



**WEST VIRGINIA**  
DEPARTMENT *of* COMMERCE

**WEST VIRGINIA DEVELOPMENT OFFICE**

**2019 TDA**  
(Tourism Development Act)

**ANNUAL REPORT**

# 2019 TDA Annual Report

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# ACE Adventure Resort



## **Project Description:**

This project is an expansion of ACE's main campus, including the lake area, lake activities, and food and beverage. Renovation and expansion of twenty-four cabins to attract and accommodate more out of state visitors. The project will include the addition of two waterpark slides, new restaurant/bar, multipurpose building (store, bathhouse, snack shack), additions to 24 cabins and other small projects to attract out of state families and church groups.

**DID NOT SUBMIT**

# Adventures on the Gorge

## Adventure West Virginia Resort



### **Project Description:**

This project creates a new Adventure center and Resort that includes zip lines/canopy tours, hiking, disc golf, rock climbing, low ropes course, fishing trips, mountain biking, paintball, pool, playground, horseback riding, kayaking instruction, trips to Summersville Lake, kids obstacle course, arcade. Also, built a new restaurant, bar, and lodging.



January 24, 2020

Sonia Larrabee  
Secretary, Business & Industrial Development  
West Virginia Development Office  
1900 Kanawha Boulevard East  
Building 3, Suite 600  
Charleston, WV 25305

Re: 2019 Certification

Dear Ms. Larrabee:

Enclosed are documents to certify compliance under the West Virginia Tourism Development Act for the year 2019. These documents include:

- Statements of Good Standing from the West Virginia State Tax Department for Adventure West Virginia Resort, LLC and for Adventure WV, LLC
- Certificate of Liability Insurance for workers compensation
- Letter of compliance with West Virginia Unemployment Compensation Law
- Schedule of customers by state showing that 66.8% of 2019 attendance was from states other than West Virginia
- Certification that the facility was open at least one hundred days during 2019.

Please let me know if you have any questions or require more information.

Sincerely,

Michele Fowler  
Chief Financial Officer

Attachments



STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

ADVENTURE WEST VIRGINIA RESORT, LLC  
PO BOX 78  
LANSING WV 25862-0078

Letter Id: L2108336064  
Issued: 01/21/2020



## West Virginia State Tax Department

### Statement of Good Standing

EFFECTIVE DATE: January 21, 2020

A review of tax accounts indicates that ADVENTURE WEST VIRGINIA RESORT, LLC is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **April 20, 2020**.

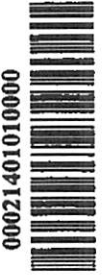
The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division



STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

ADVENTURE WV, LLC  
PO BOX 78  
LANSING WV 25862-0078

Letter Id: L1034594240  
Issued: 01/21/2020

00021401010000

## West Virginia State Tax Department

### Statement of Good Standing

EFFECTIVE DATE: January 21, 2020

A review of tax accounts indicates that ADVENTURE WV, LLC is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **April 20, 2020**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division

**ACORD**

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)  
1/21/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> USI Ins Svcs C/L Charleston 1 Hillcrest Drive East Charleston, WV 25311 304 347-0611	<b>CONTACT NAME:</b> Brenda Samples <b>PHONE (A/C No. Ext):</b> 304-347-0661 <b>FAX (A/C No.):</b> 304-347-0605 <b>EMAIL ADDRESS:</b> brenda.samples@usi.com																				
	<table border="1"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: Crickstown Mutual Insurance Company</td> <td></td> <td>12372</td> </tr> <tr> <td>INSURER B:</td> <td></td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A: Crickstown Mutual Insurance Company		12372	INSURER B:			INSURER C:			INSURER D:			INSURER E:			INSURER F:	
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INSURER C:																					
INSURER D:																					
INSURER E:																					
INSURER F:																					
<b>INSURED</b> Adventure WV, LLC P O Box 78 Lansing, WV 25862																					

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSURER LTR	TYPE OF INSURANCE	INSURER	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GENL AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER					EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Per occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMPROP AGG \$ \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY					COMBINED SINGLE LIMIT (Per accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE  DED    RETENTIONS					EACH OCCURRENCE \$ AGGREGATE \$ \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED? <input type="checkbox"/> Y/N <input checked="" type="checkbox"/> N (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	WCB1015455	03/01/2019	03/01/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER EL EACH ACCIDENT \$1,000,000 EL DISEASE - EA EMPLOYER \$1,000,000 EL DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**Evidence of Insurance**

<b>CERTIFICATE HOLDER</b> Adventure WV LLC 219 Chestnutburg Road Lansing, WV 25862	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE <i>Janna P. Crouse</i>
---	--





Scott A. Adkins, *Acting Commissioner*

January 23, 2020

ADVENTURE WV, LLC, DBA  
ADVENTURE WV  
1 AMES HEIGHTS RD  
LANSING, WV 25862

Account Number: 19098-5

Dear Employer:

Workforce West Virginia has, at your request, researched their records and has found this account is in compliance with the West Virginia Unemployment Compensation Law.

Very truly yours,

A handwritten signature in cursive script that reads "Kathy Phillips".

Kathy Phillips  
Acting Assistant Director

AMJ

---

1900 Kanawha Blvd. East \* Building 3 Suite 300 \* Charleston, WV 25305

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[www.workforcewv.org](http://www.workforcewv.org)

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## Customers By State 2019

	Customers	% of Total
West Virginia	23,470	33.2%
Ohio	12,708	18.0%
Virginia	7,487	10.6%
North Carolina	3,977	5.6%
Pennsylvania	3,269	4.6%
Michigan	2,646	3.7%
Texas	2,263	3.2%
Indiana	2,221	3.1%
Kentucky	1,627	2.3%
Maryland	1,554	2.2%
Florida	1,225	1.7%
Illinois	1,081	1.5%
California	899	1.3%
New York	777	1.1%
South Carolina	759	1.1%
Tennessee	693	1.0%
New Jersey	565	0.8%
All Other	3,551	5.0%
	70,772	100.0%



Adventure WV, LLC, was open in 2019 as follows:

1. Twenty-four deluxe cabins were open 365 days.
2. Eighteen deluxe cabin suites were open 365 days.
3. Fourteen cabin rooms were open 365 days.
4. Eight Sportsman cabins were open 365 days.  
Ten Sportsman cabins were open from April 1 through October 31.  
Five Sportsman cabins were open from May 5 through December 31.  
One Sportsman cabin was open from June 14 through December 31.  
One Sportsman cabin was open from June 21 through December 31.
5. Twenty-seven basic cabins (no running water) were open from April 1 through October 31.  
Fifteen basic cabins were open from April 1 through December 31.
6. Whitewater rafting trips were offered from March 15 through November 16.
7. Zip line tours were offered 365 days.
8. Chetty's restaurant was open daily from March 29 through Bridge Day weekend.  
Chetty's restaurant was open four days after Bridge Day weekend.  
Chetty's restaurant was available for events on all other days.
9. Smokey's restaurant was open daily from May 22 through Bridge Day.  
Smokey's restaurant was open four days per week from Bridge Day weekend through December 31.  
Smokey's restaurant was available for events on all other days.
10. The Lookout Post conference center was available for events 365 days.
11. Other operational segments were also open on various schedules during 2019, including camping, other food service venues, and activities other than rafting and zip line tours. These other operations were conducted primarily during the period from April through Bridge Day weekend.

I hereby certify that Adventure WV, LLC, was open at least one hundred days in the calendar year 2019.

  
\_\_\_\_\_  
Michele Fowler  
Chief Financial Officer

# Corduroy Inn



## **Project Description:**

The expansion project at Snowshoe Resort will be a new 48,000 square foot hotel and conference center adjacent to the existing Corduroy Inn. It will leverage the beautiful views off the summit of the mountain. The banquet hall will be large enough to host functions in excess of 300 people, and with the mountain top views, we expect this to be a key tourism asset for the state, as this kind of banquet hall is unique to the region.

