

SERVING SOUTHEASTERN OHIO & NORTHERN WEST VIRGINIA'S OIL & GAS INDUSTRY

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2021 SOOGA Browning Citori CX 12 Gauge Raffle



Jacob Bowers had the winning ticket out of 483 that were sold for a Browning Citori CX 12 Gauge 30" Grade 2 Walnut donated by Cemenco Services.

The drawing was held at the 2021 SOOGA Fall Clay Shoot on October 22, 2021.

Thanks to Cemenco Services.

2021 Oil and Natural Gas Accounting and Tax Seminar

For many years, Arnett Carbis Toothman LLP has presented in-person seminars for the Independent Oil and Gas Association of WV (IOGA; now GO-WV, the Gas and Oil Association of West Virginia, Inc.), the Pennsylvania Independent Oil and Gas Association (PIOGA), and the Southeastern Ohio Oil and Gas Association (SOOGA.) In 2020, due to Covid-19 restrictions, a change was made from in-person to a one-day virtual format co-sponsored by all three organizations, covering tax and accounting issues affecting West Virginia, Ohio, and Pennsylvania. This year's seminar will continue with the virtual format.

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

- **Location:** Live Virtual-Interactive
- **Time:** 9:00a – 4:30p
- **Date:** November 17, 2021

Instructors: Marlin Witt, Partner, CPA, CFP, CGMA; Bill Phillips, Partner, CPA; Charlene Tenney, Supervisor, Business Outsourcing; Chad Parker, CPA; Jonathan Jones, CPA; Benjamin Ellis, Director, Information Technology & Scott Stone, Partner, Information Technology

For agenda and additional information please see page 27.

Did you know that you could save paper and receive your Insider via email?

Contact us at mail@sooga.org to sign up.

THE CROW'S NEST

I believe everyone has been busy these past few months and with the fall season upon us I don't see any slowing down. Oil and gas prices are up and still on the rise. Everyone is scrambling to finish up their projects before the winter takes hold. SOOGA has been busy with our event schedule, as well as finalizing the remaining ticket sales for our November Gun Raffle. If you are needing gun raffle tickets, contact the office or a Board Member.



Unfortunately, we had to cancel our Trade Show this year due to an uptick in Coronavirus cases. We were still able to hold the RICS (Relationally Integrated Computer System) registration in the Oak Room with the ODNR. The registration had a great turn-out and was very informative on the future of operating with the division. SOOGA is working with ODNR to schedule another registration session at a later date. Please contact the SOOGA office or a Board Member if you would like to attend a session.

The Fall Clay Shoot was held on October 22nd and was well attended. We had 71 shooters total and decent weather for most of the day. I would like to thank everyone that attended and sponsored the event. Congratulations to all the award recipients!

Our last event of the year will be our Tax Seminar which will be held on November 17th. Arnett Carbis Toothman LLP will host the seminar again this year. We will be using the same virtual format as we used last year. This is a great opportunity for members to get the most up-to-date tax information. Registration is now available on the SOOGA website and the cost is \$100.00 per person. If you have any questions about the tax seminar, please contact Billie at the SOOGA office.

I would also ask that you please take the time to read the letter SOOGA sent out pertaining to the proposed methane tax (page 5). We have sent this to many Representatives and Senators at the local, state and federal levels. We, along with other trade associations oppose this unnecessary tax and will keep you informed on anything else that arises.

Stand Tall, Stand United, and Keep Pushing Forward!

Jared Stevens

President



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www.oilandgasmuseum.com

2021 NEW MEMBERS
SOOGA would like to welcome the
following new members:

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 Gary, KY 40734
 606-765-0991
 cnreel@gmail.com

2021 SOOGA
Calendar of Events

Fall Gun Giveaway

November 1st - 30th 2021

Oil and Natural Gas Accounting & Tax Seminar
 November 17, 2021

Southeastern Ohio Oil & Gas Association
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 740-373-5302

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740-516-6623

Jim Javins

Originator-App. Gas Supply
 614-561-3118

Barry Bowers

Huffman-Bowers Inc.
 740-342-5205

Kevin Rothenbuhler

Utica Resource Operating
 740-336-7831

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HG Energy, LLC
 304-420-1107

