

ALASKA LEGISLATURE COMMITTEE FILES 2007-2008 RES 12736

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 11 of 18

pointed out to the Board, the standard isn't whether a species has "been eaten at one time or another for subsistence,"²³ and the Board is instead bound by existing federal regulations regarding customary and traditional use determinations. Thus, because use of fish from the federal public lands of the Kasilof River drainage is not a "customary and traditional" practice, reconsideration is required.

B. The regulations are inconsistent with ANILCA because they authorize a subsistence priority for fishing that is not customary or traditional.

Reconsideration is required because, in adopting the customary and traditional use determination, the Board exceeded ANILCA's purpose of providing an opportunity for rural residents engaged in a subsistence way of life to continue to do so and did not adhere to provisions of Section 803 of ANILCA, which authorizes only "subsistence uses" which are defined as "customary and traditional uses."

Subsistence fishing in the Kasilof drainage ended long before the enactment of ANILCA, and thus any subsistence fishery represents a new opportunity and does not serve ANILCA's purpose of allowing rural residents engaged in a subsistence way of life to continue to do so. The information available to the Board indicated that subsistence fishing had been prohibited "in all streams and lakes" of the Kenai Peninsula since 1952. Staff Report at 199. If the Board had looked at ANILCA's purposes for the Kenai National Wildlife Refuge, it would have found that, unlike other refuges, its purposes do not include "continued subsistence use." Thus, since subsistence fishing ended over two decades prior to enactment of ANILCA, a subsistence fishery in this area does not further the purpose of continued subsistence use under ANILCA.

As shown above, the Board did not have substantial evidence before it that any fishing on the federal lands within the Kasilof River drainage within the Kenai National Wildlife Refuge was customary and traditional for residents of Ninilchik. Nonetheless the Board made a C&T determination for "all fish." Further, in making a determination for "all fish" the Board ignored information provided in the minority recommendation of the interagency staff report which noted that "none of the communities show any use of burbot," Staff Report at 192, and that steelhead populations "are thought to be very small" with no harvest currently allowed. *Id.* Thus, the Board made a customary and traditional use determination for "all fish" without any substantial evidence of such use and for two species despite evidence the fish stocks were not used or suitable for subsistence use.

"[R]egulations, in order to be valid, must be consistent with the statute under which they are promulgated." *United States v. Larionoff*, 431 U.S. 864, 873, 97 S.Ct.

²³

Transcript at 295.

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 12 of 18

2150, 2156 (1977). ANILCA authorizes only subsistence uses that are "customary and traditional." Section 803 of ANILCA defines "subsistence uses" as follows:

As used in this act, the term "subsistence uses" means the customary and traditional uses by rural Alaska residents of wild, renewable resources for direct personal or family consumption as food, shelter, fuel, clothing, tools, or transportation; for the making and selling of handicraft articles out of nonedible byproducts of fish and wildlife resources taken for personal or family consumption; for barter, or sharing for personal or family consumption; and for customary trade.

16 U.S.C. § 3113 (emphasis added). To be a valid subsistence use under this section, then, any fishing allowed must be "customary and traditional." This statute should be narrowly construed because it constitutes a federal encroachment on a basic aspect of state sovereignty, a state's authority over management of fish and game within its borders.²⁴

Federal courts have already acknowledged that ANILCA only authorizes "customary and traditional" subsistence uses on federal public lands in Alaska. *United States v. Alexander*, 938 F.2d 942, 948 (9th Cir. 1991). Under ANILCA and this judicial interpretation, only uses that are customary and traditional are authorized by ANILCA.

There is nothing in the record of the Board to show that fishing by residents of Ninilchik within the federal lands in the Kasilof River drainage is "customary and traditional". By making an unsupported customary and traditional use determination, the Board provides a subsistence priority for fishing that does not fall within ANILCA's definition of "subsistence uses." Thus, because the Board's actions providing a customary and traditional use determination for residents of Ninilchik for all fish in the federal public lands in the Kasilof River drainage is inconsistent with ANILCA, reconsideration is required.

²⁴ "[I]f Congress intends to alter the usual constitutional balance between the states and the Federal Government, it must make its intention to do so unmistakably clear in the language of the statute." *Gregory v. Ashcroft*, 501 U.S. 452, 460 (1991). Accordingly, courts will not construe a statute to alter the federal balance unless that result is unmistakably clear in the language of the statute. *Vermont Agency of Natural Resources v. United States*, 529 U.S. 765, 768, 120 S.Ct. 1858, 1870 (2000). ANILCA's subsistence provisions involve the balance of federal power because management of fish and wildlife within its borders is "peculiarly within [a state's] police powers." *Baldwin v. Fish and Game Comm'n of Montana*, 436 U.S. 371, 391 (1978).

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 13 of 18

C. The regulations are inconsistent with ANILCA because they are likely to cause unnecessary restrictions of nonsubsistence use.

Reconsideration is required because, in adopting the customary and traditional use determination, the Board failed to recognize its duty to balance the competing purposes of ANILCA²⁵ and to prevent unnecessary restrictions on nonsubsistence uses. Section 815 of ANILCA provides:

Nothing in this subchapter shall be construed as:

...
(3) authorizing a restriction on the taking of fish and wildlife for nonsubsistence uses on the public lands (other than national parks and park monuments) unless necessary for the conservation of healthy populations of fish and wildlife, for the reasons set forth in section 3126 of this title, to continue subsistence uses of such populations, or pursuant to other applicable law; . . .

16 U.S.C.A. § 3125(3) (2000). Under section 303 of ANILCA, the purposes for the Kenai National Wildlife Refuge, unlike other refuges, do not include "continued subsistence use" but do explicitly include "opportunities for fish and wildlife-oriented recreation."

Although the unsupported customary and traditional use determination in this case does not impose direct immediate restrictions on taking of fish and wildlife for nonsubsistence use and, in fact, narrows the potentially eligible users, it can be expected to lead to liberalization of take provisions²⁶ and thus cause unnecessary restrictions for other users. As Commissioner Campbell stated to the Board:

Once the C&T determination is in place, I believe you have started down the legal road where it is very hard not to then react favorably to subsequent proposals that you will receive regarding nets, regarding seasons, regarding bag limits, methods and means, all of these things.

Transcript at 289. The Board failed to even recognize the recreational purposes of the Kenai National Wildlife Refuge in its deliberations, let alone balance them, and to avoid actions that would cause unnecessary restrictions on recreational uses. Following the Board meeting, the Southcentral Regional Advisory Council voted against

²⁵ See *Ninilchik Traditional Council v. United States*, 227 F.3d 1186 (9th Cir. 2000).

²⁶ Current federal subsistence provisions mirror state sport regulations, thus the only preference currently available to federal users is that they do not have to purchase a state fishing license if they limit their fishing to federal public lands.

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 14 of 18

implementation of the Board's recommendation for formation of a subcommittee to address methods and means, thereby greatly decreasing the chances for development of compromise measures that would not cause unnecessary restrictions to other users. The Board's regulatory action, if not corrected, will lead to unnecessary restrictions on nonsubsistence uses in violation of section 815 of ANILCA and without balancing ANILCA's purposes for the Kenai National Wildlife Refuge.

D. The Board's interpretation of existing data was in error because it was not based on full analysis of available information.

Reconsideration is required because the Board did not consider all available information, and this failure led to an incorrect determination. The Board failed to consider ANILCA's purposes for the federal lands in the Kasilof River drainage and failed to thoroughly analyze available information relating to uses of fish by the residents of Ninilchik.

The federal lands in the Kasilof River Drainage are in the Kenai National Wildlife Refuge. Under section 303 of ANILCA, the purposes for the Kenai National Wildlife Refuge, unlike other refuges, do not include "continued subsistence use" but do explicitly include "opportunities for fish and wildlife-oriented recreation." The Board failed to recognize the unique purposes of the Kenai National Wildlife Refuge under ANILCA and did not properly balance the competing purposes of ANILCA as required under *Ninilchik Traditional Council v. United States*, 227 F.3d 1186 (9th Cir. 2000). Proper balancing of the competing purposes of ANILCA and considering the pre-ANILCA limitations on fishing in the Kenai National Wildlife Refuge would have allowed the Board to conclude that a customary and traditional use determination for fresh water fish for residents of Ninilchik on the federal lands in Kasilof River drainage was not warranted.

The Board also failed to fully analyze the available information. The State provided a sample analysis of the additional information regarding use of the Kasilof drainage that could be extracted from the data gathered in the Cook Inlet Customary and Traditional Subsistence Fisheries Assessment²⁷ and requested further analysis. Information regarding past fishing activities collected through page 20 of the Survey Instrument (Appendix A of the 2004 Cook Inlet Customary and Traditional Subsistence Fisheries Assessment) was not analyzed.²⁸ The State also requested further analysis of the studies conducted by the Ninilchik Tribal Council and an opportunity to review the

²⁷ See Estimated percentage of Ninilchik Households Fishing in the Kasilof River Drainage (November 10, 2005).

²⁸ Some of the information relating to whether households had ever been involved in selected fisheries was summarized, but other data regarding duration, frequency, harvests, and reasons for non participation were not analyzed.

**REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09**

Page 15 of 18

study results and methodology. The specific study results were not made available to federal or state staff prior to the Board meeting and were not subject to a technical assessment by staff prior to the Board's decision. The Solicitor's Office, in defending the Board's consideration of the option of deferring final C&T determinations, noted that the Board was faced with a unique situation in which all the data had not been fully analyzed and where a more careful weighing of evidence might be warranted:

As to evidence, it's always judged in context, it's the only thing that makes any sense. And in an easy case, in a remote area of the state you probably need very little evidence and we have certainly acted on evidence that is less in quantity than we have in front of us here today. In this case, however, the context is complicated. The landscape is contentious. We have two groups of eligible users who disagree. And we also have at least three sets of data that are unanalyzed. And in my experience with the Board that's the first time we actually have stuff but we haven't put it together yet.

