

# WORC

*Western Organization of Resource Councils*

May 8, 2015

Armand Southall  
Regulatory Specialist  
Office of Natural Resource Revenue  
P.O. Box 25165  
MS 61030A  
Denver, Colorado 80225

RE: Comments on the Office of Natural Resource Revenue's Proposed Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform, Docket No. ONRR-2012-0004 and RIN No. 1012-AA13

Dear Mr. Southall:

Please accept the following 1,282 comments submitted by members of the Western Organization of Resource Councils, Northern Plains Resource Council, and Power Past Coal, and conveyed to ONRR by WORC.

Sincerely,

Bob LeResche, Chair  
Western Organization of Resource Councils  
220 S. 27<sup>th</sup> Street, Suite B  
Billings, MT 59101

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

Your final rule should reflect the true value of publicly-owned coal and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

janna piper  
po box 15072  
portland, OR 97293

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Thelma Follett  
2605 Lakeridge Lane  
Bellingham, WA 98226

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Diane Puckett  
3225 200th Pl. SE  
Bothell, WA 98012

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Office of Natural Resources Revenue  
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Mauria Mcclay  
8125 NE Wygant  
Portland, OR 97218

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Office of Natural Resources Revenue  
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Thank you.

Ronald Hawk  
PO Box 33207  
Seattle, WA 98133

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Steve Heggem  
15927 35th Ave Se  
Bothell, WA 98012

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Tierra Curry  
PO Box 11374  
Portland, OR 97212

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James Hoffmann  
PO Box 361  
Terrebonne, OR 97760

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Thank you.

Walt Kloefkorn  
PO Box 181  
Loon Lake, WA 99148

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Office of Natural Resources Revenue  
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Thank you.

Jennifer Fenswick  
Private  
Mt. Vernon, WA 98274

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Don't let corrupt fossil fuel oligarchs destroy life on earth! I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Joel Carlson  
3634 Loren St NE  
Lacey, WA 98516

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Thank you.

Linda Felver  
28818 NE Hancock Road  
Camas, WA 98607

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Thank you.

David R. Hirst  
P.O. Box 898  
Tacoma, WA 98401

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Thank you.

Darren Smith  
12195 Charles PI  
Bainbridge Island, WA 98110

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Teri Travis  
9736 Sand Pt Wy NE  
Seattle, WA 98115

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Robert Brown  
1443 Edwards Avenue  
Fircrest, WA 98466

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Thank you.

Hugh Cochran  
355, Santa Clara Ave  
Santa Clara Ave  
Eugene, OR 97404

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Mike Conlan  
6421 139th Place NE, #52  
Redmond, WA 98052

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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I heartily support reform of royalty valuation on publicly-owned coal. We need to close the egregious loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Steven Wheeler  
5332 NE Broadway  
Portland, OR 97212

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Office of Natural Resources Revenue  
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Berklee Robins  
14071 Chatham Court  
Lake Oswego, OR 97035

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William Howald  
13309 47th Dr NE  
Marysville, WA 98271

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Office of Natural Resources Revenue  
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Mytzi Rudolph  
2221 E street  
vancouver, WA 98663

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Joana Kirchhoff  
3414 NE 73rd Avenue  
Portland, OR 97213

(503) 280-9880

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Office of Natural Resources Revenue  
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Coal already costs American taxpayers a lot already in terms of degradation of health and contribution to climate change. Coal needs to pay its own way.

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Mary Fern  
5062 New Sweden Rd. NE  
Bainbridge Island, WA 98110

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Heather Chapin  
7126 N. Interstate Ave  
Portland, OR 97217

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Thank you.

Celeste Howard  
6525 NE Deer Run Street  
Hillsboro, OR 97124

Armand Southall  
Office of Natural Resources Revenue  
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Elizabeth Hartsoch  
2323 Lynn St  
Bellingham, WA 98225

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Sarah Hafer  
6726 SE 80th Ave  
Portland, OR 97206

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West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Tom Civiletti  
14614 SE Fair Oaks Ave.  
Oak Grove, OR 97267

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Bob Zeigler  
1102 A Creekwood Ct SE  
Olympia, WA 98501

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Barbara Rosenkotter  
201 Crest Drive  
Deer Harbor, WA 98243

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Brent Rocks  
1518 SW Upper Hall st  
Portland, OR 97201

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ryan Provonsha  
15415 35th Ave W #G102  
Lynnwood, WA 98087

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Esther Faber  
2716 Williams  
Bellingham, WA 98225

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Lauren Day  
320 Kennedy Rd  
Port Hadlock, WA 98339

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

We are outraged although not surprised at learning of the coal industry's loopholes that cheat the public out of their due on royalties for coal.

