

PUBLIC SUBMISSION

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Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform RIN 1012-AA13

Comment On: ONRR-2012-0004-0024

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

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Eland Energy

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General Comment

Eland Energy, Inc. concurs with the comments submitted by the Council of Petroleum Accountants Societies. In particular, Eland agrees that we do not support duplicative and burdensome reporting requirements, requirements that are difficult if not impossible to comply with, or valuation changes that do not allow gross proceeds from arms-length contracts or that result in ONRR collecting more royalties than what is actually due. Eland agrees that we have not, and never will support retroactive valuation or reporting changes.