# The Resort at Glade Springs

## EMCO Glade Springs Hospitality, LLC



### **Project Description:**

This project is an expansion of Glade Springs Resort, a day meeting use facility, into a full-service conference and vacation destination and resort. This includes a 3500 sq. ft. ballroom, 2 meeting rooms, restaurant, sports bar, hotel lobby, 51 lodging rooms, offices, golf academy, locker rooms, indoor pool, spa expansion, spa snackbar, 4 lane bowling center, arcade, Glade Creek recreational improvements, ice skating rink, walking and biking trails, and a low elements team-building course.



January 24, 2020

Mr. Todd E. Hooker, Senior Manager  
West Virginia Development Office  
1900 Kanawha Boulevard, East  
Building 6, Room 504  
Charleston, WV 25305-0311

Re: 2019 Annual Reporting Requirements

The required information for the annual reporting requirements in conformance with the West Virginia Tourism Development Act is as follows:

1. Evidence that a minimum of 25% of annual attendance is attracted from outside the state : Attachment A is a summary report extracted directly form the Maestro database which shows 66.26% of 2019 visitors coming from outside West Virginia.
2. Evidence that the project was open to the public for at least one hundred days. The Resort at Glade Springs was open 365 days from January 1, 2019 thru December 31, 2019.
3. Certificates of good standing
  - a. Attachment B is copy of the Workers Compensation Certificate for the period 3/14/18 through 3/14/19 and B(2) copy of Workers Compensation Certificate for period 3/14/19 through 3/14/20.
  - b. Attachment C is a statement from Workforce West Virginia showing compliance with the WV Unemployment Compensation Law.
  - c. Attachment D is a cop of the Certificate of Good Standing from the WV State Tax Department.

The undersigned, on behalf of The Resort at Glade Springs, certifies that the above information is true and correct.

Signed : Sheila Talbott Date: 1-24-2020  
Sheila Talbott, Controller January 24, 2020

A

THE RESORT AT GLADE SPRINGS

2019 Visitors

State/Country	Total Room Nights	Percentage
Alabama	426	0.63%
Alaska	6	0.01%
Arizona	202	0.30%
Arkansas	104	0.15%
California	488	0.72%
Colorado	178	0.26%
Connecticut	108	0.16%
Delaware	138	0.20%
District of Columbia	104	0.15%
Florida	1832	2.71%
Georgia	1904	2.82%
Georgia (ga)	6	0.01%
Hawaii	0	0.00%
Idaho	62	0.09%
Illinois	378	0.56%
Indiana	838	1.24%
Iowa	46	0.07%
Kansas	58	0.09%
Kentucky	2182	3.23%
Louisiana	140	0.21%
Maine	14	0.02%
Maryland	1432	2.12%
Massachusetts	122	0.18%
Michigan	840	0.80%
Minnesota	132	0.20%
Mississippi	108	0.16%
Missouri	314	0.46%
Montana	20	0.03%
Nebraska	140	0.21%
Nevada	60	0.09%
New Hampshire	58	0.09%
New Jersey	242	0.36%
New Mexico	12	0.02%
New York	482	0.71%
North Carolina	6808	10.22%
Ohio	6806	13.02%
Oklahoma	82	0.12%
Oregon	16	0.02%
Pennsylvania	2858	4.24%
So - South Carolina	6	0.01%
South Carolina	2490	3.68%
South Dakota	30	0.04%
Tennessee	1460	2.16%
Texas	2008	2.97%
Utah	112	0.17%
Vermont	42	0.06%
Virginia	5974	8.83%
Washington	1416	2.09%
West Virginia	22818	33.74%
Wisconsin	120	0.18%
Wyoming	16	0.02%
Total	67,620	100%
WV	33.74%	
Outside WV	66.26%	



**Workers Compensation and Employers  
Liability Insurance Policy**



**BrickStreet Mutual Insurance Company**

A Mutual Company

Policy Number	Policy Period	
WCB1028197	From	To
	03/14/2019	03/14/2020
(12:01 AM at the insured location)		

Information Page	Renewal/Rewrite of Policy Number
	NEW

1. Named Insured and Address		Agency Information	
Emco Glade Springs Hospitality LLC Glade Springs Hotel And Conference Resort 255 Resort Dr Daniels, WV 25832-9046		2063 Jim Lively Insurance Agency Inc. 531 Jones Avenue Oak Hill, WV 25901	
Carrier No.	FEIN	Risk ID	Entity Type
15762	20-0976658	470441135	Limited Liability Co - Corporation

Additional Workplaces not shown above:  
See attached schedule.

2. The Policy Period is from 03/14/2019 to 03/14/2020 12:01am Standard Time at the insured's mailing address.

3. A. Workers Compensation Insurance: Part One of the policy applies to the Workers Compensation Law of the states listed here: WV

B. Employers Liability Insurance: Part Two of the policy applies to work in each state listed in Item 3.A. The limits of our liability under part Two are:

Bodily Injury by Accident:	\$1,000,000.00	Each Accident
Bodily Injury by Disease:	\$1,000,000.00	Policy Limit
Bodily Injury by Disease:	\$1,000,000.00	Each Employee

C. Other States Insurance: Part Three of the policy applies to the states, if any, listed here: All states and U.S. territories except North Dakota, Ohio, Washington, Wyoming, Puerto Rico, and the U.S. Virgin Islands, and states designated in Item 3.A. of the Information Page.

D. This policy includes these endorsements and schedules: SEE ATTACHED SCHEDULE

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All Information required below is subject to verification and change by audit.

**SEE ATTACHED CLASSIFICATIONS OF OPERATIONS**

Minimum Premium: \$731.00	Total Estimated Annual Premium:	\$68,684.00
	Premium Discount:	
	Expense Constant:	\$175.00
	Deposit Premium:	\$10,776.00

Issue Date: 03/12/2019  
Issuing Office: Charleston, WV

WC 00 00 01 A (7-09)



B(2)

**TRAVELERS**  
ONE TOWER SQUARE  
HARTFORD CT 06183

**WORKERS COMPENSATION  
AND  
EMPLOYERS LIABILITY POLICY**

TYPE V INFORMATION PAGE WC 00 00 01 ( A)

POLICY NUMBER: UB-5X661408-18-43-G  
NEW-18

INSURER: TRAVELERS CASUALTY INSURANCE COMPANY OF AMERICA

NCCI CO CODE: 12432

1.

**INSURED:**  
EMCO GLADE SPRINGS HOSPI  
TALITY, LLC  
255 RESORT DR  
DANIELS, WV 25832

**PRODUCER:**  
JIM LIVELY INSURANCE INC  
531 JONES AVE  
OAK HILL, WV 25901

Insured is A CORPORATION

Other work places and identification numbers are shown in the schedule(s) attached.

2. The policy period is from 03-14-18 to 03-14-19 12:01 A.M. at the insured's mailing address.

3. A. **WORKERS COMPENSATION INSURANCE:** Part One of the policy applies to the Workers Compensation Law of the state(s) listed here:  
WV

B. **EMPLOYERS LIABILITY INSURANCE:** Part Two of the policy applies to work in each state listed in item 3.A. The limits of our liability under Part Two are:

Bodily Injury by Accident: \$ 1,000,000 Each Accident  
Bodily Injury by Disease: \$ 1,000,000 Policy Limit  
Bodily Injury by Disease: \$ 1,000,000 Each Employee

C. **OTHER STATES INSURANCE:** Part Three of the policy applies to the states, if any, listed here:

AL AR AZ CA CO CT DC DE FL GA HI IA ID IL IN KS KY LA MA MD ME MI  
MN MO MS MT NC NE NH NJ NM NV NY OK OR PA RI SC SD TN TX UT VA VT  
WI

D. This policy includes these endorsements and schedules:

SEE LISTING OF ENDORSEMENTS - EXTENSION OF INFO PAGE

4. The premium for this policy will be determined by our Manuals of Rules, Classifications, Rates and Rating Plans. All required information is subject to verification and change by audit to be made ANNUALLY

DATE OF ISSUE: 03-08-18 SL  
OFFICE: SP-CHARLESTONWV 06J  
PRODUCER: JIM LIVELY INSURANCE INC HU414

C



Scott A. Adkins, Acting Commissioner

January 23, 2020

EMCO GLADE SPRINGS HOSPITALITY LLC, DBA  
GLADE SPRINGS HOTEL AND CONFERENCE RESORT  
255 RESORT DR  
DANIELS WV 25832-9045

Account Number: 42741-1

Dear Employer:

Workforce West Virginia has, at your request, researched their records and has found this account is in compliance with the West Virginia Unemployment Compensation Law.

