November 13, 2015

U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

Re: Gulf Consortium Comments on Consent Decree in U.S. v. BP Exploration and Production, et al, Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico, on April 20, 2010.)

Dear Sir or Madam:

This correspondence is intended to provide comments from the Gulf Consortium of Florida on the Consent Decree urging a modification to expressly allow the RESTORE Act funds of to be accelerated and paid out over a shorter period of time or to be pledged to the retirement of debt.

The Gulf Consortium is the entity designated by the RESTORE Act to develop Florida’s State Expenditure Plan. The Consortium consists of 23 member counties all of which are along Florida’s Gulf Coast from Monroe County in the Florida Keys to Escambia County in Florida’s western panhandle. The Governor of Florida has also appointed six ex officio members to the Board of Directors pursuant to a Memorandum of Understanding between the Consortium and Governor Rick Scott, who is responsible for submission of Florida’s SEP to the Council.

The RESTORE Act’s designation of the Gulf Consortium to develop the State of Florida’s State Expenditure Plan is unique to Florida, as the Act requires a Gulf Coast State in every other instance to develop the respective State’s plans. This unique designation puts the Consortium in a position of not having the financial backing of a State government’s budget or resources to perform its federally-required functions. Instead, the Gulf Consortium is a special district created by the 23 county governments and is without taxing power. From its inception to date, the Consortium is funded entirely with contributions from the member counties which is
November 6, 2015
Page 2

approximately $150,000 annually and in-kind contributions from the Florida Association of Counties, a non profit corporation organized to provide services to all 67 Florida counties.

The Consent Decree provides a 15 year payout of $5.5 billion in Clean Water Act (CWA) civil penalties, 80 percent of which is earmarked by RESTORE Act for the Gulf Coast Restoration Trust Fund. The Consent Decree’s CWA payment schedule provides for a uniform annual payment over a 15 year period, except for the second year in which a lesser amount is provided. See Section IV. Of the RESTORE Act funds, 30 percent is dedicated to the Spill Impact Component which is divided among the five Gulf Coast States pursuant to the RESTORE Act formula that the Gulf Coast Restoration Council used in determining each State’s share by Council Rule. Under the Rule, Florida’s share is 18.36 percent of the Spill Impact Component.

Based on the Consent Decree CWA payment schedule and the Council Rule’s 18.36 percent allocation to Florida, we have estimated Florida’s share of the Spill Impact Component 15 year payment schedule as follows:

<table>
<thead>
<tr>
<th>Year</th>
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<th>Trust Fund Deposit</th>
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<td>$379,310,345</td>
<td>$303,448,276</td>
<td>$16,713,931</td>
</tr>
<tr>
<td>2018</td>
<td>$189,655,172</td>
<td>$151,724,138</td>
<td>$8,356,965</td>
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<tr>
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<tr>
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</tr>
<tr>
<td>2021</td>
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</tr>
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<td>2023</td>
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<td>$303,448,276</td>
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<tr>
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<td>2031</td>
<td>$379,310,343</td>
<td>$303,448,274</td>
<td>$16,713,931</td>
</tr>
</tbody>
</table>

This payment schedule provides a uniform amount of $16.7 million annually for the Consortium, except for the second year. A level payment structure does not reflect the reality of planning and implementing a large scale ecosystem and economic restoration effort such as this. Project expenditures are likely to be very uneven over the 15 year payout. We anticipate that early years may require higher levels of planning funds while projects are being vetted, developed and permitted. But in the middle and later years of implementing an SEP, whatever that duration, these will be the higher years in terms of project cost and implementation.
Finally, not all projects are going to fit neatly into a level package for phasing and cost. For example, a larger scale project coupled with other projects in any given year may exceed the $16.7 million annual payment. Or from a construction efficiency standpoint should be implemented in a short duration that may exceed a $16.7 million annual payment. To address these funding stream needs, if the Consortium could pledge the annual amount to the retirement of debt, the Consortium could receive a single lump sum amount or a few larger payments to be retired over the same 15 year time period, the amount of which depends on interest rates and the cost of issuance. This would give the Consortium the flexibility required to plan and implement the scale and phasing of projects as needed rather than an arbitrarily constructed 15 year level pay out.

Accelerating the annual BP payments into one or more larger payments provides great advantages for restoring the Gulf environment and economy. A grant program that stretches out over a 15 year payout is much more expensive and less efficient than a short term grant program associated with a lump sum amount. Similarly, implementing projects over a 15 year period of time demands significantly more costs to develop and administer than a shorter period. If the payments can be accelerated, the duration and amount of these administrative costs may be reduced, making more funds available for projects rather than spent on administration.

The 15 year payout trickles the money into projects, and seems to encourage small projects instead of providing resources for signature, significant projects that can make a big restoration difference. Further, the lump sum option provides more certainty, and allows Florida more opportunities to leverage other funds that are or may be dedicated to the restoration of the Gulf in Florida.

If the Consortium can finalize its RESTORE projects more quickly than 15 years, the settlement agreement payment schedule should allow for that. Again, this would reduce administrative costs resulting in more beneficial use of the funds. In many cases it is likely that earlier implementation of environmental and economic restoration projects will accelerate and compound the benefits over time.

A program dedicating funds to provide lump sum payments up front is not an unusual approach to addressing capital projects in federal programs. The Consortium needs flexibility to be able to implement projects according to Florida priorities and scheduling considerations. The Consortium could utilize alternatives to allow for that flexibility which may include a mechanism to borrow against future settlement funds that will be received by Florida. Several alternatives could serve as a model for this flexibility in federal grant context such as:

- Grant Anticipation Revenue Vehicle ("GARVEE")-like bonds;
- Grant Anticipation Notes ("GANs"); and
- Other "conduit" sources of financing or pooled programs.
November 6, 2015
Page 4

To implement these types of tools, the Consent Decree should direct the requisite agencies such as Treasury and the Gulf Coast Ecosystem Restoration Council to provide guidance and flexibility in the amounts of funds distribution to reflect the reality of planning and implementing a restoration initiative of this scale. Specifically, the Consent Decree should be modified to specify how interest on financing can be treated in any of these repayment mechanisms, as well address any federal income tax treatment on interest earned on such debt. The Gulf Consortium respectfully requests that the Consent Decree be modified to provide specific legal authority to authorize the expenditure of settlement funds for debt services under these types of mechanisms.

Respectfully,

Grover C. Robinson, IV
Chairman
----Original Message-----
From: BOOKER WOODARD [mailto:bookerwoodard@yahoo.com]
Sent: Thursday, November 19, 2015 5:57 PM
To: Woody, Carolyn (ENRD) <CWoody@ENRD.USDOJ.GOV>
Subject: 60 DAYS COMMENT BP $20 BILLION SETTLEMENT

FROM: BOOKER T.WOODARD, PRESIDENT
WOODARD/WOODWARD
ENTERPRISE INC., COMPANY
157 ISAAC NEWSOME ROAD
PINOLA, MS 39149

TO: CAROLYN WOODY
UNITED STATES DEPARTMENT OF JUSTIC
WASHINGTON, DC

SUBJECT: 60 DAYS COMMENTS
BP $20 BILLION SETTLEMENT
UNITED STATES ANNOUNCE

DATE: NOVEMBER 19, 2015

LET THE RECORD SHOW, THE PURPOSE OF THIS E-MAIL LETTER SHALL BE TO GIVE LEGAL NOTICE TO THE UNITED STATES DEPARTMENT OF JUSTICE OF AND ABOUT MT NEED FOR HELP WITH
GIVING LEGAL COMMENTS OF THE UNITED STATES AND BP $20 BILLION SETTLEMENT ANNOUNCE WITH 60 DAYS TO COMMENT. I BELIEVE THE UNITED STATES DEPARTMENT OF JUSTICE AND FIVE STATES SETTLEMENT FINAL CLAIMS FROM THE 2010 DEEPWATER HORIZON OIL SPILL IN THE GULF OF MEXICO. I, BELIEVE THE 134 MILLION GALLON OF OIL SPILL ABOUT 1,300 MILES IN THE GULF OF MEXICO AND ALONE SHORELINE THAT INDEED, MADE A SAD, FEAR AND LEGAL TREAT THAT DID DAMAGE TO AMERICAN SOCIETY MENTAL HEALTH ENVIRONMENT; AND ALSO KILLED 11 AMERICAN CITIZEN THAT WERE AT WORK ON THE B P DEEPWATER HORIZON OIL RIG IN THE GULF OF MEXICO THAT: EXPLOSION-EXPLOSIVE OF THE DRILLING FOR OIL OPERATION THAT BECAME AN EXPOSE IN THE GULF OF MEXICO THAT SHOW AMERICAN SOCIETY A BIG SAD AND FEAR PICTURE THAT DAMAGE AMERICAN SOCIETY MENTAL ENVIRONMENT BECAUSE THE 11 AMERICAN SOCIETY CITIZEN THAT WERE WORKING WAS KILLED IN ACTION OPERATION WHEN THE B P DEEPWATER HORIZON OIL RIG CHANGE OPERATION AND: EXPLOSION-EXPLOSIVE THAT BECAME AN EXPOSE SITE FOR THE GULF OF MEXICO FOR TOO LONG AND INDEED, DID MENTAL DAMAGE TO AMERICAN SOCIETY.


November 17, 2015
Steve O’Rourke
Senior Attorney
Department of Justice
Environmental Enforcement Section
Via email at steve.o’rourke@usdoj.gov

Dear Mr. O’Rourke,

The Union of Concerned Scientists supports the numerous requests during the “public meetings” held from October 19 through November 10, 2015 for an extension to the comment deadline for the Department of Justice proposed BP Deepwater Horizon/Macondo Well Oil Spill Disaster Consent Decree.

In consideration of the time and resources made available to the Department of Justice to develop and negotiate the proposed agreement, we consider it unfair, exclusionary and unreasonable to expect Gulf States local communities, specifically, historically underserved/minority coastal citizens to comment by December 4, 2015. In particular, the Vietnamese-American fishing communities along the Gulf States, a significant population with Limited English Proficiency (LEP), and whose livelihoods are critically dependent on a healthy ecosystem, habitats, and fisheries, has not been adequately engaged and informed. It is vitally important that all Gulf residents, stakeholders, and communities have equal access to relevant information as intended by law.

The consent decree is complicated and very consequential, thus coastal residents deserve sufficient time to review, analyze, and comment on it. Gulf Future is therefore, formally requesting a sixty (60) day extension of the deadline for the Department of Justice proposed BP Consent Decree. We respectfully further request a written response to the status of an extension no later than noon, Thursday, November 20, 2015.

Yours sincerely,

Adam Markham
Deputy Director, Climate & Energy Program
Union of Concerned Scientists

AM/kc
Dec. 9, 2015

Dear Attorney General Lynch:

BP needs to pay its entire $20.8 billion for its crimes in the Gulf. If an out-of-court agreement is negotiated, no part of the settlement should be tax deductible.

Sincerely,

Carly D. Shank
Ernest O'Byrne
Kate Gessel
Joe Creme
Joan Kibbey
Marie Ha O'Byrne
Climate Brussels Map

EUGENE OR 974
DEC 18 2015
DOJ MAILROOM

Attorney General Lynch
Inspector General
950 Pennsylvania Ave N.W.
Washington D.C. 20530
Department of Justice
950 Pennsylvania Ave., N.W.
Washington, D.C. 20530

Dec. 9, 2015

Dear Attorney General Loretta Lynch:

If an out-of-court agreement with BP over the Deepwater Horizon disaster is reached, please make sure that no portion of the settlement be tax deductible. Otherwise, no much for justice—or a warning to other oil companies to behave responsibly.

M. Jessert
Ernest O'Byrne
Kate Jessert
Jen C. Premo
Dan Kleban

Carly D. Thomas
Marietta O'Byrne

905-1-1-10026
Attorney General Loretta Lynch
Department of Justice
950 Pennsylvania Ave. NW
Washington, D.C.
20530.
Case 2:10-md-02179-CJB-SS   Document 16022-6   Filed 03/22/16   Page 16 of 17

To Loretta Lynch & Cabinet Members -

At the urging of the President of the United States of America, the Attorney General
has requested your attention to this matter.

We demand that BP's court agreement with the Department of Justice be put aside. We
are seeking no portion of BP's settlement money for Gulf oil spill.

We demand that BP be put in court agreement.

Justice Department is about to give BP massive fines. After BP is out of court settlement, the
Department of Justice is expected to file a lawsuit against BP. BP will be fined billions in a
suit against them. 3 million barrels of oil still in the Gulf of Mexico. British Petroleum (BP)
was caught at fault.

To Loretta Lynch & Cabinet Members -

Washington, D.C. 20530
Department of Justice
Loretta Lynch
Attorney General
Climate Crisis Working Group

EUGENE OR 974
X-RAYED
10 DEC 2015 01:2 T
DOJ MALROOM

Happy Holidays

Attorney General Loretta Lynch
Department of Justice
950 Pennsylvania Ave NW
Washington, D.C. 20530
December 1, 2015

VIA WEB: http://www.justice.gov/enrd/deepwater-horizon

U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

Re: Bay County, FL Comments on U.S. v. BP Exploration and Production et al., Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026

Dear Sir or Madam:

Please accept the following comments by Bay County, Florida regarding the Consent Decree for consideration consistent with ¶ 80. On December 1, 2015, the Bay County Board of County Commissioners approved these comments and provided the Chairman with the authority to sign and submit the comments. The Consent Decree represents the settlement of claims for liability associated with the Deepwater Horizon Incident including, but not limited to, Section 311(b) of the Clean Water Act, 33 U.S.C. § 1321(b), and a declaration of liability for natural resource damages under the Oil Pollution Act, 33 U.S.C. § 2702, against BP Exploration and Production Company, Inc. ("BP").

Proposed in the Consent Decree, BP will pay:

1. $5.5 billion civil penalties under the Clean Water Act;
2. $8.1 billion for natural resource damages under the Oil Pollution Act (including the $1 billion that BP had previously pledged under a prior agreement), plus up to $700 million additional for unknown conditions and adaptive management;
3. $350 million for State and federal natural resource damage assessment costs; and
4. $250 million for other federal costs, including removal costs under the Oil Pollution Act, royalties, and a False Claims Act penalty.