Matt Lupardus

HG Energy, LLC
 304-420-1127

Linda O'Brien

O'Brien's Safety Services
 740-350-4228

Keith Young

BD Oil Gathering
 740-374-9355

Southeastern Ohio Oil and Gas Association Gas Committee Report October, 2021

Prices October 12, 2021

NYMEX Settle – Oct. - 2021	\$5.84
One Year NYMEX strip (Nov. 2021 – Oct. 2022)	\$4.55
Summer NYMEX strip for 2022 (April,2022 - Oct., 2022)	\$3.91
Winter NYMEX strip – 2021 (Nov., 2021 – Mar. 2022)	\$4.64
TCO Index Posting – October, 2021	\$4.81
DTI Index Posting – October, 2021	\$4.56

September 2, 2021 Storage Report:

Working gas in underground storage, Lower 48 states

Region	Stocks billion cubic feet (Bcf)				Historical Comparisons			
	10/01/27/21	09/24/21	net change	implied flow	Year ago (10/01/20)		5-year average (2016-20)	
					Bcf	% change	Bcf	% change
East	810	779	31	31	890	-9.0	855	-5.3
Midwest	971	934	37	37	1058	-8.2	990	-1.9
Mountain	206	201	5	5	235	-12.3	215	-4.2
Pacific	248	243	5	5	318	-22.0	301	-17.6
South Cen- tral	1,054	1,013	41	41	1319	-20.1	1104	-4.5
Salt	259	239	20	20	365	-29.0	274	-5.5
Nonsalt	795	774	21	21	954	-16.7	830	-4.2
Total	3,288	3,170	118	118	3820	-13.9	3464	-5.1

SOOGA Letter concerning the proposed Methane Tax (Methane Emissions Reduction Act of 2021)

September 8, 2021

Dear Representatives:

The Southeastern Ohio Oil and Gas Association, commonly known as SOOGA, is a unique trade association headquartered in Marietta, Ohio that represents the oil and natural gas exploration, production and development industry and those member companies affiliated with this industry. While SOOGA has approximately 300 members, almost all of which are small independent producers in southeastern Ohio, SOOGA represents more than just its membership. SOOGA works on behalf of all the employees, families and neighbors of its member companies. SOOGA member companies support ancillary businesses such as hotels, restaurants and numerous retail businesses who benefit from the oil and natural gas industry in our area of the country. Allied industries such as construction and welding shops as well as professional services such as accountants and attorneys have also realized benefits as a result of the oil and natural gas industry. These are just a few examples of the immediate reach and the symbiotic relationship the oil and natural gas industry has with our communities. SOOGA member companies support thousands of jobs in our communities as well.

The Methane Emissions Reduction Act of 2021 introduced by Senators Whitehouse, Booker and Schatz under consideration for inclusion in the reconciliation bill would place onerous fees on methane emissions from oil and natural gas operations. Methane emissions fees would hamper the ability of the oil and gas industry to supply affordable and reliable energy to the nation, and the world, with very little impact on greenhouse gas emissions. The member companies of SOOGA are writing you to voice our opposition to the proposed methane tax.

The oil and natural gas industry is committed to reducing methane emissions. The vast majority of oil and gas wells operated by SOOGA members are low volume stripper wells. It makes economic sense for oil and natural gas companies to avoid losing natural gas during production operations as this is a primary source of revenue. As proof of this effort to improve, effective mitigation of natural gas emissions from oil and natural gas operations in the last 10 years has dramatically reduced methane emissions. The oil and natural gas industry continues to explore ways to improve on the progress made and keep more natural gas in the pipeline system to supply the thousands of products and services essential for life.

A tax based on total production, and not on actual methane emissions that may never occur, is a damaging tax. It would result in lost jobs and lost revenue that could be used to repair company infrastructure and invest in economic growth. The SOOGA member companies reinvest into their businesses and local economy on a generational basis. This fee cannot be passed along to customers, yet an onerous methane tax would contribute to higher natural gas prices for consumers, noticeably increasing the cost to heat their homes and cook their food. Consumers do not need to be burdened with higher costs as they recover from the pandemic.

There are already regulations in place at the state and federal level to monitor methane emissions. A methane tax is unnecessary. The Methane Emissions Reduction Act would have unintended consequences for the environment and the economy. For the reasons stated above the member companies of the Southeastern Ohio Oil and Gas Association oppose this bad policy and ask it be eliminated from the reconciliation bill.