Very truly yours,

A handwritten signature in cursive script that reads "Kathy Phillips".

Kathy Phillips  
Assistant Director

cac

---

1900 Kanawha Blvd. East \* Building 3 Suite 300 \* Charleston, WV 25305

An agency of the Department of Commerce  
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STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



D

Dale W. Steager, State Tax Commissioner

GSR, LLC  
255 RESORT DR  
DANIELS WV 25832-9046

Letter Id: L0918249408  
Issued: 01/21/2020

00021101010000



## West Virginia State Tax Department

### Statement of Good Standing

EFFECTIVE DATE: January 21, 2020

A review of tax accounts indicates that GSR, LLC is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **April 20, 2020**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division

# Grand Patrician Resort



## **Project Description:**

This project includes the initial construction of the Grand Patrician Resort located in Milton, WV. The project will sit on 178 acres with a 9-hole golf course, country club, a 111-room hotel, a 120 room business class hotel, indoor Olympic-sized pool, Colosseum Arena, sports-themed steakhouse, wedding chapel, convention center, spa, and coffee bar.

# The Greenbrier



## Greenbrier Hotel Corporation

### **Project Description:**

This project is an expansion of Glade Springs Resort, a day meeting use facility, into a full-service conference and vacation destination and resort. This includes a 3500 sq. ft. ballroom, 2 meeting rooms, restaurant, sports bar, hotel lobby, 51 lodging rooms, offices, golf academy, locker rooms, indoor pool, spa expansion, spa snackbar, 4 lane bowling center, arcade, Glade Creek recreational improvements, ice skating rink, walking and biking trails, and a low elements team-building course.

## The Saints Facility

### **Project Description:**

A 52,800 square foot multi-use athletic and entertainment facility and complex located at The Greenbrier Resort, acquired, designed, constructed and operated by The Greenbrier for various athletic/sports and entertainment events and uses, including without limitation amateur and professional sports training and athletic events, conferences, concerts and weddings/receptions. The Greenbrier has contracted with the NFL's New Orleans Saints for the facility to serve as their summer training camp venue.

## The Tennis Stadium and Wedding Chapel

### **Project Description:**

A 46,285 square foot multi-use tennis stadium that seats 2,526 spectators. The stadium will be called "Center Court at Creekside" as the stadium is a U-shaped bowl that takes advantage of its unique creekside location. The stadium will have expansive views of Howard's Creek, The Old White TPC and the mountains beyond. Concurrent with the tennis stadium construction will be a 400 seat, 15,000 square foot Wedding Chapel, which will greatly increase our destination wedding business.



February 17, 2020

Sonia Alfaro  
Business and Industrial Development  
West Virginia Development Office  
1900 Kanawha Boulevard East  
Charleston, WV 25305-0311

Re: 2019 Annual Reporting Requirements

The required information for the annual reporting in conformance with the West Virginia Tourism Development Act is as follows:

- 1) Evidence that a minimum of 25% of annual attendance is attracted from outside the state: Attachment A is a summary report extracted directly from the database which shows 87.73% of 2019 visitors coming from outside West Virginia.
- 2) Evidence that the project was open to the public for at least one hundred days: By signing below I am certifying that The Greenbrier Hotel was open in excess of 100 days in 2019.
- 3) Certificates of good standing:
  - a. Attachment B is a copy of the Workers Compensation Certificate.
  - b. Attachment C is a statement from Workforce West Virginia showing compliance with the WV Unemployment Compensation Law.
  - c. Attachment D is a copy of the Certificate of Good Standing from the WV State Tax Department.

The undersigned, on behalf of the Greenbrier Hotel Corporation, certifies that the above information is true and correct.

Signed: \_\_\_\_\_

Michele Sarrett, Controller

Date: \_\_\_\_\_

02/17/2020

State	State/Country	Country	Room Nights	% of
AK	Alaska	United States	58	0.04%
AL	Alabama	United States	1192	0.85%
AR	Arkansas	United States	172	0.12%
AS	American Samoa	United States	1	0.00%
AZ	Arizona	United States	407	0.29%
CA	California	United States	1556	1.11%
CO	Colorado	United States	451	0.32%
CT	Connecticut	United States	660	0.47%
DC	District of Columbia	United States	1759	1.25%
DE	Delaware	United States	509	0.36%
FL	Florida	United States	4018	2.85%
FM	Federated States of Micronesia	United States	1	0.00%
GA	Georgia	United States	2716	1.93%
HI	Hawaii	United States	25	0.02%
IA	Iowa	United States	188	0.13%
ID	Idaho	United States	146	0.10%
IL	Illinois	United States	1601	1.14%
IN	Indiana	United States	1097	0.78%
KS	Kansas	United States	317	0.23%
KY	Kentucky	United States	3839	2.73%
LA	Louisiana	United States	412	0.29%
MA	Massachusetts	United States	618	0.44%
MD	Maryland	United States	4872	3.46%
ME	Maine	United States	108	0.08%
MI	Michigan	United States	1461	1.04%
MN	Minnesota	United States	303	0.22%
MO	Missouri	United States	731	0.52%
MS	Mississippi	United States	367	0.26%
MT	Montana	United States	80	0.06%
NC	North Carolina	United States	8297	5.89%
ND	North Dakota	United States	81	0.06%
NE	Nebraska	United States	203	0.14%
NH	New Hampshire	United States	150	0.11%
NJ	New Jersey	United States	1571	1.12%
NM	New Mexico	United States	109	0.08%
NV	Nevada	United States	99	0.07%
NY	New York	United States	2119	1.50%
OH	Ohio	United States	8262	5.87%
OK	Oklahoma	United States	265	0.19%
OR	Oregon	United States	154	0.11%
PA	Pennsylvania	United States	5731	4.07%
RI	Rhode Island	United States	53	0.04%
SC	South Carolina	United States	2567	1.82%
SD	South Dakota	United States	51	0.04%
TN	Tennessee	United States	2505	1.78%
TX	Texas	United States	2336	1.66%
UT	Utah	United States	132	0.09%
VA	Virginia	United States	26102	18.54%
VT	Vermont	United States	72	0.05%
WA	Washington	United States	215	0.15%
WI	Wisconsin	United States	378	0.27%
WV	West Virginia	United States	17272	12.27%
WY	Wyoming	United States	59	0.04%
	Japan	Japan	1	0.00%
	Unkown	Unkown	32158	22.84%
	Germany	Germany	8	0.01%
	Canada	Canada	176	0.13%
	Australia	Australia	9	0.01%

140800



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
2/11/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Scott Insurance - Lynchburg 1301 Old Graves Mill Road Lynchburg VA 24502	<b>CONTACT NAME:</b> Madeleine Ferguson	
	<b>PHONE (A/C, No. Ext):</b> 434-455-3002	<b>FAX (A/C, No):</b> 434-455-8811
<b>E-MAIL ADDRESS:</b> mferguson@scottins.com		
<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
<b>INSURER A:</b> Starr Indemnity & Liability Company (A)		38318
<b>INSURER B:</b>		
<b>INSURER C:</b>		
<b>INSURER D:</b>		
<b>INSURER E:</b>		
<b>INSURER F:</b>		

**COVERAGES**                      **CERTIFICATE NUMBER:** 1062020503                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMPI/OP AGG	\$
								\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	100 0003255 01	6/1/2019	6/1/2020	X PER STATUTE	OTH-ER
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b>  Proof of Insurance	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b> <i>Kam Jones</i>





Scott A. Adkins, Acting Commissioner

---

February 11, 2020

Greenbrier Hotel Corporation, dba  
The Greenbrier  
Human Resources  
101 W Main Street  
White Sulphur Spring, WV 24986-2498

Account Number: 7590-6

Dear Employer:

Workforce West Virginia has, at your request, researched their records and has found this account is in compliance with the West Virginia Unemployment Compensation Law.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kathy Phillips".