BOARD OF COUNTY COMMISSIONERS
840 West 11th Street
Panama City, Florida 32401
Telephone: (850) 248-8140
Fax: (850) 248-8153

COMMISSIONERS:
MIKE NELSON
DISTRICT I

GEORGE B. GAINER
DISTRICT II

WILLIAM T. DOZIER
DISTRICT III

GUY M. TUNNELL
DISTRICT IV

MIKE THOMAS
DISTRICT V

ROBERT J. MAJKA JR
COUNTY MANAGER

Case 2:10-md-02179-CJB-SS Document 16022-6 Filed 03/22/16 Page 19 of 1720
Bay County, FL is one of the disproportionately affected counties\(^1\) in Florida impacted by the Deepwater Horizon Incident, and as such, will be the recipient of certain settlement funds. The focus of our comments is on the practical implications with receiving, managing and administering these funds. We are seeking flexibility with the distribution of funds that will match amounts and timeframes that meet project implementation needs.

**Civil Penalties**

Section R. of the Consent Decree identified 3.19 million barrels of oil discharged into the Gulf of Mexico and Section IV.10 states Civil Penalties will include $5.5 Billion or a penalty of $1,724/barrel. Those Penalties are paid according to a schedule (Table 1) on an annual basis of $379,310,345 with the exception of payments of $189,655,172 in 2018 and $379,310,343 in year 2031. Essentially, this provides a level payment schedule for Civil Penalties by BP.

**The RESTORE Act and Funds Distribution**

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 ("RESTORE Act" or "Act") (Public Law 112-141 (July 6, 2012), codified at 33 U.S.C. § 1321(t)), is the vehicle that distributes 80% of all administrative and civil penalties paid by responsible parties pursuant to a court order, negotiated settlement, or other instrument in accordance with section 311 of the Federal Water Pollution Control Act (33 U.S.C. § 1321). The Act outlines the funds distribution process, supplemented by Regulations by the U.S. Department of Treasury (31 C.F.R. Part 34) and the Gulf Coast Ecosystem Restoration Council (40 C.F.R. Part 1800). Thirty-five percent of those funds are allocated to the Direct Component (equally across all five (5) states) with further formula allocations within the State of Florida for the 23 counties receiving funds pursuant to that Component. Note that while Bay County may receive other funds related to environmental damages or otherwise, it is only the Direct Component that Bay County will be directly responsible for administering and managing.

As part of that process, Bay County will receive Direct Component funds of approximately $41,353,395. If the various components of funds (and their distribution formulas) are taken equally and annually, this could result in Bay County having to design and maintain an expenditure program for fifteen (15) years at $2.3 million per year (not including the $6,470,084.58 in Transocean settlement funds available as of October 1, 2015).

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The Challenges of a Level and Equal Payout

While Table 1 in the Consent Decree seems to indicate a level and equal payment schedule by BP, nothing limits the distribution from the Trust Fund to that same schedule. The RESTORE Act states:

Amounts in the Trust Fund, including interest earned on advances to the Trust Fund and proceeds from investment under subsection (d), shall—

(1) be available for expenditure, without further appropriation, solely for the purpose and eligible activities of this subtitle and the amendments made by this subtitle; and

(2) remain available until expended, without fiscal year limitation. Pub. L. 112-141 (H.R. 4348), § 1602(c) (2012).

Given that BP settlement funds will be managed as a Federal granting program, this adds a specific administrative and management effort to the funds distribution process. Additionally, larger scale projects may not fit neatly into a level and equal payout distribution system. As the funds distribution process occurs, it is clear that early years will be focused on planning and feasibility of projects. But after that initial “ramping up” period concludes, local governments will be ready to implement projects which may in some years be larger scale or require phasing.

The challenge will be to maintain a flow of funds that matches project needs in terms of scale and complexity. Limiting project expenditures to $2.31 million per year could 1) prohibit expenditure for projects in years when more than that amount is required and 2) artificially extend a $41.2 million county restoration initiative longer than necessary, increasing administrative cost. Examples of these unintended consequences include:

- A group of foundational projects that may need to be implemented before others can be implemented may easily require more than $2.31 million per year, yet without them, larger projects cannot move forward.

- From an efficiency standpoint, construction costs could be reduced if projects could be packaged or phased when they relate to one another (again exceeding the need of $2.31 million per year).

- Such a level distribution requirement may force project planning that results in smaller projects sacrificing the restoration benefits of larger scale projects. In many cases it is likely that earlier implementation of environmental and economic restoration projects will accelerate and
compound the benefits over time and reduce administration costs, thus making more funds available to restore our damaged resources.

**How the Challenges Can be Addressed**

To address these funding stream needs, this flexibility could take multiple forms, including but not limited to:

1. Establishing program and/or project thresholds that would provide for a shorter duration in funds distribution based on a set of standards. *Example: If a project can be implemented over a shorter timeframe, but it requires higher funding in early years, then perhaps a standard can be established that allows funds to be released for that project at the level needed over a two (2) or three (3) year timeframe.*

2. A local government that does not receive a high amount of settlement funds should not be required to keep a program in place for fifteen (15) years if they can spend their funds more efficiently over a shorter timeframe. *Example: For total payouts under a certain dollar amount, the distribution is over five (5) years instead of fifteen (15).*

3. Local governments could utilize alternatives to allow for needed flexibility which may include a mechanism to borrow against future settlement funds that will be received by the local government for a few upfront payments tracking project need. *Examples: Use of Grant Anticipation Revenue Vehicle ("GARVEE")-like bonds, Grant Anticipation Notes ("GANs"), and other "conduit" sources of financing or pooled programs.* Specific legal authority will likely be needed to expend

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2 GARVEE bonds are used to fund major capital projects with debt backed by future Federal-aid disbursements in highway projects (Title 23 grants). Section 311 of the National Highway System Designation Act of 1995 significantly expanded the eligibility of bond and other debt instrument financing costs for Federal-aid reimbursement.

3 GANs are revenue bonds backed by anticipated grant receipts. They are most frequently used by transit agencies to borrow against future Federal formula or grant funding (Federal Transit Administration Title 49 grants). GANs have also been used (less frequently) in hospital and school construction financing. Examples of their use:

- **New Jersey Transit** – First state to issue bonds backed solely or primarily by anticipated Federal formula funding in 1997. Since 1997, over $3.2 billion in GANs have been issued with terms ranging from 3-15 years and principals ranging from $18-450 million.

- **Fort Myers, Fl.** – This municipality, through Chapter 22, Article II, Division 7, § 22-161 of its Code of Ordinances, provides express authorization of the use of GANs for the purpose of meeting expenses of the City (up to $10 million aggregated) in exchange for a revolving loan.
settlement funds for debt services under some of these types of mechanisms.

There appear to be no limitations in the RESTORE Act or the Interim Treasury or Gulf Coast Ecosystem Restoration Council regulations preventing use of these tools. Additionally, there are only limited references to use of bonds (or debt financing) in the Uniform Guidance Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) which does not reveal any express prohibition on the use of bonding against for future grant revenues. This is consistent with the fact that such practices are already being used in other federal granting programs (Title 23 and 49), programs which would also be subject to the Uniform Guidance. Note though that in both instances, express federal authorization was provided to permit fund expenditures for debt services. Though not prohibited in the Uniform Guidance, such federal authorization will likely be required to expend funds for debt services under the RESTORE Act.

An example where some of this flexibility already exists within the Consent Decree can be found in Appendix 2 which establishes the Agreement Among the United States and the Gulf States Relating to Natural Resource Restoration. Section 2.3.2 in this Agreement provides a basis for allowing this type of flexibility. It states, “[t]he Trustee Implementation Group for each Restoration Area may agree on a different allocation of funds to the Restoration Types, consistent with fully funding all of the Restoration Type allocations over the life of the payment schedule.” Basically, this allows for discretion in how money will flow within the various Restoration Types as long as the total amounts in each given Type are not modified overall. Additionally, Section 3.6 contemplates that money can be shifted between Restoration Goals with consensus of the Trustee Implementation Group and Court approval. The Trustee Council is also required to develop Standard Operating Procedures. Finally, several places in the Consent Decree provide the opportunity for further direction by the Court to encourage or require this type of flexibility:

- The Court could simply amend Table 1 to account for the real needs of project implementation which are likely not to be static over time or require less than a fifteen (15) year payout.

- Section VIII, ¶ 29 allows BP (at its sole option) to pay any of the Civil Penalties in Section IV before they are due. While unlikely, the Consent Decree contemplates that advancing these payments is permissible upon BP’s initiation.

- Section XIV could be amended to add language requiring Treasury and the Gulf Coast Ecosystem Restoration Council to develop guidance that allows for the type of flexibility sought in these comments with
Standard Operating Procedures (like those required for the Trustee Council) or amending current guidance to incorporate these concepts. This guidance or these procedures should address how interest on financing can be treated in any of these repayment mechanisms, as well address any federal income tax treatment on interest earned on debt.

Bay County respectfully requests that the Consent Decree be modified to provide specific legal authority to authorize the flexibility requested in these comments. We feel that including these types of concepts in the Consent Decree is important because there may be more specific legal authority needed to implement them. These issues are important to consider because addressing them means a more efficient program that does not needlessly waste precious settlement dollars on administration and allows for levels of funding commensurate with the need to cost-effectively implement these important projects. The ecosystems and the economy of the Gulf have been suffering for five (5) years and it is our sincere hope that we can move quickly to implement projects so that our environment and economies can recover from this tragedy. We appreciate your consideration of these issues.

Respectfully,

Mike Nelson
Chair
Bay County, Florida, Board of County Commissioners
Bay County Board of County Commissioners
Agenda Item Summary

Bay County Comments on Proposed BP Deepwater Horizon Consent Decree

DEPARTMENT MAKING REQUEST/NAME:
County Manager's Office Jim Muller, RESTORE Act Coordinator

MEETING DATE: 12/1/2015

REQUESTED MOTION/ACTION:
Board to authorize Chair to sign letter on behalf of the Board providing comments on the proposed BP Deepwater Horizon Consent Decree.

AGENDA
County Manager's Office - Regular

BUDGETED ITEM? No
BUDGET ACTION:
Funds will be recognized in future budgets as projects are approved.
FINANCIAL IMPACT SUMMARY STATEMENT:

BACKGROUND:
On October 5, 2015, the U.S. Department of Justice and the five Gulf coastal states announced a proposed settlement with BP for civil penalties under the Clean Water Act and the Oil Pollution Act related to the Deepwater Horizon oil spill disaster. Justice is seeking public comment on the proposed settlement by December 4, 2015. This is the last major federal and/or state action related to Deepwater Horizon that could result in significant financial penalties.

Under the proposed settlement's consent decree, BP must pay $5.5 billion under the Clean Water Act and $8.1 billion in natural resource damages. Under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act), 80% ($4.4 billion) of the Clean Water Act fines go for environmental restoration, economic recovery, and tourism and seafood promotion in the five Gulf states. The Clean Water Act civil penalty will be paid over 15 years, starting in 2017. BP will make equal annual payments, except the 2018 payment will be half of a regular payment. From these payments, funds will be made available to all five components, or "pots", of RESTORE Act funding.

Under the RESTORE Act, $1.54 billion, 35%, of the settlement going to the RESTORE trust fund is allocated to the Direct Component (Pot 1). Of this, $308 million will go to each of the five Gulf coast states. Bay County's share of RESTORE Act Pot 1 funds from the proposed settlement will total $34.9 million. These funds are reserved for Bay County's use. Over 15 years, this averages $2.33 million available per year. Funds are accessed through a grant process administered by the U.S. Department of Treasury.

It is likely that earlier implementation of environmental and economic restoration projects will compound benefits over time. Bay County is requesting the availability of bonding or a similar mechanism to allow counties the option to accelerate access to their share of RESTORE funds to provide flexibility to distribute funds quickly and efficiently for recovery efforts (Exhibit 1).

ATTACHMENTS:
Description          Type
Fact Sheet            Backup Material
Bay comments on BP DwH consent decree Resolution Letter

REVIEWERS:

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<tr>
<th>Department</th>
<th>Reviewer</th>
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<td>Banks, Don</td>
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2. PAYMENT METHOD
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3. ATTACH LABEL (if provided)
   Remove label backing and affix over customer address block area (white area).

From:
Bay County Community Development
Planning and Zoning Division
840 West 11th Street, Room 2350
Panama City, FL 32401

From:
U.S. Department of Justice
P.O. Box 7611
Washington, DC 20044-7611

RE: D.J. Ref. 90-5-1-1-10026

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December 4, 2015

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Assistant Attorney General
Environment and Natural Resources Division
United States Department of Justice
P.O. Box 7611
U.S. Department of Justice
Washington, DC 20044-7611
(Re: DJ # 90-5-1-1-10026)

VIA CERTIFIED MAIL NO. 7010 1060 0000 3843 0843 RETURN RECEIPT REQUESTED

EES Case Management Unit
Environment and Natural Resources Division
United States Department of Justice
P.O. Box 7611
U.S. Department of Justice
Washington, DC 20044-7611
(Re: DJ # 90-5-1-1-10026)

Re: U.S. v. BP Exploration and Production et al., Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig “Deepwater Horizon” in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026.

Comment of Plaquemines Parish and the Town of Grand Isle to the Proposed Consent Decree Among Defendants BP Exploration & Production Inc. (“BPXP”), The United States of America and the States of Alabama, Florida, Louisiana, Mississippi and Texas

To Whom It May Concern:

Attached hereto are the comments of The Parish of Plaquemines and the Town of Grand Isle to the Proposed Consent Decree Among Defendants BPXP, The United States of America and the States of...
December 4, 2015
Page -2- 

Alabama, Florida, Louisiana, Mississippi and Texas. An electronic submission of these comments was made this same date through the Department of Justice.

Please advise if you have any questions.