Transcript at 507. These same statements are just as true of the portion of the proposal that the Board did act on providing a customary and traditional use determination for Ninilchik in the Kasilof River drainage. The Board incorrectly determined that a compromise determination could be made without analysis of the available data. Thus, because the Board's determination was made without fully considering all available information, it should be reconsidered.

E. The regulations are arbitrary and capricious.

In order to be valid, regulations must be reasonable and not arbitrary or capricious. *Citizens to Preserve Overton Park, Inc. v. Volpe*, 401 U.S. 402, 415, 91 S.Ct. 814, 822 (U.S. 1971).

The Board regulations making a customary and traditional use determination for Ninilchik for all freshwater fish on the federal lands in the Kasilof River drainage is arbitrary and capricious because the Board failed to respond to concerns raised by the State and Secretary that the Board needed to develop written procedures and policies to govern customary and traditional use determinations. As a result of the failure to develop and follow clear procedures and policies, the Board took action that was not consistent with its own regulations.

Prior to the Board's action, the State raised concerns regarding inconsistency and lack of standards used by Board for making customary and traditional use determinations. The Secretary responded to these concerns and, on October 27, 2005, directed the Board to develop written procedures or policies for customary and traditional use determinations

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 16 of 18

and to review "whether analytic thresholds and benchmarks for certain criteria are needed and appropriate for inclusion in the decision process." The State requested that the Board delay further customary and traditional use determinations until after development of these policies and procedures and pointed out that, even if some customary and traditional use determinations might be appropriate before development of these policies, action on FP06-09 would not be appropriate.²⁹ The Commissioner pointed out that the standard is not whether a resource has been eaten for subsistence, and that, if that was the standard, the Board's review process would be unnecessary:

I believe that there's probably nowhere in Alaska you can find that any species that exists hasn't been eaten at one time or another for subsistence. But if that's the standard, I can save you guys a lot of time. You don't need to do this you know. It's just all customary and traditional use. The fact that you're going through this implies that that is something -- it must be narrower than the fact that, you know, I don't think there's a thing in Alaska that somebody hasn't eaten at some point when they were hungry enough and in need and they happened to be there.

So, while I have my standard of what long-term consistent pattern of use would be, what I think is most as [sic] important that this Board have its standard that it can apply consistently case by case and that's why I'm simply suggesting that you delay until you work that out.

Transcript at 295. The Board proceeded to make a customary and traditional use determination without first developing any written policies or procedures, and without defining what would constitute a "pattern of use" by a community. As a result the Board made a determination despite the complete lack of evidence of a community level "pattern of use."

The object of the final rules is purportedly to provide for customary and traditional subsistence uses, but the record does not demonstrate that the fishing allowed is customary or traditional. The term "customary and traditional use is defined by regulation to mean:

[A] long-established, consistent pattern of use, incorporating beliefs and customs which have been transmitted from generation to generation. This use plays an important role in the economy of the community.

36 C.F.R. § 242.4; 50 C.F.R. § 100.4. Customary and traditional use is determined by applying eight regulatory factors which a community must "generally exhibit." While

²⁹

See, e.g., Transcript at 287.

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL WP06-09

Page 17 of 18

the State agreed that it is not necessary for a community to demonstrate all eight criteria, as the Commissioner indicated to the Board, some of the factors must be met, and a long-term consistent pattern of use must be shown:

As was pointed out earlier you don't have to meet all eight factors, but it is important that you sort of meet some of them. As Ms. Armstrong correctly said I believe, if you don't meet the first, long-term consistent pattern of use, you might as well not bother with the rest.

Transcript at 286. The Board proceeded to make a customary and traditional use determination without developing a record to show a community level "long-term consistent pattern of use," and without showing that such "use plays an important role in the economy of the community." Thus, the Board's action in providing a customary and traditional use determination for Ninilchik for all freshwater fish on the federal public lands in the Kasilof River drainage was arbitrary and capricious because it was inconsistent with both the regulatory definition of "customary and traditional use" and with the regulatory requirements for finding "customary and traditional use."

The Board's failure to adopt and follow a written policy for customary and traditional use determinations, and its failure to follow its own regulations defining customary and traditional use and regulations listing factors that must be "generally exhibited" before a positive customary and traditional use determination is made renders the final rules arbitrary and capricious. Accordingly, the Board should reconsider its decision to adopt these invalid regulations providing a customary and traditional use determination for Ninilchik for all freshwater fish in the Kasilof River drainage.

F. New information requires reconsideration.

The Board appears to have relied upon the assumption that stakeholders would meet as a subcommittee under the Southcentral Regional Advisory Council and develop subsistence preference provisions that would be acceptable to all user groups.³⁰ At its meeting on March 14, 2006, the Southcentral Regional Advisory Committee voted against implementation of the Board's recommendation for formation of a subcommittee to address methods and means. This is new information which undermines the basis of the Board's decision and justifies reconsideration.

IV. Conclusion.

³⁰ See, e.g., Transcript at 525 (noting that "most people requested only the same quantities as provided for under State or current regs.")

REQUEST FOR RECONSIDERATION OF NINILCHIK PORTION
OF FEDERAL SUBSISTENCE BOARD PROPOSAL W P06-09

Page 18 of 18

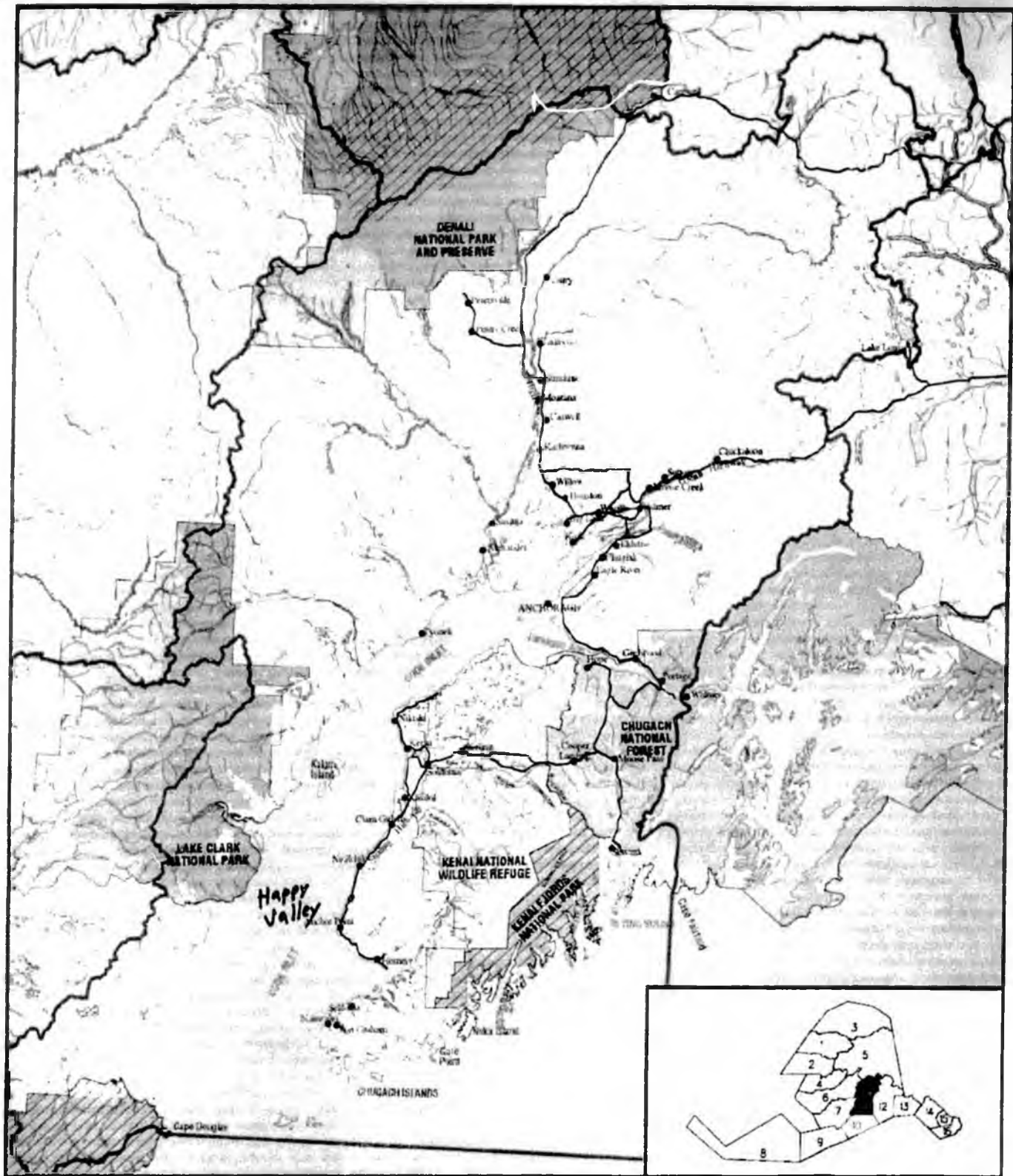
The regulations finding customary and traditional use of fish stocks on federal public lands in the Kasilof River drainage for residents of Ninilchik are inconsistent with ANILCA and with Federal Subsistence Management Regulations. They ignore regulatory and statutory definitions and criteria. They authorize fishing that is not customary and traditional and that will lead to unnecessary restrictions on other users. They ignore information that was available to the Board and requests from the State of Alaska for analysis of that information. They provide a subsistence preference for residents of Ninilchik in an area when extensive data showed use by only a few individuals, not a community pattern of use. The regulations are arbitrary and capricious. For these reasons, the State of Alaska respectfully requests that the Federal Subsistence Board reconsider its final rules finding customary and traditional use of fish stocks on the federal public lands in the Kasilof River drainage for residents of Ninilchik.