Kathy Phillips  
Assistant Director

---

Compliance and Enforcement Section • Unemployment Compensation Division  
1900 Kanawha Blvd., E. Building 3, Room 300 Charleston, WV 25305  
Telephone: (304) 558-2451 • Fax: (304) 558-1324

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STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

GREENBRIER HOTEL CORPORATION  
300 W MAIN ST  
WHITE SULPHUR SPRINGS WV 24986-2414

Letter Id: L0908836800  
Issued: 02/12/2020

00008701010000



## West Virginia State Tax Department

### Statement of Good Standing

EFFECTIVE DATE: February 12, 2020

A review of tax accounts indicates that GREENBRIER HOTEL CORPORATION is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **May 12, 2020**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division

# Greenbrier Valley Aquatic Center



## **Project Description:**

This project includes the initial construction of the Greenbrier Valley Aquatic Center constructed on 5 acres located on the State Fairgrounds in Lewisburg, WV. The project will encompass 31,700 square feet and consist of a 25-yard 6 lane competition pool, 30'x50' recreation pool, 12'x20' therapy pool, concessions, party room with a kitchen, cardio exercise room, classrooms, locker rooms and other amenities.

# Hotel Morgan

## South High Street Redevelopment



### Project Description:

This project includes the historic restoration of Hotel Morgan as an 81-room, boutique hotel to include a gathering room, café/bar, and rooftop terrace.

# River Riders, Inc.



## **Project Description:**

This River Riders Family Adventure Resort project is for the expansion of the limited-season outdoor adventure park into a year-round family adventure resort with the addition of a full-service hotel and indoor activity center. Activity center includes a climbing wall, ice-skating, tubing run, mountain coaster, arcade, private room rentals and retail space. New lodging options include full-service hotel, tent sites, cabins and bath house. Additional improvements include a maintenance building, campground check-in building, roads and parking areas and site excavation.



STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

RIVER RIDERS INC  
408 ALSTADTS HILL RD  
HARPERS FERRY WV 25425-3243

Letter Id: L1885961152  
Issued: 09/18/2019

## West Virginia State Tax Department

### Statement of Good Standing

EFFECTIVE DATE: September 18, 2019

A review of tax accounts indicates that RIVER RIDERS INC is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **December 17, 2019**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division

2019 Visitors by State generated from Fareharbor River Riders Inc

State Initials	# of Guests		
AK	3		
AL	42	MT	2
AR	31	NC	264
AZ	60	ND	2
CA	314	NE	17
CO	100	NH	26
CT	67	NJ	466
DC	3087	NM	28
DE	329	NV	6
FL	500	NY	446
GA	107	OH	207
HI	11	OK	15
IA	51	OR	12
ID	0	PA	1481
IL	140	RI	36
IN	91	SC	86
KS	28	SD	10
KY	40	TN	39
LA	53	TX	209
MA	418	UT	22
MD	12062	VA	11235
ME	24	VT	23
MI	114	WA	78
MN	34	WI	57
MO	33	WV	1842
MS	10	WY	8
<b>TOTAL</b>	<b>34366</b>	<b>WV</b>	<b>1842</b>
		<b>Total From Out of State</b>	<b>32524</b>
			<b>Percentage from Out of State</b>
			<b>95%</b>

**Bookings**  
**Avallabilities on 1/1/19 - 12/31/19**  
**River Riders**

Bookings		
Avallability date	# of Bookings	# of Pax
1/1/2019	13	17
1/2/2019	1	1
1/3/2019	5	5
1/4/2019	5	22
1/5/2019	2	3
1/6/2019	1	1
1/7/2019	5	247
1/8/2019	8	16
1/9/2019	3	5
1/10/2019	3	7
1/11/2019	8	15
1/12/2019	1	1
1/13/2019	2	2
1/14/2019	12	227
1/15/2019	6	11
1/16/2019	3	10
1/17/2019	3	6
1/18/2019	10	14
1/19/2019	2	2
1/20/2019	2	3
1/21/2019	19	231
1/22/2019	6	7
1/23/2019	14	20
1/24/2019	50	51
1/25/2019	10	14
1/26/2019	6	6
1/27/2019	7	7
1/28/2019	15	181
1/29/2019	13	15
1/30/2019	31	38
1/31/2019	60	64
2/1/2019	16	40
2/4/2019	2	305
2/5/2019	1	1
2/7/2019	2	9
2/8/2019	6	15
2/9/2019	6	6
2/10/2019	2	2
2/11/2019	1	155
2/13/2019	1	1
2/14/2019	1	1
2/15/2019	7	22
2/18/2019	2	73
<b>332 dates</b>	<b>22091</b>	<b>88997</b>

Bookings		
Avallability date	# of Bookings	# of Pax
2/19/2019	8	28
2/20/2019	1	1
2/21/2019	2	4
2/22/2019	7	10
2/23/2019	1	1
2/24/2019	1	1
2/25/2019	6	307
2/26/2019	1	1
2/27/2019	1	1
2/28/2019	13	17
3/1/2019	12	15
3/2/2019	9	15
3/3/2019	1	5
3/4/2019	3	243
3/5/2019	4	12
3/6/2019	2	9
3/7/2019	4	11
3/8/2019	8	18
3/9/2019	1	7
3/10/2019	3	8
3/11/2019	4	330
3/12/2019	2	7
3/13/2019	2	5
3/14/2019	5	17
3/15/2019	13	41
3/16/2019	8	11
3/17/2019	1	5
3/18/2019	7	347
3/19/2019	8	41
3/20/2019	6	28
3/21/2019	8	30
3/22/2019	5	12
3/23/2019	8	22
3/24/2019	7	16
3/25/2019	5	321
3/26/2019	11	54
3/27/2019	11	50
3/28/2019	10	49
3/29/2019	20	51
3/30/2019	24	91
3/31/2019	19	65
4/1/2019	27	435
4/2/2019	9	33
4/3/2019	12	39
4/4/2019	12	50
4/5/2019	13	20
<b>332 dates</b>	<b>22091</b>	<b>88997</b>

Bookings		
Avallability date	# of Bookings	# of Pax
4/6/2019	27	62
4/7/2019	12	30
4/8/2019	10	368
4/9/2019	10	41
4/10/2019	8	30
4/11/2019	8	80
4/12/2019	21	48
4/13/2019	38	109
4/14/2019	14	45
4/15/2019	10	33
4/16/2019	20	110
4/17/2019	23	60
4/18/2019	60	193
4/19/2019	21	59
4/20/2019	61	187
4/21/2019	13	43
4/22/2019	28	373
4/23/2019	23	89
4/24/2019	13	48
4/25/2019	14	62
4/26/2019	22	32
4/27/2019	30	101
4/28/2019	9	32
4/29/2019	18	404
4/30/2019	13	37
5/1/2019	16	110
5/2/2019	8	130
5/3/2019	19	50
5/4/2019	36	114
5/5/2019	8	20
5/6/2019	14	387
5/7/2019	10	21
5/8/2019	7	19
5/9/2019	9	23
5/10/2019	27	123
5/11/2019	40	133
5/12/2019	2	9
5/13/2019	5	400
5/14/2019	9	16
5/15/2019	4	30
5/16/2019	10	25
5/17/2019	30	88
5/18/2019	91	323
5/19/2019	40	119
5/20/2019	11	388
5/21/2019	5	22
<b>332 dates</b>	<b>22091</b>	<b>88997</b>



