the Lessee shall, at its own expense and in its own name, (i) purchase all of the Equipment, Fixtures, Parts and building materials necessary to construct and equip the Improvements, in accordance with the Facility Plans, and (ii) engage a contractor, or contractors, of its choice, selected through a competitive process, to provide all labor necessary to implement and complete the Facility Plans. The Lessee shall transfer, without additional consideration, all rights, title and ownership, including but not limited to, all materials, services, labor or otherwise, during or immediately upon acquisition or construction thereof, of all Improvements and Equipment, subject to the Repurchase Option and the Financing Agreements, to the Lessor. Such rights, title and ownership shall automatically, and without need for further documentation, vest in Lessor and belong exclusively to Lessor, subject to the Repurchase Option and the Financing Agreements, without further action on the part of either party and without cost or charge to Lessor. Upon transfer of the Improvements to the Lessor, the parties hereto agree that such Improvements shall be leased to the Lessee pursuant to this Lease. Notwithstanding anything contained in this Lease to the contrary, the Lessor hereby agrees to execute any and all documents requested by a Secured Party to grant a security interest in any personal property or mortgage interest in any real property and fixtures so long as the Lessor shall have no personal liability therefor and no obligations thereunder beyond the granting of the security interest and mortgage.

(c) Exemption from Taxation. During the Lease Term, the Lessor, exclusively, shall have and own fee simple title to the Leased Premises, and consequently, the Leased Premises shall be and remain exempt from all ad valorem taxation pursuant to the Act. The Leased Premises are physically situate within the boundaries of Harrison County, West

Virginia as required by the Act. Further, it is the intent and expectation of the parties that the leasehold interest granted to the Lessee herein shall be exempt from taxation in accordance with the Act and the PILOT

SECTION 3. LEASE TERM; OPTION TO PURCHASE.

(a) Lease Term. The Lease Term of this Lease shall begin on the Transfer Date and shall end on the thirtieth anniversary of the Commencement Date unless this Lease shall have been earlier terminated pursuant to the terms hereof. The Lessor and the Lessee hereby agree to execute a written confirmation specifically identifying the Commencement Date.

(b) Option to Purchase. This Lease is expressly made subject to the right of the Lessee to repurchase the Leased Property pursuant to the Repurchase Option, which shall be incorporated and explicitly included in the Deed to be recorded in the Office of the Clerk of the County Commission of Harrison County, West Virginia, in accordance with the terms of this Lease; whether or not all or any portion of the Leased Property is expressly subject to the Repurchase Option in such deed. If the Lessee does elect to exercise the Repurchase Option, (a) the Lessee shall purchase all of the Lessor's right, title and interest in the Leased Property from the Lessor, and the Lessor shall sell all of the Lessor's right, title and interest in the Leased Property to the Lessee, as is, where is (without any recourse, representation or warranty whatsoever, either express or implied, as to the condition, quality, character, uses or any other aspect of such Leased Property), for a cash consideration of One Hundred and 00/100 Dollars ($100.00) paid to the Lessor and any Rent then in arrears and any cost or expense reimbursement then due the Lessor and not theretofore paid by the Lessee; (b) the Lessor shall execute and deliver such documents and shall do or cause to be done such further acts in order to evidence such sale and transfer as the Lessee shall reasonably request; and (c) upon such conveyance, this Lease, and the PILOT, shall terminate, and the Lessee shall be subject to ad valorem taxation for its fee simple title in and to the Leased Property.

SECTION 4. RENT; PAYMENT OF INDEMNITIES.

(a) Construction Period Rent. Subject to the terms and provisions hereof, the Lessee shall pay to the Lessor during the Construction Period an amount equal to Ten and 00/100 Dollars ($10.00) per month (the "Construction Period Rent"). The Construction Period Rent shall be prorated for any partial month within the Construction Period. The Construction Period Rent shall be due and payable monthly on or before the first (1st) Business Day of each month during the Construction Period. Following the expiration of the Construction Period, the Lessee shall have no further obligation to pay Construction Period Rent.

(b) Basic Rent. On the Transfer Date, Lessee shall pay to Lessor an initial rent payment of One Million Four Hundred Thousand Dollars ($1,~~40~~400,000). In addition, the Lessee shall pay Basic Rent to the Lessor on each Basic Rent Date during the Lease Term; the amount of the first scheduled installment of Basic Rent shall be Five Hundred Forty Thousand Dollars ($540,000), with each year's subsequent scheduled installment of Basic Rent being

equal to the previous year's actual Basic Rent payment made adjusted by the greater of: (a) the increase, if any, in the Consumer Price Index for All Urban Consumers for the U.S. City Average for All Items (1982-84 = 100), as published by the Bureau of Labor Statistics for the United States Department of Labor, or if such index is not available, such other index as the parties may agree most closely resembles such index, between the previous year's actual Basic Rent payment and the applicable Basic Rent Date or (b) 2.5%.

(c) All Rent, Indemnities and other amounts payable by the Lessee hereunder shall be paid in full, free of any deductions or withholdings imposed by any federal, state or local government or taxing authority in the United States of America. In the event that the Lessee is prohibited by any laws from making payments hereunder free of such deductions or withholdings, then the Lessee shall pay such additional amounts to the person entitled to receive such Rent, Indemnities and other amounts payable by the Lessee hereunder as may be necessary in order that the actual amount received after such deduction or withholding, and after deduction or withholding or payments of any additional taxes or other charges due as a consequence of the payment of such additional amount, shall equal the amount that would have been received if such deduction or withholding were not required.

(d) All amounts payable by and paid by the Lessee, directly or indirectly, pursuant to this Lease, are to be credited to the account of the Lessee for purposes of the Internal Revenue Code and other applicable taxing authorities, including but not limited to all depreciation accruing for the benefit of the Lessee.

(e) The Lessor and the Lessee believe that the payments of Rent hereunder constitute rental payments that equal or exceed fair market rental payments for the lease of the Leased Property pursuant to the terms hereof during the entire term of the Lease. In view of the sufficiency of those payments of Rent and the limitations on Lessee's assignment of its leasehold interest under Section 12 hereof, the Lessor and the Lessee understand and agree that the Lease does not constitute a "bargain lease" to the Lessee that would support any assessment of its leasehold interest above a nominal value.

SECTION 5. NET LEASE.

This Lease is a net lease, and the Lessee acknowledges and agrees that the Lessee's obligation to pay all Rent and all other payment obligations hereunder, and the rights of the Lessor in and to such Rent and other payment obligations, shall be absolute and unconditional and shall not be subject to any abatement, reduction, set-off, defense, counterclaim or recoupment for any reason whatsoever, including, without limitation, those matters due to any present or future claims of the Lessee against the Lessor under this Lease or otherwise, against the Secured Parties or any other person for whatever reason. Except as otherwise expressly provided herein, this Lease shall not terminate, neither shall the obligations of the Lessee be affected, by reason of (i) any defect in or damage to, or any loss or destruction of, the Leased Property, or any part thereof from whatsoever cause, or (ii) the lawful interference with the use thereof by the Lessor or any person, or (iii) failure of the Lessor to perform any obligation of the Lessor to the Lessee or any other person under this Lease or any instrument or document executed in connection herewith, or (iv) any defect in

title to the Leased Property, or any part thereof or any encumbrance on such title, or (v) any bankruptcy, insolvency, reorganization or other proceeding relating to, or any action taken by any trustee or receiver of, the Lessee, the Lessor or any other person, or (vi) for any other cause, it being the express intention of the Lessor and The Lessee that all Rent and other amounts payable by the Lessee hereunder shall be, and continue to be, payable in all events unless the obligation to pay the same shall be terminated pursuant to the express provisions of this Lease. The Lessee may not cancel this Lease except as expressly provided herein. All payments by the Lessee to the Lessor made hereunder as required hereby shall be final, and the Lessee shall not seek to recover any such payment or any part thereof for any reason whatsoever. This Section 5 shall not, however, be construed to waive the Lessee's right of action, if any, against the Lessor or any other person for damages incurred by the Lessee on account of any breach by the Lessor of any provision of this Lease or by the Lessor or such other person of any other agreement relating hereto to which the Lessor or such person, as the case may be, is a party. Upon the sublease or assignment of this Lease by the Lessee, as provided in Section 12, and notwithstanding anything to the contrary contained in this Lease, such sublessee or assignee shall assume all obligations for performance by the Lessee with respect to any liability hereunder, including the obligation to pay for the construction of the Improvements and the installation of the Equipment; and performance by such sublessee or assignee of the obligations of the Lessee shall be deemed to satisfy the obligations of the Lessee hereunder and the Lessor hereby agrees to look solely to such sublessee or assignee for performance of the construction obligations, indemnities and all other obligations of the Lessee under this Lease so long as this Lease is in effect, but such agreement by the Lessor shall not cause the Lessee to be released from its obligations under this Lease, including its obligations expressly surviving the termination of this Lease. Notwithstanding the foregoing, any Secured Party is only liable under this Lease during a period in which any Secured Party is an assignee of the Lessee, and such liability shall immediately terminate when any Secured Party is no longer an assignee of the Lessee. None of the Secured Parties shall be liable for any of the Defaults or Events of Defaults or acts or omissions of the Lessee.

SECTION 6. REDELIVERY OF LEASED PROPERTY; FURTHER CONVEYANCE.

Unless the Lessee purchases the Lessor's right, title and interest in the Leased Property pursuant to Section 3(b) or 10(a) hereof, upon the expiration or termination of this Lease, the Lessee shall concurrent with such expiration or termination, if notified in writing by the Lessor to do so within sixty (60) days prior to the expiration or termination of this Lease, reacquire the Leased Property by accepting delivery of a fully executed special warranty deed conveying all of the Lessor's right, title and interest in the same, which deed shall accompany such notice, whereupon at the Lessee's own risk and expense, all possession and control of the Leased Property in its then condition and state of repair shall become the Lessee's. If the Lessor does not notify the Lessee of the Lessee's obligation to reacquire the Leased Property within sixty (60) days prior to the expiration or termination of the Lease, the Lessee shall nonetheless be required to reacquire the Leased Property, subject to the provisions of this Section 6, upon receiving written notification from the Lessor prior to the expiration or termination of this Lease. In the event that such written notification is not timely received by the Lessee within sixty (60) days prior to expiration or termination of the Lease, the Lessee will not be required to take possession and control of the Leased Property until sixty (60) days

have elapsed. The foregoing notwithstanding, the Lessee and the Lessor acknowledge that should an Event of Default occur under the Financing Agreements, the Secured Parties may, pursuant to the Financing Liens, take possession of the Leased Property, including the Equipment, and exercise any of the remedies therein provided.

In the event that the Secured Parties take possession of the Leased Property, including the Equipment, the Secured Parties shall be subject to the provisions of this Lease only during the time that they are the Lessees hereunder.

The Leased Property, upon such redelivery and further conveyance pursuant hereto, shall be free and clear of all other encumbrances except those encumbrances created by the Lessee and then remaining unsatisfied and encumbrances for fees and taxes not yet due and payable (provided that the Lessee pays to the Lessor in cash upon such redelivery, an amount equal to all such fees and taxes giving rise to any such encumbrance upon the Leased Property accrued and unpaid, whether then contingent or due, pro-rated to the date of such redelivery with the Lessee assuming all liability for the payment of the remaining portions of such fees and taxes). The Lessee shall, not less than three (3) years prior to the Expiration Date, or if operation of the Leased Property ceases prior to the Expiration Date, on or prior to the date of cessation of operation, secure for the benefit of the Lessor and its officers, employees, successors and assigns, a bond in the penalty amount of not less than Three Million Dollars ($3,000,000), issued by a company duly authorized to write such bonds in the State of West Virginia, and the condition of drawing on the bond shall be the failure of the Lessee to pay any or all costs directly related to the decommissioning, removal, remediation or cessation of the operation of the Leased Property. The provisions of the preceding sentence shall survive the termination of this Lease, and such bond shall remain in full force and effect until one (1) year after the cessation of the operation of the Leased Property or six (6) months following approval of such removal or remediation under any applicable regulatory authorities, whichever shall be longer in duration.

Upon cessation of the operation of the Leased Property, the Lessee shall, upon the written demand of the Lessor, reacquire the Leased Property in the manner and condition required by, and otherwise in accordance with, all of the provisions of this section, and the Lessor shall not be liable for the reimbursement of the Lessee for any costs and expenses incurred by the Lessee in connection therewith. Upon such redelivery, this Lease, and the PILOT, shall terminate, and the Lessee, or its successors and assigns, including the Secured Parties, shall be subject to ad valorem taxation for its fee simple title in and to the Leased Property.

SECTION 7. WARRANTIES; LIMITATION OF WARRANTIES.

(a) WITHOUT PREJUDICE TO ANY RIGHTS THE LESSEE MAY HAVE AGAINST ANY ARCHITECT, ENGINEER, SUPPLIER OR MANUFACTURER, THE LESSEE ACKNOWLEDGES AND AGREES THAT AS BETWEEN THE LESSEE AND THE LESSOR, AND AT ALL TIMES (BOTH BEFORE COMPLETION AND THEREAFTER), (i) THE SIZE, DESIGN, CAPACITY AND MANUFACTURE OF THE IMPROVEMENTS ARE OF THE SIZE, DESIGN, CAPACITY AND MANUFACTURE

SELECTED BY THE LESSEE AND (ii) THE LESSEE IS SATISFIED THAT THE LEASED PROPERTY WILL BE SUITABLE FOR ITS PURPOSES. THE LESSOR REPRESENTS AND WARRANTS, AND THE LESSEE CONFIRMS THAT IT IS AWARE AND AGREES, THAT THE LESSOR IS NOT A MANUFACTURER OR DEALER IN PROPERTY OF SUCH KIND AND THE LEASED PROPERTY IS LEASED HEREUNDER SUBJECT TO ALL APPLICABLE GOVERNMENTAL LAWS, ORDINANCES, RULES, REGULATIONS, ORDERS AND REQUIREMENTS NOW IN EFFECT OR HEREAFTER ADOPTED AND IN THE STATE AND CONDITION OF EVERY PART THEREOF WHEN THE SAME FIRST BECAME OR BECOMES SUBJECT TO THIS LEASE, WITHOUT REPRESENTATION OR WARRANTY OF ANY KIND BY THE LESSOR, EXPRESS OR IMPLIED, AS TO THE TITLE (EXCEPT AS PROVIDED IN SECTION 3(b) AND 10(a)), MERCHANTABILITY, COMPLIANCE WITH SPECIFICATIONS, CONDITION, DESIGN, OPERATION, FREEDOM FROM PATENT OR TRADEMARK INFRINGEMENT, ABSENCE OF LATENT DEFECTS OR FITNESS FOR USE OF THE LEASED PROPERTY (OR ANY PART THEREOF), OR ANY OTHER REPRESENTATION OR WARRANTY WHATSOEVER, EXPRESS OR IMPLIED, WITH RESPECT TO THE LEASED PROPERTY (OR ANY PART THEREOF). Except as expressly provided herein, all risks incident to the matters discussed in this Section 7, as between the Lessor, on the one hand, and the Lessee, on the other, are to be borne by the Lessee. Subject to the terms and conditions of the Financing Agreements, the Lessor hereby assigns to the Lessee all claims and rights which the Lessor may now or hereafter have against third parties in respect of any defect of or damage to the Leased Property or breach of representation or warranty by such third party, and shall cooperate with and comply with all reasonable requests of the Lessee in the preservation, prosecution or enforcement by the Lessee of such claims or rights at the Lessee's sole cost and expense. The provisions of this paragraph have been negotiated, and, except to the extent otherwise expressly stated, the foregoing provisions are intended to be a complete exclusion and negation of any representations or warranties by the Lessor, express or implied, with respect to the Leased Property, whether arising pursuant to the Uniform Commercial Code or any similar law now or hereafter in effect, or otherwise.