STATE OF ALASKA
DEPARTMENT OF FISH AND GAME

DATED: _____

5/5/06


MCKIE CAMPBELL, COMMISSIONER

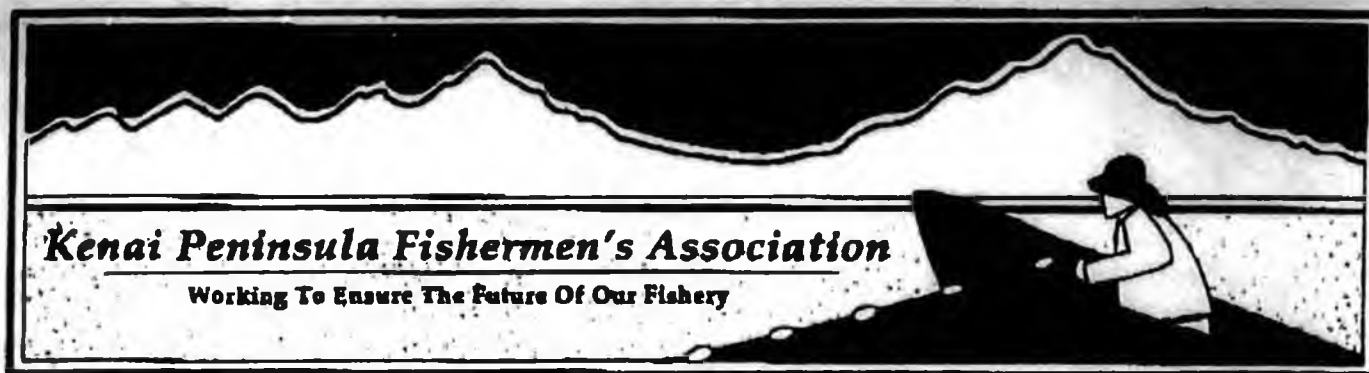


Map 11
Cook Inlet
Area



- | | |
|-------------------------------|------------------------|
| FWS Administered Land | USFS Administered Land |
| NPS Administered Parks | Closed to Subsistence |
| NPS Administered Preserves | Roads |
| BLM Administered Land | Area Boundary |
| BLM Non-navigable Waters Only | Federal Boundary |

ATTACHMENT 2



**43961 Kalifornsky Beach Road • Suite F • Soldotna, Alaska 99669
(907) 262-2492 • Fax: (907) 262-2898 • E Mail: hpfa@alaska.net**

March 2, 2007

Representative Kurt Olson
State Capitol, Room 408
Juneau, AK 99801-1182

Representative Olson,

The Kenai Peninsula Fishermen's Association represents commercial fishermen throughout Cook Inlet waters.

Many of our fishing families have been here for several years. Some are descendents of Alaskan native inhabitants and others have established homestead acreage; headquarter sites to support their fishing operations to establish a home for their families. It is significant to say that it was necessary to live off the land to feed their families in the long winters and busy summers.

The subsistence lifestyle in many ways was the beginning for commercial fisheries. It required a customary and traditional knowledge base to understand what, where and when a resource was available. The ability to trade and barter developed into marketing and payment for goods and services. We do believe that subsistence was and is an important pioneer lifestyle and should be respected and protected when necessary.

The population of south-central Alaska has increased intensely in the last century. The definition of "subsistence" has changed and the identification of a subsistence person is not as clear. Questions arise over what lifestyles are we preserving in a semi urban environment? What are the goals of a subsistence priority in a fully utilized resource? In the community of the Kenai Peninsula with obvious accessibility to modern lifestyles, transportation systems and public utilities, what is the identification with customary and traditional in present times? Is there a direct continuum of the practices of the past? Is there a lack of nutrition or well being for the Peninsula Community?

KPFA supports HJR 4 in its quest to fully identify the eight factors in determining a subsistence priority in the Ninilchik, Hope and Cooper Landing areas. We believe that

a thorough review with consideration of current Alaska Department of Fish and Game biological information and of the changes within the community should be conducted immediately. It is apparent that the current system of selection lacks the full support of the south-central community and may affect negative changes that will harm the integrity of the subsistence program in to the future.

Respectfully,

The Kenai Peninsula Fishermen's Association
Board of Directors

APR 12 2007

April 7, 2007

Rep. Kurt Olson
State Capitol, Room 408
Juneau, AK 99801


Dear Representative Olson,

I am writing to express my gratitude for your introduction of House Joint Resolution 4. It is inconceivable that the Federal Subsistence Board would designate Ninilchik a rural community with subsistence fishing rights on the Kenai River. I hope your bill is passed and that the Board realizes the general disapproval of its decision.

I have attached a copy of my March 19 letter to Denby Lloyd, Commissioner, ADF&G, which more fully explains my attitude toward this issue.

Thank you for your effort and other good works in Juneau.

Sincerely,


James Wilson
P.O. Box 4386
Soldotna, AK 99669

March 19, 2007

Denby S. Lloyd
Commissioner
Alaska Department of Fish & Game
P.O. Box 115526
Juneau, AK 99811

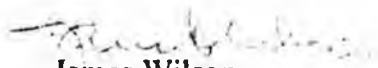
Dear Commissioner Lloyd,

I am writing to express my opposition to the Federal Subsistence Board's designation of Ninilchik as a rural community with subsistence fishing rights on the Kenai River.

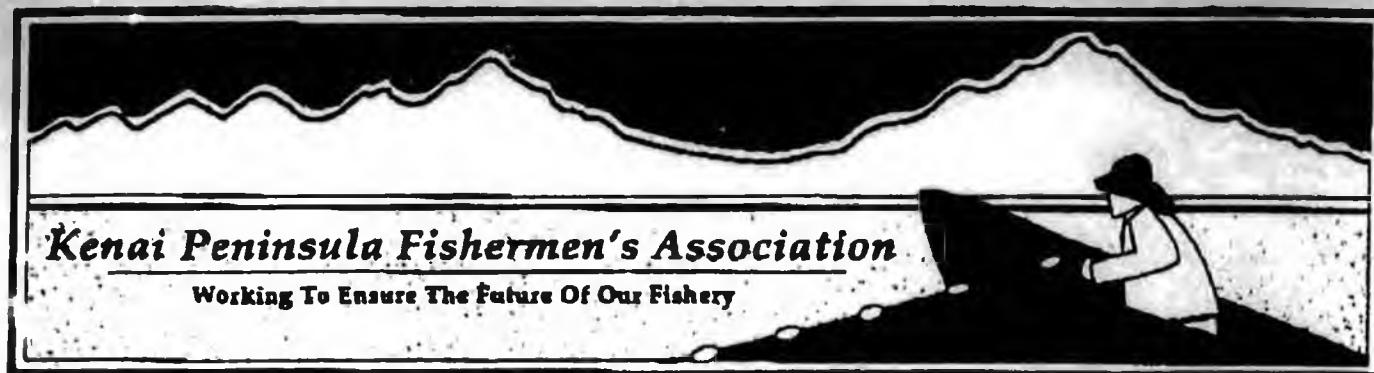
This community rests squarely on the Sterling Highway, with easy access to major shopping centers in Homer, Soldotna and Kenai. Further, it has access to a modern airport in Kenai, capable of accommodating jet traffic, and to secondary airports at Homer and Soldotna. The Ninilchik community is also served by two hospitals, Central Peninsula Hospital in Soldotna and South Peninsula Hospital in Homer, with Central Peninsula Hospital currently undergoing a major expansion of its facilities and services. In fact, Ninilchik is often referred to as "Alaska's third largest city" as tourists, sportfishermen, clam diggers and outdoor enthusiasts gather there each year over the Memorial Day week-end. Why this community would be designated "rural" with subsistence fishing rights on two sections of the Kenai River is inexplicable, particularly since these sections are as much as 80 miles distant and have never been traditionally fished by residents of Ninilchik.

Accordingly, I urge the Department of Fish & Game to file suit in U. S. District Court to overturn the Federal Subsistence Board's designation of Ninilchik as a "rural" community.

Sincerely,


James Wilson
P.O. Box 4386
Soldotna, AK 99669

cc: Sarah Palin, Governor
Michael Fleagle, Chair, FSB



43961 Kalifornsky Beach Road • Suite F • Soldotna, Alaska 99669
(907) 262-2492 • Fax: (907) 262-2898 • E Mail: kpfa@alaska.net

March 2, 2007

Representative Kurt Olson
State Capitol, Room 408
Juneau, AK 99801-1182

Representative Olson,

The Kenai Peninsula Fishermen's Association represents commercial fishermen throughout Cook Inlet waters.

Many of our fishing families have been here for several years. Some are descendants of Alaskan native inhabitants and others have established homestead acreage; headquarter sites to support their fishing operations to establish a home for their families. It is significant to say that it was necessary to live off the land to feed their families in the long winters and busy summers.

The subsistence lifestyle in many ways was the beginning for commercial fisheries. It required a customary and traditional knowledge base to understand what, where and when a resource was available. The ability to trade and barter developed into marketing and payment for goods and services. We do believe that subsistence was and is an important pioneer lifestyle and should be respected and protected when necessary.

The population of south-central Alaska has increased intensely in the last century. The definition of "subsistence" has changed and the identification of a subsistence person is not as clear. Questions arise over what lifestyles are we preserving in a semi urban environment? What are the goals of a subsistence priority in a fully utilized resource? In the community of the Kenai Peninsula with obvious accessibility to modern lifestyles, transportation systems and public utilities, what is the identification with customary and traditional in present times? Is there a direct continuum of the practices of the past? Is there a lack of nutrition or well being for the Peninsula Community?

KPFA supports HJR 4 in its quest to fully identify the eight factors in determining a subsistence priority in the Ninilchik, Hope and Cooper Landing areas. We believe that

a thorough review with consideration of current Alaska Department of Fish and Game biological information and of the changes within the community should be conducted immediately. It is apparent that the current system of selection lacks the full support of the south-central community and may affect negative changes that will harm the integrity of the subsistence program in to the future.

Respectfully,

The Kenai Peninsula Fishermen's Association
Board of Directors

APR 12 2007

April 7, 2007

Rep. Kurt Olson
State Capitol, Room 408
Juneau, AK 99801

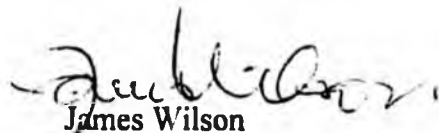
Dear Representative Olson,

I am writing to express my gratitude for your introduction of House Joint Resolution 4. It is inconceivable that the Federal Subsistence Board would designate Ninilchik a rural community with subsistence fishing rights on the Kenai River. I hope your bill is passed and that the Board realizes the general disapproval of its decision.

