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[Date: October 6, 2025]

Hon. Stephen Cox

Attorney General, State of Alaska
Department of Law
1031 W. Fourth Avenue, Suite 200
Anchorage, AK 99501

**Re: Demand for Immediate Action — Acting Revenue Commissioner Janelle L. Earls’
Unbonded Fiduciary Act Violating AS 43.05.140 and Article IX, Section 17**

Dear Attorney General Cox,

This correspondence supplements my prior Alaska Public Records Act (APRA) request regarding the statutory bond for Acting Revenue Commissioner **Janelle L. Earls**. On October 2, 2025, Assistant Attorney General **Alan Birnbaum** acknowledged that no responsive records exist confirming any lawful bond for Ms. Earls under **AS 43.05.140**, despite her acting capacity since April 2025.

Attached is a newly surfaced letter dated **September 30, 2025**, from Acting Commissioner Earls to **Kris Curtis**, Legislative Auditor, directing a **\$50,000,000 transfer** from the **Constitutional Budget Reserve (CBR)** to a subaccount for purposes of meeting private equity investment obligations initiated by former Commissioner **Adam Crum**.

This transfer constitutes a fiduciary act involving constitutionally protected public funds under **Article IX, Section 17** of the Alaska Constitution. However, absent a properly executed and approved bond as mandated by **AS 43.05.140**, **AS 39.05.050**, and **AS 39.15.010–100**, Ms. Earls has no lawful authority to engage in such transactions.

The Department of Law’s own correspondence dated **April 17, 2025**, signed by Chief Assistant Attorney General **Anne Helzer**, explicitly confirmed that the Revenue Commissioner must be bonded. The failure to ensure that Ms. Earls was bonded before assuming this authority — and her subsequent execution of fiduciary acts involving tens of millions of dollars — represents a continuing violation of statutory and constitutional law.

AS 43.05.140 requires the Commissioner of Revenue to post a bond, approved by the Attorney General, “in the amount and form the Attorney General directs.” That amount was last fixed at **\$200,000** decades ago — when Alaska’s total state revenues were a fraction of current levels. Given today’s billions in managed assets, that sum is grossly insufficient, violating the statute’s intent that the amount be “appropriately adjusted” to safeguard public trust funds.

Further, under **AS 39.05.050**, a public officer “may not enter upon the duties of office until the required bond is executed and approved.” Any actions taken without such compliance are **ultra vires** and legally void.

Your office has a **non-discretionary duty** under **AS 44.23.020(b)(1)** and **Article III, Section 16** to:

“defend the Constitution of the State of Alaska and enforce compliance with any constitutional or legislative mandate.”

Therefore, I hereby **demand that you:**

1. Issue a public statement confirming whether Acting Commissioner Earls possesses a valid bond approved under AS 43.05.140.
2. Suspend or nullify the September 30, 2025, \$50 million transfer order pending proof of bonding.
3. Initiate an internal investigation into all unbonded fiduciary acts taken by Department of Revenue officials since April 2025.
4. Notify the Alaska Legislature’s Legislative Audit and Finance Divisions of potential violations of AS 39 and 43.

Failure to act will confirm the State’s continued pattern of willful neglect in enforcing the bonding statutes that protect Alaska’s public assets, extending the very misconduct already documented in your office’s April 17 correspondence concerning Commissioner Adam Crum.

This is not a partisan issue — it is a matter of **public trust, fiduciary integrity, and statutory compliance**. The law demands accountability, not accommodation.

Respectfully,

Edward D. Martin Jr.

Citizen and Taxpayer, Kenai, Alaska

Cc:

- **Governor Michael J. Dunleavy**
- **Kris Curtis**, Legislative Auditor
- **Alexei Painter**, Legislative Finance Division
- **Lacey Sanders**, Director, Office of Management and Budget
- **Betty Jo Moore**
- **Scott Egger**
- **Sen. Gary Stevens**, Senate President
- **Rep. Bryce Edgmon**, House Speaker