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Thank you.

Janet Duecy  
1302-A 31 Ave. S.  
Seattle, WA 98144

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Denver, CO 80225

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Thank you.

J Pinkert  
3330 SE Gladstone  
Portland, OR 97202

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

Mary Anne White  
2849 W Maplewood Ave  
Bellingham, WA 98225

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Office of Natural Resources Revenue  
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Thank you.

Michael & Judi Hoffman  
12905 NE 94th St  
Kirkland, WA 98033

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

William McPherson  
2728 Fairview Ave. E  
303  
Seattle, WA 98102

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

S.F. Brown  
4611 159th St. S.W.  
Lynnwood, WA 98087

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Peter Henry  
935 Pine Street  
Edmonds, WA 98020

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Office of Natural Resources Revenue  
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Thank you.

Jordan Enright  
59062 Hwy 26  
59062 Hwy 26  
Mount Vernon, OR 97865

5419324778

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Richard Baerlocher  
17610 SE Stark St  
Portland, OR 97233

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

Living in the Pacific Northwest, especially so close to the proposed coal train, I am concerned about where and how our resources are going and being sent. When companies get subsidies for natural resources because they own the land rights, the rest of us should not be footing the bill.

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Marcia Hahn  
150 Sutherland Road  
Friday Harbor, WA 98250

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Office of Natural Resources Revenue  
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West 6th Ave. & Kipling St.  
Denver, CO 80225

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Daimon Sweeney  
POBox 4150  
Bellingham, WA 98227

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Denver, CO 80225

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Thank you.

Ruth Darden  
900 University St. #401  
Seattle, WA 98101

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Denver, CO 80225

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Christy Cornelsen  
1721 Mockingbird St.  
Moses Lake, WA 98837

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I'm tired of giving away money to corporations that don't care about who they step on, who have no morals, or feel any patriotic duties to their country. They need to pay their share. No more hand outs for those that would happily ruin our country to make a buck!  
Thank you.

Kim McDonald  
4723 126th St NE  
Marysville, WA 98271

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Wendy McGowan  
3189 Admiral St.  
Eugene, OR 97404

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Philip Wright  
650 Muckleshoot Circle  
La Conner, WA 98257

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

**STOP THE CORRUPTION!!!!!!!!!!**

**STOP RIPPING OFF TAXPAYERS and making us SUBSIDIZE COAL COMPANIES!!!!!!!!!!!!!!!!!!**

You **ABSOLUTELY MUST REFORM** the royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Glen Anderson  
5015 15th Avenue S.E.  
Lacey, WA 98503

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Ruth Owen  
6263 Thorndyke Rd.  
Quilcene, WA 98376

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Thank you.

David Tucker  
308 Sea Pines Rd  
Bellingham, WA 98229

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Denver, CO 80225

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Thank you.

Tracy Ouellette  
14078 MacTaggart Ave  
Bow  
Bow, WA 98232

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Ron Lindsay  
7548 Mary Ave NW  
Seattle, WA 98117

Armand Southall  
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Denver, CO 80225

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Thank you.

joe symons  
3222 pt lawrence rd  
olga, WA 98279

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Denver, CO 80225

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I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Carolyn Giles  
1702 oak  
La Grande, OR 97850

541-663-0858

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Thank you.

ROSS MARQUARDT  
218 SEA PINES RD  
BELLINGHAM , WA 98229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Randy Joseph  
37123 Hansen Lane  
Baker City, OR 97814

541-894-2347

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Janiece Staton  
817 SW 171st Avenue  
Beaverton, OR 97006

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Eric Edwards  
30435 234th Ave. SE  
Black Diamond, WA 98010

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Erika Kane  
6218 Sconce Rd  
Hubbard, OR 97032

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ardeth L. Weed  
520 Hemlock Way, #4  
Edmonds, WA 98020

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Annette Klapstein  
353 Wallace Way NE  
Bainbridge island, WA 98110

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Eleanor Dowson  
2007 Millpointe Drive SE  
Mill Creek, WA 98012

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Thank you.

J C Bettencourt  
4454 PO Box  
Salem , OR 97302

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

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Thank you.