(b) The Lessor agrees to provide reasonable assistance to Lessee to facilitate Lessee’s enforcement of all warranty claims and payments against third parties and to allow the Lessee to use any and all proceeds of warranty payments received by the Lessor or the Lessee in respect of the Leased Property to repair and restore any and all damaged or obsolete portions of the Leased Property to the extent permitted under the Financing Agreements.

SECTION 8. ENCUMBRANCES.

(a) Lessee. Except for the Financing Liens, the Repurchase Option and any encumbrances permitted or not otherwise prohibited under the applicable terms and provisions of the Financing Agreements and except to the extent necessary to construct and operate the Project in the normal course of business, the Lessee will not directly or indirectly create, incur, assume or suffer to exist, any encumbrances on or with respect to the Leased Property or any interest of the Lessor, the Secured Parties or the Lessee therein. The Lessee shall promptly, at

its own expense, take such action as may be necessary duly to discharge, eliminate or bond in a manner satisfactory to the Lessor and the Secured Parties, any encumbrance not so excepted above if the same shall arise at any time.

(b) Lessor. The Lessor will not directly or indirectly create, incur, or assume, any encumbrances on or with respect to the Leased Property or any interest of the Lessor, the Secured Parties or the Lessee therein. The Lessor shall promptly, at its own expense, take such action as may be necessary duly to discharge, eliminate or bond in a manner reasonably satisfactory to the Lessee, and the Secured Parties, any such encumbrance if the same shall arise at any time.

SECTION 9. MAINTENANCE AND REPAIR; POSSESSION AND USE; MODIFICATIONS.

(a) Maintenance and Repair. During the Lease Term, the Lessee shall maintain the Leased Property in accordance with all relevant provisions of the Financing Agreements. Throughout the Lease Term, the possession, operation and maintenance of the Leased Property shall be at the sole risk and expense of the Lessee.

(b) Possession and Use. The Lessee agrees to use the Leased Property in accordance with all relevant provisions of the Financing Agreements. Notwithstanding the foregoing, the Leased Property will at all times (i) be operated by the Lessee for its intended purpose as an electric generation facility; (ii) be used by the Lessee solely in the conduct of its business; (iii) be and remain in the possession and control of the Lessee; and (iv) be available for inspection by the Lessor at reasonable times and upon reasonable prior notice; provided, however, any Secured Party in possession of the Leased Property may use the Leased Property for any lawful purposes.

(c) (i) Alterations. The Lessee shall have the right and/or the obligation to make such Alterations to the Leased Property in accordance with the relevant provisions of the Financing Agreements, as are permitted or otherwise not prohibited and as may be required from time to time to meet the Lessee's obligations hereunder and under the Financing Agreements or applicable changes in regulations, rules, ordinances, or laws. Except as aforesaid and as may be permitted pursuant to subparagraph (c) above or subsection (ii) below, after the date hereof, the Lessee shall not make any Alterations to the Leased Property or any part thereof without the prior written consent of the Lessor, which consent shall not be unreasonably withheld, conditioned or delayed.

(ii) Title. Notwithstanding anything set forth or implied hereunder, during the Lease Term, the Lessor shall have and own title to the Leased Premises, subject only to the leasehold estates and interests of the Lessee pursuant to this Lease. As described in Section 2(b) above, the Lessee shall transfer all right, title and ownership, including but not limited to, all materials, services, labor or otherwise, during or immediately upon acquisition or construction thereof, of all Improvements and Equipment to the Lessor, without need for further documentation, and all such rights, title and ownership shall vest in Lessor and belong

exclusively to Lessor, subject to the Repurchase Option and the Financing Agreements, without further action on the part of either party and without cost or charge to Lessor.

(iii) Encumbrances. The Lessee shall cause any Alteration, title to which shall vest in the Lessor pursuant to subsection (ii) above, to be free and clear of all encumbrances, except the Financing Liens, the Repurchase Option and those encumbrances permitted or otherwise not prohibited under the applicable terms and provisions of the Financing Agreements.

SECTION 10. LOSS OR DESTRUCTION.

(a) Event of Total Loss. Upon the occurrence of an Event of Total Loss with respect to the Leased Property, the Lessee shall notify the Lessor, and the Secured Parties within two days of the date thereof, and within a reasonable period of time following the date of such Event of Total Loss, the Lessee shall purchase the Leased Property on an "AS IS, WHERE IS" basis with covenants of special warranty, but without other recourse, representation or warranty, express or implied, from the Lessor at a price equal to that to be paid pursuant to Section 3(b), fees and other amounts then due in respect thereof and all other amounts payable to the Lessor hereunder. For purposes of Section 4, such payments shall be deemed to be Rent. Upon such payment being made, this Lease, and the PILOT, shall terminate, and the Lessee shall be subject to *ad valorem* taxation for its title in and to the Leased Property. Until such payment is made, the Lessee shall continue to pay the Basic Rent on each Basic Rent Date.

(b) Risk of Loss; No Release of Obligations. Except as provided in this Section, the Lessee shall bear the risk of loss and shall not be released from its obligations hereunder in the event of any damage to the Leased Property, or any part thereof or any Event of Total Loss relating thereto.

(c) Other Losses. In the event of any loss, destruction, or condemnation with respect to any part of the Leased Property, all insurance proceeds, condemnation awards and other payments payable to the Lessor, or, in respect of the interest of the Lessor, in the Leased Property arising from or in connection with such loss, destruction or condemnation, provided there has not occurred any Default or Event of Default which is then continuing, shall be paid to the Lessee or Lessee may direct that they be paid pursuant to the Financing Agreements. The Lessor hereby agrees that the Lessee may contest any condemnation award.

SECTION 11. INSURANCE.

(a) The Lessee shall maintain in effect, with insurers licensed to do business in the State of West Virginia and reasonably satisfactory to the Lessor, the insurance coverages required to be maintained by the Lessee under the Financing Agreements. The required liability insurance, property insurance and builders' risk insurance shall name the Lessor and the Secured Parties as additional insureds, as their respective interests may appear. The Secured Parties shall also be named as loss payees of the required liability insurance, property insurance and builders' risk insurance. The Lessee shall, upon written request by the

Lessor made from time to time, provide the Lessor with such documentation as may be reasonably necessary to confirm the Lessee's compliance with the provisions of this section.

Any policy of insurance required to be carried by the Lessee shall contain a provision that (i) the policy is not subject to cancellation or change, except after the giving of at least thirty (30) days written notice to all parties named as insured therein, and (ii) that notice is received and accepted that the insured has waived all right of recovery from the Lessor and the Secured Parties for any damage or loss caused by the risks covered in such policy. All policies required to be furnished hereunder, or renewals thereof, shall be procured at or before the beginning of any period during which such policies are required to be kept in full force and effect. Such procurement and confirmation that the policy is in full force and effect shall be satisfactorily evidenced by delivery to the Lessor and the Secured Parties of the policy or a memorandum or certificate thereof bearing the above-mentioned provisions, together with the receipt for the premium payment. All renewals shall be procured at least thirty (30) days prior to the expiration of the existing coverage. All insurance required hereunder to be carried by the Lessee shall be in insurance companies subject to the approval of the Lessor, which approval shall not be unreasonably withheld. The required liability policies shall provide minimum limits of liability of $50,000,000 per occurrence and in the aggregate. The required limits of liability may be satisfied by any combination of primary and excess insurance policies.

(b) The Lessee hereby agrees to indemnify and hold the Lessor harmless from any and all losses, costs, claims, liabilities or damages including reasonable attorney's fees and expenses arising out of or connected with the Lessor's ownership of the Leased Property or the Lessee's use and/or occupancy of the Leased Property or arising out of any breach or default of the Lessee in performance of its obligations under this Lease or arising out of any violations of any law or ordinance by the Lessee, including but not limited to any claim, demand, action, or liability under any federal, state, and/or local environmental law for any act or failure to act, or any event occurring at the Leased Property. In case any action or proceeding is brought against the Lessor by reason of any such claim, the Lessee agrees to resist and defend such action or proceeding by reliable legal counsel and to promptly pay and discharge any final judgment rendered against the Lessor therein, reserving the right to appeal such judgment prior to the payment thereof. The Lessee covenants that it will protect and hold the Lessor harmless against claims for loss, damage or injury, including death of or injury to the person or damage to the property of others, resulting from any wrongful or negligent act or omission of the Lessee, its agents, servants, employees or invitees in, on or about the Leased Property, and it is understood and agreed that the Lessor shall not be liable for any damage or injury to the person or property of the Lessee or their agents, servants, employees or invitees resulting from the wrongful or negligent act or omission of any person other than the Lessor or its agents, servants or employees. The obligations of this section shall survive the transactions contemplated herein and shall survive the termination of this Lease for the applicable period of limitations. In the event a lawsuit is filed naming the Lessee and the Lessor as defendants, settlement by the Lessee with plaintiff(s) will not release it from its obligations to indemnify the Lessor as provided herein.

(c) All insurance required hereunder shall be in place as of the Transfer Date, and certificates of insurance and other evidence of the required policies shall be provided to Lessor prior the Transfer Date.

SECTION 12. NO SUBLEASING OR ASSIGNMENT; LIMITED EXCEPTIONS.

(a) Except as provided herein, the Lessee shall not, without the prior written consent of the Lessor and the Secured Parties, except to the extent required or otherwise provided in, or contemplated by, the Financing Agreements in order to enable the Secured Parties to exercise their rights and remedies thereunder (but without conferring on the Lessee any right or remedy independent of such rights and remedies of the Secured Parties), which consent shall not be unreasonably withheld, conditioned or delayed, assign any of its rights hereunder with respect to all or substantially all of the Leased Property, or sublet, sell or otherwise dispose of its leasehold interest in, or otherwise relinquish possession or control of, any of the Leased Property or any part thereof, or sell or otherwise dispose of its interest in, or otherwise relinquish possession or control of, all or substantially all of the Leased Property. Except as provided herein, the Lessor shall not, without the prior written consent of the Secured Parties, assign any of its rights in the Leased Property, which consent shall not be unreasonably withheld, conditioned or delayed. In any event, no sublease shall be permitted hereunder unless the rights of the Lessee and the sublessee thereunder are expressly subject and subordinate to the rights of the Lessor and the Secured Parties. No lease, sublease or other relinquishment of the possession of the Leased Property or assignment by the Lessee of any of its rights hereunder shall in any way discharge or diminish any of the Lessee's obligations to the Lessor hereunder.

(b) Notwithstanding the foregoing, the Lessee may assign, without the Lessor's written consent, its leasehold interest in the Leased Property to any affiliate of the Lessee, which is controlled by common ownership; provided that no such assignment would operate to release the Lessee from its obligations under this Lease; and provided further that, the foregoing notwithstanding, the Lessee, and its permitted assignees, are permitted to contract with a third party to operate and manage the Leased Property pursuant to an operation and maintenance agreement, without the Lessor's written consent.

(c) The Lessee may also, without the Lessor's written consent, sublet the Leased Property to its affiliates controlled by common ownership, and any such subletting would not operate to release the Lessee from its obligations under the Lease.

(d) Lessee may encumber, mortgage or pledge all or a portion of its rights in this Lease to a Secured Party. Upon the exercise of their respective rights in the event of a default under their respective security documents and the exercise of remedies thereunder, the Secured Parties are permitted to take possession of the Leased Premises and become Lessees hereunder and to assign their rights under any applicable loan documents, as well as any rights to the Leased Premises, without the Lessor's written consent. Each Secured Party may demand (in order of priority of their security interest) a new Lease on the same terms as this Lease if this Lease is ever terminated for any reason other than a bona fide termination under the terms of this Lease. A Secured Party shall have the absolute right: (i) to assign all or a part of its Financing Lien; (ii) to enforce its Financing Lien and acquire title to this Lease by any lawful means; (iii) to take possession of and operate the Leased Premises or any portion thereof, to exercise all of Lessee’s rights hereunder, and to perform all obligations to be performed by Lessee hereunder, or to cause a receiver to be appointed to do so; and (iv) to acquire the estate

created by this Lease by foreclosure, by power of sale, or by an assignment in lieu of foreclosure or other means and thereafter to assign or transfer the Lease to a third party. Lessor's consent shall not be required for the acquisition of the Lease by a third party who acquires the same by foreclosure, power of sale, assignment in lieu of foreclosure, or other means. A Secured Party shall have thirty additional days beyond what is provided in this Lease to respond to any notice required under the terms herein. The provisions of this Section 12(d) shall survive termination, rejection or disaffirmance of the Lease.

(e) Without the Lessor's written consent and to permit or facilitate the construction, operation, maintenance, repair, replacement, or modification of the Project, the Lessee and any Assignee may contract with one or more third parties to operate and manage the Project, enter into licensing agreements with third parties in respect of any aspect of the Project or its operations, enter into shared use agreements or similar agreements in respect of the operation of the Project, or seek any authorization, consent, or approval from any governmental agency or body.

SECTION 13. EVENTS OF DEFAULT.

The term "Event of Default", wherever used herein, shall mean any of the following events under this Lease (whatever the reason for such event and whether it shall be voluntary or involuntary, or come about or be effected by operation of law, or be pursuant to or in compliance with any judgment, decree or order of any court or any order, rule or regulation of any administrative or governmental body):

(a) Payments. The Lessee shall fail to make any payment when due of any amount payable by it hereunder and such failure to make such payment shall continue unremedied for thirty (30) days after receipt of written notice from the Lessor that such amounts are due and owing; or

(b) Breach. The Lessee shall fail to perform or observe any other covenant, condition or agreement to be performed or observed by it under this Lease, and such failure shall continue unremedied for thirty (30) days after the Lessor gives the Lessee written notice thereof; however, if such failure may not be remedied in such thirty (30) day period, the Lessee shall, with the consent of the Lessor, which consent shall not be unreasonably withheld, conditioned or delayed, have such additional time as may be necessary to cure such failure so long as the Lessee commences such cure during such thirty (30) day period and diligently pursues such cure thereafter.

SECTION 14. REMEDIES.