With best regards, I remain,

Very Truly Yours,

[Signature]

Michael Louis Vincenzo

MLV/db
Attachment

cc: Joel Loeffelholz (via email) (w/attach)
    David Landry (via email) (w/attach)
    Scott Bickford (via email) (w/attach)
    Henry A. King (via email) (w/attach)
    David Colvin (via email) (w/attach)
COMMENTS BY THE PARISH OF PLAQUEMINES AND THE TOWN OF GRAND ISLE TO THE PROPOSED CONSENT DECREE AMONG DEFENDANTS BP EXPLORATION & PRODUCTION INC. (“BPXP”), THE UNITED STATES OF AMERICA, AND THE STATES OF ALABAMA, FLORIDA, LOUISIANA, MISSISSIPPI AND TEXAS

NOW COMES Plaquemines Parish Government (“Plaquemines Parish”) and the Town of Grand Isle (“Grand Isle”), in accordance with the Court’s Order dated October 5th, 2015, hereby submit the following comments (“Comments”) to the proposed Consent Decree Among Defendant BP Exploration & Production Inc. (“BPXP”), the United States of America, And the States of Alabama, Florida, Louisiana, Mississippi, and Texas (“Gulf States”).

Plaquemines Parish and Grand Isle previously appeared at the public hearing held in New Orleans on October 22, 2015 and submitted comments regarding the Consent Decree and the PDARP-PEIS into the record of this matter. The following Comments supplement the previous comments raised by Plaquemines Parish and Grand Isle at the October 22, 2015 public hearing.

The purpose of these Comments is to request that the Consent Decree be amended to include certain clarifying language which more acutely reflects the intent of the parties to the Consent Decree as well as the permissible legal scope of the covenants contained therein.
Proposed Amendments to Certain Definitions and Provisions of the Consent Decree

Plaquemines Parish and Grand Isle propose the following revisions to the Consent Decree:

1. Definition of “Gulf State” or “Gulf States”

   The Consent Decree’s current definition of “Gulf State” or “Gulf States” presently reads as follows:

   y. “Gulf State” or “Gulf States” means one or more of the States of Alabama, Florida, Louisiana, Mississippi, and Texas.

   Plaquemines Parish and Grand Isle request that the this definition be amended to clarify the fact, as expressed in other sections of the Consent Decree, that “Gulf State” or “Gulf States” do not include Local Government Entities. The suggested revised definition would be as follows:

   y. “Gulf State” or “Gulf States” means one or more of the States of Alabama, Florida, Louisiana, Mississippi, and Texas. This definition expressly excludes Local Government Entities (as defined in paragraph 74 below).

2. Definition of “Natural Resource” and “Natural Resources”

   The Consent Decree’s current definition of “Natural Resource” and “Natural Resources” Presently reads as follows:

   dd. “Natural Resource” and “Natural Resources” means land, fish, wildlife, biota, air, water, ground water, drinking water supplies, sediment, habitat, supporting ecosystem, and/or any other such resources at any time belonging to, managed by, held in trust by, appertaining to, regulated by, assessed as part of the Deepwater Horizon Natural Resource Damages assessment, or otherwise controlled by the United States (including resources of the exclusive economic zone; “system unit resources” as defined by 54 U.S.C. § 100721(3); “park system resources” as defined by 16 U.S.C. § 19jj(d); and marine “sanctuary resources” as defined by 16 U.S.C. § 1432(8)), any Gulf State, and/or any Trustee.

   Plaquemines Parish and Grand Isle request that this definition be amended to: (1) remove the words “at any time” in order to clarify that “Natural Resource” and “Natural Resources” subject to the Consent Decree do not include properties which may have once belonged to the
United States or a Gulf State but where title was transferred prior to the effective date of the Consent Decree; and (2) to move the clause “assessed as part of the Deepwater Horizon Natural Resource Damages assessment” to the end of the paragraph to clarify that “Natural Resource” and “Natural Resources” consist of those resources actually assessed as part of the Natural Resource Damages assessment. The suggested revised definition would be as follows:

   dd. “Natural Resource” and “Natural Resources” means land, fish, wildlife, biota, air, water, ground water, drinking water supplies, sediment, habitat, supporting ecosystem, and/or any other such resources belonging to, managed by, held in trust by, appertaining to, regulated by, or otherwise controlled by the United States (including resources of the exclusive economic zone; “system unit resources” as defined by 54 U.S.C. § 100721(3); “park system resources” as defined by 16 U.S.C. § 19jj(d); and marine “sanctuary resources” as defined by 16 U.S.C. § 1432(8)), any Gulf State, and/or any Trustee assessed as part of the Deepwater Horizon Natural Resource Damages assessment.

3. Savings Provision

Paragraph 67 of the Consent Decree currently reads as follows:

67. Savings Provision. Except as provided in Paragraph 66, other than the Project Stipulations entered into pursuant to the Framework Agreement, these covenants not to sue do not affect rights under any written agreement or settlement, existing as of July 2, 2015 to which any instrumentality of the United States and any of the BP Entities are both a party.

Plaquemines Parish and Grand Isle request that this definition be amended to clarify that Local Government Entities are expressly excluded from the Consent Decree by adding the following sentence:

Further, these covenants not to sue do not affect the rights of any Local Government Entity (as defined in paragraph 74 below).

The suggested revised paragraph 67 would read as follows:

67. Savings Provision. Except as provided in Paragraph 66, other than the Project Stipulations entered into pursuant to the Framework Agreement, these covenants not to sue do not affect rights under any written agreement or settlement, existing as of July 2, 2015 to which any instrumentality of the United States and any of the BP Entities are both a party. Further, these covenants not to sue do not affect the rights of any Local Government Entity (as defined in paragraph 74 below).
4. **Instrumentalities**

Paragraph 74 of the Consent Decree currently reads as follows:

> 74. Instrumentalities. All references to the Gulf States in this Section XIII and Paragraph 5 shall include each and every of the five Gulf States and, respectively, all State Trustees, all branches, agencies, associations, authorities, boards, bureaus, councils, departments, educational institutions or systems, components, public benefits corporations, or other instrumentalities of any kind, administrators, elected or unelected officials, officers or delegates (other than in their individual capacities), attorneys, or other agents of any kind of each of the Gulf States, provided however that a reference to a Gulf State shall not include counties, parishes, municipalities, or any other local governmental or local political subdivisions authorized by law to perform local governmental functions.

Plaquemines Parish and Grand Isle request paragraph 74 be amended to specify the definition of Local Government Entities and to clarify that Local Government Entities are expressly excluded from the Consent Decree by adding the following text:

> (collectively “Local Government Entities”). Nothing in this Consent Decree shall be deemed to constitute a waiver of any rights or claims of Local Government Entities provided for under the OPA, general maritime law, or other applicable statute or law.

Plaquemines Parish and Grand Isle also request paragraph 74 be amended to omit the term in “this Section XIII and Paragraph 5” to clarify that the definition of Gulf States has one meaning throughout the entirety of the Consent Decree.

The suggested revised paragraph 74 would read as follows:

> 74. Instrumentalities. All references to the Gulf States shall include each and every of the five Gulf States and, respectively, all State Trustees, all branches, agencies, associations, authorities, boards, bureaus, councils, departments, educational institutions or systems, components, public benefits corporations, or other instrumentalities of any kind, administrators, elected or unelected officials, officers or delegates (other than in their individual capacities), attorneys, or other agents of any kind of each of the Gulf States, provided however that all references to a Gulf State shall not include counties, parishes, municipalities, or any other local governmental or local political subdivisions authorized by law to perform local governmental functions (collectively “Local Government Entities”). Nothing in this Consent Decree shall be deemed to constitute a waiver of any rights or claims of Local Government Entities provided for under the OPA, general maritime law, or other applicable statute or law.
Respectfully Submitted,

MARTZELL & BICKFORD

/s/Scott R. Bickford
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usdcedla@mbfirm.com
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Special Counsel for the Parish of Plaquemines,
the Town of Grand Isle and their Subdivisions
and Districts

AND

/s/David Landry
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AND

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Counsel for The Town of Grand Isle and Grand
Isle Independent Levee District
Assistant Attorney General  
Environment and Natural Resources Division  
United States Department of Justice  
P.O. Box 7611  
U.S. Department of Justice  
Washington, DC 20044–7611  
(Re: DJ # 90-5-1-1-10026)
To Whom It May Concern:

The tragic explosion of the Deepwater Horizon on April 20, 2010, and the subsequent 87-day long gush of oil and methane gas into the waters of the Gulf of Mexico will be forever remembered as one of the most devastating environmental disasters in history. The damage inflicted upon the residents, wildlife, fisheries, and coastal habitats of the Gulf Coast will take decades to repair, with some areas remaining permanently beyond recovery. The Natural Resources Damage Assessment process and the Federal Water Pollution Control Act are meant to assure the American people that in the event of such a disaster, the parties responsible for the damages will be equally responsible for remediation. Upon review of the proposed Consent Decree referenced above, however, it is clear that the settlement conditions currently under review for this incident will profoundly impede Louisiana’s ability to recover from this event in a timely manner.

Section IV of the Consent Decree concerns the monetary penalty to be incurred by BP Exploration & Production, Inc., outlining the terms of payment of the proposed $5.5 billion settlement. While we are disappointed that the proposed penalty amount is significantly lower than anticipated, we are even more disappointed at the proposed 15-year installment schedule set forth in the Consent Decree. The damages of the oil spill were felt immediately in not only Jefferson Parish, but across the entire Gulf Coast. Remediation of damages and restoration of habitat should be experienced just as swiftly.

In accordance with the terms provided for in the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States (RESTORE) Act, Jefferson Parish will receive 11.95309% of the 30% of Louisiana’s Direct Allocation Share that will be distributed to Louisiana Parishes according to a weighted formula accounting for population, land area, and miles of oiled shoreline. When considering the proposed payment schedule outlined in the Consent Decree, this amounts to a mere $761,700 per year allocated to Jefferson Parish for each of the 15 years of repayment, except for year two, at which time Jefferson Parish will receive only $380,850.
While any amount of funding for coastal restoration efforts is certainly helpful, the current payment framework makes it impossible to construct effective and worthwhile projects in a timely fashion. Most significant restoration efforts come with price tags of over $50 million, while larger programmatic approaches incur costs of hundreds of millions of dollars. Less than $1 million per year being allocated directly to Jefferson Parish will not be a sufficient to carry out effective restoration work necessary to ensure the recovery and sustainability of Jefferson Parish. For this reason, we vehemently oppose the 15-year payment schedule and strongly recommend that it be stricken from the settlement conditions, in favor of a lump sum payment to be paid before the anniversary of the Effective Date of the Consent Decree. In addition to this revision, we recommend that the $7.1 billion payment for Natural Resource Damages be paid in one lump sum, as well, as opposed to the 15-year payment schedule provided for in the Consent Decree. The ability to pool financial resources between local, state, and federal entities will ensure an exponentially higher degree of success for projects undertaken in connection with these penalty payments.

The window of opportunity to ensure that our environment can recover from this devastating event as holistically as possible diminishes with each passing hour. We cannot allow such a disservice to the American people as this proposed 15 year payment schedule to be approved as part of the final settlement in this case. We strongly urge all plaintiffs to refuse to accept the payment schedule provision as proposed, and ensure that a lump sum payment is mandated by the final judgment.

I thank you for the opportunity to comment on this Consent Decree and look forward to working with the Federal Government and our fellow Gulf Coast states to ensure this historic restoration opportunity is responsibly managed and is successful in the timely mitigation of oil spill damages.

Sincerely,

John F. Young, Jr.
Jefferson Parish President

cc: Jefferson Parish Council Members
Jacques Molaison, Chief Operating Officer, Jefferson Parish
Andrew Maestri, Deputy Chief Operating Officer, Jefferson Parish
Deborah Foshee, Parish Attorney, Jefferson Parish
Kazem Alikhani, Public Works Director, Jefferson Parish
Marnie Winter, Environmental Affairs Director, Jefferson Parish
OFFICE OF THE PARISH PRESIDENT
1221 Elmwood Park Boulevard
Suite 1002
Jefferson, Louisiana 70123

U. S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611
November 16, 2015

To: Mr. Steve O'Rourke, Senior Attorney, United States Department Of Justice Environmental Enforcement Section, steve.o'rourke@usdoj.gov

Re: Extension of public comment period on BP consent decree

Gulf Future, a network of multi-racial, community-based, faith-based and arts-based organizations across the five Gulf States, support the numerous requests during the “public meetings” held from October 19 through November 10, 2015 for an extension to the comment deadline for the Department of Justice proposed BP Deepwater Horizon/Macondo Well Oil Spill Disaster Consent Decree.

In consideration of the time and resources made available to the Department of Justice to develop and negotiate the proposed agreement, we consider it unfair, exclusionary and unreasonable to expect Gulf States local communities, specifically, historically underserved, impacted and minority coastal citizens to comment by December 4, 2015.

In particular, the Vietnamese-American fishing communities along the Gulf States, a significant population with Limited English Proficiency (LEP), and whose livelihoods critically depend on a healthy ecosystem, habitats, and fisheries, has not been adequately engaged and informed. It is vitally important that all Gulf residents, stakeholders, and communities have equal access to relevant information as intended by law.

The consent decree is complicated and very consequential to the future of our region, thus coastal residents deserve sufficient time to review, analyze, and comment on it. Gulf Future is therefore, formally requesting a sixty (60) day extension of the deadline for the Department of Justice proposed BP Consent Decree. We respectfully request a written response to the status of an extension no later than noon, Thursday, November 20, 2015.

Sincerely,

Jackie Antalan, Operation Homecare (Alabama) & Thao Vu, Mississippi Coalition for Vietnamese-American Fisher Folks and Families (MSCVAFF)

Co-Chairs, Research, Science & Policy Coordinating Committee
On behalf of Gulf Future Coalition
Dear Atty O'Rourke

OHC is a requesting a sixty (60) day extension to the comment deadline for the Department of Justice proposed BP Deepwater Horizon/Macondo Well Oil Spill Disaster Consent Decree. The consent decree is extremely challenging for us to review, understand, and adequately respond. Consistent with the intent of law Public Input and Engagement is vital to acting on behalf of the Public.

In consideration of the time and resources made available to the Department of Justice to develop and negotiate the proposed agreement, we consider it unfair, exclusionary and unreasonable to expect Gulf States local communities, specifically, historically underserved/minority coastal citizens to comment by December 4, 2015.