Randy Harrison  
4051 Wagner St  
Eugene, OR 97402

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to urge and support reform of royalty valuation on publicly-owned coal. Close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Judie Champie  
5810 NE 102 Avenue  
vancouver, WA 98662

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Janet Lind  
3715 N 38th Street  
Tacoma, WA 98407

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Lynn Colson  
4740 Austin ct  
Bellingham, WA 98229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

David S. Nichols  
5107 NE Couch Street  
Portland  
Portland, OR 97213

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Martha McGinnis  
5151 Burlingame Drive  
Dunwoody, GA 30360

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Building 85, Room A-614  
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Denver, CO 80225

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Lois Eulberg  
5831 4th Ave NW  
Seattle, WA 98107

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Joyce Tattershall  
3746 H Street Road  
Blaine, WA 98230

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Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Helen Glidden  
419 Briar Rd  
Bellingham, WA 98225

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Hal Glidden  
419 Briar Rd  
Bellingham, WA 98225

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Denver, CO 80225

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Lee Schmidt  
1926 SW Vermont St.  
Portland, OR 97219

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Brenda Michaels  
15617 258th Pl. SE  
Issaquah  
Issaquah, WA 98027

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Robin Hirsch  
PO Box 193  
Orcas, WA 98280

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Jack Stansfield  
16314 62nd Ave NW  
Stanwood, WA 98292

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Jan langlIEu  
7206 E. Huntington  
wichita, KS 67206

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

michael Meagher  
10541 Whitman Ave N  
Seattle, WA 98133

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Jaylen Schmitt  
2407 NE Mason  
Portland, OR 97211

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

robert turner  
po bx 29035  
portland, OR 97296

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Dr Burton and Doris Johnson  
11405 Interlaaken Dr SW  
Lakewood, WA 98498

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ted Kozlowski  
1312 SW Texas St  
Portland, OR 97219

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Kimberly Leeper  
3936 SW 97th St.  
Seattle, WA 98136

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Thank you.

Debra Rehn  
5130 SE 30th Av. #9  
Portland, OR 97202

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ronda Snider  
13805 Easy Street Kp N  
Gig Harbor, WA 98329

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Sammy Low  
20420 Marine Dr, Apt P2  
Stanwood, WA 98292

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I strongly support royalty reform on taxpayer-owned coal and other mineral resources. It is appalling that companies can sell to themselves at low prices, pay royalties on that, and then turn around and sell our public resources at inflated prices and owe nothing to us. It is fair and reasonable that royalties should be calculated on what I'm told are called arm's-length sales so that they pay them on what it is actually worth, based on what they end up receiving for it.

And please also cap deductions for transporting and washing the coal. They shouldn't receive that benefit and then pass the cost onto us.

Thank you.

Kathy Wilmering  
1900 N Northlake Way  
Seattle, WA 98103

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Howard Shapiro  
7426 SE 21st Ave.  
Portland, OR 97202

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ramon Lara  
2042 East Street  
Baker City, OR 97814

541-523-4503

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Stuart R. Shaw  
2559 Ojai Ct. NW  
Salem, OR 97304

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Celinda Miller  
PO Box 812  
Halfway, OR 97834

541-742-6499

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Liz Campbell  
605 n 64th street  
seattle, WA 98103

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Janet J. Slobin  
2340 NW Brewer Lane  
Portland, OR 97229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Amy Houchen  
2419 SW Richardson St.  
Portland, OR 97239

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Laurie Fisher  
10414 SW Bonanza Way  
Tigard, OR 97224

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Elizabeth Ellis  
424 Mckinley Ave  
Aberdeen, WA 98520

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Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Melba Dlugonski  
6735 SE 78th  
Portland, OR 97206

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Thank you.

John Brinkley  
2582 W 28th Ave  
Eugene, OR 97405

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Thank you.

James French  
Apt. #301  
9233 Interlake Avenue North  
Seattle, WA 98103

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Denver, CO 80225

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Thank you.

Michael Goldberg  
29621 K St.  
Ocean Park  
Ocean Park, WA 98640

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Building 85, Room A-614  
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Denver, CO 80225

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Dr. Steven J. Prince  
2426 Washington Aly  
Eugene, OR 97405

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Nancy Richardson  
93 California St  
Ashland, OR 97520

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Denver, CO 80225

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Judith Green  
Ellis St.  
Bellingham, WA 98225

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Office of Natural Resources Revenue  
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James Mulcare  
1110 Benjamin St  
Clarkston, WA 99403

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Tom Craighead  
23404 107th Ave SW  
Vashon, WA 98070

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Susan Wechsler  
1820 NE Vine Ave  
Corvallis, OR 97330

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Office of Natural Resources Revenue  
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Carol Hiltner  
700 NW 185th St Apt 404  
Shoreline, WA 98177

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Gena DiLabio  
Dakota Dr 3124  
Mount Vernon, WA 98274

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Thank you.

