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

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Ryan J. White

Submitter Information

Name: Ryan J. White

General Comment

There is no good reason that this rule should be passed. I have listed the top 5 reasons below.

1. Creates significant uncertainty.
2. Gives the Secretary of the Interior too much power.
3. Punishes miners that sell to small industrial customers and export coal, and hurts coal cooperatives and captive mine power plants.
4. Discourages federal lands energy production.
5. Needs more study and review.

In addition, this rule will end up hurting states because less coal will be mined, therefore, less taxes will be paid in the end.

The current tax structure is more than adequate and there is not need to modify it. Hard working coal miners and the communities they live in and support will be the hardest hit by this rule. Vote no, my future my family's future, and the future of my community, depend on coal mining.