Respectfully,

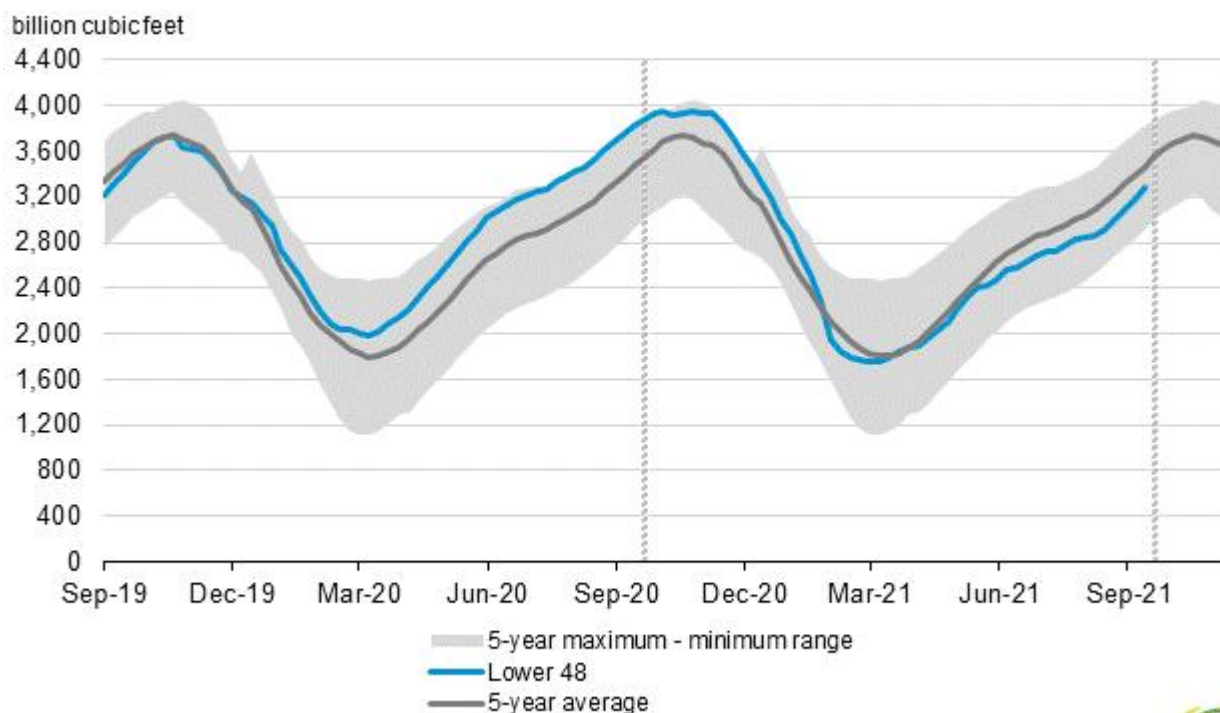
Southeastern Ohio Oil and Gas Association

(continued from page 4)

Summary

Working gas in storage was 3,288 Bcf as of Friday, October 1, 2021, according to EIA estimates. This represents a net increase of 118 Bcf from the previous week. Stocks were 532 Bcf less than last year at this time and 176 Bcf below the five-year average of 3,464 Bcf. At 3,288 Bcf, total working gas is within the five-year historical range.

Working gas in underground storage compared with the 5-year maximum and minimum



Source: U.S. Energy Information Administration



Storage

The average rate of injections into storage is 9% lower than the five-year average so far this refill season (April through October). If the rate of injections into storage matched the five-year average of 8.5 Bcf/d for the remainder of the refill season, the total inventory would be 3,543 Bcf on October 31, which is 176 Bcf lower than the five-year average of 3,719 Bcf for that time of year.

Prices/Supply/Demand

Prices in the Northeast rise in line with prices at other major hubs. At the Algonquin Citygate, which serves Boston-area consumers, the price went up 44¢ from \$4.90/MMBtu last Wednesday to \$5.34/MMBtu yesterday. At the Transcontinental Pipeline (Transco) Zone 6 trading point for New York City, the price increased 52¢ from \$4.69/MMBtu last Wednesday to \$5.21/MMBtu yesterday. Similar to prices throughout the country, prices at Algonquin Citygate and Transco Zone 6 reached weekly highs on Tuesday, at \$5.46/MMBtu and \$5.33/MMBtu, respectively. Temperatures in New York's Central Park averaged 65°F yesterday. The daily Central Park minimum and maximum was close to the average, at 61°F to 69°F, a significantly narrower range than the normal 55°F to 68°F, which resulted in zero HDDs and CDDs (cooling degree days—a measure of cooling demand, which is met with electric-powered air conditioning), compared with 5 HDDs and 1 CDD under a normal-weather scenario.