Gayle Palmer  
3710 235th PI SW  
Brier, WA 98036

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Joyce Grajczyk  
12026 SE 216th St.  
Kent, WA 98031

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

John C Morris Jr  
6636 SW Burlingame Ave  
Portland, OR 97239

Armand Southall  
Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

Sharon Markey  
29468 Beach Dr  
Poulsbo  
Poulsbo, WA 98370

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
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I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Carol Peterson  
8901 NE 59th St.  
Vancouver, WA 98662

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Martha Koester  
10015 2nd Ave S  
Seattle, WA 98168

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Peggy Page  
24324 Miller Rd  
Stanwood, WA 98292

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Jeff Jackson  
P.O. Box 33 (775 SE Chadwick)  
Roseburg, OR 97470

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Allison Ostrer  
1107 E Denny Way  
Seattle, WA 98106

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Adam Elson  
334 Garfield St  
Apt #5  
Ashland, OR 97520

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Lorie Lucky  
916 17th Avenue  
Unit B  
Seattle, WA 98122

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Randall Webb  
2328 NW Glisan St.#10  
Portland, OR 97210

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Andrew Letourneau  
301 se 143rd ave  
Portland, OR 97233

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Blaine Ackley  
655 NW 229th Ave.  
Hillsboro, OR 97124

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

marguery lee zucker  
1966 Orchard St.  
Eugene, OR 97403

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Nina Council  
2970 Diane St  
Ashland, OR 97520

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Ms. Meryle A A. Korn  
2821 Huron Street  
Bellingham, WA 98226

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

George Keefe  
960 5th Avenue South #203  
Edmonds, WA 98020

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Scott Species  
1922 9th Ave. # 401  
Seattle, WA 98101

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Lela Perkins  
15109 50th Ave SE  
Everett, WA 98208

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Judith                      Landy  
north 30th  
Mount Vernon, WA, WA 98273

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Building 85, Room A-614  
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Denver, CO 80225

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Mlou Christ  
sw greenburg Rd  
tigard, OR 98052

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Susanna Askins  
14640 NE Russell Ct  
Portland, OR 97230

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Susan Burnett  
5563 29th Ave NE  
Seattle, WA 98105

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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John Nettleton  
4311 SE 37th Ave. #21  
Portland, OR 97202

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

As a retired scientist, I have learned to be a good observer of not only natural events but also of greedy human nature. Our government is allowing the coal companies to cheat the American people out of royalties to make more money for themselves. This behavior is unforgivable not only for the owners of the coal companies but the government that is supposed to ensure it doesn't happen. That is why I am writing to support reform of royalty valuation of publicly-owned coal. We must close the loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of incestuous transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Richard Curtis  
PO Box 451  
Ethel, WA 98542

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Kathryn Lindstrom  
7723 SE Milwaukie Ave  
Portland, OR 97202

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Linda Ellsworth  
61 Rosehip Rd  
Eastsound, WA 98245

Armand Southall  
Office of Natural Resources Revenue  
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Denver, CO 80225

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Richard Crawford  
20137 Stonegate Dr  
Bend, OR 97702

Armand Southall  
Office of Natural Resources Revenue  
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James Hoffman  
5220 SW Pritchard St  
seattle, WA 98116

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J. Gregory Twain  
1422 SE 34th Ave  
Portland, OR 97214

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

David Wilson  
P.O. Box 335  
Myrtle Point, OR 97458

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Anne Elkins  
2006 N Ave  
Anacortes, WA 98221

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Mary Masters  
123 Falling Tree Rd.  
Orcas, WA 98280

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

Your final rule should reflect the true value of publicly-owned coal and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

Mike Zotter  
1038 SE 29th Ave.  
Portland, OR 97214

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

Please Stop Giving Our Coal Away.

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

George Smith  
3003 Pennsylvania Street  
Longview, WA 98632

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Janet Hagge  
93653 E Blue Bird Ln.  
North Bend, OR 97459

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing you from the Blast Zone a block away from the BNSF main line in Seattle to support reform of royalty valuation on publicly owned coal.

Gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share must be closed immediately. To do so, instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length \_sales,\_ capturing what this coal is actually worth.

It is time to turn off the free-welfare faucet that is allowing huge, unaccountable corporations to freely cheer about the immense sums of money the government allows them to keep for their environmentally disastrous actions.

