

## **WEST VIRGINIA CODE: §24-4-2**

### **§24-4-2. Penalty for falsifying, destroying or altering entries and for making false statements.**

Any person, officer, agent or employee of any public utility subject to this chapter who shall knowingly or wilfully make any false entries in the accounts, account books, records or memoranda kept by any public utility, or who shall knowingly or wilfully destroy or mutilate any account books, record or memoranda useful for the enforcement or administration of this chapter by the commission, or who shall alter or by any other means or device falsify the record of any such accounts, account books, records or memoranda, or who shall knowingly or wilfully neglect or fail to make full, true and correct entries of or in such account, account book, record or memoranda of all the facts and transactions appertaining to such public utility, or who shall falsely make any statement required to be made to the commission, shall be deemed guilty of a felony, and, upon conviction thereof, shall be confined in the penitentiary not less than one year nor more than five years.