(a) Remedies. Upon the occurrence of any Event of Default and so long as the same shall be continuing, without regard to the Lessor's rights and remedies under any related document, the Lessor may, to the extent permitted by applicable law, declare this Lease to be in default by notice to such effect given to the Lessee (with a copy to each Secured Party which has provided notice of the existence of its Financing Lien and contact address to the Lessor in writing), and at any time thereafter, whether or not the Lessor is pursuing its rights

and remedies under any related document, the Lessor may, subject to the Financing Liens and the terms and conditions of the Financing Agreements, exercise one or more of the following remedies, as the Lessor in its sole discretion shall lawfully elect:

(i) The Lessor may proceed by appropriate court action, either at law or in equity, to enforce performance by the Lessee of the applicable covenants of this Lease or to recover damages for the breach thereof. The Lessee acknowledges, agrees and stipulates that subject to its Repurchase Option, should the Lessee fail to immediately deliver and surrender the Leased Property to the Lessor upon the termination of this Lease, for any reason, the remedies of the Lessor at law shall be deemed inadequate and Lessor shall be entitled to injunctive relief against the Lessee in any court of competent jurisdiction in the State of West Virginia in order to regain immediate possession of the Leased Property,

(ii) The Lessor and the Lessor's agents may, to the extent permitted by applicable law, immediately, or at any time after such Event of Default, either by summary proceedings or by any other applicable action or proceedings, re-enter the Leased Property and may take possession of the Leased Property, to the end that the Lessor may have, hold and enjoy the Leased Property, and, to the extent not prohibited by applicable law, in no event shall such re-entry or taking of possession be deemed an acceptance of surrender of this Lease. Except as otherwise provided herein, after the Lessee shall have been dispossessed-by a judgment or by a warrant of any court or judge or after any re-entry by the Lessor, or after any termination of this Lease, whether such dispossession, re-entry by the Lessor or termination shall be by operation of law or pursuant to the provisions of this Lease or otherwise, the Lessee, on its own behalf and on behalf of all persons claiming by, through or under the Lessee, including all creditors (other than the Secured Parties), does hereby expressly waive any and all rights, so far as is permitted by applicable law, which the Lessee or any such person might otherwise have to (A) the service of any notice of intention to re-enter or to institute legal proceedings to that end, (B) repossess the Leased Property, or (C) restore the operation or effectiveness of this Lease. The words "re-enter", "re-entry" and "re-entered" as used in this Lease shall not be deemed to be restricted to their technical legal meanings,

(iii) The Lessor may terminate this Lease and convey and redeliver title to the Leased Property to the Lessee pursuant to, and in accordance with, the provisions of Section 6 of this Lease,

(iv) The Lessor may demand that the Lessee, and the Lessee shall, upon the written demand of the Lessor, surrender possession of the Leased Property promptly to the Lessor in the manner and condition required by, and otherwise in accordance with all the provisions of, this Lease as if the Leased Property were being returned at the end of the term hereof, and the Lessor shall not be liable for the reimbursement of the Lessee for any costs and expenses incurred by the Lessee in connection therewith, or

(v) Notwithstanding the foregoing, the rights and remedies of the Lessor are subject to the Repurchase Option under Section 3 of this Lease and to the Financing Liens and Financing Documents. The Lessor hereby agrees to provide written notice of any Event of Default to the Lessee and to each Secured Party, which has provided notice of the

existence of its Financing Lien and contact address to the Lessor in writing, at the same time and to permit each Secured Party to cure any Default or Event of Default. The Lessor may terminate this Lease and demand that the Lessee, and the Lessee shall, upon the written demand of the Lessor, reacquire the Leased Property in the manner and condition required by, and otherwise in accordance with, all the provisions of Section 6 of this Lease, and the Lessor shall not be liable for the reimbursement for any costs and expenses incurred by the Lessee in connection therewith. Upon termination of this Lease and reacquisition of the Leased Property by the Lessee, the PILOT shall terminate, and the Lessee, or its successors and assigns, including the Secured Parties, shall be subject to ad valorem taxation for its fee simple title in and to the Leased Property.

(b) No Effect on Obligations of Lessee. No termination of this Lease, or repossession by the Lessor or reacquisition by the Lessee of all or any part of the Leased Property or exercise of any other remedy under this Section 14 shall, except as specifically provided herein, relieve the Lessee of any of its liabilities and obligations hereunder, all of which shall survive such termination, repossession or exercise of remedy. In addition, the Lessee shall be liable, except as otherwise provided herein, for any and all unpaid Rent due hereunder up to the date of exercise and consummation of any of the foregoing remedies, including all reasonable legal fees and other costs and expenses incurred by the Lessor and including all costs and expenses incurred in connection with the return of the Leased-Property in the manner and condition required by, and otherwise in accordance with the provisions of, this Lease as if the Leased Property were being returned at the end of the term hereof.

(c) No Exclusive Remedies. No remedy referred to herein is intended to be exclusive, but each shall be cumulative and in addition to any other remedy referred to above or otherwise available to the Lessor at law or in equity. No waiver by the Lessor of any Default or Event of Default hereunder shall in any way be, or be construed to be, a waiver of any future or subsequent Default or Event of Default. The failure or delay of the Lessor in exercising any rights granted it or them hereunder upon any occurrence of any of the contingencies set forth herein shall not constitute a waiver of any such right upon the continuation or recurrence of any such contingencies or similar contingencies and any single or partial exercise of any particular right by the Lessor shall not exhaust the same or constitute a waiver of any other right provided herein.

(d) Survival of Option to Purchase. Notwithstanding anything set forth herein to the contrary, no Event of Default, exercise of remedies or termination of this Lease shall affect or terminate the Lessee's rights pursuant to Section 3(b) hereof, all of which shall survive the termination of this Lease.

SECTION 15. RIGHT TO PERFORM FOR LESSEE.

(a) If the Lessee shall fail to make any payment of Rent to be made by it hereunder or shall fail to perform or comply with any of its other agreements or obligations contained herein, the Lessor may (but shall not have any duty to do so) itself make such payment or perform or comply with such agreement without thereby waiving any Default or Event of Default. The amount of such payment and the amount of the reasonable expenses of

the Lessor incurred in connection with such payment or the performance of or compliance with such agreement or obligation, together with interest thereon at the contract rate from the date paid or incurred until reimbursed by the Lessee, shall be deemed additional Rent, payable by the Lessee upon demand.

(b) If the Lessee shall fail to make any payment of Rent to be made by it hereunder or shall fail to perform or comply with any of its other agreements or obligations contained herein, the Secured Parties may (but shall not have any duty to do so) make such payment or perform or comply with such agreement or obligation.

SECTION 16. SUCCESSORS, ASSIGNS AND INDEMNIFIED PARTIES.

Except as provided in Section 6 or unless an Event of Default provided in Section 13 shall have occurred and be continuing, the Lessor may not assign or terminate any of its rights hereunder, or transfer title to all or any part of the Leased Property or its interests therein, without the prior written consent of the Lessee and the Secured Parties. Subject to the remedies provided in Section 14, if an Event of Default provided in Section 13 shall have occurred and be continuing, the Lessor may assign any or all of its rights under this Lease to the Secured Parties, without the prior consent of the Lessee. This Lease, including all agreements, covenants, representations and warranties, shall be binding upon and inure to the benefit of, and may be enforced by, (i) the Lessor and its permitted successors and assigns, (ii) the Lessee and its permitted successors and assigns and (iii) the Secured Parties and their successors and assigns.

SECTION 17. LEASE NONRECOURSE TO LESSOR.

Notwithstanding anything herein contained to the contrary, the obligation of each duty or covenant of the Lessor herein shall be without recourse to the Lessor, its officers, employees, directors and agents.

SECTION 18. WORKERS' COMPENSATION COVERAGE.

The Lessee shall subscribe to and carry workers' compensation coverage in accordance with all applicable West Virginia statutes and regulations, for all of its employees employed on the Leased Property who are eligible for workers' compensation coverage. The Lessee shall make all payments and fund contributions necessary to secure and provide full and complete coverage and protection as required by West Virginia law. The Lessee shall, upon the commencement of the term of this Lease and from time to time thereafter upon the request of the Lessor, provide the Lessor with certificates evidencing the existence, validity and payment for the said workers' compensation coverage.

SECTION 19. USE OF LEASED PROPERTY.

(a) The Leased Property shall be occupied only by the Lessee or an assignee of the Lessee approved by the Lessor and the Secured Parties pursuant to Section 12 and by no other person or entity and for no other purpose without the written consent of the

Lessor; provided, however, the Lessee, and its permitted assignees, are permitted to contract with a third party to operate and manage the Leased Property pursuant to an operation and maintenance agreement, without the Lessor's written consent; provided, further, that in such circumstance, the Lessee shall continue to be bound by the terms of this Lease.

(b) The Leased Property shall be used by the Lessee only for the purpose set forth in the recitals hereto. The Lessee shall use the Leased Property for no other purpose without the prior written consent of the Lessor; provided, however, any Secured Party in possession of the Leased Property may use the Leased Property for any lawful purpose.

(c) The Lessee shall not engage in any activity upon the Leased Property that violates any federal, state or local statutes, codes, ordinances or regulations. The Lessee shall, at the Lessee's sole cost and expense, comply with all of the requirements of all county, municipal, state, federal and other applicable governmental authorities, and all reasonable regulations promulgated by the Lessor, written notice of which is given to the Lessee, now in force or which may hereafter be in force, pertaining to the Leased Property, and shall faithfully observe in the use of the Leased Property all municipal and county ordinances and state and federal statutes and the said regulations of the Lessor, now in force or which may hereafter be in force.

SECTION 20. UTILITIES.

The Lessee shall be responsible for and shall promptly pay all charges for water, gas, electricity, sewage, trash removal or any other utility used or consumed in connection with the Leased Property.

SECTION 21. ESTOPPEL CERTIFICATE.

Within ten (10) days after a request by the Lessor, the Lessee shall deliver to the Lessor a written statement, in a form acceptable to the Lessor, certifying that the Lessee has accepted possession of the Leased Property, that this Lease is unmodified and in full force and effect (or if there have been modifications, that the same is in full force and effect as modified and stating the modifications), and the dates to which the Basic Rent and other charges have been paid in advance, if any; and certifying that there are no defenses or offsets thereto, or stating those claimed by the Lessee.

Within ten (10) days after a request by the Lessee or the Secured Parties, the Lessor shall deliver to the Lessee or the Secured Parties, as applicable, a written statement, in a form acceptable to the Lessee or the Secured Parties, as applicable, certifying that the Lessee has accepted possession of the Leased Property, that this Lease is unmodified and in full force and effect (or if there have been modifications, that the same is in full force and effect as modified and stating the modifications), and the dates to which the Basic Rent and other charges have been paid in advance, if any; and certifying that there are no defenses or offsets thereto, or stating those claimed by the Lessor.

SECTION 22. WAIVER.

One or more waivers of any covenants or conditions by the Lessor shall not be construed as a waiver of a subsequent breach of the same or any other covenant or condition, and the consent or approval by the Lessor to or of any act by the Lessee requiring the Lessor's consent or approval shall not be construed to waive or render unnecessary the Lessor's consent or approval to or of any subsequent similar act by the Lessee.

SECTION 23. ACCORD AND SATISFACTION.

No acceptance by the Lessor of a lesser sum than the rents or other charges then due shall be deemed to be other than on account of the earliest of such stipulated rents or charges, nor shall any endorsement or statement on any check or any letter accompanying any check or payment as rent or other charge be deemed an accord and satisfaction, and the Lessor may accept such check or payment without prejudice to the Lessor's right to recover the balance of such installment or pursue any other remedy provided in this Lease or by Law.

SECTION 24. AMENDMENTS AND MISCELLANEOUS.

(a) The terms of this Lease shall not be waived, altered, modified, amended, supplemented or terminated in any manner whatsoever except by written instrument signed by the Lessor, the Lessee and the Secured Parties.

(b) All agreements, indemnities, representations and warranties contained in this Lease or any agreement, document or certificate delivered pursuant hereto or in connection herewith or therewith shall survive the execution and delivery of this Lease and all such indemnities, representations and warranties, and all such agreements which by their terms so survive, shall survive the expiration or other termination of this Lease.

(c) This Lease shall constitute an agreement of lease and nothing herein shall be construed as conveying to the Lessee any right, title or interest in or to the Leased Property, except as expressly provided herein.

(d) This Lease and all rights of the Lessor and the Lessee hereunder are and shall be subject and subordinate to the Financing Liens covering the Leased Property and to any amendments, modifications, renewals or extensions thereof. In the event that any Secured Party exercises its remedies under the Financing Liens, this Lease shall, if so elected by the Secured Party, terminate upon such foreclosure. The Lessee shall at any time, and from time to time, on demand, execute any instrument that may be reasonably required by the Lessor or the Secured Party for the purpose of more formally subjecting this Lease to the Financing Liens.

(e) This Lease may be executed in any number of counterparts and by the different parties hereto on separate counterparts.

(f) All communications, declarations, demands, consents, directions, approvals, instructions, requests and notices required or permitted by this Agreement shall be in writing and shall be deemed to have been duly given or made when delivered personally or transmitted electronically by facsimile or email, receipt acknowledged, or in the case of documented overnight delivery service or registered or certified mail, return receipt requested, delivery charge or postage prepaid, on the date shown on the receipt therefor, in each case at the address set forth below:

(i)

Wolf Summit Energy, LLC
901 Main Avenue
Norwalk, CT 06851
Attention: Managing Member

With a copy to:

Christopher L. Callas
Jackson Kelly PLLC
P. O. Box 553
Charleston, WV 25322

(ii) The County Commission of Harrison County
Harrison County Courthouse
301 W Main Street
Clarksburg, WV 26301
Attention: President

A duplicate copy of each communication given by any party shall be given to the others and to the Secured Parties or their respective agents, provided, that the Lessee or the Secured Parties have provided notice in accordance with this Subsection 24(f) of each Secured Party, containing each Secured Party's name, mailing address and contact person information.

(g) The Lessee shall not record this Lease without the prior written consent of the Lessor. Either party shall, upon request of the other party, execute and acknowledge a "short form" memorandum of this Lease for recording purposes in accordance with West Virginia law.

(h) This Lease shall be governed by, and construed in accordance with, the laws of the State of West Virginia.

(i) No provision, covenant or agreement contained in this Lease or any obligations herein imposed upon the Lessor for the breach thereof, shall constitute an indebtedness of the Lessor for purposes of West Virginia law or give rise to a charge upon the Lessor's general credit or taxing power or impose upon the Lessor a pecuniary liability. In

making the agreements, provisions and covenants set forth in this Lease, the Lessor has not obligated itself except with respect to the Leased Property, its rights therein and the application of Rent and other amounts payable as hereinabove provided.

(j) The Lessor shall not be required to furnish to the Lessee any facilities or services of any kind, such as, but not limited to water, heat, gas, hot water, electricity, sewerage, trash disposal, and telephone or other communication service used, rendered or supplied upon or in connection with the Leased Property, and the Lessee shall indemnify the Lessor against any liability or damages on such account.

(k) The Lessor shall cooperate with the Lessee in granting, and shall execute such documents as may be reasonably necessary to grant, such easements and/or rights-of-ways in and over the Leased Property as the Lessee shall request and as shall be necessary to the Lessee's use of the Leased Property as contemplated herein to extent that the Lessor has title to the property interest sought by Lessee and has the legal right to grant such property interest.

(l) It is understood and agreed that the relationship of the parties to this Lease shall be that of the Lessor and the Lessee, and that the Lessor has no ownership or other direct interest in the Lessee's enterprise as that enterprise is or may be conducted at the Leased Property. This Lease shall not be construed to create a joint venture or partnership between the parties, nor shall either party be deemed by reason of this Lease to be an agent or representative of the other party.

(m) The Lessee represents and warrants to the Lessor that there are no claims for brokerage commissions or finder's fees in connection with this Lease. The Lessee covenants and agrees to defend, indemnify and hold harmless the Lessor from and against all liabilities arising from any such claims.

(n) The Lessor represents and warrants to the Lessee that there are no claims against the Lessor for brokerage commissions or finder's fees in connection with this Lease. To the extent permitted by West Virginia law, the Lessor covenants and agrees to defend, indemnify and hold harmless the Lessee from and against all liabilities arising from any such claims.

(o) If any provisions of this Lease shall be held to be invalid or unenforceable, the remaining provisions of this Lease shall in no way be affected or impaired and such remaining provisions shall continue in full force and effect.

(p) The captions or titles of the paragraphs or sections of this Lease are for convenience and reference only, and are in no way to be construed as defining, limiting or modifying the scope or intent of the various provisions of this Lease.

(q) No inference shall be drawn in favor of or against any party hereto because of such parties participation, or the participation of its counsel, in the drafting of this Lease.

(r) This Lease constitutes the entire agreement of the parties with respect to the subject matter hereof and amends and restates, and supersedes in its entirety, the Original Lease.

SECTION 25. REPRESENTATIONS AND WARRANTIES, ETC.

