

# PUBLIC SUBMISSION

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

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## Submitter Information

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## General Comment

The long-standing rules governing royalty valuation should stay the same on coal. The proposed rule is the wrong way to go as it creates significant uncertainty. The proposed rule punishes miners that sell to small industrial customers and export coal, and hurts coal cooperatives and captive mine power plants; discourages low cost energy production on federal lands; and needs more study and review. Transportation systems have a tax system and should not be taxed as part of the royalty calculation.