



Eland Energy, Inc.

July 16, 2014

Armand Southall
Regulatory Specialist
Office of Natural Resources Revenue
P O Box 25165, MS 6103A
Denver CO 80225-0165

Re: Comments on Proposed Rule on Amendments to the Civil Penalty Regulations (1012-AA05)

Dear Mr. Southall:

Eland Energy, Inc. appreciates the opportunity afforded by the comment period for the proposed amendments to the Civil Penalty Regulations. Eland Energy, Inc. concurs with the comments in the Council of Petroleum Accountants Societies letter and the comments in the American Petroleum Institute letter.

Sincerely,

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

Sharon Clute