(a) Lessor Representations, Warranties, Agreements and Findings. The Lessor hereby represents, warrants, agrees, finds and confirms its findings that:

(i) The Lessor is a public corporation, acting on behalf of the County, a political subdivision of the State of West Virginia (the "State"), validly created and existing under the Constitution and laws of the State, and is authorized and empowered by the provisions of the Constitution and laws of the State to enter into this Lease.

(ii) The Lessor has found, and hereby finds, that the agreements herein contained and the consummation of the transactions in connection herewith will promote the public interest and public purposes by, among other things, providing certainty and soundness in fiscal planning and promoting the present and prospective prosperity, health, happiness, safety and general welfare of the people of Harrison County.

(iii) The execution of this Lease and the consummation of the transactions in connection herewith and therewith, have been approved by the Lessor at one or more duly called and constituted meetings, throughout which quorums of duly elected, qualified and acting members of the Lessor were present and acting. The Lessor's agreement to the acquisition, construction and equipping of the Project and its authorization for the execution of this Agreement are set forth in a Resolution and Order adopted on April 9, 2015.

(b) Lessee Representations, Warranties and Agreements. The Lessee represents, warrants and agrees that:

(i) It is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Delaware, and is duly qualified and authorized to conduct affairs or do or transact business in the State, with full power and legal right to enter into this Lease and to perform its obligations hereunder.

(ii) The making and performance of this Lease and all documents, agreements and instruments in connection herewith, on Lessee's part, are not prohibited under and have been duly authorized in accordance with, and will not violate the terms and provisions of, Lessee's articles of organization and operating agreement, and are not prohibited by, and will not violate or conflict with or constitute a default under, any statute, order, governmental rule or regulation, agreement, instrument or document by which Lessee or any of its properties are bound.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the parties hereto have each caused this Amended and Restated Lease Agreement to be duly executed by their respective officers or other representatives thereunto duly authorized as of the date first above written.

THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA,
Lessor

By: _____
Name: _____
Title: _____

WOLF SUMMIT ENERGY, LLC, Lessee

By: _____
Name: _____
Title: _____

STATE OF WEST VIRGINIA

COUNTY OF HARRISON, TO-WIT:

The foregoing instrument was acknowledged before me this _____ day of _____, 2024, by Susan Thomas, President of The County Commission of Harrison County, West Virginia, a public corporation of the State of West Virginia, on behalf of such public corporation.

My commission expires: _____.

_____
Notary Public

[SEAL]

STATE OF CONNECTICUT

COUNTY OF FAIRFIELD, TO-WIT:

The foregoing instrument was acknowledged before me this _____ day of _____, 2024, by _____, an authorized representative of Wolf Summit Energy, LLC, a Delaware limited liability company on behalf of such limited liability company.

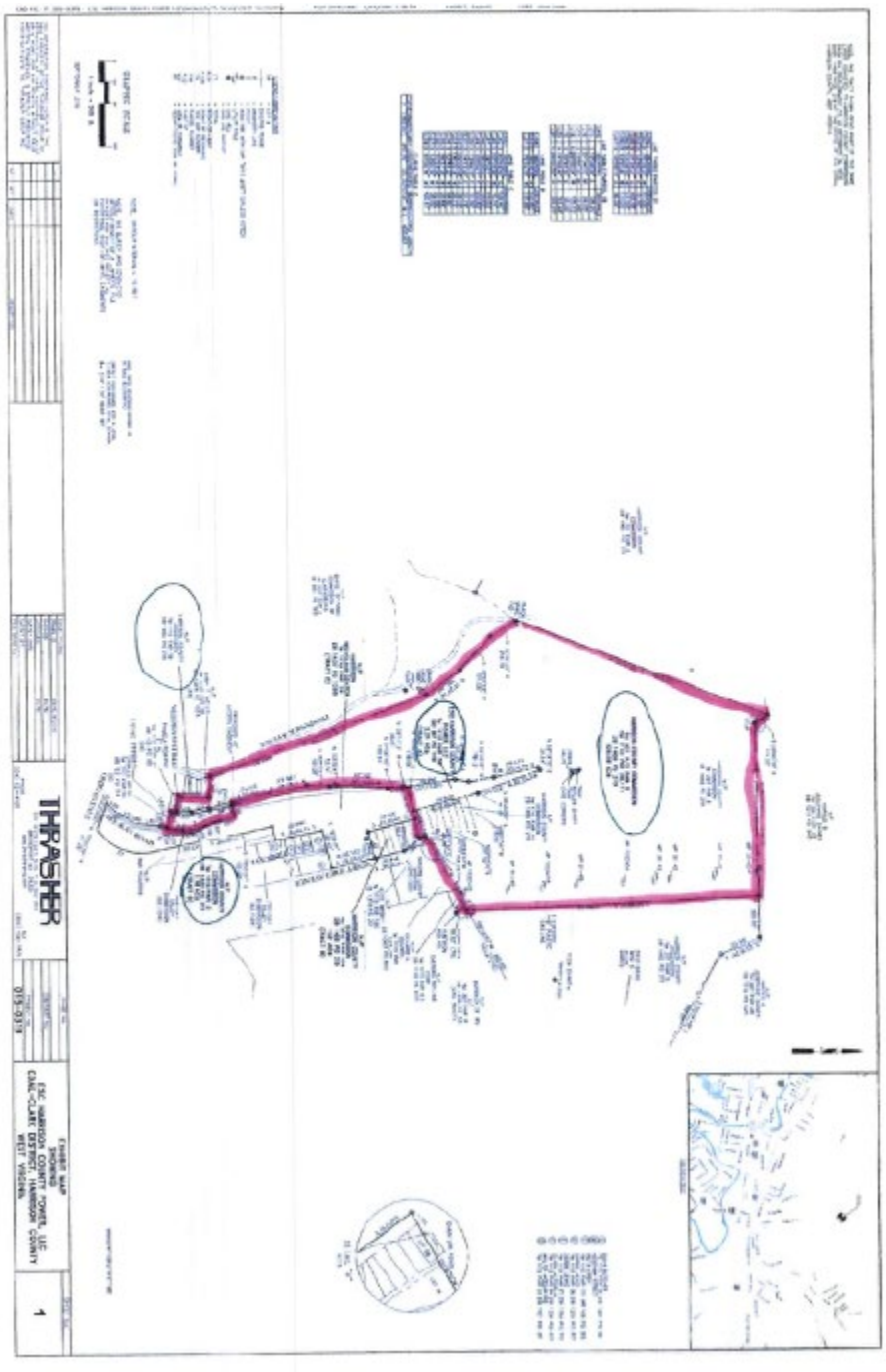
My commission expires: _____.

_____
Notary Public

[SEAL]

EXHIBIT A

DESCRIPTION OF LAND



8-C

AMENDED AND RESTATED
PAYMENT IN LIEU OF TAXES AGREEMENT

THIS AMENDED AND RESTATED PAYMENT IN LIEU OF TAXES AGREEMENT ("Agreement") is made and entered into this ~~the 9th~~[ ] day of ~~April, 2015~~[ ], 2024, by and among ~~**ESC HARRISON COUNTY POWER**~~**WOLF SUMMIT ENERGY, LLC,** a Delaware limited liability company ("Wolf Summit"), as assignee of and successor in interest to ESC Harrison County Power, LLC ("ESC"), **THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA** (the "Commission"), the **BOARD OF EDUCATION OF HARRISON COUNTY, WEST VIRGINIA** (the "Board"), the **SHERIFF OF HARRISON COUNTY, WEST VIRGINIA** (the "Sheriff~~)~~") and the **ASSESSOR OF HARRISON COUNTY, WEST VIRGINIA** (the "Assessor"), the Sheriff, the Assessor, the Commission and the Board acting on behalf of Harrison County, West Virginia (the "County~~").~~") and amends and restates the Payment in Lieu of Taxes Agreement dated as of April 9, 2015 and amended on October 8, 2015 by and among ESC, the Commission, the Board, the Sheriff, and the Assessor ("Original PILOT").

RECITALS

WHEREAS~~,~~, Wolf Summit is the assignee of and successor in interest to the Original PILOT pursuant to an Assignment and Assumption Agreement dated as of April 27, 2023, between ESC as assignor and Wolf Summit as assignee and as a result thereof, all rights and obligations of ESC under the Original PILOT have been assumed by Wolf Summit as stated in this Agreement;

WHEREAS, Wolf Summit intends to develop and operate an approximately ~~550~~625 megawatt natural gas combined cycle power plant (the "Facility") on approximately 120 acres of land located in Harrison County, West Virginia, as more particularly described in Exhibit A attached hereto and incorporated herein (the "Land");

WHEREAS, the costs of developing, constructing and equipping the Facility, including the acquisition and installation of new machinery and equipment therein (the "Equipment" and collectively with the Land and the Facility, the "Project") will be financed through certain loans made by certain private lenders (the "Loans") to ~~ESC~~Wolf Summit, and by equity investment arrangements with certain private investors;

WHEREAS, the obligations under the Loans will be secured by certain liens, deeds of trusts and other security instruments executed by ~~ESC~~Wolf Summit and encumbering the Project (the "Liens");

WHEREAS, in furtherance of the Project, ESC ~~has~~ entered into a certain Memorandum of Understanding, dated March 4, 2015, with the Commission (the "MOU"), the performance of which MOU is subject to certain conditions precedent – including the execution of this Agreement and the Lease;

WHEREAS, ~~pursuant to~~ the parties acknowledge that the material terms of the MOU~~,~~ are integrated into and subsumed by the terms of this Agreement and the Lease in all respects;

WHEREAS, upon closing of Wolf Summit's construction financing for the Project (the "Transfer Date"), legal title in the Project will be acquired by the Commission from ~~ESC~~Wolf Summit, subject to the Liens and a repurchase option reserved by ~~ESC~~Wolf Summit;

WHEREAS, ~~also pursuant to the MOU,~~ the Project will be leased by the Commission back to ~~ESC~~Wolf Summit on the Transfer Date pursuant to ~~a~~an Amended and Restated Lease Agreement ~~to be entered into upon closing~~dated of ~~ESC's construction financing~~event date herewith by and between the Commission as lessor and Wolf Summit as lessee for a term of not less than thirty (30) years from completion of construction of the Project ~~("~~("the ~~Lease");~~

"

~~**WHEREAS,** also pursuant to the~~ Lease~~, ESC~~");

WHEREAS, also pursuant to the Lease, Wolf Summit will be required to pay all costs in connection with the acquisition and construction of the Facility and the installation of the Equipment, which will be paid by ~~ESC's~~Wolf Summit's remittance directly to the contractors and vendors of such sums it may owe them for providing the same; and, in addition, ~~ESC~~Wolf Summit will be solely responsible for repayment of the Loans;

WHEREAS, during the term of the Lease, the Commission will own the real and personal property that comprises the Project, subject to the Liens, the Lease and other rights and interests aforesaid;

WHEREAS, pursuant to the Lease, title to any property constituting improvements, repairs, alterations, renewals, substitutions and replacements of, and additions and appurtenances to, the Project or any part thereof, when made or installed in or about the Project shall, subject to the Lease, the Liens and the other rights and interests, immediately become vested in the Commission without further action on its part;

WHEREAS, the parties acknowledge that by virtue of the agreement by the Commission and the Board to the acquisition, construction and equipping of the Project and the terms of this Agreement, during the years of ownership by the Commission, all of the real and personal property which comprise the Project, and any leasehold interest therein, shall be exempt from ad valorem property taxes pursuant to W. Va. Code § 8-19-4; and

WHEREAS, ~~ESC~~Wolf Summit, pursuant to this Agreement, has agreed to make payments of certain amounts in lieu of ad valorem property taxes and the Assessor, the Sheriff, the Commission and the Board have agreed to the acquisition, construction and equipping of the Project, the exemption of real and personal property constituting the Project from the payment of taxes and the payment in lieu of tax payments described herein.

NOW, THEREFORE WITNESSETH, for and in consideration of the mutual covenants and agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend and restate the Original PILOT as follows:

ARTICLE I
REPRESENTATIONS AND WARRANTIES, ETC.

Section 1.01. Commission Representations, Warranties, Agreements and Findings.

The Commission hereby represents, warrants, agrees, finds and confirms its findings that:

(a) The Commission is a public corporation, acting on behalf of the County, a political subdivision of the State of West Virginia (the "State"), validly created and existing under the Constitution and laws of the State, and is authorized and empowered by the provisions of the Constitution and laws of the State to enter into this Agreement.

(b) The Commission has found, and hereby finds, that the agreements herein contained and the consummation of the transactions in connection herewith will promote the public interest and public purposes by, among other things, providing certainty and soundness in fiscal planning and promoting the present and prospective prosperity, health, happiness, safety and general welfare of the people of the County.

(c) The execution of this Agreement and the consummation of the transactions in connection herewith and therewith, have been approved by the Commission at one or more duly called and constituted meetings, throughout which quorums of duly elected, qualified and acting members of the Commission were present and acting. The Commission's agreement to the acquisition, construction and equipping of the Project and its authorization for the execution of ~~this Agreement~~the Original PILOT are set forth in a Resolution adopted on April 9, 2015 and are amended and restated in this Agreement.

Section 1.02. Board Representations, Warranties, Agreements and Findings.

The Board hereby represents, warrants, agrees, finds and confirms its findings that:

(a) The Board is a public corporation of the State and has the power and authority to enter into the transaction contemplated by this Agreement.

(b) The Board has found, and hereby finds, that the agreements herein contained and the consummation of the transactions in connection herewith will promote the public interest and public purposes by, among other things, providing certainty and soundness in fiscal planning and promoting the present and prospective prosperity, health, happiness, safety and general welfare of the public school students in the County.

(c) The agreement to the acquisition, construction and equipping of the Project~~,~~ and the authorization for the execution of ~~this Agreement,~~the Original PILOT by the Board are embodied in a Resolution adopted on April 15, 2015 and are amended and restated in this Agreement.

Section 1.03. Sheriff Representations, Warranties, Agreements and Findings.

The Sheriff hereby represents, warrants, agrees, finds and confirms his findings that:

(a) Pursuant to W. Va. Code §§ 11A-1-1, et~~.~~ seq., he is the officer responsible for collecting ad valorem property taxes levied in the County, and for disbursing the payments provided for in this Agreement.

(b) The Sheriff has the power to enter into this Agreement and to carry out his obligations hereunder.

(c) To the knowledge of the Sheriff, no consent or authorization of, or filing, registration or qualification with, any governmental or public authority on the part of the Sheriff is required as a condition precedent to the execution, delivery or performance of this Agreement by the Sheriff or as a condition precedent to the performance by the Sheriff of his duties contemplated hereby.

Section 1.04. Assessor Representations, Warranties, Agreements and Findings.

The Assessor hereby represents, warrants, agrees, finds, and confirms her findings that:

(a) Pursuant to W. Va. Code §§§ 11-3-1, et seq., ~~she~~he is the officer responsible for assessing properties for ad valorem property tax purposes in the County.

(b) The Assessor has the power to enter into this Agreement and to carry out ~~her~~his obligations hereunder.

(c) To the knowledge of the Assessor, no consent or authorization of, or filing, registration or qualification with, any governmental or public authority on the part of the Assessor is required as a condition precedent to the execution, delivery or performance of this Agreement by the Assessor or as a condition precedent to the making of the findings by the Assessor of the matters regarding the assessment of property for taxation purposes contemplated hereby.

Section 1.05. ~~ESC~~Wolf Summit Representations, Warranties and Agreements.