Your final rule should reflect the true value of publicly owned coal and be carefully written to ensure the fair value to taxpayers of transported materials by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

Sigrid Asmus  
4009 24 Ave W  
Seattle, WA 98199

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Anne Otis  
2663 20th AVE NE  
Issaquah, WA 98029

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Nancy Farrell  
4005 N. 24th St.  
Tacoma, WA 98406

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Jennifer McCoy  
219 South 12th Street  
Mount Vernon, WA 98274

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

David Wilson  
20431 Little Bear Creek Road  
Woodinville, WA 98072

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

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Thank you.

Mary Ann Olson  
2012 164th Ave NE  
Woodinville, WA 98072

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Glenna Hayes  
7254 SW 53rd Av  
Portland, OR 97219

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Wouldn't it be better if someone pushed for more green jobs as I know another 100 people, who got an Energy Management half paid for by Pr. Obama and want to save people money on their energy bills still in their comfortable house? There are seven some reasonable methods to start saving today, that should be common sense, but are not practiced!

Thank you.

Mrs Kristin Meijer  
Kirkland, WA 98034

Kristin Meijer  
14830- 119th AVE NE  
Kirkland, WA 98034

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Kathleen Lowney  
4541 244th Place SE  
Issaquah, WA 98029

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I strongly support reform of royalty valuation on publicly-owned coal. Its critical that we stop allowing coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Carla Wise  
3710 NW Wisteria Way  
Corvallis, OR 97330

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Zandra Saez  
1805 E. 34th Ave  
Spokane, WA 99203

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Adina Parsley  
20420 Marine Dr, Apt P2  
Stanwood, WA 98292

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Rick Rosenberry  
10745 Durland Avenue NE  
Seattle, WA 98125

206-417-2820

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

diane crummett  
12 dogwood st. so.  
soap lake, WA 98851

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Joe Wiederhold  
1405 Edwards St  
Bellingham, WA 98229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Your final rule should reflect the true value of publicly-owned coal, and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

Nancy Lovejoy  
12 S. Lincoln Street  
Kennewick, WA 99336

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Lin Provost  
42nd Ave S  
Seattle, WA 98144

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Margaret Keene  
7536 Gladstone Ave  
White City, OR 97503

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Kathryn Alexandra  
4311 ginnett rd  
anacortes, WA 98221

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Linda Woodall  
403 W. 21st Pl.  
Kennewick, WA 99337

Armand Southall  
Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

Jere Rosemeyer  
1380 Hughes St.  
Eugene, OR 97402

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Thank you.

Elyette Weinstein  
5000 Orvas Court SE  
Olympia, WA 98501

Armand Southall  
Office of Natural Resources Revenue  
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Thank you.

Jeanne Poirier  
P.O. Box 228  
Cashmere, WA 98815

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Office of Natural Resources Revenue  
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Linda Glasier  
726 Frederick St SE  
Olympia, WA 98501

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Sandra Cole  
806 NE Pinebrook Ave  
Vancouver, WA 98684

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Doby Finn  
431 Main St. W  
Monmouth, OR 97361

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Thank you.

Carolyn Marshall  
7850 80th PL SE  
Mercer Island, WA 98040

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Helen Logan Hays  
18553 S Ferguson Rd  
Oregon City, OR 97045

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Mary Ann Kirsling  
p.o. box 3063  
Pasco, WA 99302

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Bob Eugene  
121 Woodard Ed  
Newport, WA 99156

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

Nick Barcott  
1318 N. Lake Stickney Dr.  
Lynnwood, WA 98087

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

jonnell covault  
14114 SE Redwood Ave  
Portland, OR 97267

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Dr. Sharon and James Price  
3624 22 Ave. SW  
Seattle, WA 98106

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Jane Schaaf  
2943 Laurel RD  
Longview, WA 98632

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Andrea Avni  
11515 105th Place SW  
Vashon Island, WA 98070

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

Katherine Anne Stansbury  
5519 SW Multnomah Blvd.  
Portland, OR 97219

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Office of Natural Resources Revenue  
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Thank you.

James Paine  
3007 Rucker Ave.  
Everett, WA 98201

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Kay Paine  
3007 Rucker Ave.  
Everett, WA 98201

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Thank you.

Larry Miller  
PO Box 812  
Halfway, OR 97834

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Blair Kangley  
2531 W Dravus St  
Seattle, WA 98199

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Office of Natural Resources Revenue  
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Thank you.