I have attached a copy of my March 19 letter to Denby Lloyd, Commissioner, ADF&G, which more fully explains my attitude toward this issue.

Thank you for your effort and other good works in Juneau.

Sincerely,



James Wilson
P.O. Box 4386
Soldotna, AK 99669

HJR

14

REPRESENTATIVE PAUL SEATON

SESSION ADDRESS

State Capitol Building
Juneau, Alaska 99801-1182
(907) 465-2689
Fax: (907) 465-3472
1-800-665-2689



INTERIM ADDRESS

345 W. Sterling Highway
Homer, Alaska 99603
(907) 235-2921
Fax: (907) 235-4008
1-800-665-2689

ALASKA STATE LEGISLATURE
House District 35

MEMORANDUM

TO: Senator Charlie Huggins
Senate Resources Committee

FROM: Representative Paul Seaton

DATE: Friday March 7, 2008

RE: Request for a hearing, CSHJR 14

I respectfully request the consideration of CSHJR 14 before the Senate Resources Committee.

In summary, CSHJR 14 encourages Congress to pass sec. 12801 of H.R. 2419 (omnibus farm bill) that is now in conference committee. This legislation would give plaintiffs who receive money from the Exxon Valdez Oil Spill settlement the ability to income average, put some or all of the award into a tax deferred account.

Attached please find: CSHJR 14, sponsor statement, fiscal note, letters of support, signature page of the Fisheries Committee, federal legislation, and the teleconference order form,

Staff contact: Mary Jane Shows x2689
mary_jane_shows@legis.state.ak.us

Alaska State Legislature

State Capitol, Room 102
Juneau, AK 99802
Phone: 465-2689
Fax: 465-3472
Toll Free (800) 665-2689
Representative_Paul_Seaton@legis.state.ak.us



345 W. Sterling Highway
Suite 102B
Homer, AK 99603
Phone: 235-2921
Fax: 235-4008

REPRESENTATIVE Paul Seaton District 35

Sponsor Statement: Joint Resolution 14

House Joint Resolution supporting Senator Murkowski's congressional Legislation Sec. 12801 of H.R. 2419

Sponsored by Rep. Paul Seaton

"A resolution urging the United States Congress to enact the omnibus Farm bill H.R. 2419 sec. 12801 so that individuals receiving a damage award from the Exxon Valdez oil spill can benefit from the income averaging and retirement contribution provision of the bill."

HJR 14 would allow taxpayers who are plaintiffs in the civil action in the Exxon Valdez Oil spill, or their heirs or dependents to be able to the following:

Average the income received in settlement of the civil action for the period beginning on January 1, 1994, and the ending date of December 31st of the year in which the settlement income is received and/or
Make contributions of any amount of such settlement income to certain tax-exempt retirement plans in the year the income is received.

It has been documented that the Exxon Valdez Oil spill has adversely impacted the coastal regions of Alaska affecting the economic status of these communities for many years. Alaska Commercial Fishermen, who comprise 80% of the plaintiffs, have suffered a burden or loss of opportunity to establish retirement plans due to diminished fishery production. Senator Murkowski's and Stevens' bill would provide relief to those affected once the settlement is awarded.

H.R. 2419 sec. 12801 would increase the cap on deductions and income for traditional IRAs, Roth IRAs or any qualified retirement plan to the extent of the income the individual receives from the settlement or judgment. The recipient of this settlement may choose to place the money into one of these retirement funds and/or choose to income average between the year he or she receives the settlement and the original court decision date of 1994.

FISCAL NOTE

STATE OF ALASKA
2008 LEGISLATIVE SESSION

Fiscal Note Number: _____
 Bill Version: CSHJR 14(RLS)
 () Publish Date: 2/26/2008

Identifier (file name): _____ Dept. Affected: Legislature
 Title Urging U.S. Congress to enact H.R. 2419, sec. 12801 RDU _____
Exxon Plaintiffs Component _____
 Sponsor Fisheries Committee Component Number _____
 Requester _____

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

	Appropriation Required	Information						
		FY 2009	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
OPERATING EXPENDITURES								
Personal Services								
Travel								
Contractual								
Supplies								
Equipment								
Land & Structures								
Grants & Claims								
Miscellaneous								
TOTAL OPERATING		0.0	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES								
-----------------------------	--	--	--	--	--	--	--	--

CHANGE IN REVENUES ()								
-------------------------------	--	--	--	--	--	--	--	--

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2008) cost: 0.0

POSITIONS

Full-time								
Part-time								
Temporary								

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Rynniva Moss, House Rules Committee Aide
 Division: House Rules Committee
 Approved by: Representative John Coghill, Chairman
House Rules Committee

Phone 465-3764
 Date/Time 02/26/08 10:00 a.m.
 Date 2/26/2008

**United Southeast Alaska Gillnetters**

P.O. Box 23378, Ketchikan, AK 99901 Phone & Fax (907) 247-2471 Email: usag@kpunet.net

March 16, 2007

Representative Paul Seaton, Chair
House Special Committee on Fisheries
Alaska State Legislature
Juneau, AK 99801

Send Via Fax to: 907-465-3472

Dear Chairman Seaton,

The United Southeast Alaska Gillnetters (USAG) supports HJR 14 which calls for the passage of federal legislation to provide income averaging and increased limits on deposits to IRA's for fishermen receiving compensation for the Exxon Valdez oil spill. This is not some special break for fishermen but a long overdue adjustment that would help impacted fishermen to better deal with the economic situation that is not of their making. In our view the delay in compensating the fishermen of Prince William Sound who were the most severely impacted and others in Alaska who suffered reduced markets is close to criminal. The small measures that are supported by this Resolution will assist these fishermen by reducing the impact of taxes on this oil spill compensation, if Exxon ever exhausts its legal gyrations and lives up to its moral obligations. Many fishing businesses have been ruined by the action of Exxon in this situation and any compensation that fishermen receive will represent a special situation that our regular tax code did not envision when it was legislated. We hope the House Fisheries Committee will forward this resolution and that it will pass the Legislature. Thank you for considering our position on HJR 14.

Yours Truly,

Kenneth Duckett
Executive Director



Since 1935

Cordova District Fishermen United

P.O. Box 939 | Cordova AK 99574

Ph: (907) 424 3447 Fax: (907) 424 3430

Email: cdfu@ak.net

March 16, 2007

Representative Paul Seaton
Chairman House Special Committee on Fisheries
Alaska State Legislature
State Capitol (Mail stop 3100)
Juneau AK 99801

RE: HJR 14 A Resolution urging the United States Congress to enact Senate Bill 552.

Dear Representative Seaton, and Members of the House Special Committee on Fisheries:

The Cordova District Fishermen United (CDFU) have represented the interests of Copper River / Prince William Sound commercial fishermen and their families for the past seventy-two years. CDFU supports HJR 14.

The Exxon Valdez oil spill in Prince William Sound 18 years ago, devastated the livelihoods of tens of thousands of men and women associated with both commercial and subsistence fisheries, and damaged coastal community economies around the Sound. Eighteen years later Alaskans are still dealing with those losses.

Eighty percent of the plaintiffs who would benefit from The Exxon Valdez Oil Spill Tax Treatment Act (S 552) introduced by Senators Murkowski and Stevens, are fishermen.

In Cordova, we lost the herring fishery because of the spill. Families sustained losses they could not recover from. Permits and equipment became worthless. Boats and business debts had to be paid, but the resources to do so had been

destroyed due to the spill. Some families faced bankruptcy; all lost their investment in the future.

The Alaska Legislature must support Senate bill 552, which provides some tax relief for the injured fishermen to ease their retirement.

The damages settlement will give those fisherman a one time opportunity to make retirement account payments, and averaging income will go a long way in assuring that herring fishermen and others, damaged from lingering impacts from the spill, are not injured further with an unjust tax burden.

Thank you for your consideration,

Catherine Crawford.

Catherine Crawford
Executive Director

Cc. Senator Albert Kookesh
Representative Bill Thomas

**United Southeast Alaska Gillnetters**

P.O. Box 23378, Ketchikan, AK 99901 Phone & Fax (907) 247-2471 Email: usag@kpunet.net

March 16, 2007

Representative Paul Seaton, Chair
House Special Committee on Fisheries
Alaska State Legislature
Juneau, AK 99801

Send Via Fax to: 907-465-3472

Dear Chairman Seaton,

The United Southeast Alaska Gillnetters (USAG) supports HJR 14 which calls for the passage of federal legislation to provide income averaging and increased limits on deposits to IRA's for fishermen receiving compensation for the Exxon Valdez oil spill. This is not some special break for fishermen but a long overdue adjustment that would help impacted fishermen to better deal with the economic situation that is not of their making. In our view the delay in compensating the fishermen of Prince William Sound who were the most severely impacted and others in Alaska who suffered reduced markets is close to criminal. The small measures that are supported by this Resolution will assist these fishermen by reducing the impact of taxes on this oil spill compensation, if Exxon ever exhausts its legal gyrations and lives up to its moral obligations. Many fishing businesses have been ruined by the action of Exxon in this situation and any compensation that fishermen receive will represent a special situation that our regular tax code did not envision when it was legislated. We hope the House Fisheries Committee will forward this resolution and that it will pass the Legislature. Thank you for considering our position on HJR 14.

Yours Truly,

Kenneth Duckett
Executive Director

Federal language as referenced in HJR 14(RLS)

H.R.2419

Food and Energy Security Act of 2007 (Engrossed Amendment as Agreed to by Senate)

SEC. 12801. INCOME AVERAGING FOR AMOUNTS RECEIVED IN CONNECTION WITH THE EXXON VALDEZ LITIGATION.