Respectfully submitted,
Jackie Antalan
Dir. of Outreach & Programs
Operation HomeCare, Inc.
Post Office Box 121
Mobile, AL 36601-0121
August 4, 2015

Honorable John C. Cruden
Assistant Attorney General for the Environment and Natural Resources Division
U.S. Department of Justice
950 Pennsylvania Avenue NW
Washington, DC 20530-0001

RE: Recommendations for Details of BP Consent Decree

Dear Mr. Cruden:

On behalf of our organizations, we would like to thank the Department of Justice for its leadership in securing a settlement in principle with BP and the Gulf states to settle natural resource damage claims, Clean Water Act civil claims and economic claims. This agreement, when finalized, along with past settlements with MOEX, Transocean and BP, provides the funding needed to address impacts from the BP Deepwater Horizon oil disaster and to make important investments toward comprehensive restoration of the Gulf ecosystem.

While our understanding is that the consent decree will not be available for public review and comment for several months, our organizations are concerned about several important details that should be included or further clarified in the consent decree to ensure a fair and just settlement for the Gulf ecosystem and people. We have outlined some of these outstanding issues below and look forward to providing a formal public comment when the consent decree is finalized and fully accessible.

1. Inclusion of a Natural Resource Damage (NRD) allocation for open ocean projects

The BP oil disaster originated offshore, more than 40 miles off the Louisiana coast. Living marine resources, such as finfish, sea turtles, marine mammals and seabirds, were exposed to oil and dispersants. Emerging information regarding impacts to natural resources continues to paint a troubling picture for the marine environment. We applaud the Department for proposing to earmark $1.24 billion for projects in the open ocean. We recommend the following clarifying definition of open ocean and use of funds provision.

Suggested definition of “Open Ocean”
“Open Ocean” means the area seaward of the barrier islands in the Gulf of Mexico, including but not limited to the benthic and pelagic environments, species, and ecosystem services of the continental shelf, continental slope, and abyssal plain, as well as species inhabiting the open ocean that also spend part of their life cycle in state territorial waters or coastal environments of the Gulf of Mexico.

Open ocean funds must—

(a) be used to restore or enhance the condition of species, habitats, or ecosystems in the Open Ocean injured as a result of the Deepwater Horizon oil spill, or to replace or acquire the
equivalent of injured resources, or to eliminate or reduce risk of future harm from other stressors that may interfere with the long-term health or recovery of injured resources,

(b) enhance or improve the condition of natural resources of the Open Ocean, or

c) create, enhance or improve marine resource management, scientific research, or monitoring of natural resources of the Open Ocean.

2. Natural Resource Damage Allocations to Gulf States

In addition to its impacts on open ocean ecosystems, the BP oil disaster had devastating consequences for the wildlife and natural resources of coastal ecosystems. The BP Macondo well spewed 210 million gallons of oil into the Gulf, affecting over 1,000 miles of delicate shoreline and thousands of acres of coastal marsh. The disaster’s long-term effects will continue to impact coastal habitats and their natural resources for decades to come.

The state allocations for natural resource damages will help to restore critical coastal habitats and species all around the Gulf Coast. We are pleased to see $5 billion reserved for Louisiana, the state where the most severe natural resource damages occurred.

To achieve the greatest benefit for the Gulf Coast, we recommend that state natural resource damage funds:

(a) be used to restore or enhance the condition of species, habitats, or ecosystems in the coastal zone injured as a result of the Deepwater Horizon oil spill, or to replace or acquire the equivalent of injured resources, or to eliminate or reduce risk of future harm from other stressors that may interfere with the long-term health or recovery of injured resources,

(b) be expended on projects that produce lasting results, and that promote overall coastal resilience, in the face of natural hazards and climate change impacts, and

c) to the extent practicable, complement and build on existing state or regional plans and ecosystem restoration projects that have been funded through Early Restoration dollars and other funding streams.

3. Process for allocation of funds dedicated to Natural Resource Damages

The consent decree should provide detailed guidance and clarity about the structure and process that will be used to evaluate, select and approve projects funded with the NRD allocation. The Trustee Council should continue to provide oversight, consultation and coordination between the states and federal agencies on the use of these funds. To maximize coordination and leveraging opportunities, funding decisions should be made by unanimous consent whenever possible. At a minimum, funding decisions should be made by the unanimous consent of the federal trustees and the state trustees where the project is implemented.

Tremendous resources, both time and funding, have gone into collecting the data that will ultimately steer the NRD funding. In order for the public to fully understand impacts and participate in the NRD process, we believe that these data should be made accessible to the public. This will help ensure a stronger open and public process. The Trustee Council’s role, as well as guidance for greater public transparency, should be described in the consent decree.

4. BPXP will set aside an additional amount of $232 million (Reserve) at the end of the payment period to cover any further natural resource damages that are unknown at this time.
We greatly appreciate the inclusion of the Reserve funding for unknown future damages. We suggest the following additional language to clarify the use of the Reserve account:

**Further natural resource damages that are unknown at this time should include:** injury to an affected population, habitat, or species that was not manifest or could not reasonably have been documented scientifically from any information in the possession of or reasonably available to any Trustee on the Effective Date, or to an injury documented before the Effective Date that persists or has worsened and is preventing a full recovery at the end of the 15-year payment period.

Additionally, the consent decree should outline:

- How the funds from the Reserve account can be accessed and allocated;
- What documentation or evidence of additional injury will be required to access Reserve account;
- How ongoing injury assessments and recovery monitoring will be conducted and funded (e.g., will some of the $7.1 billion NRD allocation be utilized for ongoing injury study and assessment); and
- What role, if any, BP will play in determining whether and when to access the Reserve account (In the experience of the Exxon Valdez oil spill, relying on the concurrence of the Responsible Party [Exxon] to pay for post-settlement damage claims has proven unworkable, with claims rejected by Exxon sent back to court, where they remain unresolved.).

5. **The critical role of long-term monitoring and research in demonstrating new, continuing or worsening injury after 15 years**

Oil released into sensitive coastal and marine environments can persist for decades, and the resulting environmental impacts can last just as long or longer. Ecosystem monitoring and research should be conducted and funded under an oil spill restoration program for as long as oil and its chronic effects could linger in the environment. Studies of the Exxon Valdez oil spill show that some oil remained in Prince William Sound two decades later, and some injured resources had not fully recovered.\(^1\)\(^2\) Using the Exxon Valdez oil spill as an analog, an oil spill recovery monitoring program spanning a minimum of 20 to 25 years is a necessary and appropriate component of Gulf restoration, particularly for a spill as large and complex as the BP oil disaster.

The Trustees’ ability to document injury that was not known at the time of the Effective Date or that persists or has worsened at the end of the 15-year payment period and beyond will not be possible without the necessary science and data to substantiate those injuries or lack of recovery. The consent decree should explicitly dedicate an amount of funding sufficient to implement a robust long-term monitoring and research program to be managed by the Trustee Council. At the end of the 15-year period, the National Academy of Sciences (NAS) should be asked by the court to establish an independent panel of experts to assess the results of studies conducted to date to determine whether new, continuing or worsening injury has been sufficiently documented. The NAS panel findings should

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be used by the court to guide its decision on accessing the Reserve fund for additional restoration funding.

6. Resolution of Economic Claims

The BP oil disaster profoundly impacted the economies of the five Gulf states, which serve as an economic engine for the rest of the country. We support the resolution of these claims, with the recommendation that the consent decree should explicitly prohibit the use of funds for projects or programs which will result in adverse environmental impacts or which will directly, indirectly or cumulatively impact the resources and ecosystems that are currently being restored in the Gulf region.

7. Length of comment period

Given the complicated nature of the settlement agreement and the anticipated simultaneous release of the Natural Resource Damage Assessment and Restoration Plan, we recommend a minimum of 90 days for public review and comment on the consent decree. Ninety days or more are appropriate and will allow sufficient time for interested members of the public to be informed and provide meaningful input for the court to consider.

Thank you for your consideration of these comments as you move toward finalizing the consent decree. Please feel free to contact us via Bethany Carl Kraft at 504.208.5816 with questions or to discuss these comments in more detail.

Regards,

Ocean Conservancy
National Audubon Society
Environmental Defense Fund
National Wildlife Federation
Galveston Park Board maintains facilities, manages the impacts of visitation and funds conservation efforts. Therefore, funding to “provide and enhance recreational opportunities” is essential to effectively manage visitation, leverage economic impact and ensure the upkeep, maintenance and preservation of important environmental assets. The lack of facilitated recreational opportunities can be an impediment to the creation of on-going revenue streams which will sustain conservation efforts after initial recovery funds have been invested.

We also believe that the approach to paying for the administrative costs associated with administering the Deepwater Horizon-related funding should be clarified and reconsidered. The Galveston Park Board believes administrative costs should not be covered from the “open ocean” funding. We maintain that funds allocated for the open ocean should be used for projects and activities directly related to the open ocean since it took the direct impact of the unprecedented amount of oil and dispersants that were released as a result of the DWH spill.

In addition, the proposed governance structure seems unwieldy and likely to create silos. It seems to go against the stated intention of approaching Gulf restoration on a landscape-wide, regional basis. Therefore, we recommend that consideration be given to revising the governance structure to encourage a more Gulf-wide approach.

Finally, we believe that transparency in the project selection process will help ensure the funds available from this unique, unprecedented event are used for projects that benefit the areas most impacted by the oil spill and that provide the most benefit for the Gulf of Mexico as a whole. Thank you for considering these comments and suggestions from the Galveston Island Park Board of Trustees.

Sincerely,

Kelly de Schaun
Executive Director
Galveston Island Park Board of Trustees
December 4, 2015

U.S. Fish and Wildlife Service
P.O. Box 49567
Atlanta, GA 30345

Dear NRDA Trustees:

The Galveston Island Park Board of Trustees ("Park Board") appreciates the opportunity to submit comments about the proposed Consent Decree for the Deepwater Horizon (DWH) oil spill and the draft Programmatic Damage Assessment and Restoration Plan. It is clear that significant thought and effort have gone into developing these documents that are critical in determining how funds from the oil spill will be allocated and used within the Gulf region. After reviewing the proposed documents, the Galveston Island Park Board of Trustees believes that some revisions and clarifications to them could make the project application and implementation process more clear, objective, transparent, and effective in restoring the Gulf of Mexico.

The Park Board encourages all parties involved in making project funding decisions to emphasize the importance of barrier islands to the economy and environment, and to consider their vulnerability to coastal hazards including oil spills. Texas beaches are the second most popular tourist destination in the state, contributing enormous economic benefits to the state and the nation. However, Galveston Island and other barrier islands in the Gulf of Mexico are most vulnerable to the impacts of oil spills and the first line of defense against coastal storms. In addition to the impacts of the DWH oil spill, Galveston Island is still recovering from Hurricane Ike in 2008 that caused $29 billion in property damage and $142 billion in economic damage. As a result, the Park Board strongly believes that protective barrier islands such as Galveston Island should be made the top priority in the evaluation and award process for DWH-related project funding applications.

We also feel strongly that Texas should receive funding to "provide and enhance recreational opportunities," which the draft plan has allocated to the other four Gulf States affected by the DWH oil spill but not to Texas. Like most barrier islands, Galveston has a relatively small population, with roughly 40,000 citizens supporting more than six million tourists annually. Providing quality recreational opportunities to millions of tourists helps to create connections between visitors and the Gulf, educating them and influencing their behavior toward this important natural asset. It is through the generation of recreational fees that the
December 3, 2015

U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

TRANSMITTED VIA OVERNIGHT DELIVERY AND
WEB AT:
http://www.justice.gov/enrd/deepwater-horizon

Re: Levy County, Florida comments on U.S. v. BP Exploration and Production, et al., Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig “Deepwater Horizon” in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026

Dear Sir or Madam:

On behalf of the Board of County Commissioners of Levy County, Florida (“Board”), this letter constitutes Levy County’s comments regarding the proposed Consent Decree in the above-referenced action. The Board approved these comments at its regular meeting November 17, 2015, and authorized the undersigned Chair of the Board to submit this letter on its behalf.

Many of Levy County’s concerns have been addressed thoroughly and clearly in separate comments that have been or are anticipated to be submitted to the U.S. Department of Justice by Bay County, Florida (“Bay County”) and by the Gulf Consortium1 (“Gulf Consortium”). Therefore, except as otherwise detailed below, Levy County hereby adopts and generally supports the concerns, comments, and proposed solutions prepared by Bay County and the Gulf Consortium. The Bay County and Gulf Consortium comments are attached to the hard copy of these comments submitted by overnight delivery for your reference. It is requested that this letter be considered in conjunction with those attachments.

In addition to the concerns and solutions raised by Bay County and the Gulf Consortium, Levy County wishes to provide some additional comments related to the Consent Decree that will describe Levy County’s individual circumstances and highlight issues of particular importance to Levy County. With that in mind, Levy County offers the following:

1 The Gulf Consortium is a consortium of the 23 Florida Gulf of Mexico coastal counties as anticipated under the RESTORE Act (Public Law 112-141 (July 6, 2012) and codified at 33 U.S.C. § 1321(t)).
Levy County's Distribution under the RESTORE Act

Both the Bay County and Gulf Consortium comments offer accurate background information, as well as accurate summaries of the pertinent settlement proposals, distribution of settlement funds to be paid by BP Exploration and Production Company, Inc., and payment schedule contained in the Consent Decree. Levy County's concerns arise from the settlement funds it would receive from Direct Component funds under the RESTORE Act\(^2\) as currently set out in the Consent Decree. Levy County's portion of settlement funds will consist of Direct Component funds under the RESTORE Act in an amount of approximately $2,998,380. If payments of Direct Component funds to each Florida county coincide with the formula used to develop the 15-year payout schedule in the Consent Decree, Levy County will have approximately $206,784 available in 14 of the 15 years, with $103,392 available in year two.