(continued to page 7)

(continued from page 6)

The mild temperatures resulted in natural gas consumption remaining relatively flat week over week. IHS Markit estimates consumption in New England declined on average by less than 50 MMcf/d week over week and rose in the New York/New Jersey region by slightly more than 100 MMcf/d. Total demand in the Atlantic region also remained relatively flat, reflecting the mild weather and reduced export demand. Berkshire Hathaway Energy's Gas Transmission and Storage (GHE GT&S) reports volumes of feed gas delivered to the Cove Point LNG export terminal in Maryland remained at 2 MMcf/d this report week. Prior to maintenance (notice ID 124681) at the terminal, which is scheduled to last from September 20 through October 10, feed gas volumes averaged more than 750 MMcf/d.

Prices in the Appalachia Basin production region increase in line with prices in other regions. The Tennessee (TGP) Zone 4 Marcellus spot price increased 46¢ from \$4.60/MMBtu last Wednesday to \$5.06/MMBtu yesterday. The price at Eastern Gas South in Southwest Pennsylvania rose 45¢ from \$4.65/MMBtu last Wednesday to \$5.10/MMBtu yesterday. Prices at both hubs fell to weekly lows on Friday, reaching \$2.45/MMBtu at TGP Zone 4 Marcellus and \$3.57/MMBtu at Eastern Gas South, reflecting anticipated reduced demand for the forthcoming weekend in the Northeast and Midwest consuming regions as a result of unseasonably mild temperatures (see Midwest and Northeast sections above).

U.S. supply of natural gas remained relatively flat this report week. According to data from IHS Markit, the average total supply of natural gas fell by 0.4% compared with the previous report week. Average net imports from Canada decreased by 5.8% (0.3 Bcf/d) compared with the previous report week. Dry gas production was relatively flat, falling less than 0.1%.

U.S. natural gas consumption increases week over week on a substantial increase in power generation. Total U.S. consumption of natural gas rose by 3.9% compared with the previous report week, according to data from IHS Markit. Natural gas consumed for power generation climbed by 8.3%, or 2.4 Bcf/d, as a result of warmer-than-average temperatures across the Midwest and the South. Industrial sector consumption decreased by 0.6% week over week, balanced against a week-over-week increase in the residential and commercial sectors of 0.5%. Natural gas exports to Mexico decreased 4.3% week over week. Natural gas deliveries to U.S. liquefied natural gas export facilities (LNG pipeline receipts) averaged 10.0 Bcf/d, or 0.2 Bcf/d lower than last week.

U.S. LNG exports increase week over week. Twenty LNG vessels (eight from Sabine Pass, four each from Cameron and Corpus Christi, three from Freeport, and one from Elba Island) with a combined LNG-carrying capacity of 74 Bcf departed the United States between September 30 and October 6, 2021, according to shipping data provided by Bloomberg Finance, L.P.

The ODNR quarterly report list horizontal shale wells, 2,753 of which reported oil and natural gas production during the first quarter of 2021.

There are currently 3,428 Utica Permits, and 2,914 Utica shale wells drilled.

There was a total of 548,140,794 Bcf produced in the first quarter of 2021.

As of September 3, the national Baker Hughes total rig count increased to 533.