Bookings			Bookings			Bookings		
Availability date	# of Bookings	# of Pax	Availability date	# of Bookings	# of Pax	Availability date	# of Bookings	# of Pax
5/22/2019	6	8	7/7/2019	144	441	8/22/2019	91	326
5/23/2019	18	143	7/8/2019	60	201	8/23/2019	74	308
5/24/2019	53	163	7/9/2019	94	380	8/24/2019	536	1849
5/25/2019	254	784	7/10/2019	86	615	8/25/2019	238	823
5/26/2019	297	1172	7/11/2019	44	179	8/26/2019	49	208
5/27/2019	158	713	7/12/2019	132	439	8/27/2019	32	118
5/28/2019	15	40	7/13/2019	781	2403	8/28/2019	24	92
5/29/2019	22	239	7/14/2019	374	1265	8/29/2019	49	166
5/30/2019	27	128	7/15/2019	132	595	8/30/2019	191	591
5/31/2019	43	577	7/16/2019	94	434	8/31/2019	591	2094
6/1/2019	218	757	7/17/2019	105	549	9/1/2019	465	1641
6/2/2019	68	274	7/18/2019	100	509	9/2/2019	214	743
6/3/2019	29	140	7/19/2019	157	597	9/3/2019	18	39
6/4/2019	31	293	7/20/2019	708	2466	9/4/2019	16	42
6/5/2019	25	133	7/21/2019	306	924	9/5/2019	26	172
6/6/2019	20	261	7/22/2019	69	228	9/6/2019	50	402
6/7/2019	65	230	7/23/2019	34	231	9/7/2019	229	732
6/8/2019	205	712	7/24/2019	88	481	9/8/2019	77	284
6/9/2019	52	206	7/25/2019	102	469	9/9/2019	15	73
6/10/2019	15	34	7/26/2019	161	544	9/10/2019	19	62
6/11/2019	25	77	7/27/2019	818	2327	9/11/2019	23	62
6/12/2019	52	136	7/28/2019	389	1292	9/12/2019	21	171
6/13/2019	12	151	7/29/2019	158	586	9/13/2019	29	69
6/14/2019	72	278	7/30/2019	117	562	9/14/2019	122	421
6/15/2019	278	1048	7/31/2019	67	266	9/15/2019	62	174
6/16/2019	127	402	8/1/2019	121	601	9/16/2019	20	84
6/17/2019	92	331	8/2/2019	101	393	9/17/2019	12	96
6/18/2019	49	300	8/3/2019	625	2101	9/18/2019	8	32
6/19/2019	33	225	8/4/2019	305	2240	9/19/2019	10	19
6/20/2019	50	293	8/5/2019	92	1691	9/20/2019	36	104
6/21/2019	114	305	8/6/2019	109	428	9/21/2019	102	385
6/22/2019	350	1297	8/7/2019	70	466	9/22/2019	75	225
6/23/2019	224	790	8/8/2019	101	2016	9/23/2019	10	67
6/24/2019	75	222	8/9/2019	184	631	9/24/2019	16	161
6/25/2019	80	397	8/10/2019	730	2728	9/25/2019	12	50
6/26/2019	102	560	8/11/2019	395	1265	9/26/2019	23	35
6/27/2019	93	383	8/12/2019	167	601	9/27/2019	42	111
6/28/2019	135	478	8/13/2019	58	244	9/28/2019	99	288
6/29/2019	515	1676	8/14/2019	102	441	9/29/2019	76	261
6/30/2019	311	983	8/15/2019	72	369	9/30/2019	8	54
7/1/2019	112	337	8/16/2019	150	606	10/1/2019	7	14
7/2/2019	117	488	8/17/2019	734	2436	10/2/2019	9	27
7/3/2019	143	475	8/18/2019	358	1122	10/3/2019	6	29
7/4/2019	432	1409	8/19/2019	117	366	10/4/2019	30	47
7/5/2019	299	1126	8/20/2019	92	273	10/5/2019	54	133
7/6/2019	498	1745	8/21/2019	74	345	10/6/2019	20	51
<b>332 dates</b>	<b>22091</b>	<b>86997</b>	<b>332 dates</b>	<b>22091</b>	<b>86997</b>	<b>332 dates</b>	<b>22091</b>	<b>86997</b>

Bookings		
Availability date	# of Bookings	# of Pax
10/7/2019	4	99
10/8/2019	3	8
10/9/2019	16	38
10/10/2019	15	37
10/11/2019	37	250
10/12/2019	66	230
10/13/2019	38	98
10/14/2019	24	108
10/15/2019	2	3
10/16/2019	3	18
10/17/2019	13	112
10/18/2019	39	148
10/19/2019	35	88
10/20/2019	11	28
10/21/2019	4	45
10/22/2019	3	3
10/23/2019	6	21
10/24/2019	11	55
10/25/2019	20	44
10/26/2019	15	28
10/27/2019	6	13
10/28/2019	6	20
10/29/2019	3	79
10/31/2019	3	6
11/1/2019	13	22
11/2/2019	7	20
11/3/2019	5	14
11/4/2019	2	8
11/6/2019	1	2
11/8/2019	11	23
11/9/2019	7	13
11/11/2019	1	2
11/14/2019	2	6
11/18/2019	4	6
11/16/2019	1	1
11/19/2019	1	3
11/20/2019	1	9
11/21/2019	2	11
11/22/2019	5	7
11/23/2019	3	3
11/25/2019	1	5
11/26/2019	1	6
11/27/2019	1	3
11/28/2019	1	1
11/30/2019	1	5
12/1/2019	1	1
<b>332 dates</b>	<b>22091</b>	<b>88997</b>

Bookings		
Availability date	# of Bookings	# of Pax
12/2/2019	1	2
12/4/2019	1	2
12/5/2019	3	9
12/6/2019	2	5
12/12/2019	1	3
12/17/2019	1	2
12/20/2019	2	4
12/22/2019	2	10
12/24/2019	2	12
12/27/2019	1	2
12/28/2019	1	4
12/30/2019	1	2
12/31/2019	1	1
<b>332 dates</b>	<b>22091</b>	<b>88997</b>

# Rustic Ravines



## **Project Description:**

This project includes the construction of six (6) luxury rental cabins and renovating four (4) existing cabin rentals on the property. Phase Three consists of building a one half (1/2) mile, two hundred (200) foot high zip-line, a game room and restaurant/sports bar. Phase Four, Five and Six will be the development of more unique lodging and the development of: RV/ATV park; Lodge/Conference Center; Multi-purpose facility; Campground; Shower House; Dump Station; Added Attractions/Mountain Coaster; Pay Lake; Gift Shoppe.

# Stonewall Resort

## MHLP, LLC



### **Project Description:**

This project includes the construction of 100 additional privately financed lodging units. The first phase is to be established on 15 acres and will contain 20-25 units. Phase two will establish other areas of the park, within a 10-year plan.



September 20, 2019

Todd Hooker, Deputy Director, Business & Industrial Development  
West Virginia Development Office  
Capitol Complex, Building 6 Room 504  
Charleston, West Virginia 25305  
RE: MHLP, LLC- Stonewall Resort Tourism Development Act Contract

Dear Mr. Hooker:

In accordance with the requirement to certify the eligibility requirements of the Tourism Development Expansion Project Agreement between the West Virginia Development Office and MHLP, LLC dated October 1, 2015, this is written to certify that Stonewall Resort including the expansion cottages were open more than 180 days last year. Stonewall Resort is open and operates 365 days per year.

I trust this letter satisfies the requirement set forth in Section 6 (ii) of the Expansion Project Agreement. If additional information is needed, please advise.

Regards,

André D'Amour  
General Manager  
Stonewall Resort

**Close to Nature. Far from Ordinary.**

940 Resort Drive • Roanoke, WV 26447 • Room Reservations 888.278.8150 • Resort Direct 804.269.7400  
StonewallResort.com



September 20, 2019

Todd Hooker, Deputy Director, Business & Industrial Development  
West Virginia Development Office  
Capitol Complex, Building 6 Room 504  
Charleston, West Virginia 25305  
RE: MHLP, LLC- Stonewall Resort Tourism Development Act Contract

Dear Mr. Hooker:

In accordance with the requirement to certify the eligibility requirements of the Tourism Development Expansion Project Agreement between the West Virginia Development Office and MHLP, LLC dated October 1, 2015, this is written to certify that Stonewall Resort has no obligations due or owing under West Virginia state tax revenue laws for calendar year 2019.