Levy County's Challenges with the Payout Schedule

The Bay County and Gulf Consortium comments address challenges and concerns with the payout schedule proposed in the Consent Decree for RESTORE Act funds, particularly highlighting that the 15-year payout schedule creates significant increases in administrative costs and oversight, and losses of efficiency, than a shorter payout schedule. The length of the proposed payout schedule could undermine the ability to even begin viable projects that may exceed funds available in early years of the schedule, forcing these projects into later time frames which will reduce efficiency and increase overall costs of the projects as inflation takes its toll.

To paraphrase Bay County's comments, as modified for Levy County's amounts and concerns, limiting project expenditures to $206,784 per year for Levy County could 1) prohibit sufficient funding for viable projects that exceed the yearly amount until enough years pass to fund those projects (thereby increasing overall costs of the projects), and 2) artificially extend approximately $2.9 million in County restoration projects longer than necessary, increasing administrative costs to a prohibitive level. These concerns are exacerbated for Levy County by the comparatively lower amount of Direct Component funds designated for Levy County and by certain unique characteristics of small, rural Florida counties such as Levy, outlined as follows:

- Levy County is one of seven Florida coastal counties that are designated as "fiscally constrained" by § 218.67, Fla. Stat. Fiscally constrained Florida counties have populations less than 50,000 and have tax bases where one mill of ad valorem property taxes generates less than $5 million. In fact, Levy County has approximately 40,000 residents spread out over a large area of 1,100 square miles, with a total projected income for FY 2015-16 from ad valorem revenue of only $13,292,188. As a rural county, Levy County's economic base consists primarily of agriculture and agriculture-related interests.

- Levy County’s prospects of increasing ad valorem revenue from year to year remain slim due to a number of factors. First, Levy County's millage rate of 8.2741 is close to a 10-mill cap set by the

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Florida constitution. In addition, traditionally low property values for rural Florida properties, coupled with a variety of ad valorem tax exemptions allowed by state law for low-value residential properties, force the responsibility for the bulk of ad valorem revenues on a small minority of commercial and higher value residential property owners in Levy County. That minority group that already bears the burden of funding the majority of the ad valorem tax base can ill afford any increases, however slight those increases may be in light of a 10-mill cap. Finally, as a rural county with an agricultural economic base and an abundance of state and federally-owned land held as forest and wildlife refuge areas, the County has significant properties that require services, but do not provide commensurate funding into the County’s budget due to agricultural and governmental ad valorem tax exemptions allowed by state law. While Levy County is proud to be the home of so much property that contributes food and fiber products as well as valuable environmental and ecological preservation, those attributes come at a cost to the County’s overall budget. Since Levy County’s tax base is so low and its boundaries cover such a large area, the County struggles even in the best economic times to provide the most basic government services such as road maintenance, law enforcement, ambulance and fire services and other public safety services.

- With Levy County’s ad valorem funding so low, its ability to increase its tax base severely limited by economic factors and the application of state laws, and its costs of providing basic government services rising year after year, the County cannot afford to incur additional costs in administering the Direct Component funds. Administrative costs of implementing projects funded with Direct Component funds are limited to 3% by the RESTORE Act (33 U.S.C. § 1321(t)(1)(B)(iii)) and the related U. S. Department of Treasury rules (31 CFR § 34.204). A Direct Component amount of approximately $2,998,380 for Levy County allows approximately $89,951 for administrative costs, at a level of approximately $5,997 per year if the funds are distributed using the proposed 15-year payout schedule. The allowance of less than $6,000 per year will likely pay only a portion of the costs Levy County will incur each year for staffing, supplies and other costs to administer distribution of Direct Component funds, especially as costs for those items increase over time. In order to maintain a program for RESTORE Act-eligible projects, the county will need to find funding outside of the Direct Component funds to cover the administrative costs over the long 15-year life of the proposed payout schedule. As a fiscally constrained, rural, Florida county, Levy County’s options are limited to find this outside funding and continue to provide basic governmental services. While Levy County appreciates the unanticipated ability to fund projects that could enhance and preserve the ecological assets of the County through the use of RESTORE Act Direct Component funds, those funds could become a gift that eats more than it generates if the availability of the funds is spread out over the proposed 15-year payout schedule.

**How the Challenges Can Be Addressed**

The Bay County and Gulf Consortium comments each provide solutions to the challenges raised by a 15-year payout schedule for RESTORE Act funds. Levy County joins in those comments, particularly the ones that request the Consent Decree to provide flexibility in the payout schedule to allow for higher payouts up front to reduce administrative costs and inefficiency. The solution offered by Bay County as item 2, set out in its entirety as follows, would be particularly helpful for the fiscally constrained Florida counties like Levy that are receiving relatively small amounts of Direct Component funds:
2. A local government that does not receive a high amount of settlement funds should not be required to keep a program in place for fifteen (15) years if they can spend their funds more efficiently over a shorter time frame. *Example: For total payouts under a certain dollar amount, the distribution is over five (5) years instead of fifteen (15).*

Please note that it would be important to Levy County and other fiscally constrained Florida counties that this shorter time frame for payouts for governments that receive smaller amounts of settlement funds be retained as an option, even if other suggested solutions are implemented. In the interest of support for the Gulf Consortium and other counties receiving large settlement fund amounts, Levy County joins in the Bay County and Gulf Consortium solutions that suggest alternative mechanisms to borrow against future settlement funds; however, borrowing mechanisms would not provide meaningful assistance to counties like Levy receiving relatively small settlement fund amounts. The administrative and other costs of financing, as well as the relatively small amount of total settlement funds over a 15-year period, would not provide Levy County with a viable opportunity for borrowing against its future settlement funds. As such, it would be important to retain the solutions to insert flexibility into the payout schedule or shorten the payout time frame for recipients of smaller amounts of settlement funds.

Levy County is grateful for the opportunity to provide these comments to the U.S. Department of Justice on behalf of the Board. Please do not hesitate to contact me with any questions or concerns.

Sincerely,

John Meeks
Chair, Board of County Commissioners

JM/abb
December 1, 2015

Via web: http://www.justice.gov/enrd/deepwater-horizon

U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

Re: Bay County, FL Comments on U.S. v. BP Exploration and Production et al, Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig “Deepwater Horizon” in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026

Dear Sir or Madam:

Please accept the following comments by Bay County, Florida regarding the Consent Decree for consideration consistent with ¶ 80. On December 1, 2015, the Bay County Board of County Commissioners approved these comments and provided the Chairman with the authority to sign and submit the comments. The Consent Decree represents the settlement of claims for liability associated with the Deepwater Horizon Incident including, but not limited to, Section 311(b) of the Clean Water Act, 33 U.S.C. § 1321(b), and a declaration of liability for natural resource damages under the Oil Pollution Act, 33 U.S.C. § 2702, against BP Exploration and Production Company, Inc. ("BP").

Proposed in the Consent Decree, BP will pay:

1. $5.5 billion civil penalties under the Clean Water Act;
2. $8.1 billion for natural resource damages under the Oil Pollution Act (including the $1 billion that BP had previously pledged under a prior agreement), plus up to $700 million additional for unknown conditions and adaptive management;
3. $350 million for State and federal natural resource damage assessment costs; and
4. $250 million for other federal costs, including removal costs under the Oil Pollution Act, royalties, and a False Claims Act penalty.
Bay County, FL is one of the disproportionately affected counties\textsuperscript{1} in Florida impacted by the Deepwater Horizon Incident, and as such, will be the recipient of certain settlement funds. The focus of our comments is on the practical implications with receiving, managing and administering these funds. We are seeking flexibility with the distribution of funds that will match amounts and timeframes that meet project implementation needs.

**Civil Penalties**

Section R. of the Consent Decree identified 3.19 million barrels of oil discharged into the Gulf of Mexico and Section IV.10 states Civil Penalties will include $5.5 Billion or a penalty of $1,724/barrel. Those Penalties are paid according to a schedule (Table 1) on an annual basis of $379,310,345 with the exception of payments of $189,655,172 in 2018 and $379,310,343 in year 2031. Essentially, this provides a level payment schedule for Civil Penalties by BP.

**The RESTORE Act and Funds Distribution**

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 ("RESTORE Act" or "Act") (Public Law 112-141 (July 6, 2012), codified at 33 U.S.C. § 1321(t)), is the vehicle that distributes 80% of all administrative and civil penalties paid by responsible parties pursuant to a court order, negotiated settlement, or other instrument in accordance with section 311 of the Federal Water Pollution Control Act (33 U.S.C. § 1321). The Act outlines the funds distribution process, supplemented by Regulations by the U.S. Department of Treasury (31 C.F.R. Part 34) and the Gulf Coast Ecosystem Restoration Council (40 C.F.R. Part 1800). Thirty-five percent of those funds are allocated to the Direct Component (equally across all five (5) states) with further formula allocations within the State of Florida for the 23 counties receiving funds pursuant to that Component. Note that while Bay County may receive other funds related to environmental damages or otherwise, it is only the Direct Component that Bay County will be directly responsible for administering and managing.

As part of that process, Bay County will receive Direct Component funds of approximately $41,353,395. If the various components of funds (and their distribution formulas) are taken equally and annually, this could result in Bay County having to design and maintain an expenditure program for fifteen (15) years at $2.3 million per year (not including the $6,470,084.58 in Transocean settlement funds available as of October 1, 2015).

\textsuperscript{1} Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012, Pub. L. 112-141 (2012).
The Challenges of a Level and Equal Payout

While Table 1 in the Consent Decree seems to indicate a level and equal payment schedule by BP, nothing limits the distribution from the Trust Fund to that same schedule. The RESTORE Act states:

Amounts in the Trust Fund, including interest earned on advances to the Trust Fund and proceeds from investment under subsection (d), shall—

(1) be available for expenditure, without further appropriation, solely for the purpose and eligible activities of this subtitle and the amendments made by this subtitle; and

(2) remain available until expended, without fiscal year limitation. Pub. L. 112-141 (H.R. 4348), § 1602(c) (2012).

Given that BP settlement funds will be managed as a Federal granting program, this adds a specific administrative and management effort to the funds distribution process. Additionally, larger scale projects may not fit neatly into a level and equal payout distribution system. As the funds distribution process occurs, it is clear that early years will be focused on planning and feasibility of projects. But after that initial “ramping up” period concludes, local governments will be ready to implement projects which may in some years be larger scale or require phasing.

The challenge will be to maintain a flow of funds that matches project needs in terms of scale and complexity. Limiting project expenditures to $2.31 million per year could 1) prohibit expenditure for projects in years when more than that amount is required and 2) artificially extend a $41.2 million county restoration initiative longer than necessary, increasing administrative cost. Examples of these unintended consequences include:

- A group of foundational projects that may need to be implemented before others can be implemented may easily require more than $2.31 million per year, yet without them, larger projects cannot move forward.

- From an efficiency standpoint, construction costs could be reduced if projects could be packaged or phased when they relate to one another (again exceeding the need of $2.31 million per year).

- Such a level distribution requirement may force project planning that results in smaller projects sacrificing the restoration benefits of larger scale projects. In many cases it is likely that earlier implementation of environmental and economic restoration projects will accelerate and
compound the benefits over time and reduce administration costs, thus making more funds available to restore our damaged resources.

**How the Challenges Can be Addressed**

To address these funding stream needs, this flexibility could take multiple forms, including but not limited to:

1. Establishing program and/or project thresholds that would provide for a shorter duration in funds distribution based on a set of standards. *Example:* If a project can be implemented over a shorter timeframe, but it requires higher funding in early years, then perhaps a standard can be established that allows funds to be released for that project at the level needed over a two (2) or three (3) year timeframe.

2. A local government that does not receive a high amount of settlement funds should not be required to keep a program in place for fifteen (15) years if they can spend their funds more efficiently over a shorter timeframe. *Example:* For total payouts under a certain dollar amount, the distribution is over five (5) years instead of fifteen (15).

3. Local governments could utilize alternatives to allow for needed flexibility which may include a mechanism to borrow against future settlement funds that will be received by the local government for a few upfront payments tracking project need. *Examples:* Use of Grant Anticipation Revenue Vehicle ("GARVEE")-like bonds, Grant Anticipation Notes ("GANs"), and other "conduit" sources of financing or pooled programs. Specific legal authority will likely be needed to expend

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2 GARVEE bonds are used to fund major capital projects with debt backed by future Federal-aid disbursements in highway projects (Title 23 grants). Section 311 of the National Highway System Designation Act of 1995 significantly expanded the eligibility of bond and other debt instrument financing costs for Federal-aid reimbursement.

3 GANs are revenue bonds backed by anticipated grant receipts. They are most frequently used by transit agencies to borrow against future Federal formula or grant funding (Federal Transit Administration Title 49 grants). GANs have also been used (less frequently) in hospital and school construction financing. Examples of their use:

- New Jersey Transit – First state to issue bonds backed solely or primarily by anticipated Federal formula funding in 1997. Since 1997, over $3.2 billion in GANs have been issued with terms ranging from 3-15 years and principals ranging from $18-450 million.
- Fort Myers, FL – This municipality, through Chapter 22, Article II, Division 7, § 22-161 of its Code of Ordinances, provides express authorization of the use of GANs for the purpose of meeting expenses of the City (up to $10 million aggregated) in exchange for a revolving loan.
settlement funds for debt services under some of these types of mechanisms.

There appear to be no limitations in the RESTORE Act or the Interim Treasury or Gulf Coast Ecosystem Restoration Council regulations preventing use of these tools. Additionally, there are only limited references to use of bonds (or debt financing) in the Uniform Guidance Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) which does not reveal any express prohibition on the use of bonding against for future grant revenues. This is consistent with the fact that such practices are already being used in other federal granting programs (Title 23 and 49), programs which would also be subject to the Uniform Guidance. Note though that in both instances, express federal authorization was provided to permit fund expenditures for debt services. Though not prohibited in the Uniform Guidance, such federal authorization will likely be required to expend funds for debt services under the RESTORE Act.