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GAS PRICING 2021**SEPTEMBER 2021**

NYMEX Settlement: \$4.370

Inside FERC/DTI: \$3.440 (Basis: -\$0.930)

Inside FERC/TCO:\$3.650 (Basis: -\$0.720)

OCTOBER 2021

NYMEX Settlement: \$5.841

Inside FERC/DTI: \$4.560 (Basis: -\$1.281)

Inside FERC/TCO:\$4.810 (Basis: -\$1.031)

OIL PRICING 2021**ERGON OIL****PURCHASING WEST VIRGINIA
MONTHLY AVERAGE**

AUGUST Ohio Tier 1: \$66.7148

AUGUST Ohio Tier 2: \$63.7148

AUGUST Ohio Tier 3: \$61.7148

AUGUST West Virginia Tier 1: \$66.7148

AUGUST West Virginia Tier 2: \$63.7148

AUGUST West Virginia Tier 3: \$61.7148

AUGUST Marcellus/Utica Condensate: \$52.7148

AUGUST Marcellus/Utica Medium: \$66.7148

AUGUST Marcellus/Utica Light: \$57.7148

SEPTEMBER Ohio Tier 1: \$70.3883

SEPTEMBER Ohio Tier 2: \$67.3883

SEPTEMBER Ohio Tier 3: \$65.3883

SEPTEMBER West Virginia Tier 1: \$70.3883

SEPTEMBER West Virginia Tier 2: \$67.3883

SEPTEMBER West Virginia Tier 3: \$65.3883

SEPTEMBER Marcellus/Utica Condensate: \$56.3883

SEPTEMBER Marcellus/Utica Medium: \$70.3883

SEPTEMBER Marcellus/Utica Light: \$61.3883

Tier 1 - 150 + net barrels of crude oil.

No more than 2.5% BS&W (if the BS&W is over 2.5% it will then qualify for Tier 2 pricing) If trucking is able to load 160 net barrels of oil and other Tier 1 criteria are met, Ergon Oil Purchasing will waive the BS&W limit)

Tier 2 - 60-149.99 net barrels of crude oil

Two Stops within 10 miles

Tier 3 - 30-59.99 net barrels of crude oil

Please contact Ergon at 1-800-278-3364 for clarification on split load pricing.

The Marcellus/Utica Shale produced crude oil will be purchased based on the monthly average for the following postings:

38.0-49.9 API Gravity—**Marcellus/Utica Medium** crude oil50.0-59.9 API Gravity—**Marcellus/Utica Light** crude oil60.0+ API Gravity—**Marcellus/Utica Condensate** (formerly posted as Appalachian Sweet Light-ALS).

Other parameters will be evaluated on a farm by farm basis.

You can now find EOP WVA Crude Oil Price Bulletin on the internet at:

www.ergon.com**OIL PRICING 2021****AMERICAN REFINING GROUP****AVERAGE**

8/21 to 8/31 Group 1 OH: \$66.05

Group 2 OH: \$63.05

Group 3 OH: \$61.05

9/01 to 9/10 Group 1 OH: \$68.13

Group 2 OH: \$65.13

Group 3 OH: \$63.13

9/11 to 9/20 Group 1 OH: \$70.18

Group 2 OH: \$67.18

Group 3 OH: \$65.18

9/21 to 9/30 Group 1 OH: \$72.86

Group 2 OH: \$69.86

Group 3 OH: \$67.86

10/01 to 10/10 Group 1 OH: \$76.80

Group 2 OH: \$73.80

Group 3 OH: \$71.80

10/11 to 10/20 Group 1 OH: \$80.90

Group 2 OH: \$77.90

Group 3 OH: \$75.90

**ARG GROUP PRICING CATEGORIES AND
DEFINITIONS FOR PENNSYLVANIA GRADE CRUDE OIL
(LEGACY)**

Group 1 (OH/PA/NY) – 150.0 net barrels of crude from 3 stops within 10 mile, with a BS&W of 2.5% or less (If able to load 160 net barrels the BS&W will be waived)

Group 2 (OH/PA/NY) – 60.0-149.99 net barrels from 2 stops

Group 3 (OH/PA/NY) – 30-59.9 net barrels from single location

For questions relating to ARG Group Pricing or Utica / Marcellus Shale pricing, please contact: Bill Murray, VP-Crude Supply & Logistics- 330-649-2832; bmurray@amref.com

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Schaffer defends oil and gas industry jobs in Ohio

Town Crier
Fairfield Edition
October 15 - 28, 2021



Senator Schaffer pictured holding a report citing the thousands of Ohio Jobs that are vulnerable in the Congressional infrastructure bill currently being negotiated in Washington D.C. submitted

COLUMBUS— State Senator Tim Schaffer (R-Lancaster) provided sponsor testimony recently on Senate Resolution 176, which will urge the United States Congress to protect the natural gas and oil industry from disproportionate tax increases or other punitive measures.