- (a) *Income Averaging of Amounts Received From the Exxon Valdez Litigation- For purposes of section 1301 of the Internal Revenue Code of 1986--*
- (1) *any qualified taxpayer who receives any qualified settlement income in any taxable year shall be treated as engaged in a fishing business (determined without regard to the commercial nature of the business), and*
 - (2) *such qualified settlement income shall be treated as income attributable to such a fishing business for such taxable year.*
- (b) *Contributions of Amounts Received to Retirement Accounts-*
- (1) *IN GENERAL- Any qualified taxpayer who receives qualified settlement income during the taxable year may, at any time before the end of the taxable year in which such income was received, make one or more contributions to an eligible retirement plan of which such qualified taxpayer is a beneficiary in an aggregate amount not to exceed the lesser of--*
 - (A) *\$100,000 (reduced by the amount of qualified settlement income contributed to an eligible retirement plan in prior taxable years pursuant to this subsection), or*
 - (B) *the amount of qualified settlement income received by the individual during the taxable year.*
 - (2) *TIME WHEN CONTRIBUTIONS DEEMED MADE- For purposes of paragraph (1), a qualified taxpayer shall be deemed to have made a contribution to an eligible retirement plan on the last day of the taxable year in which such income is received if the contribution is made on account of such taxable year and is made not later than the time prescribed by law for filing the return for such taxable year (not including extensions thereof).*
 - (3) *TREATMENT OF CONTRIBUTIONS TO ELIGIBLE RETIREMENT PLANS- For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to paragraph (1) with respect to qualified settlement income, then--*
 - (A) *except as provided in paragraph (4)--*
 - (i) *to the extent of such contribution, the qualified settlement income shall not be included in gross income, and*
 - (ii) *for purposes of section 72 of such Code, such contribution shall not be considered to be investment in the contract,*
 - (B) *the qualified taxpayer shall, to the extent of the amount of the contribution, be treated--*
 - (i) *as having received the qualified settlement income--*
 - (I) *in the case of a contribution to an individual retirement plan (as defined under section 7701(a)(37) of such Code), in a distribution described in section 408(d)(3) of such Code, and*

(ii) in the case of any other eligible retirement plan, in an eligible rollover distribution (as defined under section 402(f)(2) of such Code), and

(ii) as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution,

(C) section 408(d)(3)(B) of the Internal Revenue Code of 1986 shall not apply with respect to amounts treated as a rollover under this paragraph, and

(D) section 408A(c)(3)(B) of the Internal Revenue Code of 1986 shall not apply with respect to amounts contributed to a Roth IRA (as defined under section 408A(b) of such Code) or a designated Roth contribution to an applicable retirement plan (within the meaning of section 402A of such Code) under this paragraph.

(4) SPECIAL RULE FOR ROTH IRAS AND ROTH 401(k)S- For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to paragraph (1) with respect to qualified settlement income to a Roth IRA (as defined under section 408A(b) of such Code) or as a designated Roth contribution to an applicable retirement plan (within the meaning of section 402A of such Code), then--

(A) the qualified settlement income shall be includible in gross income, and

(B) for purposes of section 72 of such Code, such contribution shall be considered to be investment in the contract.

(5) ELIGIBLE RETIREMENT PLAN- For purpose of this subsection, the term 'eligible retirement plan' has the meaning given such term under section 402(c)(8)(B) of the Internal Revenue Code of 1986.

(c) Treatment of Qualified Settlement Income Under Employment Taxes-

(1) SECA- For purposes of chapter 2 of the Internal Revenue Code of 1986 and section 211 of the Social Security Act, no portion of qualified settlement income received by a qualified taxpayer shall be treated as self-employment income.

(2) FICA- For purposes of chapter 21 of the Internal Revenue Code of 1986 and section 209 of the Social Security Act, no portion of qualified settlement income received by a qualified taxpayer shall be treated as wages.

(d) Qualified Taxpayer- For purposes of this section, the term 'qualified taxpayer' means--

(1) any individual who is a plaintiff in the civil action *In re Exxon Valdez*, No. 89-095-CV (HRH) (Consolidated) (D. Alaska); or

(2) any individual who is a beneficiary of the estate of such a plaintiff who--

(A) acquired the right to receive qualified settlement income from that plaintiff; and

(B) was the spouse or an immediate relative of that plaintiff.

(e) Qualified Settlement Income- For purposes of this section, the term 'qualified settlement income' means any interest and punitive damage awards which are--

(1) otherwise includible in gross income (determined without regard to subsection (b)), and

(2) received (whether as lump sums or periodic payments) in connection with the civil action *In re Exxon Valdez*, No. 89-095-CV (HRH) (Consolidated) (D. Alaska) (whether pre- or post-judgment and whether related to a settlement or judgment).

SENATE COMMITTEE REPORT

DATE: 3/4/08

FURTHER:

DATE TURNED
IN TO OFFICE: _____

Resources Committee considered CS FOR HOUSE JOINT RESOLUTION NO. 14(RLS)

HJR 14 EXXON PLAINTIFFS; H.R. 2419, SEC. 12801

Urging the United States Congress to enact H.R. 2419, sec. 12801, so that individuals receiving a damage award from the Exxon Valdez oil spill can benefit from the income averaging and retirement contribution provisions of the bill.

and recommends:

- be replaced with SCS or CS _____ (_____)
- adopt previous SCS or CS _____ (_____)
- attached amendment(s)
- adopt _____ Letter of Intent
- further referral to _____ Committee

SENATE BILL:	
<input type="checkbox"/>	Same Title
<input type="checkbox"/>	New Title
<hr/>	
HOUSE BILL:	
<input type="checkbox"/>	Same Title
<input type="checkbox"/>	Technical Title Change
<input type="checkbox"/>	New Title w/ SCR # _____

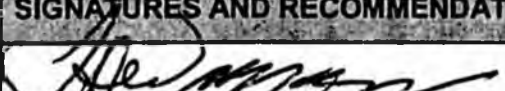
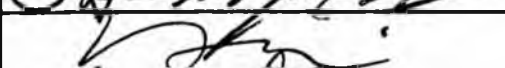
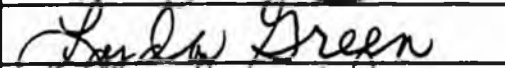
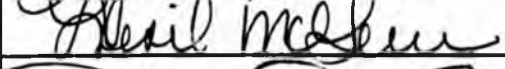

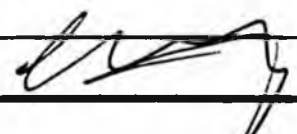
NEW FISCAL NOTE(S):

Department	Date	Fiscal	Indet.	Zero	FN#

PREVIOUS FISCAL NOTE(S):

Department	Date	Fiscal	Indet.	Zero	FN#

APPROPRIATION - no fiscal note

SIGNATURES AND RECOMMENDATIONS:	PRINTED LAST NAME	DO PASS	DO NOT PASS	NO REC	AMEND
	WAGNER			✓	
	Wielechowski	✓			
	Green			✓	
	McBure			✓	
	Street	X			
CHAIR: 	Wagner				✓

ALASKA STATE LEGISLATURE

Sen. Charlie Huggins, Chair
Sen. Bert Stedman, Vice Chair
Sen. Lyda Green
Sen. Gary Stevens
Sen. Lesil McGuire
Sen. Bill Wielechowski
Sen. Thomas Wagoner



State Capitol, Room 119
Juneau AK 99801-1182
907-465-3878
Fax: 907-465-3265
800-862-3878

Senate Resources Committee
Butrovich Room 205
Wednesday, March 19 2008
3:30-5:30 p.m.

AGENDA

- **HJR 14 Exxon Plaintiffs; H. R. 2419, Sec 12801**

- **Governor's Appointments, Confirmation Hearings**
Alaska Commercial Fisheries Entry Commission
Frank M. Homan

- **SB 284 – Board of Fisheries: Membership**
Testimony: Time Limit May Be Set

Teleconference

HJR 14 Exxon Plaintiffs; H.R. 2419, Sec. H
12801

March 19, 2008

HJR 14 & H. R. 2419

1. Fiscal Note
2. Sponsor Statement
3. Support/ Resolutions/ Letters/ Emails

HJR 14 Exxon Plaintiffs; H.R. 2419, Sec.
12801

March 19, 2008

HJR 14 & H. R. 2419

1. Fiscal Note
2. Sponsor Statement
3. Support/ Resolutions/ Letters/ Emails

FISCAL NOTE

STATE OF ALASKA
2008 LEGISLATIVE SESSION

Fiscal Note Number: _____
 Bill Version: CSHJR 14(RLS)
 () Publish Date: 2/26/2008

Identifier (file name): _____ Dept. Affected: Legislature
 Title: Urging U.S. Congress to enact H.R. 2419, sec. 12801 RDU _____
Exxon Plaintiffs Component _____
 Sponsor: Fisheries Committee
 Requester: _____ Component Number _____

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

OPERATING EXPENDITURES	Appropriation	Information						
	Required	FY 2009	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Personal Services								
Travel								
Contractual								
Supplies								
Equipment								
Land & Structures								
Grants & Claims								
Miscellaneous								
TOTAL OPERATING		0.0	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES								
-----------------------------	--	--	--	--	--	--	--	--

CHANGE IN REVENUES ()								
-------------------------------	--	--	--	--	--	--	--	--

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts								
1003 GF Match								
1004 GF								
1005 GF/Program Receipts								
1037 GF/Mental Health								
Other Interagency Receipts								
TOTAL		0.0	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2008) cost: 0.0

POSITIONS

Full-time								
Part-time								
Temporary								

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Rynniva Moss, House Rules Committee Aide Phone 465-3764
 Division: House Rules Committee Date/Time 02/26/08 10:00 a.m.
 Approved by: Representative John Coghill, Chairman Date 2/26/2008
House Rules Committee

**CS FOR HOUSE JOINT RESOLUTION NO. 14(RLS)
IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FIFTH LEGISLATURE - SECOND SESSION**