An example where some of this flexibility already exists within the Consent Decree can be found in Appendix 2 which establishes the Agreement Among the United States and the Gulf States Relating to Natural Resource Restoration. Section 2.3.2 in this Agreement provides a basis for allowing this type of flexibility. It states, “[t]he Trustee Implementation Group for each Restoration Area may agree on a different allocation of funds to the Restoration Types, consistent with fully funding all of the Restoration Type allocations over the life of the payment schedule.” Basically, this allows for discretion in how money will flow within the various Restoration Types as long as the total amounts in each given Type are not modified overall. Additionally, Section 3.6 contemplates that money can be shifted between Restoration Goals with consensus of the Trustee Implementation Group and Court approval. The Trustee Council is also required to develop Standard Operating Procedures. Finally, several places in the Consent Decree provide the opportunity for further direction by the Court to encourage or require this type of flexibility:

- The Court could simply amend Table 1 to account for the real needs of project implementation which are likely not to be static over time or require less than a fifteen (15) year payout.

- Section VIII, ¶ 29 allows BP (at its sole option) to pay any of the Civil Penalties in Section IV before they are due. While unlikely, the Consent Decree contemplates that advancing these payments is permissible upon BP’s initiation.

- Section XIV could be amended to add language requiring Treasury and the Gulf Coast Ecosystem Restoration Council to develop guidance that allows for the type of flexibility sought in these comments with
Standard Operating Procedures (like those required for the Trustee Council) or amending current guidance to incorporate these concepts. This guidance or these procedures should address how interest on financing can be treated in any of these repayment mechanisms, as well address any federal income tax treatment on interest earned on debt.

Bay County respectfully requests that the Consent Decree be modified to provide specific legal authority to authorize the flexibility requested in these comments. We feel that including these types of concepts in the Consent Decree is important because there may be more specific legal authority needed to implement them. These issues are important to consider because addressing them means a more efficient program that does not needlessly waste precious settlement dollars on administration and allows for levels of funding commensurate with the need to cost-effectively implement these important projects. The ecosystems and the economy of the Gulf have been suffering for five (5) years and it is our sincere hope that we can move quickly to implement projects so that our environment and economies can recover from this tragedy. We appreciate your consideration of these issues.

Respectfully,

Mike Nelson
Chair
Bay County, Florida, Board of County Commissioners
November 13, 2015

U.S. Department of Justice
P.O. Box 7611
Washington, D.C. 20044-7611

Re: Gulf Consortium Comments on Consent Decree in U.S. v. BP Exploration and Production, et al, Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico, on April 20, 2010.)

Dear Sir or Madam:

This correspondence is intended to provide comments from the Gulf Consortium of Florida on the Consent Decree urging a modification to expressly allow the RESTORE Act funds of to be accelerated and paid out over a shorter period of time or to be pledged to the retirement of debt.

The Gulf Consortium is the entity designated by the RESTORE Act to develop Florida’s State Expenditure Plan. The Consortium consists of 23 member counties all of which are along Florida’s Gulf Coast from Monroe County in the Florida Keys to Escambia County in Florida’s western panhandle. The Governor of Florida has also appointed six ex officio members to the Board of Directors pursuant to a Memorandum of Understanding between the Consortium and Governor Rick Scott, who is responsible for submission of Florida’s SEP to the Council.

The RESTORE Act’s designation of the Gulf Consortium to develop the State of Florida’s State Expenditure Plan is unique to Florida, as the Act requires a Gulf Coast State in every other instance to develop the respective State’s plans. This unique designation puts the Consortium in a position of not having the financial backing of a State government’s budget or resources to perform its federally-required functions. Instead, the Gulf Consortium is a special district created by the 23 county governments and is without taxing power. From its inception to date, the Consortium is funded entirely with contributions from the member counties which is
approximately $150,000 annually and in-kind contributions from the Florida Association of Counties, a not for profit corporation organized to provide services to all 67 Florida counties.

The Consent Decree provides a 15 year payout of $5.5 billion in Clean Water Act (CWA) civil penalties, 80 percent of which is earmarked by RESTORE Act for the Gulf Coast Restoration Trust Fund. The Consent Decree’s CWA payment schedule provides for a uniform annual payment over a 15 year period, except for the second year in which a lesser amount is provided. See Section IV. Of the RESTORE Act funds, 30 percent is dedicated to the Spill Impact Component which is divided among the five Gulf Coast States pursuant to the RESTORE Act formula that the Gulf Coast Restoration Council used in determining each State’s share by Council Rule. Under the Rule, Florida’s share is 18.36 percent of the Spill Impact Component.

Based on the Consent Decree CWA payment schedule and the Council Rule’s 18.36 percent allocation to Florida, we have estimated Florida’s share of the Spill Impact Component 15 year payment schedule as follows:

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<th>Florida Pot 3 Share</th>
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<td>$379,310,345</td>
<td>$303,448,276</td>
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<tr>
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<td>$189,655,172</td>
<td>$151,724,138</td>
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This payment schedule provides a uniform amount of $16.7 million annually for the Consortium, except for the second year. A level payment structure does not reflect the reality of planning and implementing a large scale ecosystem and economic restoration effort such as this. Project expenditures are likely to be very uneven over the 15 year payout. We anticipate that early years may require higher levels of planning funds while projects are being vetted, developed and permitted. But in the middle and later years of implementing an SEP, whatever that duration, these will be the higher years in terms of project cost and implementation.
Finally, not all projects are going to fit neatly into a level package for phasing and cost. For example, a larger scale project coupled with other projects in any given year may exceed the $16.7 million annual payment. Or from a construction efficiency standpoint should be implemented in a short duration that may exceed a $16.7 million annual payment. To address these funding stream needs, if the Consortium could pledge the annual amount to the retirement of debt, the Consortium could receive a single lump sum amount or a few larger payments to be retired over the same 15 year time period, the amount of which depends on interest rates and the cost of issuance. This would give the Consortium the flexibility required to plan and implement the scale and phasing of projects as needed rather than an arbitrarily constructed 15 year level pay out.

Accelerating the annual BP payments into one or more larger payments provides great advantages for restoring the Gulf environment and economy. A grant program that stretches out over a 15 year payout is much more expensive and less efficient than a short term grant program associated with a lump sum amount. Similarly, implementing projects over a 15 year period of time demands significantly more costs to develop and administer than a shorter period. If the payments can be accelerated, the duration and amount of these administrative costs may be reduced, making more funds available for projects rather than spent on administration.

The 15 year payout trickles the money into projects, and seems to encourage small projects instead of providing resources for signature, significant projects that can make a big restoration difference. Further, the lump sum option provides more certainty, and allows Florida more opportunities to leverage other funds that are or may be dedicated to the restoration of the Gulf in Florida.

If the Consortium can finalize its RESTORE projects more quickly than 15 years, the settlement agreement payment schedule should allow for that. Again, this would reduce administrative costs resulting in more beneficial use of the funds. In many cases it is likely that earlier implementation of environmental and economic restoration projects will accelerate and compound the benefits over time.

A program dedicating funds to provide lump sum payments up front is not an unusual approach to addressing capital projects in federal programs. The Consortium needs flexibility to be able to implement projects according to Florida priorities and scheduling considerations. The Consortium could utilize alternatives to allow for that flexibility which may include a mechanism to borrow against future settlement funds that will be received by Florida. Several alternatives could serve as a model for this flexibility in federal grant context such as:

- Grant Anticipation Revenue Vehicle ("GARVEE")-like bonds;
- Grant Anticipation Notes ("GANs") and
- Other "conduit" sources of financing or pooled programs.
To implement these types of tools, the Consent Decree should direct the requisite agencies such as Treasury and the Gulf Coast Ecosystem Restoration Council to provide guidance and flexibility in the amounts of funds distribution to reflect the reality of planning and implementing a restoration initiative of this scale. Specifically, the Consent Decree should be modified to specify how interest on financing can be treated in any of these repayment mechanisms, as well address any federal income tax treatment on interest earned on such debt. The Gulf Consortium respectfully requests that the Consent Decree be modified to provide specific legal authority to authorize the expenditure of settlement funds for debt services under these types of mechanisms.

Respectfully,

Grover C. Robinson, IV
Chairman
FROM: The Honorable Raul M. Grijalva*
U.S. House of Representatives
Washington, DC 20515

TO: AG

MAIL TYPE: Congressional Priority

SUBJECT: (Rec'd from OLA via email) Expressing concerns about the recently announced settlement between DOJ, British Petroleum (BP), and five states of the Gulf Coast. Advising that the Deepwater Horizon must be answered with justice for the people, economy, and wildlife of the Gulf Coast, not further tax benefits for BP. Requesting that DOJ protect both taxpayers and environment by pursuing a final settlement that clearly specifies no amount of BP's settlement costs may be treated as a tax deduction. Letter also signed by 52 other MCs. See related corres in ES.

DATE ASSIGNED: 11/19/2015
ACTION COMPONENT & ACTION REQUESTED:
ENRD
Prepare response for AAG/OLA signature.

INFO COMPONENT: OAG, OAG (Werner), ODAG, OASG, CIV, OLA

COMMENTS: 11/19/2015: Per OLA (Wilson), assign to ENRD.
ExecSec date/time stamp 11/19/2015 10:43AM

FILE CODE: EXECSEC POC: ALEXANDER Debbie: 202-616-0075
November 18, 2015

The Honorable Loretta E. Lynch
Attorney General
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

Dear Attorney General Lynch:

In light of the recently announced settlement between the Justice Department, British Petroleum (BP), and the five states of the Gulf Coast, we write to you with deep concerns about the tax status of BP’s proposed financial obligations. The tragedy of the Deepwater Horizon must be answered with justice for the people, economy, and wildlife of the Gulf Coast—not further tax benefits for BP.

We applaud the fact that the proposed consent decree forbids the deduction of $5.5 billion in fines levied under the Clean Water Act. Nevertheless, we are concerned that without strict language to the contrary, BP will seek to claim the remaining $15.3 billion as a business expense, displacing the burden of that uncollected revenue onto every other taxpayer while securing a tax windfall worth $5.35 billion for itself.

The “gross negligence” that led to perhaps the worst environmental disaster in US history should not be an opportunity to game the tax code. Challenging fiscal choices may lie ahead, and every dollar we lose in revenue is a dollar cut from much needed programs, raised from another source, or added to the national debt. As the comment period for the consent decree continues, we ask you to protect both taxpayers and the environment by pursuing a final settlement that clearly specifies no amount of BP’s settlement costs may be treated as a tax deduction.

Sincerely,

Raúl M. Grijalva
Member of Congress
Donna F. Edwards  
Member of Congress

Keith Ellison  
Member of Congress

Eliot L. Engel  
Member of Congress

Anna G. Eshoo  
Member of Congress

Sam Farr  
Member of Congress

Ruben Gallego  
Member of Congress

Alan Grayson  
Member of Congress

Luis V. Gutiérrez  
Member of Congress

Henry C. "Hank" Johnson, Jr.  
Member of Congress

Janice Hahn  
Member of Congress

Alcee L. Hastings  
Member of Congress

Mike Honda  
Member of Congress

Jared Huffman  
Member of Congress

Joseph P. Kennedy  
Member of Congress
Barbara Lee
Member of Congress

Ted Lieu
Member of Congress

Alan Lowenthal
Member of Congress

Betty McCollum
Member of Congress

Jim McDermott
Member of Congress

James P. McGovern
Member of Congress

Grace Meng
Member of Congress

Jerrold Nadler
Member of Congress

Grace F. Napolitano
Member of Congress

Eleanor Holmes Norton
Member of Congress

Mark Pocan
Member of Congress

Jared Polis
Member of Congress

John P. Sarbanes
Member of Congress

Jan Schakowsky
Member of Congress
José E. Serrano
Member of Congress

Louise M. Slaughter
Member of Congress

Jackie Speier
Member of Congress

Mark Takano
Member of Congress

Niki Tsongas
Member of Congress

Chris Van Hollen
Member of Congress

Nydia M. Velázquez
Member of Congress

Maxine Waters
Member of Congress

Peter Welch
Member of Congress

Robert C. Scott
Member of Congress
December 2, 2015

Honorable John C. Cruden
Assistant Attorney General for the Environment and Natural Resources Division
U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 20530-0001

RE: Comments on U.S. v. BP Exploration and Production et al, Civil No. 10-4536 (E.D. La.)
(centralized in MDL 2179: In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026.

Dear Mr. Cruden:

The undersigned organizations thank the Department of Justice for its leadership in securing a settlement with BP and the Gulf states regarding natural resource damage claims and Clean Water Act civil claims. Overall, we believe this settlement is fair and, when combined with past settlements with MOEX, Transocean and BP, provides the funding needed to address impacts from the BP Deepwater Horizon oil disaster and make important investments toward comprehensive restoration of the Gulf ecosystem.

Our organizations provided a letter in August outlining some of our concerns regarding the agreement in principle and requesting further clarification on several important details to ensure a fair and just settlement for the Gulf ecosystem and people. We appreciate the inclusion of more information about the reserve account for unknown conditions and about the allocation of natural resource damage (NRD) payments as well as the structure for governance of the NRD allocation.

This settlement marks an important milestone for Gulf communities and we appreciate the opportunity to provide formal comments on the consent decree. We have outlined some of our outstanding concerns and recommendations for clarification and improvement below. Additionally, each of our organizations is submitting a more detailed comment letter consistent with the recommendations below.

After careful review of the consent decree and the draft Programmatic Damage Assessment Restoration Plan/Programmatic Environmental Impact Statements (PDARP/PEIS), we have a number of questions and concerns about the governance structure proposed for the administration of NRD funds.

1 Consent Decree in U.S. v. BP Exploration and Production et al, Civil No. 10-4536 (E.D. La.) (centralized in MDL 2179: In Re: Oil Spill by the Oil Rig "Deepwater Horizon" in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026.
While we appreciate the outline of the governance structure that was provided in the consent decree and the PDARP, many of the details regarding how this structure will ultimately be operationalized hinge upon Standard Operating Procedures (SOPs) developed by the full Trustee Council and the proposed Trustee Implementation Groups (TIGs). The content of these SOPs has not been finalized, and the PDARP/PEIS does not require the SOPs to be made available to the public for review and comment. We understand that prior to this settlement there were legal justifications for the Trustees to operate in secrecy. However, this settlement removes any barriers to transparency and creates an opportunity for more information to be shared with the public and to increase the public’s role in restoration planning going forward, including making meetings open to the public. We encourage the Trustee Council to ensure transparency and public engagement opportunities for the duration of NRD restoration, including a public comment period in response to the SOPs.