~~ESC~~Wolf Summit represents, warrants and agrees that:

(a) It is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Delaware, and is duly qualified and authorized to conduct affairs or do or transact business in the State, with full power and legal right to enter into this Agreement and to perform its obligations hereunder.

(b) The making and performance of this Agreement and all documents, agreements and instruments in connection herewith, on ~~ESC's~~Wolf Summit's part, are not prohibited under and have been duly authorized in accordance with, and will not violate the terms and provisions of, ~~ESC's~~Wolf Summit's articles of organization and operating agreement, and are not prohibited by, and will not violate or conflict with or constitute a default under, any statute, order, governmental

rule or regulation, agreement, instrument or document by which ~~ESC~~Wolf Summit or any of its properties are bound.

ARTICLE II
AD VALOREM PROPERTY TREATMENT OF THE PROJECT WHILE LEASED TO ~~ESC~~WOLF SUMMIT

Section 2.01. Commission's Freehold Interest in Property Comprising the Project Shall be Exempt from Property Taxes.

The freehold interest of the Commission in all of the real and personal property which comprise the Project shall not be subject to any ad valorem property taxes, the same being exempt by operation of law.

Section 2.02. ~~ESC's~~Wolf Summit's Leasehold Interest in Property Comprising the Project Shall be Exempt from Property Taxes.

The leasehold interest of ~~ESC~~Wolf Summit in all of the real and personal property which comprise the Project shall not be subject to any ad valorem property taxes, the same being exempt by operation of law.

ARTICLE III
ACQUISITION AND CONSTRUCTION OF THE PROJECT AND PAYMENT IN LIEU OF TAX

Section 3.01. Acquisition, Construction and Equipping of the Project.

The Commission and the Board each hereby agrees to the acquisition, construction and equipping of the Project, provided that ~~ESC~~Wolf Summit shall be solely responsible for such acquisition, construction and equipping of the Project.

Section 3.02. Tax Exemption.

The Commission, the Board, the Sheriff and the Assessor recognize and agree that under W. Va. Code § 8-19-4, all real and personal property owned by the Commission which is part of the Project, as well as any leasehold or similar interest held by ~~ESC~~Wolf Summit, its successors or assigns, in and to such real and personal property comprising the Project, are exempt from ad valorem property taxation.

Section 3.03. Voluntary Payment in Lieu of Taxes.

(a) Commencing on the 1st day of October of the calendar year following delivery of a certificate of completion by ~~ESC~~Wolf Summit to each party hereto, certifying that the Project is fully operational, and continuing during the period that this Agreement remains in effect as provided in Section 4.02 below, ~~ESC~~Wolf Summit agrees to voluntarily make an annual payment in lieu of

taxes in the following amounts: (i) the first scheduled payment in lieu of taxes shall be Sixty Thousand Dollars ($60,000), and (ii) each year's subsequent payment in lieu of taxes shall be in an amount equal to the previous year's actual payment in lieu of taxes made adjusted by the greater of: (A) the increase, if any, in the Consumer Price Index for All Urban Consumers for the U.S. City Average for All Items (1982-84 = 100), as published by the Bureau of Labor Statistics for the United States Department of Labor, or if such index is not available, such other index as the parties may agree most closely resembles such index, between the previous year's actual payment in lieu of taxes and October 1st, or (B) 2.5%.

(b) ~~ESC~~Wolf Summit hereby agrees to make each annual payment in lieu of taxes to the Sheriff who shall distribute each such payment to the Commission and the Board in proportion to the applicable combined levy rates (including regular and special levies, if any), for each tax year during the term of this Agreement in which such payments are made.

Section 3.04. Payment in Lieu of Tax Payable in Installments.

~~ESC~~Wolf Summit may pay each annual payment in lieu of tax payable under Subsection 3.03(a) in two equal installments, the first installment of which shall be paid by each October 1 and the second installment of which shall be paid by each April 1, or ~~ESC~~Wolf Summit may pay the entire annual payment amount on or before October 1. There shall be no discount in the amount of any annual payment in lieu of taxes due to the early payment of such amounts by ~~ESC~~Wolf Summit or any other entity.

Section 3.05. Events of Default; Remedies.

If ~~ESC~~Wolf Summit shall fail to pay any payment in lieu of taxes to the Sheriff at the times and in the amounts as prescribed herein, and such failure to pay continues for a period of thirty (30) days after written notice thereof has been sent to ~~ESC~~Wolf Summit, then and in such event, the Commission may take whatever action at law or in equity may appear necessary or desirable to enforce its rights and the rights of the Board under this Agreement, including, without limiting the generality of the foregoing, immediately terminating this Agreement, conveying the Project to ~~ESC~~Wolf Summit and causing the assessment and collection by the Assessor and Sheriff of ad valorem taxes thereon. The Commission shall not be obligated to do any of the acts hereinabove authorized, but, in the event that the Commission elects to do any such act, all costs and expenses incurred by the Commission in doing any such act shall be owed by ~~ESC~~Wolf Summit hereunder. No delay or omission to exercise any right or power accruing upon any default shall impair any such right or power or shall be construed to be a waiver thereof, but any such right and power may be exercised from time to time, as often as may be deemed expedient.

ARTICLE IV
GENERAL AND MISCELLANEOUS PROVISIONS

Each party will bear its own respective legal and other costs and expenses associated with this Agreement and all documents, instruments and agreements in connection herewith, and the consummation of the transactions set forth herein and therein.

Section 4.02. Term of This Agreement.

Unless terminated sooner by the express provisions hereof, this Agreement shall remain in effect for (a) a period of thirty (30) years from the date ~~ESC~~Wolf Summit commences commercial operation of the Facility, (b) for the entire term of the Lease, and any renewals thereof, (c) until the date that the final payment in lieu of tax is paid, (d) upon any change in law or a ruling by any court or judicial body with jurisdiction resulting in the assessment of any ad valorem taxes upon ~~ESC's~~Wolf Summit's leasehold interest to the real and personal property comprising the Project, or (e) upon a challenge of any of the terms set forth in this Agreement by any party hereto or benefitting from this Agreement or from payments made pursuant to this Agreement, whichever shall occur first. Beginning with the first tax year after the termination hereof, and for each tax year thereafter, so long as ~~ESC~~Wolf Summit has an interest in the Project, it shall pay the full amount of the ad valorem property taxes on the real and personal property which comprise the Project, as determined by applicable law, as if ~~ESC~~Wolf Summit at that time held fee simple title to the Project.

Section 4.03. Notices.

All notices to ~~ESC~~Wolf Summit, the Commission, the Board, the Sheriff and the Assessor with respect to this Agreement, shall be deemed to be completed upon mailing by registered or certified mail, postage prepaid, addressed as follows or to such other address as shall be furnished in writing by any party to the remaining parties hereto:

a) If to ~~ESC~~Wolf Summit, as follows:

~~Matthew J. Dorn, CPA~~
~~ESC Harrison County Power~~Wolf Summit Energy, LLC
~~360 Delaware~~901 Main Avenue
~~Suite 406~~
~~Buffalo, NY 14202~~
Norwalk, CT 06851
Attention: Managing Member

With a copy to:

Christopher L. Callas
Jackson Kelly PLLC
P. O. Box 553
Charleston, WV 25322

b) If to the Commission, as follows:

Harrison County Commission
Attn: President
Harrison County Courthouse
301 W Main Street
Clarksburg, West Virginia 26301

c) If to the Assessor, as follows:

Harrison County Assessor
Harrison County Courthouse
301 W Main Street
Clarksburg, West Virginia 26301

d) If to the Sheriff, as follows:

Harrison County Sheriff
Harrison County Courthouse
301 W. Main Street
Clarksburg, West Virginia 26301

e) If to the Board, as follows:

Harrison County Board of Education
Attn: President
408 E B Saunders Way
Clarksburg, West Virginia 26302-1370

Section 4.04. Credit for Payments Made.

In the event that any amounts are paid by ~~ESC~~Wolf Summit, its successors or assigns, as ad valorem property taxes levied by the Commission or the Board on their leasehold interests in the Project, such amounts shall be fully credited against and reduce the payments in lieu of taxes otherwise due pursuant to Article III herein, and ~~ESC~~Wolf Summit, its successors or assigns, shall, likewise, be entitled to a refund of the same by virtue of any overpayment thereof resulting from such credit and reduction.

Section 4.05. Use of Payments in Lieu of Taxes.

~~ESC~~Wolf Summit shall not have any responsibility or liability for the application or expenditure by the Sheriff, the Board or by the Commission of any amount paid to the Sheriff by ~~ESC~~Wolf Summit pursuant to this Agreement. The Sheriff alone shall be responsible for the proper disposition of any amount paid in lieu of tax by ~~ESC~~Wolf Summit, and of any ad valorem property taxes determined to be due with respect to the Project subject to the Constitution and laws of the State of West Virginia. ~~ESC~~Wolf Summit is hereby indemnified and held harmless, by the other parties hereto, to the fullest extent permitted by West Virginia law, from any lawsuit or legal action, and any liability, arising from or relating to the manner in which the Sheriff distributes or the Board or the Commission applies, expends or otherwise distributes or disposes of any such amount paid by ~~ESC~~Wolf Summit under this Agreement.

Section 4.06. Construction.

It is the intention of the parties in entering into this Agreement to provide for certainty in the assessment of ad valorem property taxes with respect to the Project, to provide an inducement for ~~ESC~~Wolf Summit to invest in the Project in the County, to clarify ambiguities as to the appropriate assessment of leasehold interests in the Project during the period it is leased by the Commission to ~~ESC~~Wolf Summit and to provide for payments in lieu of taxes as an inducement for the Commission, the Board, the Sheriff and the Assessor to enter into this Agreement. It is the intention of the parties that this Agreement be construed liberally in order to effect the aforesaid intent of the parties.

Section 4.07. Miscellaneous.

Neither this Agreement nor any provision hereof may be amended, modified, waived, discharged or terminated orally, except by an instrument in writing signed by the parties hereto. With the written consent of the Commission, which consent shall not be unreasonably withheld or delayed, this Agreement may be assigned by ~~ESC~~Wolf Summit and the provisions of this Agreement shall be binding upon and inure to the benefit of the successors and assigns of each of the parties hereto. The captions in this Agreement are for the convenience of reference only and shall not define or limit the Provisions hereof.

Section 4.08. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State.

Section 4.09. Severability.

The parties hereby agree that in the event one or more portions of this Agreement shall be declared to be invalid by appropriate authority, the remaining provisions of this Agreement shall continue in full force and effect.

Section 4.10. Rights of ~~ESC~~Wolf Summit to Challenge Assessments.

Nothing herein shall be deemed to prohibit ~~ESC~~Wolf Summit from challenging and/or appealing any assessments made against it by the County before the Commission sitting as a Board of Equalization and Review, or as otherwise provided by law, the rights of ~~ESC~~Wolf Summit herein being deemed to be cumulative and not in lieu of said rights of challenge and/or appeal. However, ~~ESC~~Wolf Summit shall have no similar right to challenge or appeal the amount or liability for payment by ~~ESC~~Wolf Summit of the payments in lieu of taxes which are required to be paid under this Agreement.

Section 4.11. Condition to Agreement Becoming Effective.

Notwithstanding any other provision herein, this Agreement shall not become effective unless and until ~~ESC~~Wolf Summit transfers ownership in and to the Project to the Commission under and pursuant to the Lease. In the event that ownership of the Project is not held by the

Commission, after this Agreement becomes effective, it is expressly agreed that this Agreement shall terminate and be null and void.

Section 4.12. Indemnification.

~~ESC~~Wolf Summit agrees, whether or not the transactions contemplated by this Agreement, the MOU or the Lease shall be consummated, to protect, indemnify and save the Commission, the Board, the Sheriff and the Assessor (hereinafter individually called "Indemnified Party" and collectively called the "Indemnified Parties") harmless from and against all liability, losses, damages, costs, reasonable expenses (including reasonable counsel fees), taxes, causes of action, suits, claims, demands and judgments of any nature or form, by or on behalf of any person arising in any manner from the transactions of which this Agreement is a part or arising in any manner in connection with the Project, and, without limiting the generality of the foregoing, arising from (i) this Agreement (except the obligations expressly undertaken by the Indemnified Parties hereby); (ii) the design, acquisition, construction; installation, operation, use, occupancy, maintenance, ownership or leasing of the Project; (iii) any written statements or representations made or given by ~~ESC~~Wolf Summit or any of its officers, employees or agents to any person, with respect to ~~ESC~~Wolf Summit, the Project, and any financing therefor, including, but not limited to, statements or representations of facts, financial information or corporate affairs; (iv) damage to property or any injury to or death of any person that may be occasioned by any cause whatsoever pertaining to the Project; (v) any breach or default on the part of ~~ESC~~Wolf Summit in the performance of any of its obligations under this Agreement; (vi) any violation of contract, agreement or restriction by ~~ESC~~Wolf Summit relating to the Project; or (vii) any violation of law, ordinance or regulation affecting the Project or any part thereof or the ownership or occupancy or use thereof.

In the event that any action or proceeding is brought against any of the Indemnified Parties by reason of any such claim, such action or proceeding shall be defended against by counsel to such Indemnified Party or Indemnified Parties or by ~~ESC~~Wolf Summit, as the Indemnified Party or Indemnified Parties, upon advice of counsel, shall determine. In the event such defense is by counsel to the Indemnified Party or Indemnified Parties, ~~ESC~~Wolf Summit shall indemnify the Indemnified Party or Indemnified Parties for reasonable costs of counsel allocated to such defense and charged to the Indemnified Party or Indemnified Parties. ~~ESC~~Wolf Summit, upon notice from an Indemnified Party, shall resist and defend such an action or proceeding on behalf of such Indemnified Party.

The provisions of this Section 4.12 shall apply to any claim or liability not resulting from an Indemnified Party's own negligence, but shall not apply to any claim or liability resulting from an Indemnified Party's negligence, bad faith, fraud or deceit or for any claim or liability which ~~ESC~~Wolf Summit was not given the opportunity to contest.

The provisions of this Section 4.12 shall survive the termination of this Agreement.

Section 4.13. Counterparts.

This Agreement may be executed in any number of counterparts by the parties hereto, and all such counterparts taken together shall constitute a single instrument.

~~[Remainder of Page Intentionally Blank]~~

Section 4.14. Amendment and Restatement.

This Agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof and amends and restates, and supersedes in its entirety, the Original PILOT.

[*Signature page follows.*]

IN WITNESS WHEREOF, the parties have signed this Agreement as of the date first written above.

~~**ESC HARRISON COUNTY POWER**~~**WOLF SUMMIT ENERGY, LLC**
a Delaware limited liability company

By: _____
Name: _____
Title: _____

THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

By: _____
Name: _____
Title: _____

_____
Clerk of the ~~–~~County Commission of Harrison County, West Virginia

~~**ASSESSOR OF HARRISON COUNTY, WEST VIRGINIA**~~

_____
~~Name:~~

THE BOARD OF EDUCATION OF HARRISON COUNTY, WEST VIRGINIA

By: _____
Name: _____
Title: _____

SHERIFF OF HARRISON COUNTY, WEST VIRGINIA

Name:

ASSESSOR OF HARRISON COUNTY, WEST VIRGINIA

Name:

EXHIBIT A

Real Property Legal Description

(attached hereto)

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

GENERAL
ORDER TO SHOW CAUSE
AGAINST
DELINQUENT OR UNPROGRESSED ESTATES

Pursuant to the provisions of West Virginia Code § 44-2-19a, the County Commission, having received on the 18th day of December, 2024, the Report of the Clerk of the County Commission in due form concerning estates in which the filing of any paper is delinquent or estates which have not been duly closed within a period of three years from the opening of such estate and in which no progress, or in the opinion of the Clerk of the County Commission unsatisfactory progress, has been made toward the settlement of such estate, does hereby **ORDER** that the appointed personal representatives appearing on the attached List are directed to file a statement to show cause why the County Commission should not find the personal representative delinquent in his or her administration of the respective estate and why the County Commission should not remove the personal representative from office, administratively close the estate, or take such other action against the personal representative as may be proper as allowed by the laws of the State of West Virginia.

