



# Eland Energy, Inc.

May 4, 2017

Luis Aguilar  
Regulatory Specialist  
Via e-mail: Luis.Aguilar@onrr.gov

Re: Comments on the Advance Notice of Proposed Rulemaking – Proposed Rule on the Consolidated Federal Oil and Gas and Federal and Indian Coal Valuation Report (1012-AA21)

Dear Mr. Aguilar:

Eland Energy, Inc. appreciates the opportunity afforded by the comment period concerning the valuation regulations. Eland concurs with the comments in the Council of Petroleum Accountants Societies letter. Eland supports regulations that are clear, consistent and provide certainty.

Sincerely,

A handwritten signature in blue ink that reads "S. Clute". The signature is written in a cursive, flowing style.

Sharon Clute