



1012 Kanawha Boulevard, E, Post Office Box 169, Charleston, West Virginia 25321
Voice 304.343.5503 • Fax 304.346.3513
www.rcrcpa.com

INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Charlie Burd

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024, and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Charlie Burd's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Burd reported as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st January 1, 2024 – April 30, 2024	\$7,261.85	\$6,961.82	Mr. Burd miscalculated his expenses for the February 6, 2024 report. Mr. Burd amended his report on December 16, 2025.
2 nd May 1, 2024 – August 31, 2024		0.00	None needed.
3 rd September 1, 2024 - December 31, 2024		\$0.00	None needed.

To the West Virginia Ethics Commission

-2-

December 30, 2025

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

Rollins Cleavenger & Rollins PLLC

Rollins, Cleavenger and Rollins, PLLC
Charleston, West Virginia



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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Richard Heath

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Richard Heath's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Richard Heath to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Rollins Cleavenger & Rollins PLLC". The signature is written in a cursive, flowing style.

Rollins, Cleavenger and Rollins, PLLC

December 30, 2025

Charleston, West Virginia



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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: John Cavacini

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024, and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of John Cavacini's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Cavacini reported he needs to amend his reports as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st January 1, 2024 – April 30, 2024		\$0.00	None needed.
2 nd May 1, 2024 – August 30, 2024		\$0.00	None needed.
3 rd September 1, 2024- December 31, 2024	Mr. Cavacini failed to file his third period report due to retiring. He failed to notify the West Virginia Ethics Commission of his retirement and did not file a termination of his lobbyist registration.	\$0.00	On September 11, 2025, he completed his filing and terminated his lobbyist registration.

To the West Virginia Ethics Commission

-2-

November 12, 2025

The report has been amended and has been found accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Christopher Fife

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Christopher Fife's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Christopher Fife to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Chad Francis

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Chad Francis' *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Chad Francis to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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Rollins, Cleavenger and Rollins, PLLC

November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Edward George

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Edward George's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Edward George to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Megan Hannah

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024, and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Megan Hannah's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Ms. Hannah reported as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st January 1, 2024 – April 30, 2024		\$13.33	Ms. Hannah did not send in verification of the expense(s) reported. She will need to send in a receipt, credit card statement, and/or bank statement to verify the expense(s) with the West Virginia Ethics Commission.
2 nd May 1, 2024 – August 31, 2024		\$0.00	None needed.
3 rd September 1, 2024 - December 31, 2024		\$0.00	None needed.

To the West Virginia Ethics Commission

-2-

November 12, 2025

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Michael Hogg

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Michael Hogg's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Michael Hogg to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Joseph Johns

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Joseph Johns' *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Joseph Johns to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Ryan Lehman

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Ryan Lehman's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Ryan Lehman to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Mark Nestlen

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024, and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Mark Nestlen's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Mr. Nestlen reported as follows:

Reporting Period	Inaccurate amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st January 1, 2024 – April 30, 2024		\$0.00	None needed.
2 nd May 1, 2024 – August 31, 2024		\$212.68	None needed.
3 rd September 1, 2024 - December 31, 2024		\$545.10	Mr. Nestlen provided a receipt for \$266.68. He failed to provide the receipt(s) for the remaining \$278.42. He would need to provide a receipt, bank statement, and/or credit card transaction(s) of the amount expended to the West Virginia Ethics Commission.

To the West Virginia Ethics Commission

-2-

November 12, 2025

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Thomas O'Neill

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Thomas O'Neill's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Thomas O'Neill to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
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Re: Ely Osborne

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Ely Osborne's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Ely Osborne to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
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Re: Matt Overturf

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Matt Overturf's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Matt Overturf to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Rollins Cleavenger and Rollins PLLC".

Rollins, Cleavenger and Rollins, PLLC

November 12, 2025

Charleston, West Virginia



1012 Kanawha Boulevard, E. Post Office Box 169, Charleston, West Virginia 25321
Voice 304.343.5503 • Fax 304.346.3513
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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Mary Catherine Tuckweiller

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Mary Catherine Tuckweiller's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Mary Catherine Tuckweiller to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Chris Weikle

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Chris Weikle's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Chris Weikle to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Ryan White

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Ryan White's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Ryan White to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Tyler Yaple

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Tyler Yaple's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Tyler Yaple to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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Rollins, Cleavenger and Rollins, PLLC

November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To The West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Gary Zuckett

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024 and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Gary Zuckett's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of West Virginia Ethics Commission Legislative Rule, Section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Based on our procedures described above, all the reports submitted by Gary Zuckett to the West Virginia Ethics Commission for the period specified were found to be accurate and properly documented.

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

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November 12, 2025

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INDEPENDENT ACCOUNTANTS' REPORT

To the West Virginia Ethics Commission
210 Brooks Street – Suite 300
Charleston, West Virginia 25301-1804

Re: Beth White

We have performed the procedures, which you agreed to, solely to assist you in compliance with W.Va. Code § 6B-3-11 and W.Va. C.S.R. § 158-15-1 *et. seq.* for the reporting period beginning January 1, 2024, and ending December 31, 2024. Each lobbyist is responsible for all documents submitted to the West Virginia Ethics Commission. Our procedures included the inspection of Beth White's *West Virginia Ethics Commission Lobbyist Activity Reports* filed for the above period. We requested documentation supporting all expenditures during the period and tested the documentation provided to the extent we considered necessary to determine that amounts reported were correct with respect to amount, nature, and classification on the expenditure report. This agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the provisions of WV Ethics Commission Legislative Rule, section 158-15-1 *et. seq.* The sufficiency of these procedures is solely the responsibility of the West Virginia Ethics Commission. Consequently, we make no representation regarding the sufficiency of those procedures described above either for the purpose for which this report has been requested or for any other purpose.

Ms. White reported as follows:

Reporting Period	Amount (s) reported	Actual amount(s) expended	Corrective Action needed or taken/date
1 st January 1, 2024 – April 30, 2024	\$3,245.88	\$3,245.88	January 16, 2024, reception Section B, Item 1, has a typo. The total attendance should be 125 not 120. Send in a corrected report to the West Virginia Ethics Commission.
2 nd May 1, 2024 – August 31, 2024	\$1,746.54		None Needed.
3 rd September 1, 2024 - December 31, 2024	\$0.00		None needed.

To the West Virginia Ethics Commission

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November 12, 2025

We were not engaged to and did not conduct a comprehensive investigation of the lobbyist activities for the period, the objective of which would be the expression of an opinion on the above-described reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the West Virginia Ethics Commission, and the lobbyist. It is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Rollins, Cleavenger and Rollins, PLLC". The signature is written in a cursive, flowing style.

Rollins, Cleavenger and Rollins, PLLC
Charleston, West Virginia