In his testimony, Schaffer stated, "As you may know, Congress is currently in the process of voting on legislation that proposes to invest in America's infrastructure. Tucked away in this legislation are numerous punitive measures aimed at America's oil and gas industry that could jeopardize American energy independence and hundreds of thousands of jobs across the nation."

The U.S. Congress is currently in the legislative process of evaluating a \$3.5 trillion dollar infrastructure bill with proposed language that will increase taxes and regulations on the oil and gas industry, putting Ohio's economy and thousands of jobs across the state at risk. The oil and gas industry in Ohio contributed more than \$58.7 billion to Ohio's economy in 2019 while employing more than 375,000 Ohioans.

"Those are dollars that are being spent here, invested here, and shared here as workers eat at restaurants, purchase groceries, and support local economies," Schaffer said. "Ohioans are better off because the oil and gas industry is strong in Ohio".

Senate Resolution 176 passed out of the Senate Energy and Public Utilities Committee by a vote of 9-2 and now heads to the Ohio Senate floor for further consideration.



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2021 SOOGA MEMBERSHIP DRIVE

NOW IS THE TIME TO HELP YOUR ASSOCIATION WITH OUR ANNUAL MEMBERSHIP DRIVE. WITH EACH NEW MEMBER, HELP US TOWARD OUR GOAL TO STRENGTHEN SOOGA AND CREATE GREATER OPPORTUNITIES TO HELP ONE ANOTHER.

WE INVITE YOU TO JOIN AS A PROUD MEMBER TODAY! HERE IS THE LINK: WW.SOOGA.ORG.

ANY PERSON WHO SIGNS UP A NEW MEMBER IN 2021 WILL BE ENTERED IN A DRAWING FOR \$100.00. TO GET CREDIT YOUR NAME MUST BE LISTED AS REFERRED BY ON MEMBERSHIP APPLICATION.

ALSO ANYONE THAT JOINS DURING THE 2021 MEMBERSHIP DRIVE WILL BE ENTERED IN A DRAWING TO WIN A "FREE "MEMBERSHIP FOR 2022.

SINCERELY,
 SOOGA MEMBERSHIP COMMITTEE

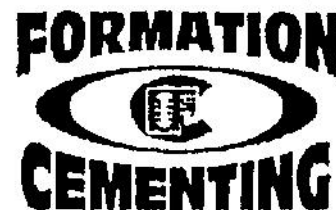


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WEST VIRGINIA UPDATE

By: Bob Matthey

A Salute to Joe Manchin

Senator Joe Manchin has stood up for oil, natural gas and coal to keep the climate change people from destroying our industry. The left wing of the Democrats have no idea why our industry is so important to America and that fossil fuels need to survive. Currently, Germany and China are turning to coal to run their countries. China is in WV as we speak trying to sign long term coal contracts with coal companies. It appears Manchin shows no sign of supporting Biden's Climate Policy! Thank you Senator Manchin!

WE SALUTE YOU!

BTU Adjustments

In the past several months, several companies and pipelines have been bought in WV by other companies. Several producers are having problems with these new companies changing their BTU. I encourage all producers to keep a close eye on your statements and watch for mistakes. One producer lost \$10,000 on one meter!

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Curtis Speck
President/CEO

CONTROVERSY ERUPTS OVER BIDEN'S VACCINATION MANDATE

President Biden's recent announcement ordering OSHA to require employers of more than 100 workers to mandate COVID-19 vaccinations or weekly COVID-19 testing as a condition of employment has sparked widespread controversy. Some workers claim this is an infringement on their right to medical freedom. If successful, this mandate would affect somewhere between 80 million and 100 million workers and would mean that employers could face up to \$13,653 in penalties per violation for failing to comply with the rule. Opponents of the mandate pledge to have it overturned by the Supreme Court – and they may actually have a good chance of accomplishing that.

President Biden's intention is to have OSHA issue an Emergency Temporary Standard (ETS) to lay out what is expected of employers. If this sounds familiar, it is because early in 2021 the White House issued an Executive Order for OSHA to establish an ETS by March 15, 2021 for COVID-19. That order was not met until June 2021 and only applies to the Health Care Industry. Other industries were only provided with guidance documents. This ETS is expected to provide sweeping rules requiring vaccination or in some cases a weekly testing option as well as including provisions requiring employers to provide paid time off to get vaccinated, recover after vaccination or follow testing protocols. It has been indicated that employers will be allowed to have their employees use paid or personal time off for vaccination and recovery. It is unclear at this time how testing and its associated costs will be handled.