Sandra Davis  
1002 Abernathy Creek Rd  
Longview, WA 98632

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Sandra Perkins  
13226 42nd Avenue NE  
Seattle, WA 98125

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Calvin Patterson  
11019 Meadow Lane  
Glacier, WA 98244

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Mary Anne Rangel-Guerrero  
251 South Garden St.  
Bellingham, WA 98225

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Denver, CO 80225

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Phillip Norman  
1234 NE 118th Ave.  
Portland, OR 97220

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Denver, CO 80225

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Antoinette Bonsignore  
12411 NE Totem Lake Way Unit #102  
Kirkland, WA 98034

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Office of Natural Resources Revenue  
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Lehman Holder  
8916 NE 11th St  
Vancouver, WA 98664

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Office of Natural Resources Revenue  
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Please, no subsidies for profit.

Thank you.

Terry Sullivan  
20929 111 Ave SW  
Vashon, WA 98070

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Virginia Baird  
322 N 122nd St  
Seattle, WA 98133

Armand Southall  
Office of Natural Resources Revenue  
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Denver, CO 80225

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Joline El-Hai  
11249 Fremont Ave N  
Seattle, WA 98133

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Claude Ginsburg  
3011 NW 75th St.  
Seattle, WA 98117

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Susan Keacher  
13621 26th Ave SE  
Bothell, WA 98012

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David Waldorf  
3840 NW Lincoln Ave  
Corvallis, OR 97330

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Barb Scavezze  
Amhurst Ct SE  
Olympia, WA 98501

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N R Munn  
43761 Wingville Cemetery Rd.  
Baker City, OR 97814

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Gary Gilardi  
1132 8th Street  
Hood River  
Hood River, OR 97031

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
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Thank you.

debbi pratt  
3535 27th pl. w #505  
seattle, WA 98199

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

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Thank you.

Bruce Moffatt  
545 Rural Ave. SE  
Salem, , OR 97302

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Lynn Lichtenberg  
501 Colby Ave.  
Everett, WA 98201

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Mr. Shelley Dahlgren  
4449 242nd Ave. S. E.  
Issaquah, WA 98029

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

I Sherwood  
1550 sv  
bham, WA 98229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Andrea Faste  
7713 11 th Ave NW  
Seattle, WA 98117

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Kerry Kovarik  
341 N 102nd St.  
Seattle, WA 98133

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Susan Teitelman  
809 ne brazee  
portland, OR 97214

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Kathleen Davis  
425 E Tamarack Ct  
425 E Tamarack Ct  
Hermiston, OR 97838

5415677670

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Eva Grace  
2310 36th Street  
Bellingham, WA 98229

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Emily MacRae  
15927 Shanahan Rd  
Vashon, WA 98070

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Lois Johnston  
2429 N Normandie st  
Spokane, WA 99205

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Carl Carter  
3164 SE Timberlake Dr  
Hillsboro, OR 97123

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

James Murphy  
1122 East Pike St., #1125  
Seattle, WA 98122

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Peter Sergienko  
2127 NW Irving Street Apt 101  
Portland, OR 97210

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Dirk Burgon  
617 Canyon View Drive  
Bellingham , WA 98225

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Emily Johnston  
2418 E.Aloha  
Seattle, WA 98112

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Gretchen Valido  
19681 Ridgewood Dr  
Bend, OR 97701

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Carol Holding  
730 Belmont Ave E #4  
Unit 4  
Seattle, WA 98102

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Samantha Rich  
13710 Burke Ave N  
Seattle, WA 98133

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Buffy Hake  
49591 River Rd  
Pendleton, OR 97801

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Robert Lockhorn  
14712 SE 16th Circle  
Vancouver, WA 98683

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Dennis Smith  
5723 Schornbush Rd.  
Deming, WA 98244

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. Royalties should be paid on the true market value of coal plus a surcharge to offset the cost of the damage done to the environment in the form of land and air pollution from both the extraction and burning of coal. There should be no deductions of cost for transport, cleaning or anything else. Those are their costs of doing business and not our concern. So it is really simple. They want to extract the coal, then they pay a percentage of the true market price + a volume based fee to offset the environmental and health damage the coal causes.

Thank you.

gina hicks  
1420 E Pine St Unit E610  
Seattle, WA 98122

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. That's the key here... PUBLICLY-OWNED. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

Publicly owned resources are for the benefit of ALL of us, not just a few greedy rich coal barons.

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Thank you.

Kelly McConnell  
11375 SW Erste  
Tigard, OR 97223

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

Dear Mr. Southall,

The message below was composed by other writers, but I want you to know that I endorse it wholeheartedly.

