

May 01, 2015

Armand Southall
Regulatory Specialist
Office of Natural Resources Revenue
PO Box 25165
MS61030A
Denver, CO 80225

Re:ONRR-2012-0004-0024
Consolidated Federal Oil and Gas and Federal and Indian Coal Valuation Reform

Dear Mr. Southall:

My husband is a miner at Cloud Peak Energy's Spring Creek Coal Mine in southeastern Montana. I understand the environmental concerns many folk have regarding coal, however I don't think this proposed rule is about that. Rather, it seems more about generating tax revenue.

Loss of employment will certainly be the outcome for many of our miners. This seems contrary to what we are trying to accomplish as a nation with our economic recovery.

If the ruling costs jobs and impacts a community, is this truly the best option? Will the rule increase lines at the unemployment office and chip away at the dignity of those who have spent long hard days and nights in the mines? And will you take all that new tax revenue and invest in programs to provide training and/or unemployment benefits to those who will find themselves without jobs?

I urge more review and study of the efficacy and the consequences of this ruling.

Best Regards,



Janet Donoho
Sheridan, WY