BY THE HOUSE RULES COMMITTEE

Offered: 2/29/08

Referred: Rules

Sponsor(s): HOUSE SPECIAL COMMITTEE ON FISHERIES

A RESOLUTION

1 **Urging the United States Congress to enact H.R. 2419, sec. 12801, so that individuals**
2 **receiving a damage award from the Exxon Valdez oil spill can benefit from the income**
3 **averaging and retirement contribution provisions of the bill.**

4 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 **WHEREAS** it is well documented that the Exxon Valdez oil spill has adversely
6 affected the coastal region of the state and affected the economic status of communities in this
7 region for many years; and

8 **WHEREAS** the state's commercial fishermen, who make up 80 percent of the
9 plaintiffs seeking to recover damages from the Exxon Valdez oil spill, suffered economically
10 as a result of the oil spill, and as a result lost the opportunity to establish retirement plans or
11 were limited in their ability to save for retirement; and

12 **WHEREAS** these Alaskans would benefit from the contributions to retirement
13 accounts they could make by using money received from the award of damages; and

14 **WHEREAS** H.R. 2419, sec. 12801, would benefit these commercial fishermen by
15 authorizing increases in the deductions and income caps applicable to traditional individual

1 retirement accounts, Roth IRAs, and other qualified retirement plans to the extent of the
2 amount of the damage award; and

3 **WHEREAS** the bill would authorize individual plaintiffs to average income from the
4 award for tax purposes over the period January 1, 1994, through the end of the year in which
5 the award is made;

6 **BE IT RESOLVED** that the Alaska State Legislature urges the United States
7 Congress to enact H.R. 2419, sec. 12801, to provide relief to those individuals who suffered
8 economic damages as a result of the Exxon Valdez oil spill.

9 **COPIES** of this resolution shall be sent to the Honorable Ted Stevens and the
10 Honorable Lisa Murkowski, U.S. Senators, and the Honorable Don Young, U.S.
11 Representative, members of the Alaska delegation in Congress; the Honorable Dave Reichert,
12 U.S. Representative for the 8th District of Washington; and to all members of the 110th
13 United States Congress.

**CS FOR HOUSE JOINT RESOLUTION NO. 14(FSH)
IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FIFTH LEGISLATURE - FIRST SESSION**

BY THE HOUSE SPECIAL COMMITTEE ON FISHERIES

**Offered: 3/19/07
Referred: Resources**

Sponsor(s): HOUSE SPECIAL COMMITTEE ON FISHERIES

A RESOLUTION

1 **Urging the United States Congress to enact S. 552 and H.R. 1334 so that individuals**
2 **receiving a damage award from the Exxon Valdez oil spill can benefit from the income**
3 **averaging and retirement contribution provisions of the bill.**

4 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 **WHEREAS** it is well documented that the Exxon Valdez oil spill has adversely
6 affected the coastal region of the state and affected the economic status of communities in this
7 region for many years; and

8 **WHEREAS** the state's commercial fishermen, who make up 80 percent of the
9 plaintiffs seeking to recover damages from the Exxon Valdez oil spill, suffered economically
10 as a result of the oil spill, and as a result lost the opportunity to establish retirement plans or
11 were limited in their ability to save for retirement; and

12 **WHEREAS** these Alaskans would benefit from the contributions to retirement
13 accounts they could make by using money received from the award of damages; and

14 **WHEREAS** S. 552 and H.R. 1334 would benefit these commercial fishermen by
15 authorizing increases in the deductions and income caps applicable to traditional individual

1 retirement accounts, Roth IRAs, and other qualified retirement plans to the extent of the
2 amount of the damage award; and

3 **WHEREAS** the bill would authorize individual plaintiffs to average income from the
4 award for tax purposes over the period January 1, 1994, through the end of the year in which
5 the award is made;

6 **BE IT RESOLVED** that the Alaska State Legislature urges the United States
7 Congress to enact S. 552 as introduced by Senator Murkowski and Senator Stevens and H.R.
8 1334 as introduced by Representative Young and Representative Reichert to provide relief to
9 those individuals who suffered economic damages as a result of the Exxon Valdez oil spill.

10 **COPIES** of this resolution shall be sent by electronic transmission and by mail to the
11 Honorable Ted Stevens and the Honorable Lisa Murkowski, U.S. Senators, and the Honorable
12 Don Young, U.S. Representative, members of the Alaska delegation in Congress; the
13 Honorable Dave Reichert, U.S. Representative for the 8th District of Washington; and to all
14 members of the 110th United States Congress by electronic transmission.

HOUSE JOINT RESOLUTION NO. 14

IN THE LEGISLATURE OF THE STATE OF ALASKA

TWENTY-FIFTH LEGISLATURE - FIRST SESSION

BY THE HOUSE SPECIAL COMMITTEE ON FISHERIES

Introduced: 3/14/07

Referred: House Special Committee on Fisheries, Resources

A RESOLUTION

1 **Urging the United States Congress to enact Senate Bill 552 so that individuals receiving**
2 **a damage award from the Exxon Valdez oil spill can benefit from the income averaging**
3 **and retirement contribution provisions of the bill.**

4 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

5 **WHEREAS** it is well documented that the Exxon Valdez oil spill has adversely
6 affected the coastal region of the state and affected the economic status of communities in this
7 region for many years; and

8 **WHEREAS** the state's commercial fishermen, who make up 80 percent of the
9 plaintiffs seeking to recover damages from the Exxon Valdez oil spill, suffered economically
10 as a result of the oil spill, and as a result lost the opportunity to establish retirement plans or
11 were limited in their ability to save for retirement; and

12 **WHEREAS** these Alaskans would benefit from the contributions to retirement
13 accounts they could make by using money received from the award of damages; and

14 **WHEREAS** Senate Bill 552 would benefit these commercial fishermen by
15 authorizing increases in the deductions and income caps applicable to traditional individual

1 retirement accounts, Roth IRAs, and other qualified retirement plans to the extent of the
2 amount of the damage award; and

3 **WHEREAS** the bill would authorize individual plaintiffs to average income from the
4 award for tax purposes over the period January 1, 1994, through the end of the year in which
5 the award is made;

6 **BE IT RESOLVED** that the Alaska State Legislature urges the United States
7 Congress to enact Senate Bill 552 as introduced by Senator Murkowski and Senator Stevens
8 to provide relief to those individuals who suffered economic damages as a result of the Exxon
9 Valdez oil spill.

10 **COPIES** of this resolution shall be sent by electronic transmission and by mail to the
11 Honorable Ted Stevens and the Honorable Lisa Murkowski, U.S. Senators, and the Honorable
12 Don Young, U.S. Representative, members of the Alaska delegation in Congress; and to all
13 members of the 110th United States Congress by electronic transmission.

Federal language as referenced in HJR 14(RLS)

H.R.2419

Food and Energy Security Act of 2007 (Engrossed Amendment as Agreed to by Senate)

SEC. 12801. INCOME AVERAGING FOR AMOUNTS RECEIVED IN CONNECTION WITH THE EXXON VALDEZ LITIGATION.

(a) Income Averaging of Amounts Received From the Exxon Valdez Litigation- For purposes of section 1301 of the Internal Revenue Code of 1986--

- (1) any qualified taxpayer who receives any qualified settlement income in any taxable year shall be treated as engaged in a fishing business (determined without regard to the commercial nature of the business), and*
- (2) such qualified settlement income shall be treated as income attributable to such a fishing business for such taxable year.*

(b) Contributions of Amounts Received to Retirement Accounts-

(1) IN GENERAL- Any qualified taxpayer who receives qualified settlement income during the taxable year may, at any time before the end of the taxable year in which such income was received, make one or more contributions to an eligible retirement plan of which such qualified taxpayer is a beneficiary in an aggregate amount not to exceed the lesser of--

- (A) \$100,000 (reduced by the amount of qualified settlement income contributed to an eligible retirement plan in prior taxable years pursuant to this subsection), or*
- (B) the amount of qualified settlement income received by the individual during the taxable year.*

(2) TIME WHEN CONTRIBUTIONS DEEMED MADE- For purposes of paragraph (1), a qualified taxpayer shall be deemed to have made a contribution to an eligible retirement plan on the last day of the taxable year in which such income is received if the contribution is made on account of such taxable year and is made not later than the time prescribed by law for filing the return for such taxable year (not including extensions thereof).

(3) TREATMENT OF CONTRIBUTIONS TO ELIGIBLE RETIREMENT PLANS- For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to paragraph (1) with respect to qualified settlement income, then--

- (A) except as provided in paragraph (4)--*
 - (i) to the extent of such contribution, the qualified settlement income shall not be included in gross income, and*
 - (ii) for purposes of section 72 of such Code, such contribution shall not be considered to be investment in the contract,*
- (B) the qualified taxpayer shall, to the extent of the amount of the contribution, be treated--*

(i) as having received the qualified settlement income--

- (I) in the case of a contribution to an individual retirement plan (as defined under section 7701(a)(37) of such Code), in a distribution described in section 408(d)(3) of such Code, and*

(ii) in the case of any other eligible retirement plan, in an eligible rollover distribution (as defined under section 402(f)(2) of such Code), and

(ii) as having transferred the amount to the eligible retirement plan in a direct trustee to trustee transfer within 60 days of the distribution,

(C) section 408(d)(3)(B) of the Internal Revenue Code of 1986 shall not apply with respect to amounts treated as a rollover under this paragraph, and

(D) section 408A(c)(3)(B) of the Internal Revenue Code of 1986 shall not apply with respect to amounts contributed to a Roth IRA (as defined under section 408A(b) of such Code) or a designated Roth contribution to an applicable retirement plan (within the meaning of section 402A of such Code) under this paragraph.

(4) SPECIAL RULE FOR ROTH IRAS AND ROTH 401(k)S- For purposes of the Internal Revenue Code of 1986, if a contribution is made pursuant to paragraph (1) with respect to qualified settlement income to a Roth IRA (as defined under section 408A(b) of such Code) or as a designated Roth contribution to an applicable retirement plan (within the meaning of section 402A of such Code), then--

(A) the qualified settlement income shall be includible in gross income, and

(B) for purposes of section 72 of such Code, such contribution shall be considered to be investment in the contract.