Additionally, consistency in administration, implementation, and long-term management of restoration across the Gulf is important. We recommend that the Trustee Council develop one set of SOPs for adoption by the TIGs, and make them available for public review and comment. Once finalized, each TIG should adopt and implement these SOPs, and any additional procedures established by a TIG for a particular restoration area should be consistent with the Trustee Council SOP.

Under the proposed governance structure, all restoration planning and project implementation activities are delegated to the eight TIGs. This structure necessitates proactive and formalized efforts to coordinate between TIGs and across other restoration programs (e.g., RESTORE and NFWF), to ensure that a Gulfwide perspective on restoration is not lost. Successful implementation of the restoration approaches that the Trustees have identified in the PDARP/PEIS will require continual consideration of what is best for the ecosystems and injured resources independent of political boundaries. The full Trustee Council is responsible for ensuring this coordination, and the PDARP provides for the Council to “designate dedicated support staff, as necessary, for conducting its business.”4 However, it fails to articulate the specific channels or processes that the Trustees will employ to promote coordination and ensure that restoration activities are not siloed.

We believe that there are multiple means of enhancing crucial regional coordination and awareness, operating within the governance structure proposed in the PDARP. For example, restoration plans could be shared with the full Trustee Council on a regular and defined basis. This would provide an opportunity for TIGs to exchange ideas, share best management practices, and consider how their intended activities fit into the larger restoration landscape. This would also provide a defined opportunity for sharing of information with other Gulf of Mexico restoration programs. Additionally, the Trustee Council should be responsible for completion of program reviews that examine whether projects are adequately coordinated and on track to meet goals. The PDARP directs the Trustee Council

4 Draft PDARP, pg 7-8
to undertake such reviews approximately every five years, but a biennial review may help to prevent missed coordination opportunities and would provide for more nimble adaptive management.

The Trustees should also commit to communicating the outcomes of these biennial program reviews and restoration investments to the public in a manner that synthesizes the information for greater comprehension. This will not only secure the integrity of this process, but it will also build the public’s trust in how funding allocations are dispersed. Finally, the Trustee Council should develop a set of monitoring standards and protocols for adoption across all TIGs. This will minimize duplication of effort and ensure that data and information collected is consistent across the Gulf. We encourage the Trustees to work with other restoration processes to develop these monitoring standards and protocols to encourage as much consistency as possible for all restoration activities currently underway in the Gulf.

Another area where the draft PDARP lacks essential detail is the intended usage of the administrative oversight and comprehensive planning allocation within each TIG. We note that the Federal Trustees have already incurred significant administrative expenses for early restoration planning and for leadership, management and oversight of the Trustee Council. For example, the claims submitted to BP in 2014 alone by EPA, DOI and NOAA for the administrative costs (staff time and travel) of coordination and oversight of restoration planning totaled approximately $35 million. Using this annual expenditure as an approximate guide, we believe that the cost of implementing the proposed governance structure could exceed the $150 million allocated to Federal Administrative Oversight and Comprehensive Planning in the open ocean account.

We recommend that the first restoration plans developed in each TIG include a financial plan that details how the TIGs will use the administrative and planning allocation over the lifetime of the program. These financial plans should make clear whether staff payments will be derived only from this allocation, or if the Trustees are envisioning charging staff time directly to projects. Further, the consent decree should explicitly cap federal administrative costs at $150 million from the open ocean account; any additional expenditures should come from the administrative oversight allocations in the states in which the federal Trustees are operating.

While we believe the Trustees have developed a sound vision for restoration, we emphasize that restoration approaches and strategies should be accompanied by monitoring and adaptive management plans to track and maximize project success. Additionally, restoration plans should adequately account

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5 See Trustee Interim Partial Claims available at: https://www.doi.gov/deepwaterhorizon/adminrecord
for climate change impacts, including sea-level rise, storm surge, and other scientifically predictable impacts, to ensure restoration activities are designed to be resilient and sustainable. Each restoration area is allocated funding for monitoring and adaptive management and should budget appropriately for these activities rather than viewing the unknown conditions funds as a way to supplement the adaptive management process. Further, we believe additional detail is needed regarding the process that the Trustees will use to identify and prioritize unforeseen needs as they accrue.

In summary, we support the effort that the Department of Justice has made to seek a fair and reasonable settlement with BP, and we believe the consent decree should be finalized. Additionally, we support the Trustees’ commitment to an ecosystem-wide approach to restoration that provides resources for restoration of coastal and marine resources as well as monitoring and adaptive management. However, we are concerned by the lack of detail provided on critical aspects of governance, including the content of the SOPs, mechanisms for coordination among TIGs and between other Gulf of Mexico restoration programs, and plans for operating within the stated administrative and planning allocations. We recommend that as many details as possible are finalized in the consent decree and PDARP and that others should be addressed in the SOPs and as implementation proceeds.

**Summary of Recommendations**

- Standard operating procedures (SOPs) developed by the Trustee Council should be made available for public review and comment and should be adopted and implemented across TIGs to ensure consistency;
- The Trustee Council should formalize coordination between TIGs and with other Gulf of Mexico Restoration Programs, including through biennial program reviews;
- To the extent possible meetings of the TIGs should be open to the public;
- The Trustee Council should regularly communicate outcomes of restoration activities to the public;
- TIGs should develop and make public financial plans that detail intended usage of administrative and planning allocation over the lifetime of the program;
- Explicitly limit the open ocean funding dedicated to Federal administrative costs to $150 million;
- The Trustee Council should ensure the adoption of monitoring standards and protocols across all TIGs;
- Ensure decisions for making claims on the allocation for unknown conditions and adaptive management are based on monitoring data that documents and characterizes currently unknown conditions; and
- The consent decree should provide more information about how Trustees will make determinations that conditions have presented a rationale for accessing the unknown conditions reserve account.
Thank you for your consideration of these comments as you move toward finalizing the consent decree.

Regards,

National Audubon Society
Environmental Defense Fund
National Wildlife Federation
Ocean Conservancy
The Nature Conservancy
U.S. Dept of Justice
P.O. Box 7611
Washington, DC 20044
VIA U.S. MAIL
John C. Cruden
Assistant Attorney General
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Environment and Natural Resources Division
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VIA EMAIL & FEDERAL EXPRESS
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Re:  U.S. v. BP Exploration and Production, et al., Civil No. 10-4536 (E.D. La.)
(centralized in MDL 2179: In Re: Oil Spill by the Oil Rig “Deepwater Horizon” in the Gulf of Mexico, April 20, 2012)
DJ Ref. 90-5-1-1-10026

Corr
90-5-1-1-10026
Dear Sirs:

Please be advised that Dukes, Dukes, Keating & Faneca, P.A., represents the Institute for Marine Mammal Studies ("IMMS") with regard to the above referenced matter. This correspondence outlines the pending issues between the National Oceanic and Atmospheric Administration ("NOAA") and IMMS and is to serve as a demand letter for payment for its services performed at the request of NOAA and other federal agencies.

In April 2010, NOAA engaged IMMS to respond to sick, injured, and dead marine mammals and sea turtles resulting from the catastrophic BP Deepwater Horizon oil spill. Between April and November 2010, IMMS contracted directly with BP to recover stranding response and rehabilitation costs resulting from the Deepwater Horizon oil spill. As you are aware, the "response" phase of the BP Deepwater Horizon oil spill officially ended on November 2, 2010. Shortly thereafter, on December 13, 2010, NOAA officially declared an Unusual Mortality Event ("UME") pursuant to 16 U.S.C. § 1421c for cetaceans from the Texas/Louisiana border through Franklin County, Florida, effective February 2010. As a result of NOAA declaring the UME, it became bound pursuant to 16 U.S.C. § 1421d to reimburse stranding facilities for their cost to respond to the UME. The UME remains ongoing at the present time.

As a result of the BP Deepwater Horizon oil spill, the Department of Justice ("DOJ") opened a criminal investigation concerning the oil spill and also filed a civil lawsuit against BP Exploration & Production, Inc. and BP entities (herein collectively referred to as "BP") seeking civil penalties under the Clean Water Act and a liability determination under the Oil Pollution Act ("OPA") for all damages caused by the oil spill. Additionally, the Natural Resource Damage Assessment ("NRDA") was initiated which includes assessment of injuries to marine mammals, sea turtles, and their habitat.

IMMS has an agreement with the National Marine Fisheries Service ("NMFS") to assist in the rescue and rehabilitation of stranded marine mammals ("Stranding Agreement") and is also a member of NOAA’s Sea Turtle Stranding Salvage Network ("STSSN"). In addition, IMMS is authorized to rehabilitate sick and injured sea turtles under the Endangered Species Act through a permit issued by the U.S. Fish and Wildlife Service, through NMFS regulations, and through authorization by the State of Mississippi. Pursuant to the Stranding Agreement and STSSN membership, and at the request of NMFS, IMMS continued its efforts after the response phase of the oil spill ended, and has responded to approximately 36% of all dolphins that have stranded since the BP Deepwater Horizon oil spill. In addition, and not covered by the Stranding Agreement, IMMS was asked to continue, as a member of the STSSN, providing services with regard to stranded sea turtles, and has assisted NMFS by responding to almost 50% of all sea turtle strandings during and after the oil spill. (See attached graph.)

Prior to November 2, 2010, IMMS’ services were reimbursed by BP; however, at the conclusion of the response phase of the oil spill, IMMS was advised that any subsequent work would be performed and reimbursed under NRDA and/or UME funding. Contrary to this representation, IMMS has not been paid for its services since November 3, 2010.
Although stranding networks have historically provided services on a voluntary basis pursuant to their Stranding Agreements, the services requested of IMMS are significantly above and beyond the basic stranding response contemplated in the Stranding Agreement. NMFS has invoked the Stranding Agreement to demand that IMMS undertake extensive stranding response and diagnostic efforts at no cost to NMFS. To meet NMFS’ demands with regard to legal and scientific investigations into marine mammal and sea turtle injuries caused by the BP Deepwater Horizon oil spill, IMMS was required to use its highly trained and experienced veterinary, biological and technical research staff, as well as its veterinary, quarantine, and other facilities and equipment, to conduct extraordinary necropsy analyses and biological sampling. IMMS was also asked to recover deceased animals from distant locations and to store hundreds of carcasses in freezers, while also complying with NMFS’ litigation needs to provide accurate chain of custody documentation of carcasses and samples.

Additionally, IMMS was instructed to “[e]nsure confidentiality with regard to all data and information collection on, pertaining to, or otherwise related to marine mammals stranded dead or alive or otherwise rescued or recovered within the Gulf of Mexico from February 2010 until further notice. Because of the seriousness of the legal case, no data or findings may be released, presented, or discussed outside the UME investigative team without prior approval from NOAA or NMFS officials.” (See NOAA letter dated February 28, 2011.) This new confidentiality requirement falls outside of the scope of IMMS’ Stranding Agreement and further eliminates the consideration contemplated by IMMS in deciding to enter into such an agreement. Even though stranding organizations have historically worked on a voluntary basis, they have done so to conduct research, advance their knowledge about the biology and natural history of marine mammals in their region, and publish the results. The cooperative agreement provided this opportunity to stranding network members, which was an incentive for IMMS to participate. However, as stated above, soon after the oil spill, IMMS’ ability to conduct research or publish its findings was prohibited by NOAA. In doing so, NMFS unilaterally modified the Stranding Agreement and removed the very “cooperative” incentive and benefit to IMMS for participating in the stranding network. Furthermore, the Stranding Agreement was not designed for participants to conduct extensive, elaborate, and laborious criminal and civil investigations on behalf of federal agencies, during the largest oil spill disaster in the United States, utilizing IMMS’ facilities, equipment, boats, trucks, and highly trained staff; especially without any compensation. Unlike other stranding facilities, IMMS is a full-service conservation, research, and rehabilitation facility, considered to be the best equipped operation in the entire northern Gulf of Mexico. It is also important to note that, unlike other stranding facilities which handled marine mammals and sea turtles only in their respective states, IMMS was asked by NOAA to respond to strandings in the neighboring State of Alabama, thereby further increasing its operational costs.

IMMS is a 501(c)(3) nonprofit organization. The BP Deepwater Horizon oil spill was a very significant and expensive undertaking for a small organization. In fact, NOAA acknowledged the same in its initial request to IMMS for costs related to marine mammals, and acknowledged the “financial burdens” assumed by IMMS conducting stranding activities in the aftermath of two “unprecedented events,” the Deepwater Horizon Oil Spill and the Northern Gulf Unusual Mortality Event, declared effective February 2010 and continuing in duration. IMMS provided highly qualified staff which included scientists, researchers, veterinarians, and
numerous contracted individuals toward the effort. The failure to compensate IMMS is patently unfair, as the federal agencies and all other contractors who assisted them were paid for their efforts in both the response and resource damage assessment phases. NMFS entered into contracts and partnered with parties outside of the stranding network in states in which there are no facilities with capabilities such as IMMS, and paid them to acquire the information that IMMS is providing under the Stranding Agreement. (See NRDA work plans listed under www.gulfspillrestoration.noaa.gov/oil-spill/gulf-spill-data/.) It is IMMS’ position that NMFS is taking unfair advantage of IMMS and exceeding the intended scope of the Stranding Agreement and its membership and participation in the STSSN.

NMFS has also refused payment for IMMS’ services regarding sea turtles, which are not covered by the Stranding Agreement. The Mississippi Gulf Coast witnessed a very dramatic increase in the number of dead and live sea turtles reported to the STSSN subsequent to the BP Deepwater Horizon oil spill. Although there was no formal designation of a UME for sea turtles after the oil spill response phase ended, NOAA requested that IMMS follow specific protocols for turtle necropsies and data collection different from routine stranding procedures.

