

ANNUAL REPORT OF

(Name of Respondent)

(Address of Respondent)

TO THE

BOARD OF PUBLIC WORKS OF THE STATE OF WEST VIRGINIA

FOR THE YEAR ENDING DECEMBER 31, 2025

Name, title, address and telephone & fax number (including area code) of the person to be contacted concerning this report:

Name _____

Telephone _____

Title _____

Fax _____

Address _____

E-mail _____

Return to: West Virginia State Tax Department (304) 558-3940
 Property Tax Division (304) 558-1150 Fax
 Special Properties Section
 PO Box 1463
 Charleston WV 25325

■ Return by: **May 1, 2026**

RESPONDENT PLEASE CHECK APPROPRIATE LINE:

Is Your Company

- (a) For Profit Company** _____
- (b) Non-Profit Company** _____
- (c) Part of Public Service District** _____

Are You Filing Under Same Name as Last Year Yes _____ No _____

Are You Filing Under Same Address as Last Year Yes _____ No _____

If Applicable Please State Former Name and / or Address

IMPORTANT NEW REQUIREMENT FOR FILING

Along with the annual report this year are two new inserts that **MUST** be completed. *Failure to complete Insert A and Insert B will result in your annual report being considered incomplete.*

A brief description of each insert follows.

Insert A – Report in whole dollar values the current value of Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service for current year and four preceding years, Operating Revenue, Operating Expense, Net Operating Income for current year and four preceding years. If applicable, also provide current value of Construction Work in Progress, Pollution Control Equipment, and any other additional value not addressed in the categories above.

Insert B – Describe where the values for Plant in Service, Material and Supplies, Depreciation, Obsolescence, and Net Value of Plant in Service, Operating Revenue, Operating Expense, and Net Operating Income that were reported on Insert A can be located on your annual report or other documentation provided with your annual report. If applicable, also describe where the values for Construction Work In Progress, Pollution Control Equipment, and any other additional value or expense can be located on your annual report or other documentation provided with your annual report.

Example: Net Operating Income of \$100,000 reported on Insert A. Net Operating Income on Insert B may be described as “NOI from Page 19 of Income PDF” or “NOI from page 19 of Income Statement”. Both would be acceptable as a location for data verification of a digital or paper attachment to the annual report.

STATE TAX DEPARTMENT	Insert A		
PROPERTY TAX DIVISION			
PUBLIC UTILITIES UNIT	BASED ON OPERATIONS OF		
FINANCIAL SUMMARY FOR TAX YEAR	2027	CALENDAR YEAR	2025
COMPANY NAME: PUBLIC UTILITY INDUSTRY:			

Values reported in whole dollars

PLANT IN SERVICE
MATERIALS & SUPPLIES

SYSTEM

WV

2025

LESS:
DEPRECIATION

WV

LESS:
DEPRECIATION

LESS:
OBSOLESCENCE

NET VALUE OF PLANT IN SERVICE

ANSWER

NET VALUE OF PLANT IN SERVICE
NET VALUE OF PLANT IN SERVICE

2025
2024
2023
2022
2021

**OPERATING REVENUE
OPERATING EXPENSE
NET OPERATING INCOME**

2025

NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME
NET OPERATING INCOME

2025
2024
2023
2022
2021

Additional value or expense summary:

STATE TAX DEPARTMENT **Insert B**
PROPERTY TAX DIVISION
PUBLIC UTILITIES UNIT
FINANCIAL SUMMARY FOR TAX YEAR **2027** **BASED ON OPERATIONS OF**
CALENDAR YEAR **2025**

Description of location where values reported on Insert A can be found on documentation provided

PLANT IN SERVICE	SYSTEM	WV
MATERIALS & SUPPLIES		
DEPRECIATION		
OBSOLESCENCE		
NET PLANT		
OPERATING REVENUE		
OPERATING EXPENSE		
NET OPERATING INCOME		

Additional value or expense summary:

WEST VIRGINIA ONLY SECTION

ELECTRICALS

(WEST VIRGINIA ONLY)

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr)	Year of Report
			Dec. 31, _____

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental/Gas Plant Unclassified; and Account 106, Completed Construction, Not Classified—Electric.
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed ac-

counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1. INTANGIBLE PLANT			
2	(301) Organization		
3	(302) Franchises and Consents		
4	(303) Miscellaneous Intangible Plant		
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)		
2. PRODUCTION PLANT			
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine Driven Generators		
12	(314) Turbogenerator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)		
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)		
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)		
33	D. Other Production Plant		
34	(340) Land and Land Rights		
35	(341) Structures and Improvements		
36	(342) Fuel Holders, Products and Accessories		
37	(343) Prime Movers		
38	(344) Generators		
39	Accessory Electric Equipment		