(5) ELIGIBLE RETIREMENT PLAN- For purpose of this subsection, the term 'eligible retirement plan' has the meaning given such term under section 402(c)(8)(B) of the Internal Revenue Code of 1986.

(c) Treatment of Qualified Settlement Income Under Employment Taxes-

(1) SECA- For purposes of chapter 2 of the Internal Revenue Code of 1986 and section 211 of the Social Security Act, no portion of qualified settlement income received by a qualified taxpayer shall be treated as self-employment income.

(2) FICA- For purposes of chapter 21 of the Internal Revenue Code of 1986 and section 209 of the Social Security Act, no portion of qualified settlement income received by a qualified taxpayer shall be treated as wages.

(d) Qualified Taxpayer- For purposes of this section, the term 'qualified taxpayer' means--

(1) any individual who is a plaintiff in the civil action *In re Exxon Valdez*, No. 89-095-CV (HRH) (Consolidated) (D. Alaska); or

(2) any individual who is a beneficiary of the estate of such a plaintiff who--

(A) acquired the right to receive qualified settlement income from that plaintiff; and

(B) was the spouse or an immediate relative of that plaintiff.

(e) Qualified Settlement Income- For purposes of this section, the term 'qualified settlement income' means any interest and punitive damage awards which are--

(1) otherwise includible in gross income (determined without regard to subsection (b)), and

(2) received (whether as lump sums or periodic payments) in connection with the civil action *In re Exxon Valdez*, No. 89-095-CV (HRH) (Consolidated) (D. Alaska) (whether pre- or post-judgment and whether related to a settlement or judgment).

HJR

17

FISCAL NOTE

STATE OF ALASKA
2007 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: CSHJR 17(RES)
 (H) Publish Date: 5/4/07

Revision Date/Time (Note if correction):
 Title: Encouraging Coeur Alaska, Inc. to pursue all legal options
 to resolve issues in SE AK Cons. Cnl. v. US Army Corps of Eng...
 Sponsor Representatives Johnson and Johansen
 Requester House Resources Committee

Dept. Affected: OOG
 RDU Office of the Lt. Governor
 Component Office of the Lt. Governor
 Component No. 11

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

OPERATING EXPENDITURES	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Personal Services						
Travel						
Contractual						
Supplies						
Equipment						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES						
-----------------------------	--	--	--	--	--	--

CHANGE IN REVENUES ()						
-------------------------------	--	--	--	--	--	--

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type--Do not abbreviate)						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2007) cost: 0.0

Mark this box (X) if funding for this bill is included in the Governor's FY 2008 budget proposal:

POSITIONS

Full-time						
Part-time						
Temporary						

ANALYSIS: (Attach a separate page if necessary)

This resolution will have no fiscal impact on the Office of the Lt. Governor.

Prepared by: Gail Fenumiai, Asst. Administrative Director
 Division: Division of Administrative Services
 Approved by: Jim Merriner, Chief of Staff
 Agency: Office of the Lt. Governor

Phone 465-3885
 Date/Time 4/25/2007, 10:30am
 Date 4/25/2007

SENATE COMMITTEE REPORT

DATE: 5/11/07

FURTHER:

DATE TURNED
IN TO OFFICE: 5/12/07

Resources Committee considered HOUSE JOINT RESOLUTION NO. 17 am

HJR 17 KENSINGTON MINE APPEAL

Encouraging Coeur Alaska, Inc., to pursue all legal options to resolve the issues presented in Southeast Alaska Conservation Council v. United States Army Corps of Engineers on behalf of itself and consistent with the state's efforts to enforce its rights as a state over its resources.

and recommends:

- be replaced with SCS or CS _____ (_____)
- adopt previous SCS or CS _____ (_____)
- attached amendment(s)
- adopt _____ Letter of Intent
- further referral to _____ Committee

SENATE BILL:	
<input type="checkbox"/>	Same Title
<input type="checkbox"/>	New Title
<hr/>	
HOUSE BILL:	
<input type="checkbox"/>	Same Title
<input type="checkbox"/>	Technical Title Change
<input type="checkbox"/>	New Title w/ SCR # _____

NEW FISCAL NOTE(S):

Department	Date	Fiscal	Indet.	Zero	FN#

PREVIOUS FISCAL NOTE(S):

Department	Date	Fiscal	Indet.	Zero	FN#
GOV	4/25			✓	1

APPROPRIATION - no fiscal note

SIGNATURES AND RECOMMENDATIONS:	PRINTED LAST NAME	DO PASS	DO NOT PASS	NO REC	AMEND
<i>Lyle Green</i>	Green	✓			
<i>Paul Moore</i>	Moore	✓			
<i>[Signature]</i>	STEIN	✓			
CHAIR: <i>[Signature]</i>	<i>[Signature]</i>	✓			

ALASKA STATE LEGISLATURE

Interim:

716 West 4th Avenue, Suite 640
Anchorage, Alaska 99501
Phone (907) 269-0200
Fax (907) 269-0204
Rep_Craig_Johnson@legis.state.ak.us



Session:

State Capitol Building, Room 126
Juneau, Alaska 99801-1182
Phone (907) 465-4993
Fax (907) 465-3872
Toll-free (866) 465-4993

REPRESENTATIVE CRAIG JOHNSON
HOUSE DISTRICT 28

MEMORANDUM

TO: Senator Charlie Huggins, Chair
Senate Resources Committee

FROM: Representative Craig Johnson *CJ*

DATE: May 11, 2007

SUBJECT: Scheduling Request for HJR 17

I respectfully request a hearing in the Senate Resources committee for HJR 17, a resolution encouraging Couer Alaska, Inc. to pursue all legal options to resolve the issues presented in Southeast Alaska Conservation Council v. United States Army Corps of Engineers on behalf of itself and consistent with the state's efforts to enforce its rights as a state over its resources.

Attached is the most current copy of the resolution, the sponsor statement, fiscal note and additional information.

If you have any questions or need additional information, feel free to contact me or my aide, Trevor Fulton, at extension 4993.

Thank you for your consideration.

ALASKA STATE LEGISLATURE

Interim:

716 West 4th Avenue, Suite 640
Anchorage, Alaska 99501
Phone (907) 269-0200
Fax (907) 269-0204
Rep_Craig_Johnson@legis.state.ak.us



Session:

State Capitol Building, Room 126
Juneau, Alaska 99801-1182
Phone (907) 465-4993
Fax (907) 465-3872
Toll-free (866) 465-4993

REPRESENTATIVE CRAIG JOHNSON
HOUSE DISTRICT 28

Sponsor Statement

House Joint Resolution 17

"Encouraging Coeur Alaska, Inc., to pursue all legal options to resolve the issues presented in Southeast Alaska Conservation Council v. United States Army Corps of Engineers on behalf of itself and consistent with the state's efforts to enforce its rights as a state over its resources; and requesting the United States Court of Appeals for the Ninth Circuit to adjudicate those matters that come before the court in a fair and impartial manner so that the state's natural resources can be developed in a timely and lawful manner."

House Joint Resolution 17 encourages Coeur Alaska, the company developing the Kensington Gold Mine north of Juneau, to pursue all legal options to overturn the forthcoming US 9th Circuit Court of Appeals ruling that will halt construction of this valuable mine project.

- Coeur Alaska has nearly 60 environmental and regulatory permits in place for the Kensington Gold Mine and a demonstrated commitment to responsible and environmentally sound management of its mining projects
- The Kensington Gold Mine tailings disposal plan was approved by the US Army Corps of Engineers, found to be in compliance with the Clean Water Act, and upheld by the federal district court of Alaska, only to be overturned by the US 9th Circuit Court of Appeals
- The policy of the federal government as expressed in the United States Code is to "foster and encourage private enterprise in the development of economically sound and stable domestic mining" (30 USC 21a)
- The 9th Circuit Court of Appeals has demonstrated a pattern of antidevelopment decision making in regards to Alaska and its rights to develop its resources

In light of these facts, HJR 17 also asks that the US 9th Circuit Court of Appeals adjudicate this and future cases in a fair and impartial manner so that Alaska's natural resources may be developed in a timely and lawful manner.

Upon passage, copies of HJR 17 will be sent to President Bush, Vice President Dick Cheney, Speaker of the House Nancy Pelosi, 9th Circuit Chief Judge Mary Schroeder, and the governors and legislative leaders of all of the Western U.S. states and territories.

HOUSE JOINT RESOLUTION NO. 17 am
IN THE LEGISLATURE OF THE STATE OF ALASKA
TWENTY-FIFTH LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES JOHNSON, Johansen, Ramras, Lynn, Thomas

Amended: 5/10/07
Introduced: 4/5/07

A RESOLUTION

1 **Encouraging Coeur Alaska, Inc., to pursue all legal options to resolve the issues**
2 **presented in Southeast Alaska Conservation Council v. United States Army Corps of**
3 **Engineers on behalf of itself and consistent with the state's efforts to enforce its rights as**
4 **a state over its resources.**

5 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

6 **WHEREAS** the state is rich in natural resources and is dependent on the development
7 of those resources for its well-being; and

8 **WHEREAS** the policy of the federal government expressed in 30 U.S.C. 21a is to
9 foster and encourage private enterprise in the development of economically sound and stable
10 domestic mining, minerals, metal, and mineral reclamation industries; and

11 **WHEREAS** the United States District Court for the District of Alaska found that the
12 decision of the United States Army Corps of Engineers to allow the disposal of tailings from
13 the proposed Kensington Mine into Lower Slate Lake is consistent with the requirements of
14 the Clean Water Act; and

15 **WHEREAS** the United States Court of Appeals for the Ninth Circuit stated in an

1 order issued in Southeast Alaska Conservation Council v. United States Army Corps of
2 Engineers, Case No. 06-35679, that the court intends to reverse and vacate the Record of
3 Decision authorizing the use of Lower Slate Lake as a disposal facility, and remand the case
4 to the district court with instructions to enter summary judgment in favor of Southeast Alaska
5 Conservation Council;

6 **BE IT RESOLVED** that the Alaska State Legislature encourages Coeur Alaska, Inc.,
7 to pursue all legal options, including an appeal to the United States Supreme Court, to resolve
8 the issues presented in Southeast Alaska Conservation Council v. United States Army Corps
9 of Engineers, Case No. 06-35679, on behalf of itself and consistent with the state's efforts to
10 enforce its rights as a state over its resources.

