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By Email: greg.gould@onrr.gov

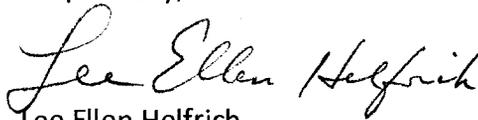
Greg Gould
Director
Office of Natural Resource Revenue
1849 C Street N.W. 4211
Washington DC 20240

*Re: Request for Extension of Time; Consolidated Federal
Oil & Gas and Federal & Indian Coal Valuation Reform*

Dear Mr. Gould:

I am writing on behalf of the California State Controller's Office (SCO), which, as you know, serves as a delegated State participant in the federal royalty program. For the reasons set forth in the recent letter to you from the State and Tribal Royalty Audit Committee, SCO urges ONRR to extend the time for comment by 90 days.

Respectfully,



Lee Ellen Helfrich

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Counsel to the State Controller

cc by email: armand.southall@onrr.gov