The Clerk of the County Commission is directed as provided by law to mail a certified copy of this Order specific to each such personal representative at the last known address appearing in the records of the County Clerk and to mail a copy thereof to the heirs at law, beneficiaries under the will, any creditors who have filed claims which are not released, any surety on any bond, and any other person interested in the respective estate at their last known addresses appearing in the records of the County Clerk.

Each such personal representative is hereby **DIRECTED** and **NOTIFIED** that he or she shall have thirty (30) days after the mailing of the specific Order to Show Cause to file properly any delinquent documents required for the administration of the estate or to file a verified statement under oath with the Clerk of the County Commission stating why he or she should not be found delinquent in the administration of the respective estate and should not be removed from office or the estate administratively closed as allowed by law.

All of which is accordingly **ADJUDGED**, **ORDERED**, and **DECREED** this ____ day of

_____, 20____.

County Commissioner, President

County Commissioner

County Commissioner

ATTACHMENT: List of Estates

ESTATE OF	PERSONAL REPRESENTATIVE	DOD	APPOINTMENT DATE
Estate of Irvin Wayne Ashcraft	Amber J Shuman	8/8/2019	10/13/2020
Estate of Raymond Lyle Bell	Nancy Bell	4/15/2018	1/30/2020
Estate of Maggie Ellen Bowers	Jonathan W Barker Jr	7/26/2021	10/21/2021
Estate of Stephanie Jo Bunnell	Courtney Nicole Ronacher	6/3/2021	6/8/2021
Estate of Paul Wayne Conley	Barbara Lynn Conley	11/19/2020	7/29/2021
Estate of Roxie Lee Conley	Brenda F Stout & Linda K Lewis	6/24/2020	8/19/2020
Estate of Karen Leslie Alexander	Katrina A Llaneza	3/3/2019	6/27/2019
Estate of Thomas Santiago Cueto	Stephen Edward McIntire	9/3/2021	10/7/2021
Estate of Patrick Henry Cunningham	Donna Comba	1/15/2021	1/22/2021
Estate of Surelia Currey	Mary Lue Cobb	11/11/2009	11/6/2009
Estate of Wilma Belle Duty	Kathryn Lynn Goldsmith	1/12/2018	12/15/2021
Estate of Jeffrey A Dye	Nancy Dye	6/1/2019	7/9/2019
Estate of William McKinley Frazier	Francis Eugene Frazier	8/23/1998	9/8/1998
Estate of Elizabeth Ann Fultineer	Sharon E Reckart	2/7/2021	3/22/2021
Estate of Zakery Michael Hardman	Wendy & Donnie Lynn	5/13/2018	5/24/2018
Estate of Donna Jean Hayes	William Todd Hayes	9/30/2021	11/4/2021
Estate of Charles Kenneth Hooton	Travis Lane Hooton	11/26/2020	6/8/2021
Estate of Charles Kichak	Mary Jo Kichak & Theresa Post	12/2/2005	12/5/2005
Estate of Glenn Joel Kirkpatrick	Charles A Kirkpatrick	2/5/2019	3/8/2019
Estate of William Ledon Lacher Jr.	Victor Ledon Lacher	3/29/2021	4/15/2021
Estate of Howard E Lewis	Joseph R Mauti	1/22/2010	10/26/2020
Estate of Julia Renee Marsh	Gracie Marsh	9/24/2021	1/12/2021
Estate of Norma Ruth Wilmoth Marshall	David Evan Flanigan	2/25/2021	8/3/2021
Estate of Theodosia Paugh	R.T. Paugh	9/28/1985	12/9/1985
Estate of Robert Carlos Price Sr.	Joshua Price	2/23/2021	5/20/2021
Estate of Wanda lou Shingleton	Vanessa D Shingletopn	11/26/2020	5/12/2021
Estate of John Skelley Jr	Michael Skelley	5/31/2021	6/7/2021
Estate of Worthy Lawrence Stutler	Brenda Lee Stutler	12/13/2020	3/8/2021

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United States of America

State of West Virginia **County of Harrison, ss:**

Clerk's Fiduciary Report

Estate from Wednesday, December 4, 2024, through Tuesday, December 10, 2024

The County Commission of Harrison County this day proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before his during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, December 4, 2024, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **ARNETTA M FREEMAN** was appointed and qualified as ADMINISTRATOR of the estate of **EMMETT ANDREW LINCH**, deceased. Bond was 20,000.00.

The last will and testament of **GARY ERNEST GEORGE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

NICHOLAS RYAN GEORGE, who was named in the last will and testament of **GARY ERNEST GEORGE**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **SARAH KATHRYN DAVISSON WHITE**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **HARLEY ANDREW BENNETT**, deceased, late a resident of CABELL, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **ROY C DAVISSON**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **MARION E DAVISSON**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **JERRY W DAVIS**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

On, Thursday, December 5, 2024, the following matters were disposed of in the presence of the Clerk:

A duly certified copy of the last will and testament of **SANDRA S WILSON**, deceased, late a resident of LEWIS, WEST VIRGINIA, was admitted to record.

A duly certified copy of the last will and testament of **WILLIAM JAMES PATTERSON**, deceased, late a resident of WETZEL, WEST VIRGINIA, was admitted to record.

On, Friday, December 6, 2024, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **BARABARA JO HELDRETH**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

KIMBERLY ANN STRAIT, who was named in the last will and testament of **BARABARA JO HELDRETH**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Monday, December 9, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **FORRRIS LEE HOWARD HUDKINS II**, deceased was referred to , a for the Harrison County, for settlement thereof.

The said estate of **LETITIA ANN KENNEDY**, deceased was referred to **NORMAN T FARLEY**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **SHIRLEY EMERY VANGILDER** was appointed and qualified as ADMINISTRATRIX of the estate of **JOSEPH MINNITE**, deceased. Bond was 900,000.00.

The last will and testament of **OPAL BISE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ROBERT LEE BISE, who was named in the last will and testament of **OPAL BISE**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

A duly exemplified copy of the last will and testament of **MARIE JEANNE MCCARTY**, deceased, late a resident of MIDLAND, MICHIGAN, was admitted to record.

On, Tuesday, December 10, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **NORMA LEE MILLER**, deceased was referred to **NORMAN FARLEY**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The said estate of **PAUL PETER MARIA KEPPELER**, deceased was referred to **NORMAN T FARLEY**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The last will and testament of **NANCY MARTIN DOTSON**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

TERRYL WADE DOTSON, who was named in the last will and testament of **NANCY MARTIN DOTSON**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **MARILYN MARIE HUFF**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

PATRICIA ANN RUMMEL, who was named in the last will and testament of **MARILYN MARIE HUFF**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

C-1

1 EXTENDED TO NOVEMBER 15, 202.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundatio
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization: LOST CREEK FIRE COMPANY

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 94

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: LOST CREEK, WV 26385

F Name and address of principal officer: KEITH LINGER
PO BOX 375, LOST CREEK, WV 26385

D Employer identification number: 55-0687356

E Telephone number: 304-745-4004

G Gross receipts $: 163,239.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1946

M State of legal domicile: WV

Part I Summary

1 Briefly describe the organization's mission or most significant activities: FIREFIGHTING AND MEDICAL STABILIZATION SERVICES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	22
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	92,687.	162,183.
9	Program service revenue (Part VIII, line 2g)	200.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,011.	661.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	94.	395.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	94,992.	163,239.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	83,809.	93,366.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	83,809.	93,366.
19	Revenue less expenses. Subtract line 18 from line 12	11,183.	69,873.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	135,931.	175,407.
21	Total liabilities (Part X, line 26)	68,103.	37,706.
22	Net assets or fund balances. Subtract line 21 from line 20	67,828.	137,701.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

KEITH LINGER, TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
THEODORE A. LOPEZ	THEODORE A. LOPEZ	10/09/24	☐	P00247850

Firm's name: BAKER TILLY ADVISORY GROUP, LP — Firm's EIN: 39-0859910

Firm's address: PO BOX 908, BRIDGEPORT, WV 26330 — Phone no. 304.624.5471

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:
PRESERVATION OF LIFE AND PROPERTY BY FIREFIGHTING, MEDICAL STABILIZATION, HELP WITH VEHICULAR AND HAZARDOUS MATERIALS ACCIDENTS, FLOODING, FALLEN TREES, AND OTHER COMMUNITY SERVICE ACTIVITIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 89,422. including grants of $) (Revenue $ 395.)
THE FIRE DEPARTMENT RESPONDED TO EMERGENCY CALLS COVERING ANYTHING FROM A STRUCTURE FIRE TO AN AUTOMOBILE ACCIDENT TO EMERGENCY MEDICAL FIRST RESPONDER DUTY. THE FIRE DEPARTMENT IS ALSO ACTIVE IN PROMOTING FIRE SAFETY.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 89,422.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a	8		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5			X
6	Did the organization have members or stockholders? 6		X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body? 8a		X	
b	Each committee with authority to act on behalf of the governing body? 8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* 9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? 10a			X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* 12a			X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b			
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* 12c			
13	Did the organization have a written whistleblower policy? 13			X
14	Did the organization have a written document retention and destruction policy? 14			X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official 15a			X
b	Other officers or key employees of the organization 15b			X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed WV

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☒ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

KEITH LINGER - 304-745-4004

PO BOX 94, LOST CREEK, WV 26385

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BILL MCNEMAR ASST. CHIEF/VP	5.00			X				0.	0.	0.
(2) JIM LINGER PRESIDENT	10.00			X				0.	0.	0.
(3) WALTER KNIGHT BOD/CHIEF	10.00			X				0.	0.	0.
(4) RALPH BRADBERRY BOD	1.00	X						0.	0.	0.
(5) KEITH LINGER DEP CHIEF/SECRETARY/TREASU	10.00			X				0.	0.	0.
(6) WORTHY HALL BOD	1.00	X						0.	0.	0.
(7) NATHAN DAVIS BOD	1.00	X						0.	0.	0.
(8) ORVILLE LAKE BOD	1.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	77,084.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	85,099.			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a-1f			162,183.		
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		661.			661.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a MISCELLAENOUS INCOME	900099	395.	395.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		395.			
	12 **Total revenue.** See instructions		163,239.	395.	0.	661.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,705.		1,705.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	2,239.		2,239.	
14 Information technology				
15 Royalties				
16 Occupancy	6,793.	6,793.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	564.	564.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	20,085.	20,085.		
23 Insurance	25,925.	25,925.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a TRUCK OPERATING EXPENSE	18,891.	18,891.		
b SMALL EQUIP & SUPPLIES	9,438.	9,438.		
c FUEL	2,818.	2,818.		
d BANQUET REQUESTS	1,287.	1,287.		
e All other expenses	3,621.	3,621.		
25 **Total functional expenses.** Add lines 1 through 24e	93,366.	89,422.	3,944.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	28,575.	1	80,861.
	2	Savings and temporary cash investments	30,497.	2	36,272.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 994,578.			
	b	Less: accumulated depreciation — 10b: 936,304.	76,859.	10c	58,274.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	135,931.	16	175,407.
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	68,103.	23	37,706.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	68,103.	26	37,706.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	67,828.	27	137,701.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	67,828.	32	137,701.
	33	Total liabilities and net assets/fund balances	135,931.	33	175,407.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	163,239.
2	Total expenses (must equal Part IX, column (A), line 25)	2	93,366.
3	Revenue less expenses. Subtract line 2 from line 1	3	69,873.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	67,828.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	137,701.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	84,501.	68,036.	93,637.	92,688.	162,183.	501,045.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	84,501.	68,036.	93,637.	92,688.	162,183.	501,045.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						501,045.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	84,501.	68,036.	93,637.	92,688.	162,183.	501,045.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	308.	25.	34.	74.	661.	1,102.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	946.	6,736.	277.	294.	395.	8,648.
11 **Total support.** Add lines 7 through 10						510,795.
12 Gross receipts from related activities, etc. (see instructions)					12	8,648.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	98.09 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	97.80 %

16a **33 1/3% support test - 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

2 Activities Test. **Answer lines 2a and 2b below.**

		Yes	No
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

		Yes	No
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions

			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (*describe in* **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HARRISON COUNTY COMMISSION HARRISON COUNTY COURTHOUSE CLARKSBURG, WV 26301	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	STATE OF WEST VIRGINIA 1900 KANAWHA BLVD., CAPITOL COMPLEX BUILDING #1, ROOM E-145 CHARLESTON, WV 25305	$ 77,084.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	PAUL WINTERS ESTATE 106 HAVEN LANE LOST CREEK, WV 26385	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

LOST CREEK FIRE COMPANY

Employer identification number
55-0687356

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

LOST CREEK FIRE COMPANY

Employer identification number
55-0687356

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $_____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
LOST CREEK FIRE COMPANY

Employer identification number
55-0687356

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		49,924.	29,327.	20,597.
c Leasehold improvements				
d Equipment		938,490.	900,813.	37,677.
e Other		6,164.	6,164.	0.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				58,274.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

LOST CREEK FIRE COMPANY

Employer identification number

55-0687356

FORM 990, PART VI, SECTION A, LINE 2:

JIM LINGER, PRESIDENT, IS THE FATHER OF KEITH LINGER, SECRETARY-TREASURER.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION'S APPROXIMATE 25 MEMBERS ELECT THE BOARD OF DIRECTORS AND VOTE ON MAJOR BUSINESS ISSUES.

