# WEST VIRGINIA CODE: §22-8-9

**§22-8-9. Monthly statements.**

Every company now or hereafter engaged in the business of transporting by pipelines or storing crude or refined petroleum in this state shall, on or before the tenth day of each month, make or cause to be made and posted in its principal business office in this state, in an accessible and convenient place for the examination thereof by any person desiring such examination, and shall keep so posted continuously until the next succeeding statement is so posted, a statement plainly written or printed, signed by the officer, agent, person or persons having charge of the pipes and tanks of such company, and also by the officer or officers, person or persons, having charge of the books and accounts thereof, which statement shall show in legible and intelligible form the following details of the business: (a) How much petroleum, crude or refined, was in the actual and immediate custody of such company at the beginning and close of the previous month, and where the same was located or held; describing in detail the location and designation of each tank or place of deposit, and the name of its owner; (b) how much petroleum, crude or refined, was received by such company during the previous month; (c) how much petroleum, crude or refined, was delivered by such company during the previous month; (d) for how much petroleum, crude or refined, such company was liable for the delivery or custody of to other corporations, companies or persons at the close of the month; (e) how much of such liability was represented by outstanding receipts or certificates, accepted orders or other vouchers, and how much was represented by credit balances; (f) that all the provisions of this article have been faithfully observed and obeyed during the previous month. The statement so required to be made shall also be sworn to by such officer, agent, person or persons before some officer authorized by law to administer oaths, which shall be in writing, and shall assert the familiarity and acquaintance of the deponent with the business and condition of such company, and with the facts sworn to, and that the statements made in such report are true.

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