(WEST VIRGINIA ONLY)

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ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
<p>reversals of the prior year's tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>6. Show in column (f) reclasifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>7. For Account 309, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			(301)	2
			(302)	3
			(303)	4
				5
				6
				7
			(310)	8
			(311)	9
			(312)	10
			(313)	11
			(314)	12
			(315)	13
			(316)	14
				15
				16
			(320)	17
			(321)	18
			(322)	19
			(323)	20
			(324)	21
			(325)	22
				23
				24
			(330)	25
			(331)	26
			(332)	27
			(333)	28
			(344)	29
			(335)	30
			(336)	31
				32
				33
			(340)	34
			(341)	35
			(342)	36
			(343)	37
			(344)	38
			(345)	39

(WEST VIRGINIA ONLY)

Name of Respondent		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)		Balance at Beginning of Year (b)	Additions (c)
40	346	Misc. Power Plant Equipment		
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)			
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)			
43	3. TRANSMISSION PLANT			
44	(350)	Land and Land Rights		
45	(352)	Structures and Improvements		
46	(353)	Station Equipment		
47	(354)	Towers and Fixtures		
48	(355)	Poles and Fixtures		
49	(356)	Overhead Conductors and Devices		
50	(357)	Underground Conduit		
51	(358)	Underground Conductors and Devices		
52	(359)	Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)			
54	4. DISTRIBUTION PLANT			
55	(360)	Land and Land Rights		
56	(361)	Structures and Improvements		
57	(362)	Station Equipment		
58	(363)	Storage Battery Equipment		
59	(364)	Poles, Towers, and Fixtures		
60	(365)	Overhead Conductors and Devices		
61	(366)	Underground Conduit		
62	(367)	Underground Conductors and Devices		
63	(368)	Line Transformers		
64	(369)	Services		
65	(370)	Meters		
66	(371)	Installations on Customer Premises		
67	(372)	Leased Property on Customer Premises		
68	(373)	Street Lighting and Signal Systems		
69	TOTAL Distribution Plant (Enter Total of lines 56 thru 68)			
70	5. GENERAL PLANT			
71	(389)	Land and Land Rights		
72	(390)	Structures and Improvements		
73	(391)	Office Furniture and Equipment		
74	(392)	Transportation Equipment		
75	(393)	Stores Equipment		
76	(394)	Tools, Shop and Garage Equipment		
77	(395)	Laboratory Equipment		
78	(396)	Power Operated Equipment		
79	(397)	Communication Equipment		
80	(398)	Miscellaneous Equipment		
81	SUBTOTAL (Enter Total of lines 71 thru 80)			
82	(399)	Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)			
84	TOTAL Accounts 101 and 106			
85	(102)	Electric Plant Purchased (See Instr. 8)		
86	(Less 102)	Electric Plant Sold (See Instr. 8)		
87	(103)	Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service			

(WEST VIRGINIA ONLY)

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			Dec. 31, _____	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 108) (Continued)				
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
			(346)	40
				41
				42
				43
			(350)	44
			(352)	45
			(353)	46
			(354)	47
			(355)	48
			(356)	49
			(357)	50
			(358)	51
			(359)	52
				53
				54
			(360)	55
			(361)	56
			(362)	57
			(363)	58
			(364)	59
			(365)	60
			(366)	61
			(367)	62
			(368)	63
			(369)	64
			(370)	65
			(371)	66
			(372)	67
			(373)	68
				69
				70
			(389)	71
			(390)	72
			(391)	73
			(392)	74
			(393)	75
			(394)	76
			(395)	77
			(396)	78
			(397)	79
			(398)	80
				81
			(399)	82
				83
				84
			(102)	85
				86
			(103)	87
				88

(WEST VIRGINIA ONLY)

Name of Respondent	This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Da., Yr)	Year of Report
Dec. 31, _____			

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year				
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(413) Exp. of Elec. Ptl. Less. to Others				
5	Transportation Expenses—Clearing				
6	Other Clearing Accounts				
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)				
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired				
12	Cost of Removal				
13	Salvage (Credit)				
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)				
15	Other Debit or Cr. Items (Describe):				
16					
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)				

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production			
19	Nuclear Production			
20	Hydraulic Production—Conventional			
21	Hydraulic Production—Pumped Storage			
22	Other Production			
23	Transmission			
24	Distribution			
25	General			
26	TOTAL (Enter Total of lines 18 thru 25)			

NOTE

IF RESPONDENT DOES NOT OWN PROPERTY REQUIRED TO BE LISTED
ON ANY OF THE FOLLOWING PROPERTY SHEETS, PLEASE INDICATE
THIS BY INSERTING "NONE" OR "N/A" ON THE APPROPRIATE FORM.