FORM 990, PART VI, SECTION A, LINE 7A:

ANY PERSON MAY BECOME A MEMBER UPON APPROVAL OF THE OTHER MEMBERS. THE ORGANIZATION'S APPROXIMATE 25 MEMBERS ELECT THE BOARD OF DIRECTORS AND VOTE ON MAJOR BUSINESS ISSUES. THERE IS ONLY ONE CLASS OF MEMBERSHIP AND ALL MEMBERS ARE ENTITLED TO VOTE.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT FROM 990 WAS REVIEWED BY A GROUP OF BOARD MEMBERS PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ALL GOVERNANCE DOCUMENTS AVAILABLE FOR PUBLIC INSPECTION UPON REQUEST IN WRITNG OR IN PERSON AT THE ADDRESS LISTED ON PAGE 1 OF FORM 990.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
14	FIREFIGHTING EQUIP.	07/01/78	SL	7.00		16	20,000.				20,000.	20,000.		0.	20,000.
15	FIREFIGHTING EQUIP.	07/01/86	ADS	7.00	HY	17	5,000.				5,000.	5,000.		0.	5,000.
16	FIREFIGHTING EQUIP.	07/01/87	ADS	7.00	HY	17	5,000.				5,000.	5,000.		0.	5,000.
17	FIREFIGHTING EQUIP.	07/01/92	ADS	7.00	HY	17	20,000.				20,000.	20,000.		0.	20,000.
18	FIREFIGHTING EQUIP.	07/01/88	ADS	7.00	HY	17	10,000.				10,000.	10,000.		0.	10,000.
25	FIREFIGHTING EQUIP.	05/20/97	200DB	7.00	HY	17	458.				458.	458.		0.	458.
26	FIREFIGHTING EQUIP.	07/27/97	200DB	7.00	HY	17	241.				241.	241.		0.	241.
27	FIREFIGHTING EQUIP.	10/16/97	200DB	7.00	HY	17	3,397.				3,397.	3,397.		0.	3,397.
35	FAN	03/12/98	200DB	7.00	HY	17	1,363.				1,363.	1,363.		0.	1,363.
38	PERSONAL STROBE	01/16/99	200DB	5.00	HY	17	213.				213.	213.		0.	213.
46	FIREFIGHTING EQUIP.	07/09/00	200DB	7.00	HY	17	1,007.				1,007.	1,007.		0.	1,007.
47	3 REAR VALVES	12/02/00	200DB	7.00	HY	17	1,141.				1,141.	1,141.		0.	1,141.
52	VARIOUS EQUIPMENT	11/01/01	200DB	7.00	HY	17	11,807.				11,807.	11,807.		0.	11,807.
65	FIREFIGHTING EQUIP.	03/15/99	200DB	7.00	HY	17	102.				102.	102.		0.	102.
105	4 BRUSH FIRE VESTS	11/15/12	200DB	5.00	MQ	17	1,532.				1,532.	1,532.		0.	1,532.
116	ACCESSORIES FOR ENGINE 32 2013 INT	06/27/13	200DB	7.00	HY	17	1,672.				1,672.	1,672.		0.	1,672.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						82,933.				82,933.	82,933.		0.	82,933.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						82,933.				82,933.	82,933.		0.	82,933.
	MACHINERY & EQUIPMENT														
19	PERSONAL PROTECTORS	07/01/89	ADS	7.00	HY	17	42,000.				42,000.	42,000.		0.	42,000.
30	PROTECTIVE EQUIP.	01/07/97	200DB	7.00	HY	17	881.				881.	881.		0.	881.
50	2 PASS DEVICE	12/31/00	200DB	7.00	HY	17	286.				286.	286.		0.	286.
56	HATS, COATS, ETC.	04/26/02	200DB	7.00	HY	17	3,647.				3,647.	3,647.		0.	3,647.
61	GLOVES, BOOTS, ETC.	12/18/05	ADS	7.00	HY	17	2,537.				2,537.	2,537.		0.	2,537.
86	FIREFIGHTING EQUIP.	02/07/06	200DB	7.00	HY	17	17,382.				17,382.	17,382.		0.	17,382.
104	LEATHER BUNKER BOOT	01/01/13	200DB	5.00	MQ	17	2,610.				2,610.	2,610.		0.	2,610.
118	10 SETS OF BUNKER GEAR	01/16/13	200DB	5.00	HY	17	14,886.				14,886.	14,886.		0.	14,886.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						84,229.				84,229.	84,229.		0.	84,229.
	* 990 PAGE 10 TOTAL -						84,229.				84,229.	84,229.		0.	84,229.
	BUILDINGS														
13	THREE STALL GATES	08/18/03	ADS	40.00	MM	17	42,116.				42,116.	20,466.		1,053.	21,519.
20	BASE STATION POLE	07/01/75	SL	5.00		16	2,500.				2,500.	2,500.		0.	2,500.
32	AIR CLEANER	12/01/97	200DB	7.00	HY	17	973.				973.	973.		0.	973.
85	ICE MACHINE	06/09/06	200DB	5.00	HY	17	2,335.				2,335.	2,335.		0.	2,335.
87	AIR CONDITIONING UNIT	08/18/07	200DB	5.00	HY	17	2,000.				2,000.	2,000.		0.	2,000.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL BUILDINGS						49,924.				49,924.	28,274.		1,053.	29,327.
	MACHINERY & EQUIPMENT														
133	GATED Y'S & HYDRANT GATES	05/02/22	200DB	7.00	HY	17	1,954.				1,954.	279.		479.	758.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,954.				1,954.	279.		479.	758.
	* 990 PAGE 10 TOTAL -						51,878.				51,878.	28,553.		1,532.	30,085.
	MACHINERY & EQUIPMENT														
23	OFFICE FURNITURE	07/01/95	ADS	10.00	HY	17	2,000.				2,000.	2,000.		0.	2,000.
24	LOUNGE FURNITURE	07/01/93	ADS	10.00	HY	17	1,300.				1,300.	1,300.		0.	1,300.
29	TABLE CHAIRS	04/12/97	200DB	7.00	HY	17	504.				504.	504.		0.	504.
48	CHAIRS	12/07/00	200DB	7.00	HY	17	806.				806.	806.		0.	806.
54	RADIO FOR ENGINE	01/13/02	200DB	7.00	HY	17	3,420.				3,420.	3,420.		0.	3,420.
57	COMPUTER	03/17/03	200DB	3.00	HY	17	1,728.				1,728.	1,728.		0.	1,728.
58	TABLE AND CHAIRS	03/19/03	200DB	7.00	HY	17	1,287.				1,287.	1,287.		0.	1,287.
94	COMPUTER	11/01/11	200DB	5.00	HY	17	834.				834.	834.		0.	834.
107	AC/HEATER	12/10/12	200DB	5.00	MQ	17	937.				937.	937.		0.	937.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						12,816.				12,816.	12,816.		0.	12,816.
	* 990 PAGE 10 TOTAL -						12,816.				12,816.	12,816.		0.	12,816.
	MACHINERY & EQUIPMENT														

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
28	PAGERS	03/02/97	200DB	7.00	HY	17	1,358.				1,358.	1,358.		0.	1,358.
31	PAGERS	04/12/97	200DB	7.00	HY	17	754.				754.	754.		0.	754.
33	RADIO	03/12/98	200DB	7.00	HY	17	1,288.				1,288.	1,288.		0.	1,288.
36	RADIO	05/01/98	200DB	7.00	HY	17	1,666.				1,666.	1,666.		0.	1,666.
37	RADIO	11/01/98	200DB	7.00	HY	17	238.				238.	238.		0.	238.
41	PAGER	06/12/99	200DB	7.00	HY	17	113.				113.	113.		0.	113.
43	1 MOBILE RADIO	07/14/99	200DB	7.00	HY	17	550.				550.	550.		0.	550.
45	RADIO	01/27/00	200DB	7.00	HY	17	280.				280.	280.		0.	280.
62	MOBILE RADIO	03/20/99	200DB	7.00	HY	17	1,529.				1,529.	1,529.		0.	1,529.
95	MINITOR	04/19/11	200DB	7.00	HY	17	2,339.				2,339.	2,339.		0.	2,339.
97	RADIO	03/14/11	200DB	7.00	HY	17	2,205.				2,205.	2,205.		0.	2,205.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						12,320.				12,320.	12,320.		0.	12,320.
	* 990 PAGE 10 TOTAL - MACHINERY & EQUIPMENT						12,320.				12,320.	12,320.		0.	12,320.
34	MEDICAL EQUIPMENT	03/12/98	200DB	5.00	HY	17	1,803.				1,803.	1,803.		0.	1,803.
96	MEDICAL EQUIPMENT/CONTROLS	06/13/11	200DB	7.00	HY	17	2,060.				2,060.	2,060.		0.	2,060.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						3,863.				3,863.	3,863.		0.	3,863.
	* 990 PAGE 10 TOTAL -						3,863.				3,863.	3,863.		0.	3,863.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
39	BACKBOARDS	03/01/99	200DB	5.00	HY	17	375.				375.	375.		0.	375.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						375.				375.	375.		0.	375.
	* 990 PAGE 10 TOTAL -						375.				375.	375.		0.	375.
	MACHINERY & EQUIPMENT														
44	SMALL GENERATOR	09/12/99	200DB	5.00	HY	17	650.				650.	650.		0.	650.
55	GENERATOR	01/24/02	200DB	7.00	HY	17	781.				781.	781.		0.	781.
99	PRESSURE WASHER, TRASH PUMP AND OTHER SMALL ITEMS	03/18/11	200DB	7.00	HY	17	3,400.				3,400.	2,606.		0.	2,606.
113	2 HONDA GENERATORS WITH LIGHT	07/25/13	200DB	7.00	HY	17	3,996.				3,996.	3,996.		0.	3,996.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						8,827.				8,827.	8,033.		0.	8,033.
	* 990 PAGE 10 TOTAL -						8,827.				8,827.	8,033.		0.	8,033.
	MACHINERY & EQUIPMENT														
49	NOZZLES	12/31/00	200DB	7.00	HY	17	1,076.				1,076.	1,076.		0.	1,076.
114	2 1.5INCH NOZZELS	03/13/13	200DB	7.00	HY	17	1,150.				1,150.	1,150.		0.	1,150.
122	2 2.5" STACK TIP NOZZLES	09/27/16	200DB	5.00	HY	17	1,700.				1,700.	1,700.		0.	1,700.
134	8 NEW NOZZLES	03/30/22	200DB	7.00	HY	17	6,280.				6,280.	897.		1,538.	2,435.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						10,206.				10,206.	4,823.		1,538.	6,361.
	* 990 PAGE 10 TOTAL -						10,206.				10,206.	4,823.		1,538.	6,361.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
59	SELF CONTAINED	07/12/04	200DB	7.00	HY	17	1,000.				1,000.	1,000.		0.	1,000.
60	13 MSA AIRPACKS	04/14/05	ADS	7.00	HY	17	33,476.				33,476.	33,476.		0.	33,476.
66	BREATHING APPARATUS	12/31/99	200DB	7.00	HY	17	2,350.				2,350.	2,350.		0.	2,350.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						36,826.				36,826.	36,826.		0.	36,826.
	* 990 PAGE 10 TOTAL -						36,826.				36,826.	36,826.		0.	36,826.
	MACHINERY & EQUIPMENT														
63	10 AIR TANKS	02/26/00	200DB	7.00	HY	17	1,550.				1,550.	1,550.		0.	1,550.
101	CYLANDERS	10/22/12	200DB	5.00	MQ	17	3,800.				3,800.	3,800.		0.	3,800.
132	NEW DUMP TANK FOR TANKER 3	05/02/22	200DB	5.00	HY	17	2,005.				2,005.	401.		642.	1,043.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						7,355.				7,355.	5,751.		642.	6,393.
	* 990 PAGE 10 TOTAL -						7,355.				7,355.	5,751.		642.	6,393.
	MACHINERY & EQUIPMENT														
121	2014 HUSKY 7' X 16' TRAILER	03/23/15	200DB	5.00	HY	17	1,421.				1,421.	1,421.		0.	1,421.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,421.				1,421.	1,421.		0.	1,421.
	* 990 PAGE 10 TOTAL -						1,421.				1,421.	1,421.		0.	1,421.
	MACHINERY & EQUIPMENT														
73	1999 INTERNATIONAL	08/26/98	200DB	5.00	HY	17	7,557.				7,557.	7,557.		0.	7,557.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
74	1999 INTERNATIONAL	09/11/98	200DB	5.00	HY	17	155.				155.	155.		0.	155.
75	1999 INTERNATIONAL	10/06/98	200DB	5.00	HY	17	1,058.				1,058.	1,058.		0.	1,058.
76	1999 INTERNATIONAL	10/13/98	200DB	7.00	HY	17	36,115.				36,115.	36,115.		0.	36,115.
77	1999 INTERNATIONAL	10/23/98	200DB	5.00	HY	17	372.				372.	372.		0.	372.
78	1999 INTERNATIONAL	11/04/98	200DB	5.00	HY	17	71.				71.	71.		0.	71.
79	1999 INTERNATIONAL	11/06/98	200DB	5.00	HY	17	1,900.				1,900.	1,900.		0.	1,900.
80	1999 INTERNATIONAL	12/13/98	200DB	5.00	HY	17	126.				126.	126.		0.	126.
81	1999 INTERNATIONAL	12/27/98	200DB	5.00	HY	17	54.				54.	54.		0.	54.
135	SQUAD 3 1989 INTERNATIONAL	06/22/22	200DB	5.00	HY	17	30,000.				30,000.	6,000.		9,600.	15,600.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						77,408.				77,408.	53,408.		9,600.	63,008.
	* 990 PAGE 10 TOTAL -						77,408.				77,408.	53,408.		9,600.	63,008.
	MACHINERY & EQUIPMENT														
83	2001 PIERCE	12/01/01	200DB	7.00	HY	17	197,494.				197,494.	197,494.		0.	197,494.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						197,494.				197,494.	197,494.		0.	197,494.
	* 990 PAGE 10 TOTAL -						197,494.				197,494.	197,494.		0.	197,494.
	MACHINERY & EQUIPMENT														
84	2005 FORD EXCURSION	10/07/05	200DB	5.00	HY	17	25,250.				25,250.	25,250.		0.	25,250.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						25,250.				25,250.	25,250.		0.	25,250.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						25,250.				25,250.	25,250.		0.	25,250.
	MACHINERY & EQUIPMENT														
88	HOLMATRO RESCUE TOOLS	10/12/10	200DB	7.00	MQ	17	1,500.				1,500.	1,500.		0.	1,500.
89	HOLMATRO RESCUE TOOLS	10/05/10	200DB	7.00	MQ	17	6,015.				6,015.	6,015.		0.	6,015.
128	HURST	01/01/21	200DB	7.00	MQ	17	8,000.				8,000.	3,142.		1,225.	4,367.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						15,515.				15,515.	10,657.		1,225.	11,882.
	* 990 PAGE 10 TOTAL -						15,515.				15,515.	10,657.		1,225.	11,882.
	MACHINERY & EQUIPMENT														
90	2 HUSQVARNA 346XP CHAINSAWS & BOXES	02/07/10	200DB	7.00	MQ	17	898.				898.	898.		0.	898.
92	2 CHAIN SAWS WITH CASES	10/11/11	200DB	7.00	HY	17	1,090.				1,090.	1,090.		0.	1,090.
125	CHAIN SAW	05/26/20	200DB	7.00	HY	17	359.				359.	202.		45.	247.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						2,347.				2,347.	2,190.		45.	2,235.
	* 990 PAGE 10 TOTAL -						2,347.				2,347.	2,190.		45.	2,235.
	MACHINERY & EQUIPMENT														
91	2 AUTOMATIC EXTERNAL DEFIBLATORS CARDIAC SCIENCE	06/18/10	200DB	7.00	MQ	17	2,816.				2,816.	2,816.		0.	2,816.
117	2 AEDS	01/01/14	200DB	5.00	HY	17	2,590.				2,590.	2,590.		0.	2,590.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						5,406.				5,406.	5,406.		0.	5,406.
	* 990 PAGE 10 TOTAL -						5,406.				5,406.	5,406.		0.	5,406.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	OTHER														
93	SIREN	05/24/11	200DB	7.00	HY	17	6,164.				6,164.	6,164.		0.	6,164.
	* 990 PAGE 10 TOTAL OTHER						6,164.				6,164.	6,164.		0.	6,164.
	* 990 PAGE 10 TOTAL -						6,164.				6,164.	6,164.		0.	6,164.
	MACHINERY & EQUIPMENT														
98	2000 FORD F350 XLT	01/17/11	200DB	7.00	HY	17	22,713.				22,713.	22,713.		0.	22,713.
119	ADDITION TO COVERT ASSET #98	05/20/14	200DB	7.00	HY	17	7,900.				7,900.	7,900.		0.	7,900.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						30,613.				30,613.	30,613.		0.	30,613.
	* 990 PAGE 10 TOTAL -						30,613.				30,613.	30,613.		0.	30,613.
	MACHINERY & EQUIPMENT														
100	BACKUP GENERATOR	10/08/12	200DB	7.00	MQ	17	4,470.				4,470.	4,470.		0.	4,470.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						4,470.				4,470.	4,470.		0.	4,470.
	* 990 PAGE 10 TOTAL -						4,470.				4,470.	4,470.		0.	4,470.
	MACHINERY & EQUIPMENT														
102	WATER EXTINGUISHER	02/17/12	200DB	5.00	MQ	17	314.				314.	314.		0.	314.
103	EXTINGUISHER	03/07/12	200DB	5.00	MQ	17	922.				922.	922.		0.	922.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,236.				1,236.	1,236.		0.	1,236.
	* 990 PAGE 10 TOTAL -						1,236.				1,236.	1,236.		0.	1,236.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
106	POP MACHINE	12/28/12	200DB	5.00	MQ	17	1,740.				1,740.	1,740.		0.	1,740.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						1,740.				1,740.	1,740.		0.	1,740.
	* 990 PAGE 10 TOTAL -						1,740.				1,740.	1,740.		0.	1,740.
	MACHINERY & EQUIPMENT														
109	ENGINE 32 2013 INT	05/08/13	200DB	7.00	HY	17	260,375.				260,375.	260,375.		0.	260,375.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						260,375.				260,375.	260,375.		0.	260,375.
	* 990 PAGE 10 TOTAL -						260,375.				260,375.	260,375.		0.	260,375.
	MACHINERY & EQUIPMENT														
110	1.75 INCH HOSE	04/23/13	200DB	7.00	HY	17	1,050.				1,050.	1,050.		0.	1,050.
129	12 50' WHITE & 12 50' BLUE	05/02/22	200DB	7.00	HY	17	3,024.				3,024.	432.		741.	1,173.
130	8 50' SECTIONS 1.75 HOSE	10/18/22	200DB	7.00	HY	17	1,112.				1,112.	159.		272.	431.
136	FORTESTRY HOSE	08/10/23	200DB	7.00	HY	19C	1,500.				1,500.			214.	214.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						6,686.				6,686.	1,641.		1,227.	2,868.
	* 990 PAGE 10 TOTAL -						6,686.				6,686.	1,641.		1,227.	2,868.
	MACHINERY & EQUIPMENT														
111	2.5 INCH HOSE	04/23/13	200DB	7.00	HY	17	948.				948.	948.		0.	948.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						948.				948.	948.		0.	948.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL -						948.				948.	948.		0.	948.
	MACHINERY & EQUIPMENT														
112	3 INCH HOSE	04/23/13	200DB	7.00	HY	17	4,728.				4,728.	4,728.		0.	4,728.
131	40 50' YELLOW 4 25' YELLOW	05/02/22	200DB	7.00	HY	17	9,920.				9,920.	1,418.		2,429.	3,847.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						14,648.				14,648.	6,146.		2,429.	8,575.
	* 990 PAGE 10 TOTAL -						14,648.				14,648.	6,146.		2,429.	8,575.
	MACHINERY & EQUIPMENT														
115	2 THERMAL IMAGING CAMERAS	04/16/13	200DB	5.00	HY	17	12,490.				12,490.	12,490.		0.	12,490.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						12,490.				12,490.	12,490.		0.	12,490.
	* 990 PAGE 10 TOTAL -						12,490.				12,490.	12,490.		0.	12,490.
	MACHINERY & EQUIPMENT														
120	TOOL BOXES	09/22/14	200DB	5.00	HY	17	2,100.				2,100.	2,100.		0.	2,100.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						2,100.				2,100.	2,100.		0.	2,100.
	* 990 PAGE 10 TOTAL -						2,100.				2,100.	2,100.		0.	2,100.
	MACHINERY & EQUIPMENT														
123	ALTAIR 4X MULTIGAS DETECTOR	11/14/16	200DB	5.00	HY	17	650.				650.	650.		0.	650.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						650.				650.	650.		0.	650.
	* 990 PAGE 10 TOTAL -						650.				650.	650.		0.	650.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	MACHINERY & EQUIPMENT														
126	POLE SAW	06/09/20	200DB	7.00	HY	17	580.				580.	326.		72.	398.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						580.				580.	326.		72.	398.
	* 990 PAGE 10 TOTAL -						580.				580.	326.		72.	398.
	MACHINERY & EQUIPMENT														
127	8 SETS OF TURNOUT GEAR	03/17/20	200DB	5.00	HY	17	15,409.				15,409.	10,972.		1,775.	12,747.
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						15,409.				15,409.	10,972.		1,775.	12,747.
	* 990 PAGE 10 TOTAL -						15,409.				15,409.	10,972.		1,775.	12,747.
	* GRAND TOTAL 990 PAGE 10 DEPR						994,578.				994,578.	916,219.		20,085.	936,304.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						993,078.			0.	993,078.	916,219.			936,090.
	ACQUISITIONS						1,500.			0.	1,500.	0.			214.
	DISPOSITIONS/RETIRED						0.			0.	0.	0.			0.
	ENDING BALANCE						994,578.			0.	994,578.	916,219.			936,304.
	ENDING ACCUM DEPR											936,304.			
	ENDING BOOK VALUE											58,274.			

