

Tab B

STATE OF WEST VIRGINIA

At a Regular Term of the Supreme Court of Appeals, continued and held at Charleston, Kanawha County, on the 9<sup>th</sup> Day of October, 2018, the following order was made and entered:

Ashland Specialty Co., Inc.,  
Petitioner Below, Petitioner

vs) No. 17-0437

Dale W. Steager, State Tax Commissioner of West Virginia,  
Respondent Below, Respondent

**ORDER**

On October 4, 2018, The Court, having maturely considered the petition for rehearing filed by the petitioner, Ashland Specialty Co., Inc., by its attorneys, Floyd M. Sayre, III, and Mark A. Loyd, and the response filed thereto, by the respondent, Dale W. Steager, State Tax Commissioner of West Virginia, by his attorneys, Katherine A. Schultz and Cassandra L. Means, is of opinion to and does hereby refuse said petition for rehearing.

Justice Loughry, Allen H., II suspended, therefore not participating and Justice Paul T. Farrell sitting by temporary assignment.

A True Copy

Attest: //s// Edythe Nash Gaiser  
Clerk of Court