I trust this letter satisfies the requirement set forth in Section 6 (iii) of the Expansion Project Agreement. If additional information is needed, please advise.

Regards,

Tyler Wilson  
Director of Finance  
Stonewall Resort

**Close to Nature. Far from Ordinary.**

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StonewallResort.com



# STONEWALL RESORT - LODGE

## YTD as of 06/30/2019

Provided by HMA | Monterey, CA | (831) 655 - 0109

	Visits				
	2019		2018		%
	Stays	% Tot	Stays	% Tot	Change
<b>Top 10 Markets</b>					
Charleston - Huntington	1,157	22.2%	850	20.0%	14.0%
Pittsburgh	1,070	20.6%	941	22.1%	-8.4%
Clarksburg - Weston	835	16.1%	544	12.8%	31.4%
Washington DC	314	6.0%	310	7.3%	-20.8%
Bluefield - Beckley - Oak Hill	181	3.5%	145	3.4%	2.7%
Parkersburg	167	3.2%	85	2.0%	74.4%
Wheeling - Steubenville	141	2.7%	84	2.0%	45.7%
Cleveland	129	2.5%	138	3.2%	-28.6%
Columbus, OH	116	2.2%	85	2.0%	14.4%
Baltimore	80	1.5%	57	1.3%	18.2%
Balance	1,011	19.4%	1,020	23.9%	-23.0%
Total All Markets	5,201		4,259		22.1%
<b>Top 5 States</b>					
West Virginia	2,659	51%	1,834	43%	22.9%
Pennsylvania	991	19%	933	22%	-15.9%
Ohio	472	9%	410	10%	-7.0%
Virginia	203	4%	227	5%	-32.7%
Maryland	182	3%	147	3%	1.7%
Balance	694	13%	708	17%	-24.1%
Total All States	5,201		4,259		22.1%





# STONEWALL RESORT COTTAGE YTD 06/30/19

Provided by HMA | Monterey, CA | (831) 655 - 0109

	Visits				
	2019		2018		%
	Stays	% Tot	Stays	% Tot	Change
<b>Top 10 Markets</b>					
Charleston - Huntington	78	23.3%	62	23.8%	-3.0%
Pittsburgh	62	18.5%	46	17.7%	5.9%
Clarksburg - Weston	46	13.7%	24	9.2%	62.8%
Washington DC	25	7.5%	18	6.9%	10.0%
Cleveland	13	3.9%	8	3.1%	33.7%
Bluefield - Beckley - Oak Hi	11	3.3%	5	1.9%	91.2%
Columbus, OH	10	3.0%	7	2.7%	14.0%
Wheeling - Steubenville	10	3.0%	4	1.5%	121.2%
Baltimore	6	1.8%	7	2.7%	-43.1%
New York	6	1.8%	2	0.8%	171.2%
Balance	68	20.3%	77	29.6%	-40.5%
<b>Total All Markets</b>	<b>335</b>		<b>260</b>		<b>28.8%</b>
<b>Top 5 States</b>					
West Virginia	154	46%	108	42%	13.7%
Pennsylvania	63	19%	51	20%	-5.3%
Ohio	38	11%	26	10%	17.3%
Virginia	25	7%	17	7%	18.2%
Maryland	15	4%	13	5%	-13.5%
Balance	40	12%	45	17%	-40.0%
<b>Total All States</b>	<b>335</b>		<b>260</b>		<b>28.8%</b>







# STONEWALL RESORT

Provided by HMA | Monterey, CA | (831) 655 - 0109

**Lodge 2018**

## Visits

	2018		2017		% Change
	Stays	% Tot	Stays	% Tot	
<b>Top 10 Markets</b>					
Charleston - Huntington	3,467	22.8%	3,551	23.6%	-3.6%
Pittsburgh	3,069	20.2%	3,128	20.8%	-3.1%
Clarksburg - Weston	1,801	11.8%	1,645	10.9%	8.3%
Washington DC	1,210	7.9%	1,235	8.2%	-3.2%
Bluefield - Beckley - Oak Hill	669	4.4%	716	4.8%	-7.8%
Wheeling - Steubenville	478	3.1%	567	3.8%	-16.9%
Parkersburg	445	2.9%	378	2.5%	16.5%
Cleveland	356	2.3%	300	2.0%	17.5%
Columbus, OH	291	1.9%	277	1.8%	3.8%
Baltimore	221	1.5%	231	1.5%	-5.5%
Balance	3,219	21.1%	3,016	20.0%	5.5%
<b>Total All Markets</b>	<b>15,226</b>		<b>15,044</b>		<b>1.2%</b>
<b>Top 5 States</b>					
West Virginia	7,669	50%	7,705	51%	-1.7%
Pennsylvania	2,882	19%	2,882	19%	-1.2%
Ohio	1,241	8%	1,204	8%	1.9%
Virginia	684	4%	694	5%	-2.7%
Maryland	506	3%	553	4%	-9.7%
Balance	2,244	15%	2,006	13%	10.7%
<b>Total All States</b>	<b>15,226</b>		<b>15,044</b>		<b>1.2%</b>





# STONEWALL RESORT

Provided by HMA | Monterey, CA | (831) 655 - 0109

## Cottages 2018

	Visits					Booking Lead Time			Room Nights			
	2018		2017		%	2018	2017	Change	2018		2017	
	Stays	% Tot	Stays	% Tot	Change	Bk Avg	Bk Avg	in Days	Tot Nts	% Tot	Tot Nts	% Tot
<b>Top 10 Markets</b>												
Pittsburgh	181	21.0%	155	23.2%	-12.5%	65.82	95.12	(29.30)	427	18.9%	400	24.1%
Charleston - Huntington	166	19.3%	132	19.8%	-3.5%	59.47	66.92	(7.45)	359	15.9%	285	17.2%
Clarksburg - Weston	96	11.1%	90	13.5%	-22.6%	42.17	72.41	(30.24)	166	7.3%	176	10.6%
Washington DC	69	8.0%	35	5.2%	67.9%	45.72	61.43	(15.70)	188	8.3%	83	5.0%
Bluefield - Beckley - Oak Hi	29	3.4%	21	3.1%	8.9%	32.69	85.95	(53.26)	76	3.4%	47	2.8%
Columbus, OH	24	2.8%	28	4.2%	-43.5%	87.04	142.29	(55.24)	86	3.8%	97	5.9%
Wheeling - Steubenville	24	2.8%	24	3.6%	-29.2%	44.42	113.63	(69.21)	46	2.0%	57	3.4%
Cleveland	22	2.6%	19	2.8%	-13.4%	80.86	137.11	(56.24)	66	2.9%	51	3.1%
Philadelphia	17	2.0%	9	1.3%	59.7%	110.76	116.11	(5.35)	51	2.3%	27	1.6%
Baltimore	17	2.0%	15	2.2%	-15.9%	54.06	97.27	(43.21)	44	1.9%	37	2.2%
Balance	217	25.2%	139	20.8%	26.9%	81.20	103.38	(22.18)	751	33.2%	398	24.0%
<b>Total All Markets</b>	<b>862</b>		<b>667</b>		<b>29.2%</b>	<b>64.15</b>	<b>90.31</b>	<b>(26.17)</b>	<b>2,260</b>		<b>1,658</b>	
<b>Top 5 States</b>												
West Virginia	372	43%	301	45%	-5.6%	51.15	73.64	(22.50)	765	34%	640	39%
Pennsylvania	185	21%	151	23%	-6.7%	73.64	94.85	(21.21)	561	25%	405	24%
Ohio	76	9%	69	10%	-19.1%	79.62	135.36	(55.74)	234	10%	204	12%
Virginia	53	6%	29	4%	53.5%	90.47	94.45	(3.98)	175	8%	81	5%
Maryland	35	4%	25	4%	10.8%	52.09	89.48	(37.39)	89	4%	58	3%
Balance	141	16%	92	14%	24.0%	70.74	102.52	(31.78)	436	19%	270	16%
<b>Total All States</b>	<b>862</b>		<b>667</b>		<b>29.2%</b>	<b>64.15</b>	<b>90.31</b>	<b>(26.17)</b>	<b>2,260</b>		<b>1,658</b>	





STATE OF WEST VIRGINIA  
Department of Revenue  
State Tax Department

Jim Justice  
Governor

Dale W. Steager  
Tax Commissioner

July 5, 2017

Todd Hooker  
West Virginia Development Office  
1900 Kanawha Boulevard East  
Charleston WV 25305-0311

**RE: Tourism Development Tax Credit For The Stonewall Jackson Lake State Park  
Expansion Project  
Legal Log No. 17-202ds**

Dear Mr. Hooker:

This is in response to your letter regarding the Tourism Development Act Tax Credit as it relates to the Stonewall Jackson Lake State Park expansion project.

