

# PUBLIC SUBMISSION

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**Docket:** ONRR-2017-0001

Repeal of Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

**Comment On:** ONRR-2017-0001-0001

Repeal of Consolidated Federal Oil and Gas and Federal and Indian Coal Valuation Reform

**Document:** ONRR-2017-0001-0068

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## Submitter Information

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## General Comment

RE: ONRR-2017-0001, Repeal of Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support the regulations passed by ONRR that reformed royalty valuation on taxpayer-owned coal. ONRR did the right thing by closing the gaping loopholes that allowed coal companies to dodge royalty payments owed to American taxpayers, and ensuring that companies pay their fair share. Instead of paying royalties based on non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

ONRR's rules should reflect the true value of publicly-owned coal and ensure fair value to taxpayers. Keep the loopholes closed.

Thank you.