Historically, Emergency Temporary Standards are difficult to enact. In OSHA's 50 year history the measure has only been used ten times. Of those, courts have invalidated or halted four of those and partially blocked another. Only time will tell how this attempt works out.

In the meantime, employers should consider how they will implement the requirements if and when they become mandatory. This includes items such as: whether the ETS applies to their workplace, how to deal with remote workers, coordinating with onsite contractors, how to identify vaccinated and unvaccinated workers, reporting and recording test results, how to provide for needed time off, and dealing with employees who refuse both vaccination and testing.



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Obituaries



Lenna Goff Haught, 87, of Smithville, WV, departed this life on Saturday, Oct. 9, 2021, at Camden Clark Medical Center in Parkersburg, WV. She was born Oct. 27, 1933, in the Goff Community of Ritchie County, WV the daughter of the late Denver and Belva (McNeill) Goff.

Lenna was a proud graduate of Harrisville High School with the class of 1952 where she achieved valedictorian of her graduating class. For many years, she worked for the family oil and gas corporation of Ritchie County, WV. Lenna was a long-time member of the Smithville United Methodist Church where she played the organ and piano and was a member of the United Methodist Women.

Lenna was very active in the Ritchie County 4-H program where she served as a 4H leader for the Smithville Community for many years. She was involved in the formation of the 4-H Developmental Council in 1974. Her service and dedication to the 4H program earned her the 4-H All-Star pin.

She will be remembered most by her baking of pepperoni rolls, cinnamon rolls, bread, and pizza every Saturday for her grandchildren as they swam in the pool or played in the racquetball building or basement. On Sunday, Lenna would fix a big meal for her family and that's how she showed her great love of them. She was a wonderful wife, mother, grandmother, and great grandmother.

She is survived by her loving husband of 68 years, Warren R. Haught. Warren and Lenna were united in marriage on February 14, 1953. Her children, Barry Haught and wife Peggy of Tampa, FL; Robin Cook and husband John of Harrisville, WV; Ira Haught and wife Amy of Harrisville, WV and Joy Mason and husband Mark of Boulder City, NV. Her cherished grandchildren, Doug Haught (Melissa); Brian Haught (Jennifer); Robert Haught (Erika); Angela Huffman (Dustin); Joanna Cook (Ronnie); Joshua Cook (Kelly); Daniel Cook (Georgia); Heather Haught; Mark Haught (Katie); Derek Haught (Cassie); Kelsey Haught-Parsons (Colton); Olivia Haught; Paige Mason, and Ashley Mason-Dyer (Eric), and 24 cherished great grandchildren.

In addition to her parents, she was preceded in death by her brother, Marion Goff.

In lieu of flowers, the family request that donations in Lenna's memory be made to the RC Development 4-H Council, 1608 E Main Street, Harrisville, WV, 26362.



Randy Lee Wheeler, 67, of Marietta, died Monday, October 4, 2021, at Marietta Memorial Hospital surrounded by his family.

Randy was born April 26, 1954, to Janice Wheeler. He had served in the Army during the Vietnam era and had worked in the oil fields for many years as a pumper.

He is survived by his wife, Cheryl (Clark) Wheeler; three sons, Freddie (Jenna) Wheeler, of Williamstown, WV, Dennis (Elizabeth) Wheeler, of Lowell, OH, and Dana (Shawna) Wheeler, of Marietta, OH; four grandchildren, Derek, Meghan, Cole, and Blake Wheeler; and great-granddaughter, Harper Wheeler.

Randy was preceded in death by his grandparents, Arthur and Ida Wheeler, who had raised Randy.

Private services are to be held Thursday, October 7, 2021, with full military honors at Greenlawn Cemetery.

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This program on the radio is brought to you by the Southeastern Ohio Oil and Gas Association and can be heard every Saturday at 9 A.M. Listen to the program on any of these five stations:



Previous episodes can be found on SOOGA.org or by searching for Energy Insights WMOA on YouTube.