In your letter you state:

The West Virginia Development Office ("WVDO") is the state agency responsible for approving tourism development project applications under the West Virginia Tourism Development Act (the "Act"). The WVDO typically enters into contractual arrangements with project applicants under which applicants provide the WVDO with certain information certifying their compliance with the Act.

Consistent with a Tourism Development Expansion Project Agreement dated October 1, 2015, the WVDO is in receipt of a cost certification report from the developers related to the expansion project at Stonewall Jackson Lake State Park in Roanoke, West Virginia. ... In this report, MHLP, LLC's accountant certified that \$1,203,987 has been spent on the cottage expansion project meeting the requirements set forth in WV Code §5B-2E-1, et seq., as applicable.

The WVDO has reviewed this report and believes it to comply with the Act. Based on the contents of the report, the WVDO believes that MHLP, LLC is eligible to seek tax benefits under the Act with the West Virginia State Tax Department.

Under the terms of the agreement, the amount of credit allowed for the project is thirty-five percent of approved costs, as the tourism development site is located on recreational property owned or leased by the state of West Virginia. *See*, W. Va. Code §5B-2E-7a (b).

The independent accountant's report submitted in support of the application for the credit indicates that the approved cost for the project is \$1,203,987.00. Based upon that information, the total amount of credit allowable for the project is \$421,395.45. ( $\$1,203,987 \times 0.35$ ). The Code provides that the allowable credit must be taken over a ten-year period at the rate of one-tenth of the amount per taxable year, beginning with the taxable year in which the project is opened to the public. According to the information provided, the project was opened to the public beginning January 1, 2017. Thus, the amount of credit available for 2017, and any other tax year within the ten-year period, will be \$42,139.55. W. Va. Code §5B-2E-7a (c).

The credit is applied against consumer sales and service taxes collected by the Stonewall Jackson Lake State Park, but only to the extent allowed by statute. To that end, the statute provides:

That if the consumers sales and service tax collected by the approved company is not solely attributable to sales resulting from the operation of the tourism development expansion project, the credit shall only be applied against that portion of the consumer sales and service tax collected in excess of the base tax revenue amount.

W. Va. Code §5B-2E-7a (a).

The “base tax revenue amount” is defined as:

[T]he average monthly amount of consumer sales and service tax collected by an approved company, based on the twelve month period ending immediately prior to the opening of a new tourism development project for business or a tourism development expansion project, as certified by the State Tax Commissioner.

W. Va. Code §5B-2E-3(4).

Sales and use tax remittances from the Stonewall Resort for Tax Year 2016 totaled \$752,668.29. Accordingly, we hereby certify that the base tax revenue amount is \$62,722.36 ( $\$752,668.29 / 12$ ).

To summarize:

1. Base amount (average monthly sales/use tax remittance) – \$62,722.36
2. Total Amount of credit available – \$421,395.45
3. Amount of credit available for 2017 – \$42,139.55
4. Beginning date of eligibility – January 1, 2017

If you have further questions about the credit, contact Matthew Irby, Director, Tax Account Administration Division, (304) 558-8700, or this office.

Sincerely yours,



Dale Steager  
State Tax Commissioner

## Rudy Henley

---

**From:** Irby, Matthew R <Matthew.R.Irby@wv.gov>  
**Sent:** Thursday, December 20, 2018 4:26 PM  
**To:** Rudy Henley; Acree, Stacy L  
**Cc:** Hooker, Todd E  
**Subject:** RE: Stonewall TDA

Rudy,

We appreciate the opportunity to meet and discuss this with you and I apologize for the delay in my response. The Tax Department view on the credit relates to the calculation of the base year for purposes of determining credit accountability. Essentially we rely on a number of code citations to arrive at our position. First, a company cannot take a credit until the project is open to the public. W.Va. Code sec. 5B-2E-7a(c) makes this clear, by stating:

The amount of credit allowable must be taken over a ten-year period, at the rate of one tenth of the amount thereof per taxable year, beginning with the taxable year in which the project is opened to the public.

This amount of credit is limited, however, to only that amount of tax owed that exceeds the base tax revenue amount. See W.Va. Code sec. 5B-2E-7a(a). "Base tax revenue amount" is defined as:

[T]he average monthly amount of consumer sales and service tax collected by an approved company, based on the twelve-month period ending immediately prior to the opening of a . . . tourism development expansion project, as certified by the State Tax Commissioner.

W.Va. Code sec. 5B-2E-3(4). Thus, a project must be opened to the public before a base tax revenue amount is determined.

This is important when looking at calculation of the amount of credit granted. The Code provides that the credit is calculated by the company "within three months of the completion date". See W.Va. Code sec. 5B-2E-6(1).

Thus, the Code sets out a fairly straightforward process (following development office approval of a project) that is supposed to occur chronologically this way:

- 1) Completion of a project;
- 2) Certification of project costs;
- 3) Calculation of credit;
- 4) Setting an opening date;
- 5) Tax Division calculation of base tax revenue amount (for 12 months preceding opening date);
- 6) Opening date. Credit can begin to be claimed (unless taxpayer elects to defer by a year).

It has been our consistent policy with multi-phase projects to treat each project opening date (and new calculation of credit) as a new tax credit subject to a new base. This is because each step in the process is crucial to the process. If you open something that qualifies for credit, a base amount must be determined for the 12 month period prior to that opening.

While this makes the credit complicated, we believe it is the straightforward reading of the statute. While this might advantage the state (by limiting the amount of credit that can be taken as the base amount increases) on the one hand, it advantages the taxpayer (by allowing the taxpayer an additional amount of time to claim credit) on the other hand.

Going forward, as soon as the Tax Department receives notification of new tax credit eligibility, we will calculate the base tax revenue amount and provide the same to the taxpayer. If the taxpayer wishes to delay claiming such credit for a year, they can elect to do so, but must do so on the first tax return following the opening date. Each tax credit will be applied in the order in which it was granted (2016 credit before 2017 credit, and so forth). However, if a later tax credit has a lower base amount than an earlier credit, it can be claimed first, up to the base amount of the earlier credit. At that point the earlier credit will apply until it is exhausted, and the remaining credits will again be applied in the order in which they are granted.

If you have any other questions or concerns about this process, please let me know.

Thanks.

Matt

**From:** Rudy Henley <JRHenley@wv-commercial.com>

**Sent:** Monday, December 3, 2018 12:27 PM

**To:** Acree, Stacy L <Stacy.L.Acree@wv.gov>; Irby, Matthew R <Matthew.R.Irby@wv.gov>

**Cc:** Hooker, Todd E <Todd.E.Hooker@wv.gov>

**Subject:** Stonewall TDA

Stacy-Matt

Thanks for taking the time to meet with me on Friday to explain the interpretation of the statute that governs the TDA. My understanding based on our meeting is as follows:

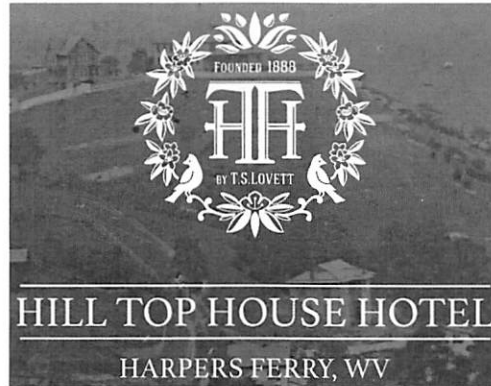
- the expansion at Stonewall is considered a 5 year project from the standpoint of total qualified investment during that time being qualified for the TDA credit
- the available credit for the total TDA allowed for each of the qualified years will be based on the previous year total sales tax paid by Stonewall
- The total TDA credit for each of those years will be for 10 years. As example, 2016 base determines amount and timing of credits taken on 2017. MHLP has 10 years to take 2017 eligible amount. 2017 taxes paid serve as base year for TDA credits taken in 2018. MHLP has 10 years including 2018 to take those credits, etc., etc. so that credits taken in 2019, 20, and 21 each have 10 years from including that year.
- Your office will provide some written guidance on how and when the annual credit availability will be determined so that everyone on same page regarding the rolling base and TDA credits related to the rolling base.