It is time for the era of fossil fuels to end. Our children's future depends on it. Subsidies for coal extraction need to stop. The external costs of carbon pollution, diverse and widespread as they are, need to be internalized into the price of the raw materials. Fossil fuel companies need to be incentivized to transition to cleaner, renewable forms of energy production, or indeed, to close. All nations are decades late in acknowledging the need for this transition. I hope that with your help, America can show some leadership.

---

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David Perk  
842 NE 67th St  
Seattle , WA 98115

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Thom Lufkin  
212 21st Ave SE  
OLYMPIA, WA 98501

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Constance Rodman  
1920 1st ave  
#507  
Seattle, WA 98101

Armand Southall  
Office of Natural Resources Revenue  
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Denver, CO 80225

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Pauline Druffel  
930 S Cannon St. #13  
Spokane, WA 99204

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Your final rule should reflect the true value of publicly-owned coal and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

Diane Dick  
13 St. Helens Lane  
Longview, WA 98632

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

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Thank you.

Gloria Skouge  
326 NW 182nd Street  
Shoreline, WA 98177

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Kathleen Patton  
1645 24th Avenue  
Longview, WA 98632

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. It is deeply troubling to me that we are encouraging coal exports by making it cheaper than it ought to be. In the midst after rapidly accumulating evidence of accelerating climate change, we are encouraging coal exports. It makes no sense!

We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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I am shocked to be able to write this sentence, but take a page from Bank of America and stop financing coal.

Thank you.

Tom Kane  
6218 sponce Rd`  
Hubbard  
Hubbard, OR 97032

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal &

Indian Coal Valuation Reform

Please help us. We need to stop a greed, destructive industry from being subsidized by tax payers who want to protect our climate and health.

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

d goldsmith  
7150 sw newton pl  
portland, OR 97225

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

William Rizer  
9775 Highway 47  
Carlton, OR 97111

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

pat milliren  
1703 w. 8th st.  
port angeles, WA 98363

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
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Thank you.

Sally Mackey  
2127 SW 162nd St.  
Burien, WA 98166

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Deborah J. Cruz  
1454 Willeys Lake Rd  
Ferndale, WA 98248

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Kate Scott  
11330 Whistle Lake Road  
Anacortes, WA 98221, WA 98221

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ilene Silver  
2810 Simmons RD NW  
Olympia, WA 98502

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Jim Lockhart  
5630 se 65th  
portland, OR 97206

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Kathleen Wolfe  
3213 45th Street Court NW Apt 311  
Gig Harbor, WA 98335

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Pam Borso  
P O Box 154  
Custer, WA 98240

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Carole Richmond  
3003 Langridge Loop NW  
Olympia, WA 98502

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Carrol Hull  
240 Brittany Lane  
Sequim, WA 98382

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Katherine Evans  
516 31st Avenue  
Seattle, WA 98122

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

jan sundquist  
37 Cabezon Lane  
Lopez Island, WA 98261

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Charles Morrison  
19030 Fremont Avenue North  
Shoreline, WA 98133

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Sarah Salter  
19432 71st Pl. W.  
Lynnwood, WA 98036

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Lynne Oulman  
816 14th St Bellingham, WA 98225-6304  
Bellingham, WA 98225

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas & Federal and Indian Coal Valuation Reform

I ask you to SUPPORT REFORM of royalty valuation on PUBLICLY-OWNED coal.

\*\*Close the huge loopholes that allow companies to avoid royalty payments owed to us.

\*\*And ensure companies pay their share.

\*\*Royalties should be calculated off ARM's-LENGTH sales, this reflects coal's ACTUAL WORTH !!

\*\*Make YOUR final rule reflect the true value of publicly-owned coal !!

\*\*Ensure FAIR VALUE of the coal sold to a power plant, exporter, or end-users.

\*\*CAP DEDUCTIONS for transporting and washing coal !

\*\*Please DON'T ALLOW companies to pass these costs on to the taxpayers.

I sincerely thank you, Judie Champie

Judie Champie  
5810 NE 102  
Vancouver, WA 98662

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Amanda Grondin  
1450 30th Street  
Port Townsend, WA 98368

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

paul granquist  
10109 21st ave. w.  
everett, WA 98204

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

The natural wealth of this country belongs to all Americans and if private corporations want to extract it, as they are now legally allowed to do, then they need to pay for that privilege and they should pay enough to cover the costs of cleaning up the air and water pollution caused by their business, the public health costs for their employees and all others, and for the CUMULATIVE IMPACTS on our ecosystems and natural environment. They can't just rape and pillage, make a profit, and we taxpayers get the bill for the horrible after-affects!! No way. Royalty payments should be commensurate with the costs of clean-up and the use of public natural resources! Raising the royalties on extractive industries is only fair. They have had decades, if not more, to take, take, take. Now it is time for them to give, give, give back!