DO NOT LEAVE BLANK

PROPERTY SHEET "A" IS NO LONGER REQUIRED AND THEREFORE NOT
PART OF THE REPORT

PLEASE NOTE HEADING OF PAGE WHEN FILLING OUT

PROPERTY SHEET—B—(CLASSES III AND IV PROPERTY)

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A part of the report of Company

On Property Sheet B, give complete itemized list, together with the book value and the true and actual value of each item listed, of all Classes III and IV property (all real and personal property, exclusive of Classes I and II), owned or operated in West Virginia.

PROPERTY MUST BE LISTED BY COUNTIES, MAGISTERIAL DISTRICTS, AND MUNICIPALITIES.

BOOK VALUES REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a comparative evaluation for any differences between Book Value and True and Actual Value.

**IMPORTANT: PLEASE IDENTIFY WHERE PROPERTY IS LOCATED
(LIST BY COUNTY AND DISTRICT / CITY)**

**Book Value
(Whole Dollars)**

True and
Actual Value
(Whole Dollars)

PROPERTY SHEET C (OTHER REAL ESTATE IN WEST VIRGINIA)

On Property listed C, give a complete statement of, together with the book value and the true and actual value of each item listed of all Other Real Estate in West Virginia. Other Real Estate in West Virginia is real estate owned but not used or occupied for purposes immediately enumerated with the exception as a public utility.

BOOK VALUE REPORTED MUST AGREE WITH THE BALANCE SHEET.

Give a complete explanation for any difference between hard water and soft and neutral water.

PROPERTY SHEET "D" (LEASED EQUIPMENT)

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED FROM OTHERS

THIS SCHEDULE SHOULD INCLUDE ALL EQUIPMENT LEASED TO OTHERS

PURPOSE OF FORM #PTD 20:21

THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 ET SEQ. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES. THIS INFORMATION WILL BE REVIEWED BY STATE TAX DEPARTMENT PERSONNEL AND LOCAL COUNTY ASSESSOR'S TO ENSURE THAT ALL REAL PROPERTY OWNED BY A REPORTING UTILITY IS PROPERLY RECORDED ON THE LAND BOOKS OF THE COUNTY IN WHICH REAL PROPERTY IS OWNED. PROPERTY WILL BE VERIFIED AS OPERATING OR NON-OPERATING AND VERIFIED FOR PROPER TAX ASSESSING BODY. ASSESSOR WILL CERTIFY THAT CURRENT YEAR ACQUISITIONS HAVE BEEN CORRECTLY ENTERED ON THE LAND BOOKS AND NOTED WHEN TAX ASSESSING BODY IS THE BOARD OF PUBLIC WORKS.

INSTRUCTION FOR UTILITY REAL PROPERTY REPORT

1. ENTER UTILITY NAME, ADDRESS, PHONE NUMBER, COUNTY, DISTRICT AND NAME OF INDIVIDUAL COMPLETING REPORT. UTILITIES OPERATING IN MORE THAN ONE COUNTY DISTRICT NEEDS TO PREPARE A SEPARATE FORM FOR EACH COUNTY DISTRICT.
2. COLUMN A: LIST TAX MAP NUMBER, PARCEL NUMBER AND SIZE OR ACREAGE.
3. COLUMN B: LIST PRESENT USE OF PROPERTY SUCH AS OPERATING, NON-OPERATING, LEASED TO OTHERS OR HELD FOR FUTURE USE.
4. COLUMN C: INDICATE BY AN (X) WHICH TAXING BODY, ASSESSOR OR BOARD OF PUBLIC WORKS, IS CURRENTLY ASSESSING EACH PROPERTY FOR PROPERTY TAXES.
5. COLUMN D: LIST DATE EACH SPECIFIC PROPERTY WAS ACQUIRED.
6. COLUMN E: INDICATE WITH AN (X) ANY PROPERTY ACQUIRED DURING PAST CALENDAR YEAR.
7. COLUMN F: LIST ANY SURFACE OR STRUCTURAL IMPROVEMENTS MADE TO EACH SPECIFIC PARCEL OF REAL PROPERTY. DO NOT LIST PERSONAL PROPERTY OR EQUIPMENT ON THIS REPORT PAGE AS THEY ARE REPORTED ON OTHER PAGES OF THE BOARD OF PUBLIC WORKS REPORT.
8. ANSWER QUESTIONS BELOW PROPERTY LISTING SECTION:
DID UTILITY ACQUIRE REAL PROPERTY DURING PAST CALENDAR YEAR?
INDICATE (YES) OR (NO).
9. QUESTIONS CONCERNING PROPER COMPLETION OF THIS FORM SHOULD BE DIRECTED TO:

WEST VIRGINIA STATE TAX DEPARTMENT
PROPERTY TAX DIVISION
SPECIAL PROPERTIES SECTION
PO BOX 1463
CHARLESTON WV 25325
(304) 558-3940

DUE DATE: May 1, 2026

STATE OF WEST VIRGINIA
UTILITY REAL PROPERTY REPORT
PERIOD ENDING DECEMBER 31, 2025

FORM #PTD 20:21
REVISED 10/12/00

UTILITY CO: _____
COUNTY: _____

ADDRESS: _____
DISTRICT: _____

PHONE NUMBER: _____
COMPLETED BY: _____

INSTRUCTIONS TO UTILITY:			INSTRUCTIONS TO UTILITY:			INSTRUCTION TO ASSESSOR:		
LIST REAL PROPERTY OWNED FOR EACH COUNTY IN WHICH YOU OPERATED PROPERTY (REAL OR PERSONAL) AT THE END OF PAST CALENDAR YEAR. LIST BY COUNTY/ DISTRICT, USING A SEPARATE SHEET FOR EACH DISTRICT.			UTILITY WILL COMPLETE COLUMNS (A) - (F) APPLICABLE TO EACH REAL ESTATE PROPERTY LISTED. IF UTILITY DOES NOT OWN ANY REAL PROPERTY, INDICATE NONE --- NONE ()			ASSESSOR WILL VERIFY TAX MAP AND PARCEL NUMBER OR DEED BOOK AND PAGE NUMBER OF EACH REAL PROPERTY LISTED.		
— (A) — LIST EACH LAND PARCEL SEPARATELY		— (B) — PRESENT USE OF PROPERTY: OPERATING, NON-OPERATING, HELD FOR FUTURE USE, OR LEASED TO OTHERS.	— (C) — PROPERTY ASSESSED FOR TAX BY: (CHECK ONE)		— (D) — FOR LAND OWNED	— (E) — INDICATE LAND ACQUIRED DURING 2025 BY (X)	— (F) — LAND, STRUCTURAL & EQUIPMENT IMPROVEMENTS	
DEED BK AND PAGE	MAP AND PARCEL		COUNTY ASSESSOR	BOARD OF PUB. WORKS	DATE PURCHASED	DESCRIPTION	DATE	

UTILITY: DOES THIS PAGE LIST ANY REAL PROPERTY ACQUIRED OVER PAST YEAR?

YES () NO ()

ASSESSOR'S SIGNATURE: _____

(TAX DEPARTMENT WILL OBTAIN SIGNATURE)

PURPOSE OF THIS INFORMATION: THE REQUESTED INFORMATION IS REQUIRED AS PART OF YOUR ANNUAL REPORT TO THE BOARD OF PUBLIC WORKS FOR PROPERTY TAX PURPOSES. THIS DATA IS REQUIRED UNDER PROVISIONS OF WEST VIRGINIA CODE § 11-6-1 et seq. ANY INDIVIDUAL OR UTILITY FAILING TO FILE A TIMELY REPORT SHALL BE GUILTY OF A MISDEMEANOR AND LIABLE FOR A FINE OF ONE THOUSAND DOLLARS (\$1,000) FOR EACH MONTH SUCH FAILURE CONTINUES.

A part of the report of

Company

OATH

State of _____

ss:

County of _____

I, THE UNDERSIGNED

(Name of Officer)

(Official Title)

of the _____ Company, on my oath say that the return as shown on this and the foregoing pages of this report, has been prepared from the original books, papers and records of said Company, that I have carefully examined the same and declare the same and each page thereof to be a complete and correct statement of the business and affairs of said Company in respect to each and every matter and thing therein set forth, and that all property has been reported at its book value and true and Actual Value, to the best of my knowledge, information and belief, the words "true and actual value" being understood by me to mean that price for which the before mentioned property would sell if voluntarily offered for sale upon such terms as such property is usually sold and not the price which might be realized if said property was sold at a forced sale, and that there have been no expenditures for "additions, and new work" either within or without the State of West Virginia except as shown by the Plant and Investment Account of this report; and that the foregoing return includes all property owned, leased or operated in the State of West Virginia by said Company during the period for which said return is made.

(Official Title)

Subscribed and sworn to before me this _____ day of _____

Notary Public

(The return must be verified on the oath of the President, Vice President, Secretary or Principal Accounting Officer.)