I appreciate your help to make sure that the details are properly administered on my end. I may have missed some of the key aspects of your analysis, so please provide any additional comments that help to clarify the matter.

Best regards  
Rudy Henley

Rudy Henley  
Stonewall Resort Project Developer & Asset Manager  
940 Resort Drive

# SWaN Hill Top House Hotel



## **Project Description:**

This project includes the construction of a new hotel and luxury resort on the former site of the Hill Top House Hotel in Harpers Ferry, WV. The luxury resort will consist of a 129-room hotel building as well as restoring and rehabilitating the seven adjacent historic structures for use as guest lodging and activity programming.

# Winterplace Ski Resort

## New Winterplace, LLC



### **Project Description:**

This expansion includes construction of a two-level, 14,400 square foot expansion to the existing Resort Center, construction of 26 acres of additional ski terrain, purchase of 138 acres adjacent property for future expansions, and the expansion of the teaching area. Also included in the Project are snowmaking improvements, equipment purchases and improvements to the Mountain House, an existing mid-mountain facility.





Post Office Box 1  
Flat Top, West Virginia 25841

December 10, 2019

Mr. Todd Hooker  
Senior Manager  
Financial Programs & National Accounts  
Tourism Development Office  
1900 Kanawha Boulevard East  
Charleston, WV 25305-0311

RE: New Winterplace LLC-Tourism Development Project

Dear Mr. Hooker:

In accordance with the annual reporting requirements by approved companies to the West Virginia Development Office as relates to the West Virginia Tourism Act, I enclose for your review the annual report of the information requested for operation ski season December 1, 2018 through November 30, 2019. Also note that, because all sales tax credits have been applied, this is the final report for our participation in this program.

If you should require more information regarding this report, please do not hesitate to contact me. I can be reached via telephone at (304) 787-3221, ext. 104, or via email at [terrypfeiffer@winterplace.com](mailto:terrypfeiffer@winterplace.com).

Sincerely,

Terry R. Pfeiffer  
President

cc: James E. Davis  
Laura Shriver  
File

Enclosures

**New Winterplace Limited Liability Company**  
**WV Development Office - Sales Tax Credit Program**  
**Annual Tourism Development Project Reconciliation**  
**Project Year #13 - December 1, 2018 through November 30, 2019**

Report Date:

	<u>12/31/2018</u>	<u>1/31/2019</u>	<u>2/28/2019</u>	<u>3/31/2019</u>	<u>4/30/2019</u>	<u>5/31/2019</u>	<u>6/30/2019</u>	<u>7/31/2019</u>	<u>8/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2019</u>	<u>Total</u>
Total Costs of Projects Completed & Certified 11/30/06	2,191,850												
Total Costs of Projects Completed & Certified 11/30/07	676,205												
Total Costs of Projects Completed & Certified 11/30/08	608,121												
Total Costs of Projects Completed & Certified 11/30/09	1,381,991												
Tax Credits Earned (11/30/06) @ 25%	547,963												
Tax Credits Earned (11/30/07) @ 25%	169,051												
Tax Credits Earned (11/30/08) @ 25%	152,030												
Tax Credits Earned (11/30/09) @ 25%	345,498												
Tax Credits Available for use year 11/30/06 (10%) Yr 10	0												0
Tax Credits Available for use year 11/30/07 (10%) Yr 10													0
Tax Credits Available for use year 11/30/08 (10%) Yr 9		0	0	0	0	0	0	0	0	0	0	0	0
Tax Credits Available for use year 11/30/09 (10%) Yr 8	34,550												34,550
Total Tax Credits Available for use current year	<u>34,550</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,550</u>
Monthly Sales Tax Collected Current Year	55,656	87,930			0	0	0	0	0	0	0	0	
Average Monthly Sales Taxes - Base Year (2006) *	49,368	49,368	0	0	0	0	0	0	0	0	0	0	
Variance Over/(Under)	<u>6,288</u>	<u>38,562</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Tax Credits Available (From above or carried forward)	34,550	28,262	0	0	0	0	0	0	0	0	0	0	34,550
Tax Credits Used	6,288	28,262	0	0	0	0	0	0	0	0	0	0	34,550
Tax Credits Carried Forward	<u>28,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

\* NWP paid sales taxes during 4 months of the base year; average total based on 4 months.

Dec-05	128,716.32
Jan-06	186,683.04
Feb-06	226,916.61
Mar-06	50,102.10
Total	<u>592,418.07</u>
Average Sales Tax Collections	<u>49,368.17</u>

File:lsriver\NWP\2016 monthly tax credit

I do hereby certify and attest that New Winterplace Ski Resort was open for business for the minimum of 100 days during the period of December 1, 2018 through November 30, 2019. I also certify that, based on ski group business, surveys, and reservations made with partnering hotels, more than 25% of the current project year's customers were attracted from among persons who are not residents of the State of West Virginia.

As evidenced by the attached certificates, I also certify New Winterplace LLC is in good standing with regard to workers' compensation, State of WV unemployment programs, and with the State Tax Department.

James E. Davis, Vice President

Date

12/18/2019



STATE OF WEST VIRGINIA  
State Tax Department, Taxpayer Services Division  
P.O. Box 885  
Charleston, WV 25323-0885



Dale W. Steager, State Tax Commissioner

NEW WINTERPLACE, LLC  
PO BOX 460  
SUMMERSVILLE WV 26651-0460

Letter Id: L1474095040  
Issued: 12/10/2019



## West Virginia State Tax Department

### Statement of Good Standing

**EFFECTIVE DATE: December 10, 2019**

A review of tax accounts indicates that NEW WINTERPLACE, LLC is in good standing as of the effective date of this document. Please note, this Statement of Good Standing expires on **March 9, 2020**.

The issuance of this Statement of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

Nicole Grant, Tax Unit Supervisor  
Taxpayer Services Division

December 11, 2019

NEW WINTERPLACE LIMITED LIABILITY  
COMPANY, TA WINTERPLACE SKI RESORT  
P O BOX 460  
SUMMERSVILLE WV 26651

Account Number: 98033-1

Dear Employer:

Workforce West Virginia has, at your request, researched their records and has found this account is in compliance with the West Virginia Unemployment Compensation Law.

Very truly yours,



Kathy Phillips  
Assistant Director

cac

---

1900 Kanawha Blvd. East \* Building 3 Suite 300 \* Charleston, WV 25305

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Client#: 1120317 NEWWIN
CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/10/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: USI Ins Svcs C/L Charleston, 1 Hillcrest Drive East, Charleston, WV 25311, 304 347-0611. CONTACT NAME: Brenda Samples, PHONE: 304-347-0661, FAX: 304-347-0605. INSURER(S) AFFORDING COVERAGE: PinnaclePoint Insurance Company, NAIC #: 15137. INSURED: New Winterplace, LLC, P. O. Box 460, Summersville, WV 26651.

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

Table with columns: INSR LTR, TYPE OF INSURANCE, ADDL INSR, SUBR WVD, POLICY NUMBER, POLICY EFF (MM/DD/YYYY), POLICY EXP (MM/DD/YYYY), LIMITS. Includes sections for Commercial General Liability, Automobile Liability, Umbrella Liability, and Workers Compensation and Employers' Liability.

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER: Evidence of Insurance. CANCELLATION: SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE: James P. Crouse.