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Mary Repar  
6971 E. Loop Rd., #2  
Stevenson, WA 98648

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Holly Hallman  
22494 SE 42nd Terrace  
Issaquah, WA 98029

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Rosalie Sable  
235 S Oakdale Ave.  
Apt. 401  
Medford, OR 97501

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Frank Leeds  
119 Greenleaf Ave.  
Eugene, OR 97404

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Ric Bernat  
4004 NE Failing St.  
Portland, OR 97212

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

Your final rule should reflect the true value of publicly-owned coal and ensure fair value to taxpayers by basing royalties on the final sale of the coal to a power plant, exporter, or other end-user. It should also cap deductions for transporting and washing coal instead of allowing companies to pass these full costs onto the public.

Thank you.

Patricia Colyer  
5515 - 107th St. S.W.  
Mukilteo, WA 98275

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.  
Lyle Funderburk

Lyle Funderburk  
10003 SE Foster  
Portland, OR 97266

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Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Many of us think that not only should additional incentive and profit should be withheld but old forms of fossil fuel need to stay in the ground as well.  
Thank you.

Dusty Collings  
9216 NE Ruys Ln  
Brainbridge Island, WA 98110

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Linelle Russ  
2760 NW 85th  
Seattle, WA 98117

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Patricia Glaser  
521 Alameda Ave  
Fircrest, WA 98466

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Margaret Mead  
57744 Foothill Road  
La Grande, OR 97850

541-963-9107

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

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Thank you.

Christopher Brunje  
30494 Camas Swale Rd.  
Creswell, OR 97426

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Thomas Gilmore  
317 Parkridge Rd  
Bellingham, WA 98225

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Tim Allen  
1831 8th Ave  
Seattle, WA 98101

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
West 6th Ave. & Kipling St.  
Denver, CO 80225

Dear Mr. Southall,

RE: (RIN) 1012-AA13, Consolidated Federal Oil & Gas and Federal & Indian Coal Valuation Reform

I'm writing because I feel we should find cleaner methods for energy besides coal. Each day we progress in developing better methods which are sustainable and ecological, which provide alternatives to coal and nuclear energy. We only need to choose these methods. But since we haven't come to a more life-sustaining place on energy, since we haven't chosen these methods, we need to make the coal industry pay their fair share.

I'm writing to support reform of royalty valuation on publicly-owned coal. We need to close the gaping loopholes that allow coal companies to dodge royalty payments owed to American taxpayers, and ensure that companies are paying their fair share. Instead of paying royalties off of non-arms-length transactions to subsidiaries, royalties should be calculated off arm's-length sales, capturing what this coal is actually worth.

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Thank you.

Patricia Herbert  
PO Box 1874  
Vashon, WA 98070

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Cindy Bjorklund  
Lyman Hamilton Hwy  
Sedro-woolley, WA 98284

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Steve Thompson  
9050 Avondale Rd NE  
Redmond, WA 98052

Armand Southall  
Office of Natural Resources Revenue  
Building 85, Room A-614  
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Thank you.

Cathleen Lindsay  
2025 NE 100th St  
Seattle, WA 98125

Armand Southall  
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Denver, CO 80225

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Thank you.

Rhett Lawrence  
6445 N Commercial Ave  
Portland, OR 97217

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Thank you.

Carol Jolles  
4113 Evanston Ave N  
Seattle, WA 98103

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Cyrus Appell  
3532 Meridian Ave. N.  
Seattle, WA 98103

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Office of Natural Resources Revenue  
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Denver, CO 80225

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Thank you.

susan delles  
2801 sykes creek rd  
rogue river, OR 97537

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Thank you.

Greg Malcham  
3840 81st ave s.e.  
Mercer Island, WA 98040

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Office of Natural Resources Revenue  
Building 85, Room A-614  
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Denver, CO 80225

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Katherine Novak  
2000 Harris Avenue  
Bellingham, WA 98225

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Denver, CO 80225

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Thank you.

James Brunkow  
4267 NE Ainsworth Street  
PORTLAND, OR 97218

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Thank you.

Ruth Weedman  
103 Janice Aveue  
Longview, WA 98632

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Theresa Hargrave  
124 Nieblock Ln  
Creswell, OR 97426