11 **COPIES** of this resolution shall be sent by electronic transmission to the Honorable
12 George W. Bush, President of the United States; the Honorable Richard B. Cheney, Vice-
13 President of the United States and President of the U.S. Senate; the Honorable Nancy Pelosi,
14 Speaker of the U.S. House of Representatives; the Honorable Mary M. Schroeder, Chief
15 Judge, United States Court of Appeals for the Ninth Circuit; the Honorable Jeff Bingaman,
16 Chair of the U.S. Senate Committee on Energy and Natural Resources; the Honorable Nick J.
17 Rahall II, Chair of the U.S. House Committee on Natural Resources; the Honorable Sarah
18 Palin, Governor of Alaska; and the Honorable Tom Irwin, Commissioner, Department of
19 Natural Resources; Dennis E. Wheeler, President, Coeur Alaska, Inc.; and the Honorable Ted
20 Stevens and the Honorable Lisa Murkowski, U.S. Senators, and the Honorable Don Young,
21 U.S. Representative, members of the Alaska delegation in Congress.

FISCAL NOTE

STATE OF ALASKA
2007 LEGISLATIVE SESSION

Fiscal Note Number: 1
 Bill Version: CSHJR 17(RES)
 (H) Publish Date: 5/4/07

Revision Date/Time (Note if correction):
 Title: Encouraging Coeur Alaska, Inc. to pursue all legal options
 to resolve issues in SE AK Cons. Cnl. v. US Army Corps of Eng...

Dept. Affected: OOG
 RDU Office of the Lt. Governor
 Component Office of the Lt. Governor

Sponsor Representatives Johnson and Johansen
 Requester House Resources Committee

Component No. 11

Expenditures/Revenues (Thousands of Dollars)

Note: Amounts do not include inflation unless otherwise noted below.

OPERATING EXPENDITURES	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Personal Services						
Travel						
Contractual						
Supplies						
Equipmen:						
Land & Structures						
Grants & Claims						
Miscellaneous						
TOTAL OPERATING	0.0	0.0	0.0	0.0	0.0	0.0

CAPITAL EXPENDITURES						
-----------------------------	--	--	--	--	--	--

CHANGE IN REVENUES ()						
-------------------------------	--	--	--	--	--	--

FUND SOURCE (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1037 GF/Mental Health						
Other (Specify Type--Do not abbreviate)						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

Estimate of any current year (FY2007) cost: 0.0

Mark this box (X) if funding for this bill is included in the Governor's FY 2008 budget proposal:

POSITIONS

Full-time						
Part-time						
Temporary						

ANALYSIS: (Attach a separate page if necessary)

This resolution will have no fiscal impact on the Office of the Lt. Governor.

Prepared by: Gaii Fenumiai, Asst. Administrative Director
 Division: Division of Administrative Services
 Approved by: Jim Merriner, Chief of Staff
 Agency: Office of the Lt. Governor

Phone 465-3885
 Date/Time 4/25/2007, 10:30am
 Date 4/25/2007

Office of the Law Revision Counsel, U.S. House of Representatives
[Home](#) [Search](#) [Download](#) [Classification](#) [Codification](#) [About](#)



HJR 17

-CITE-

30 USC Sec. 21a

01/03/05

-EXPCITE-

TITLE 30 - MINERAL LANDS AND MINING

CHAPTER 2 - MINERAL LANDS AND REGULATIONS IN GENERAL

-HEAD-

Sec. 21a. National mining and minerals policy; "minerals" defined;
execution of policy under other authorized programs

-STATUTE-

The Congress declares that it is the continuing policy of the Federal Government in the national interest to foster and encourage private enterprise in (1) the development of economically sound and stable domestic mining, minerals, metal and mineral reclamation industries, (2) the orderly and economic development of domestic mineral resources, reserves, and reclamation of metals and minerals to help assure satisfaction of industrial, security and environmental needs, (3) mining, mineral, and metallurgical research, including the use and recycling of scrap to promote the wise and efficient use of our natural and reclaimable mineral resources, and (4) the study and development of methods for the disposal, control, and reclamation of mineral waste products, and the reclamation of mined land, so as to lessen any adverse impact of mineral extraction and processing upon the physical environment that may result from mining or mineral activities.

For the purpose of this section "minerals" shall include all minerals and mineral fuels including oil, gas, coal, oil shale and

HJR 17

uranium.

It shall be the responsibility of the Secretary of the Interior to carry out this policy when exercising his authority under such programs as may be authorized by law other than this section.

-SOURCE-

(Pub. L. 91-631, title I, Sec. 101, formerly Sec. 2, Dec. 31, 1970, 84 Stat. 1876; Pub. L. 104-66, title I, Sec. 1081(b), Dec. 21, 1995, 109 Stat. 721; renumbered title I, Sec. 101, Pub. L. 104-325, Sec. 2(1), (2), Oct. 19, 1996, 110 Stat. 3994.)

-MISC1-

AMENDMENTS

1995 - Pub. L. 104-66 in last par. struck out at end "For this purpose the Secretary of the Interior shall include in his annual report to the Congress a report on the state of the domestic mining, minerals, and mineral reclamation industries, including a statement of the trend in utilization and depletion of these resources, together with such recommendations for legislative programs as may be necessary to implement the policy of this section."

SHORT TITLE

Section 1 of Pub. L. 91-631 provided: "That this Act [enacting this section] may be cited as the 'Mining and Minerals Policy Act of 1970'."



[Home](#) [Search](#) [Download](#) [Classification](#) [Codification](#) [About](#)
Office of the Law Revision Counsel, U.S. House of Representatives

Presented by: Mayor Botelho
and Assemblymember Sanford
Introduced: 04/02/2007
Drafted by: J.W. Hartle

RESOLUTION OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2399

**A Resolution Urging a Negotiated Settlement of the
Kensington Gold Mine Litigation.**

WHEREAS, the Kensington gold mine project, with an annual construction payroll of 20 million dollars, currently employs more than 400 people, many of them Juneau and Southeast Alaska residents; and

WHEREAS, the Southeast Alaska Conservation Council, Sierra Club, and Lynn Canal Conservation brought litigation against the Army Corps of Engineers and the United States Forest Service because of concerns regarding the proposed tailings management at the mine; and

WHEREAS, the Kensington gold mine is vitally important to the economy of Juneau; and

WHEREAS, Coeur Alaska, and the parties bringing the litigation, are acting in good faith, and have previously tried to mediate a mutually acceptable settlement; and

WHEREAS, Berners Bay provides an important environmental and recreational resource for the community of Juneau, and the concerns of the conservation community are substantial and not frivolous; and

WHEREAS, a panel of the United States Court of Appeals for the Ninth Circuit has indicated that it intends to rule that "in issuing its permit to Coeur Alaska for the use of Lower Slate Lake as a disposal site, the Corps [of Engineers] violated the Clean Water Act."

//

//

//

//

NOW, THEREFORE, BE IT RESOLVED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

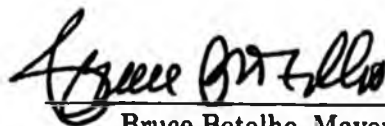
Section 1. That the Assembly of the City and Borough of Juneau strongly encourages Coeur Alaska, Inc., Southeast Alaska Conservation Council, the Sierra Club, and Lynn Canal Conservation to return to mediation to achieve a settlement acceptable to all parties to the litigation.

Section 2. That, in encouraging mediation, the Assembly offers the City and Borough's resources to assist the parties in resolving their disputes amicably. These resources include identification of an appropriate mediator or facilitator, and coordination of meeting times and places.

Section 3. That, if requested by the parties, the City and Borough of Juneau will assist the negotiations in any appropriate way.

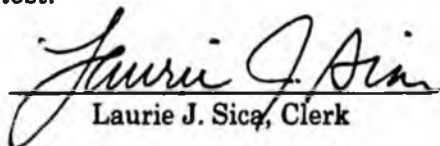
Section 4. Effective Date. This resolution shall be effective immediately upon adoption.

Adopted this 2nd day of April, 2007.



Bruce Botelho, Mayor

Attest:



Laurie J. Sica, Clerk



UDELHOVEN

184 East 53rd Avenue
Anchorage, Alaska 99518-1222
(907) 344-1577 Fax (907) 522-2541

May 1, 2007

Rep. Jay Ramras, Chair of House Judiciary Committee
Alaska State Legislature
State Capitol, Room 118
Juneau, AK 99801-1182

Dear Rep. Ramras,

Udelhoven Companies, supports HJR 17 that encourages Coeur Alaska, the company developing the Kensington Gold Mine north of Juneau, to pursue all legal options to overturn the forthcoming US 9th Circuit Court of Appeals ruling that will halt construction of this valuable mine project.

- Coeur Alaska has nearly 60 environmental and regulatory permits in place for the Kensington Gold Mine and has demonstrated commitment to responsible management of its mining projects.
- The Kensington Gold Mine tailings disposal plan was approved by the US Army Corps of Engineers, found to be in compliance with the Clean Water Act and upheld by the federal district court of Alaska, which was overturned by a US 9th Circuit Court of Appeals ruling.
- The 9th Circuit Court of Appeals has demonstrated a pattern of antidevelopment decision making in regard to Alaska and its right to develop its resources.

Allowing the Kensington Gold Mine to continue is beneficial to Alaska's economy and the companies and individuals that support the mining industry. Please join us in encouraging Coeur Alaska to pursue all legal options to overturn the US Circuit Court of Appeals ruling. Alaskans know best what is good for Alaska.

Sincerely,

James Udelhoven
CEO

Jim Gilbert
President