SOOGA's Energy Insights recently traveled to Washington DC to get a perspective of the industry on a federal level. Please listen to episodes from members of the Energy and Commerce Committee as well as the person in charge of the Environmental Protection Agency (EPA) Administrator Andrew Wheeler.

The Capitol Hill playlist:

<https://www.youtube.com/playlist?list=PLUcBXfTWJF4N6dqRCL4byVHhnnlpmA-by>

All episodes:

https://www.youtube.com/playlist?list=PLUcBXfTWJF4MK5_1jUyxiQnMFRD_eCdne

The most recent 10 episode titles are listed here.

<p>Energy Insights featuring Oregon Congressman Greg Walden #3 WMOA Radio</p>	<p>Energy Insights featuring Congressman Bill Johnson #3 WMOA Radio</p>
<p>Energy Insights featuring West Virginia Congressman David McKinley 2 WMOA Radio</p>	<p>Energy Insights featuring Congressman Bill Johnson #2 WMOA Radio</p>
<p>Energy Insights featuring Oregon Congressman Greg Walden 2 WMOA Radio</p>	<p>Energy Insights featuring Congressman Bill Johnson WMOA Radio</p>
<p>Energy Insights featuring Andrew Wheeler, Administrator of the EPA #2 WMOA Radio</p>	<p>Energy Insights featuring K& S with OOGEEP WMOA Radio</p>
<p>Energy Insights featuring Congressman Bill Johnson #4 WMOA Radio</p>	<p>Energy Insights featuring Shawn Toy with OOGEEP #2 WMOA Radio</p>



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**Flight A– 1st Place,
United Measurement
Not Pictured**



Flight A– 2nd Place, Hall Financial



Flight A– 3rd Place EMP



Flight B– 1st Place, Paragon #1



Flight B– 2nd Place, Paragon #2



Flight B– 3rd Place, Triple B

MEN

5 Long Drive in the Fairway– Jeff Barker

18 Longest Putt Made– Bob Cunningham

4 Closest to the Pin– Scott Setzer

LADIES

14 Long Drive in the Fairway– Sara Phillips

5 Longest Putt Made– No Winner

7 Closest to the Pin 2nd Shot– Christy Chavez



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2021 Oil and Natural Gas Accounting and Tax Seminar

For many years, Arnett Carbis Toothman LLP has presented in-person seminars for the Independent Oil and Gas Association of WV (IOGA; now GO-WV, the Gas and Oil Association of West Virginia, Inc.), the Pennsylvania Independent Oil and Gas Association and the Southeastern Ohio Oil and Gas Association (SOOGA.) In 2020, due to Covid-19 restrictions, a change was made from in-person to a one-day virtual format co-sponsored by organizations, covering tax and accounting issues affecting West Virginia, Ohio, and Pennsylvania. This year's seminar will continue with the virtual format.



(PIOGA),
all three

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

- **Location:** Live Virtual-Interactive
- **Time:** 9:00a – 4:30p
- **Date:** November 17, 2021
- **Instructors:** Marlin Witt, Partner, CPA, CFP, CGMA; Bill Phillips, Partner, CPA; Charlene Tenney, Supervisor, Business Outsourcing; Chad Parker, CPA; Jonathan Jones, CPA; Benjamin Ellis, Director, Information Technology & Scott Stone, Partner, Information Technology

AGENDA

The following important and timely topics are on the agenda:

- General Tax Updates for 2021 – Federal and State, including issues now being addressed in Congress, and at the individual states' level.
- Oil & Gas Industry Tax Updates for 2021
- CARES Act
- Paycheck Protection Program – Forgiveness, Tax, and Accounting Considerations
- Purchase/Sale, Valuation, Succession and Estate Planning
- IT Security

REGISTER HERE: <https://gowv.com/events/2021-tax-seminar/>

The cost is \$100 for members of GO-WV, PIOGA and SOOGA. The cost for non-members is \$150. Oil and gas investors, operators, royalty owners, service companies and accounting and legal professionals will benefit from attending this Webinar.

For more information regarding refunds, program cancellation policies or for any other concerns, please contact one of the following:

- GO-WV – Lori Miller Smith at lmillersmith@gowv.com or 304-344-9867.
- PIOGA – Deana McMahan at deana@pioga.org or 724-933-7306, ext. 23.
- SOOGA – Billie Leister at mail@sooga.org or 740-374-3203.



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