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property) 990

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

LOST CREEK FIRE COMPANY	Business or activity to which this form relates: FORM 990 PAGE 10	Identifying number: 55-0687356

Part I **Election To Expense Certain Property Under Section 179** **Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II **Special Depreciation Allowance and Other Depreciation (Don't** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III **MACRS Depreciation (Don't** include listed property. See instructions.**)**

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	19,871.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property		1,500.	7 YRS.	HY	200DB	214.
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV **Summary** (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	20,085.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles. **)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2023 tax year:					
43 Amortization of costs that began before your 2023 tax year				**43**	
44 Total. Add amounts in column (f). See the instructions for where to report				**44**	

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HARRISON COUNTY, WV

LEPC

LOCAL EMERGENCY PLANNING COMMITTEE

Meeting Agenda: 12/11/2024

1 pm Harrison County EOC.

- Call Meeting to Order
- Roll Call
- Old Business
  - Approval of minutes from 9/119/24 meeting
  - EOP Update
- New Business
  - Officer Elections
    - Nominations for chair, vice chair, secretary, information officer
    - Voting
  - 2025 meeting schedule
    - 3/13/25
    - 6/12/25
    - 9/18/25
    - 12/11/25
- Good of the order
- Adjournment

HARRISON COUNTY, WV

LEPC

LOCAL EMERGENCY PLANNING COMMITTEE

LEPC Meeting Minutes

12/11/2024 1:00 pm

I. Call to Order

II. Old Business
   a. Last meeting was 9-19-24
      i. T. Curry presented to the group the Minutes from the 9-19-24 meeting
      ii. C. Murphy made a motion that the minutes be accepted. Motion was seconded by R. Urquhart. Motion carried unanimously.
   b. JH Consulting – T. Curry gave an update from J. Harvey on EOP
      i. Emergency Plan update will be presented at the 1st Qtr. LEPC meeting in March, 2025
      ii. Goal is to complete the plan by Summer 2025

III. New Business
   a. Role Call
      i. See attached Attendance Sheet
   b. Officer Elections
      i. T. Curry asked for nominations for Chair, Vice-Chair, Secretary, Information Officer for 2-year terms beginning in 2025 (P. Bailey will remain as Treasurer per bylaws)
      ii. T. Curry nominated Z. Byers for Chair
      iii. C. Murphy nominated T. Curry for Vice-Chair
      iv. T. Curry nominated P. McDonald for Secretary
      v. C. Murphy nominated herself for Information Officer
      vi. P. Bailey motioned to cast unanimous ballot for all nominations, R. Urquhart 2nd the motion. Motion carried unanimously.
   c. 2025 Meeting Schedule
      i. T. Curry presented the 2025 Meeting Schedule of 3/13/25, 6/12/25, 9/18/24 and 12/11/25
      ii. C. Murphy motioned to approve schedule, Z. Byers 2nd the motion. Motion carried unanimously.

d. Good of the order
    i. T. Curry announced a Regional LEPC Workshop at the Fire Hall in Bridgeport on Jan. 16, 2025 at 10 am. Suggested that LEPC Chair and Vice-Chair attend
    ii. Jason Lively announced a second workshop will be held in Wheeling on Jan. 14, 2025.
    iii. P. McDonald-QRT said they need clients. The Save a Life Day in Sept. with free Narcan went very well.
    iv. American Red Cross informed everyone that the National Sound Alarm Month in Harrison, Marion & Monongalia Counties went very well, distributing 1,200 smoke detectors
    v. C. Murphy-Health Dept. informed everyone that Flu & Covid shots are still available. Made all aware of the western U.S. monitoring Bird Flu and are now testing milk. RSV is still out there, but the Health Dept. is not seeing a large influx of it right now.
    vi. Chris-Marathon announced an Open House at the Gas Separation Facility in Doddridge County will be held Thursday evening
    vii. Antero is in planning stages for 2025. Made all aware they are available to participate in drills
    viii. FBI had no update. T. Curry thanked them for their assistance in loading the pallet truck with donations for North Carolina
    ix. AARL-Amateur Radios will be holding a Tech Class in January in Harrison County. AARL can also do testing. T. Curry will forward out info to all members
e. Goals for 2025
    i. P. Bailey said we need to review the bylaws in March 2025
    ii. T. Curry would like to increase the membership footprint by reaching out to other industries to join LEPC
f. Motion to Adjourn
    i. A motion to adjourn was made by C. Murphy and 2nd by Z. Byers. Motion carried unanimously.
    ii. Next meeting will be held March 13, 2025

LEPC Sign in

Date: 12/11/2024

NAME	SIGNATURE	EMAIL
Peggi Bailey	Peggi L Bailey	pbailey@harrisoncountywv.gov
Steve Brown		sbrown@anteroresources.com
Cindy Murphy	Cynthia J Murphy	cynthia.j.murphy@wv.gov
Tim Curry		TCurry@bridgeportwv.gov
Tristan Jenkins		TJenkins@Anteroresources.com
Sonny Jobe		hgjobe@gmail.com
Ed Rollins	Edward Rollins	curvbusdriver@GMAIL.com
Jason Lively		jason.k.lively@wv.gov
Chris Skolosky		CSkolosky@MPLX.com
Wesley Smittle		wbsmittle@fbi.gov
Dubar Hammick		Dhamrick@fbi.gov
Megan Kimble		MrKimble@fbi.gov
Zachary Byers		Zachary.Byers@redcross.org
Robin Urquhart		propertymanager@meadowbrookmall.com
T.R. Stutler		tstutler@anteroresources.com
GARY ABBATE		iGUNAGARY@AOL.COM
Pam McDonald	Pam E McDonald	pam.mcdonald@wvumedicine.org

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HARRISON COUNTY, WV

LEPC

LOCAL EMERGENCY PLANNING COMMITTEE

Meeting Agenda: 9/19/2024

11:30 am Antero Resources.

- Call Meeting to Order
- Roll Call
- Old Business
  - Approval of minutes from 6/13/24 meeting
  - After Action Report- Antero Pipeline Drill
  - EOP Update
- New Business
  - December Elections at next Meeting December 11, 2024
  - Discuss SERC Requirements and Increased Grant Funds
  - Next Meeting Location
- Good of the order
- Adjournment

Harrison County LEPC Meeting Minutes

9-19-24 Harrison County 911/EOC

- Meeting called to order by vice chair J. Green
- Motion was made to approve the previous minutes by R. Matheny, Seconded by S. Thomas
    - Motion carried
    - 19 members in attendance.
- After action report from Antero Pipeline explosion drill by J. Decker and J. Harvey.
    - Over 70 participants. The drill went well. Good coordination between Antero and County responders.
- CISA discussed ChemLock and chemical security, cyber security measures. Many online resources are available for companies to use. For government entities, CISA provides free assessments.
- J. Harvey updated the group on the emergency operations plan rewrite.
    - Will have further information at December meeting
- Next Meeting date is 12/11/2024 @ EOC
    - This meeting will be the Holiday Lunch, and election of officers.
- Motion to adjourn by J. Green, Seconded by R. Matheny and S. Thomas.
- Meeting adjourned.

LEPC Sign in

Date: 09/19/24

NAME	SIGNATURE	EMAIL
Susan Thomas		sthomas@harrisonwv.com
JEFF HARVEY		jharvey@jhcpregasnet.com
TRISTAN Jenkins		TJenkins@anteroresources.com
Wade Prater		wprater@anteroresources.com
Steve Brown		SBrown@anteroresources.com
BJ Golde		bgolde@anteroresources.com
Mike Farrah		mfarrah@anteroresources.com
TR Stutler		tstutler@anteroresources.com
Doug West		Dwest@anteroresources.com
Jarrett Landreth		jarrett.h.landreth@wv.gov
Megan Kimrae		MrKimrae@fbi.gov
Wesley Smithe		wbsmithe@fbi.gov
Pam McDonald		pam.mcdonald@wvumedicine.org

LEPC Sign in

Date: 9/19/24

NAME	SIGNATURE	EMAIL
James Green		
Jill Decker	Jill Decker	
Jeremy McMurry		jeremy.mcmurry@hq.dhs.gov
Scott Catalano		scott.catalano@cisa.dhs.gov
GARY ABBATE		IGVANAGARY@AOL.COM
Lindsay Dunavant	Lindsay Dunavant	
Sheriff Robert Matheny		rgmatheny@harrisoncountywv.gov
JAMES CONNOR		JCONNOR@FIRSTENERGYCORP.COM

C-4

HARRISON/TAYLOR 911 ADVISORY BOARD
AGENDA
11/07/2024

Call to order:
Previous Minutes: Motion to approve the October Meeting Minutes
Introduction/ special guests:

***OLD BUSINESS:**
Survey
Promotions

***CAD**

***TRAINING**

***STAFFING**

***MAPPING**

NEW BUSINESS:
Advancement in technology for TDD Calls
By-Laws and Membership-Quorum
Move to Code: New Date and Time

GOOD OF THE ORDER:

NEXT MEETING:
Pending

ADJOURN:

HARRISON/TAYLOR 911 ADVISORY BOARD

MEETING MINUTES

11/07/2024

Call to order: 10:02am

Previous Minutes: Motion to approve the October Meeting Minutes. Motion approved by Susan Thomas, Seconded by Orville Wright.

Introduction/Special Guests: None

OLD BUSINESS:

SURVEY: Susan Thomas advised the completion date closed and is now in the Synthesization process. Unknown as to why a survey was needed or why it factors into promotions.

***CAD:**

The new security feature. 12 Hour Log-In is in full effect. the reminder will alert to reset, or it will shut it down at the 12-hour mark.

API is turned on, looking to a mobile app for the F.D.s it soon will be pushed out.

Training:

10 Scheduled for classes in December at WVNCC

STAFFING:

Currently full, with 6 in training

MAPPING:

Nextgen of addressing data has been updated.

NEW BUSINESS:

Question arose about TDD Calls The ability is directly installed into the cad system. TDD calls are rare with the advancements in technology.

Membership Quorum, need to form a committee to round out the areas of change to move forward and update the by-laws.

Next meeting we will review the State Code for Membership, and the By-Laws to see what may need changed in order to encourage attendance.

GOOD OF THE ORDER:

West Virginia State Code 24-6-5 (Establishment of 911 Advisory Board)

NEXT MEETING:

December 05,2024 at 10a.m.

ADJOURN:

Motion to adjourn was made by Robert Matheny, seconded by Susan Thomas. Meeting adjourned 10:54am

MEETING SIGN IN SHEET

MEETING 911 Board DATE 11-07-24

NAME	AGENCY	E-MAIL
Pegi Bailey	OEM	pbailey@harrisonwv.gov
Ron Woods	Stonfld/911 Town	
James Green	CFD	
Robert Mathney 2	Stonewood PD	
Walter Knight	LCUFD	
Orville Wright	T.C. Comm.	
Robert Mathney	HCSO	
MARK Kidd	CPD	
Susan Thomas	Co Comm	
Chris Cottright	911	