IMMS conducts critical research regarding the conservation and management of marine mammals and sea turtles in the northern Gulf of Mexico, which is unlike other stranding facilities. IMMS is a research organization which depends on the data acquired from its stranding response activities to apply for grants. At the request of NOAA, IMMS has invested an enormous amount of time, effort, and resources in responding to sick, injured, and dead marine mammals and sea turtles, conducting necropsies, collecting samples and data, and analyzing them. However, NOAA took all samples collected by IMMS related to this effort, including all duplicate samples. As such, IMMS has not been permitted to retain or analyze the samples it collected or discuss or publish the findings. In the event that NMFS returns IMMS’ samples at a later date, IMMS would be unable to utilize the same due to the reduced scientific value of the research caused by the lapse of time between the precipitating event and IMMS publishing the data. It is particularly unjust to prevent IMMS from utilizing this research, as research is one of IMMS’ central missions and the reason for its participation in the stranding network. In addition, IMMS lost significant business opportunities as a result of its inability to use its samples and conduct research. For example, it is our understanding that IMMS had multimillion dollar grant proposals rejected in 2010, 2012, and 2014 due to its inability to collect and analyze samples. Put simply, IMMS dedicated years of its resources and valuable research to advance the litigation needs of NOAA and it has received very little in return.

In an effort to recoup some of its excessive costs, IMMS applied for support through the John H. Prescott Marine Mammal Rescue Assistance Grant Program. IMMS received $99,812.00 in fiscal year 2011, but did not receive any additional funds through this program. Additionally, IMMS received three grants through the National Fish and Wildlife Foundation: $66,000.00 in fiscal year 2012, $95,000.00 in fiscal year 2013, and $284,670.00 in fiscal year 2014. Although IMMS values the availability of funding from such grant programs, this financial assistance does not come close to covering IMMS’ expenses for marine mammal response, and does not cover any expenses for IMMS’ efforts regarding sea turtle response.
There can be no question that NOAA relied on IMMS’ services for the purpose of advancing the aforementioned civil litigation with BP. In that regard, IMMS exceeded its customary role as a member of the stranding network and complied with very tedious, stringent, demanding, and complex sampling and chain of custody protocols, thus, providing data to be considered by the parties to facilitate settlement of the civil litigation. BP, the United States, and the five Gulf states have reached a settlement resolving claims for federal civil penalties and natural resource damages related to the BP Deepwater Horizon oil spill, which is set forth in the Consent Decree Among Defendant BP Exploration & Production, Inc., The United States of America, and the States of Alabama, Florida, Louisiana, Mississippi, and Texas ("Consent Decree"). The Consent Decree includes the amounts to be paid by BP pursuant to the settlement, and states that BP must pay $5.5 billion, plus interest, as a civil penalty under the Clean Water Act, and $8.1 billion in natural resource damages. The Consent Decree further allocates certain amounts of the $8.1 billion among five different restoration goals. Pertinent to IMMS, of that amount, BP must pay $250 million to reimburse the United States for costs responding to the oil spill, lost royalties, and to resolve a False Claims Act investigation, and also pay $350 million to the governments for natural resource damage assessment costs. It is clear that these allocated amounts are intended to reimburse stranding facilities such as IMMS; however, NOAA nonetheless continues to withhold payment to IMMS. Furthermore, not only has NOAA relied on IMMS’ data to reach a settlement in this civil litigation, it is utilizing IMMS’ data on its website to publicize the increase in sea turtle strandings in the Gulf of Mexico. It follows that NOAA has been unjustly enriched as a result of IMMS’ extensive efforts.

Attached are detailed invoices for services IMMS rendered from November 2010 to December 2013 for dolphins and sea turtles, totaling $3,274,997.72. Said amount does not include costs for services rendered in 2014 or 2015, as expenses for these years have not been requested by NOAA. IMMS has made numerous attempts in the past two years for reimbursement of its expenses without success, and has been repeatedly advised that it had to wait until the settlement of the federal litigation. That settlement has been consummated, therefore, NOAA should now reimburse IMMS for the necessary and significant assistance it provided to facilitate the settlement.

It is our understanding that the comment period for the Consent Decree ends on December 4, 2015. This letter is to serve as IMMS’ comment and demand to be resolved prior to finalization of the Consent Decree. We would greatly appreciate your response to this request within fifteen (15) days of this correspondence.

Sincerely,

DUKES, DUKES, KEATING & FANECA, P.A.

[Signature]
Shannon Ladner Ozerden

Enclosures
cc: Dr. Moby Solangi
Dear Gulf of Mexico Marine Mammal Stranding Network partners,

Thank you for all your hard work and patience over the past 10 months! You have put forth an enormous effort and your work is incredibly important and appreciated. As this work will continue into the foreseeable future, I wanted to update you on marine mammal stranding response activities, and to remind you of ongoing requirements in your geographic coverage areas relative to the BP Deepwater Horizon oil spill and the Unusual Mortality Event.

For the overall oil spill response area, the “response” phase officially ended on November 2, 2010 and we entered a period of long-term monitoring for marine mammals. However, active “response” was reinstated for central and eastern Louisiana only on December 3, 2010, due to the recovery of a dead, oiled dolphin. The reinstated, active response phase remains in effect for central and eastern Louisiana, as three additional oiled dolphins have stranded in that area. Enhanced sampling and chain of custody procedures remain in effect, as described below, in both this active response zone and the rest of the northern Gulf.

In addition, National Marine Fisheries Service (NMFS), after consultation with the Working Group on Marine Mammal Unusual Mortality Events, an Unusual Mortality Event (UME) was officially declared pursuant to 16 U.S.C. section 1421(c) on December 13, 2010, for cetaceans from the TX/LA border through Franklin County, FL, from February 2010 through the present. The UME declaration memo is enclosed. This declaration requires additional data and sample collection, as well as close coordination and teamwork between the Stranding Network and the UME investigative team.

Further, as a result of the BP Deepwater Horizon oil spill, there are multiple, ongoing legal processes that directly affect how the Stranding Network must currently operate in the northern Gulf of Mexico. The Department of Justice has an active criminal investigation associated with the oil spill. The Department of Justice has also affirmatively filed a civil lawsuit against BP and other responsible entities seeking civil penalties under the Clean Water Act and determinations of liability without limitation under the Oil Pollution Act (OPA) for all damages caused by the oil spill, including those based on injuries to natural resources. The Natural Resource Damage Assessment (NRDA) process is ongoing and includes assessment of injuries to marine mammals and their habitat.

The activities of the Stranding Network will provide important information to NOAA’s ongoing activities and mandates under the Marine Mammal Protection Act (MMPA) and...
the Natural Resource Damage Assessment processes and, as such, are subject to additional legal requirements, including those imposed by present Federal District court orders. Additionally, the UME investigation must meet specific statutory obligations under the MMPA. (http://www.nmfs.noaa.gov/pr/health/mmmume/). It is critical to coordinate all marine mammal-related investigations and assessment activities associated with these legal processes to ensure that all appropriate evidence is collected and preserved, all investigations proceed without obstruction or interference, and all requirements and duties imposed by federal law and applicable court orders are fully observed by NOAA, its contractors, and Stranding Network partners.

Given the ongoing legal and scientific investigations into marine mammal injuries caused by the BP Deepwater Horizon oil spill and the ongoing UME, this letter serves as a reminder that all participants in Marine Mammal Stranding Networks in the northern Gulf (TX/LA border through Franklin County, FL) must:

- Immediately report all marine mammal strandings (live or dead) to the NMFS Southeast Region (SER) Stranding Program Coordinator via the NMFS SER pager (1-877-433-8299). Follow up is required with the 24-hour report as per usual reporting protocols. GPS location and total length in cm must be included.

- Follow and document strict chain-of-custody protocols for all samples, documents, and data/photos collected from stranded marine mammals in the Northern Gulf.

- Upon request of NOAA or NMFS, provide an inventory of any and all documents associated with Stranding Network Activities since February 2010 until further notice; and any and all samples drawn, possessed, sent for analysis, destroyed or otherwise taken relating to Marine Mammal Stranding Networks activities associated with marine mammals stranded dead or alive and/or otherwise rescued or recovered within the Gulf of Mexico from February 2010 until further notice.

- Archive and preserve on-site all samples and any and all documentation collected from stranded marine mammals in the northern Gulf from February 2010 until further notice. No data files, records, or samples may be destroyed or sent for analysis without express permission from NOAA or NMFS.

- Work cooperatively with all Marine Mammal Stranding Network partners, members of the UME Working Group, and the investigative team for the northern Gulf UME, and other appropriate partners that NMFS may designate, to provide all samples, data documents, and information collected on, pertaining to, or otherwise gathered in relation to marine mammals stranded dead or alive and/or otherwise rescued or recovered within the Gulf of Mexico from February 2010 until further notice.

- Ensure confidentiality with regard to all data and information collected on, pertaining to, or otherwise related to marine mammals stranded dead or alive or otherwise rescued or recovered within the Gulf of Mexico from February 2010 until further notice. Because of the seriousness of the legal case, no data or
findings may be released, presented, or discussed outside the UME investigative team without prior approval from NOAA or NMFS officials.

- Disclose all contractual relationships entered into before or since February 2010 with BP and/or its affiliates that relate to, or have any impact on, information collected on, pertaining to, or otherwise related to marine mammals stranded dead or alive or otherwise rescued or recovered within the Gulf of Mexico before or after February 2010. Such disclosure includes providing NOAA with a written copy of all such contracts on or before March 31, 2011.

- Advise NOAA if, at any time since February 2010, any inconsistencies with the above protocols and policies have arisen.

Dr. Jenny Litz from the NMFS Southeast Fisheries Science Center in Miami has been appointed as the official On-site Coordinator to lead the investigation into the UME for NOAA. At this time, NOAA has not appointed separate State coordinators for the UME investigation, but NOAA will continue to monitor the progress of the investigation, and will appoint State coordinators if such a need arises. Dr. Litz will follow up this letter with specific sampling guidance and protocols for all stranded marine mammals in your geographic coverage area with respect to the UME. NOAA is currently forming the complete investigative team for the UME, and each Marine Mammal Stranding Network participant will be contacted as the process is formalized more completely.

Please contact Blair Mase (blair.mase@noaa.gov) if you have any questions regarding stranding response and logistics outlined in this letter, and contact Dr. Jenny Litz (Jenny.Litz@noaa.gov) if you have any questions regarding the UME investigative team and sampling for the UME.

Thank you again for all of your extraordinary efforts these last months! Your activities and assistance are helping to ensure that NOAA provides the best response and protection of these important marine mammal species.

Sincerely,

Roy E. Crabtree, Ph.D.
Regional Administrator

cc: F/SEC3 – B. Mase, J. Litz
F/PR2 – T. Rowles
NOS - T. Brosnan
OGC - S. O’Brien, M. O’Brien, M. Hodor
GCEL - D. Smith
Attachments have been removed due to Confidential Information.
John C. Cruden
Assistant Attorney General
U.S. Department of Justice
Environmental and Natural Resources Division
Law and Policy Section
Post Office Box 7611
Washington, DC 20044

VIA USPS/EXPRESS MAIL

X-RAYED

NOV 30 2015
The Honorable Loretta Lynch  
Attorney General  
U.S. Department of Justice  
950 Pennsylvania Avenue, NW  
Washington, DC 20530-0001  

Re: U.S. v. BP Exploration and Production et al, Civil No. 10-4536 (E.D. La.)  
 centralized in MDL 2179: In Re: Oil Spill by the Oil Rig “Deepwater Horizon”  
in the Gulf of Mexico, April 20, 2012), D.J. Ref. 90-5-1-1-10026.

Dear Attorney General Lynch,

I am writing to comment on the proposed consent decree to resolve civil claims against BP for its role in the Deepwater Horizon oil spill. Because the provisions of the settlement were negotiated outside of the public eye, and many of the details are shielded by confidentiality agreements, it is critical that public comment on the consent decree be thoughtfully considered.

First, the consent decree indicates that BP will pay a civil Clean Water Act fine of only $1,724 per barrel of crude spilled into the Gulf of Mexico. This is a grossly inadequate figure—and falls far short of the $4300 per barrel maximum fine. Civil fines serve to both punish unlawful action, but also to deter future bad actors. In this case, Judge Barbier found that BP’s actions constitute gross negligence and willful misconduct. BP is a major oil corporation that took dangerous—and indeed fatal—shortcuts. The Deepwater Horizon rig was drilling a mile beneath the surface of the Gulf of Mexico in one of the most productive ecosystems in the world. In that environment, oil companies owe the highest level of care. And BP failed to do that. Justice requires that BP be held fully accountable to pay fines that reflect the gravity of their actions.

Furthermore, BP will be allowed to make several smaller payments on the civil fines from 2017 until 2031. But Gulf Coast residents and visitors didn’t get to choose how much oil washed up on their beaches and when. And by the time BP makes its very first payment of civil penalties, nearly seven years will have passed since these communities began to deal with the environmental and economic disaster. As you finalize and implement any settlement, I urge you to work with Gulf Coast communities to best meet their needs. As you know, Congress enacted the RESTORE Act to send these civil fines back to the Gulf Coast for environmental and economic restoration. A level and equal payment schedule for BP makes it difficult for these communities to use the RESTORE
The Honorable Loretta Lynch  
December 4, 2015  
Page 2  

Act to its maximum intended benefit.

Second, the proposed consent decree specifies that BP will pay $8.1 billion in Natural Resource Damages. It is my understanding that, because these are not fines or penalties, but damages, this $8.1 billion could serve as a tax write off for “ordinary business expense(s).” This would be wholly unjust. I urge you to include a provision preventing BP from taking any portion of the Natural Resource Damages as a tax deduction.

Third, even though robust scientific studies have shown significant harm to the environment, we don’t yet know the full extent of that damage. The consent decree acknowledges the potential for future harm. But it is certainly possible that long-term impacts could far exceed the “additional payments for unknown conditions and adaptive management” specified in the consent decree.

For example, in the late 1980s, fishermen in Prince William Sound had record Pacific herring catches. But four years after the Exxon-Valdez oil spill, there was an unprecedented crash in the population. Decades later, the fishery has not recovered. The Gulf of Mexico boasts world-class fisheries. We simply cannot afford to repeat the mistakes of the past. Any final consent decree should include both a strong opener clause and a separate additional payment for adaptive management.

Thank you for your consideration of these requests.

Sincerely,

Bill Nelson  
Ranking Member  

cc: The Honorable John Thune, Chairman
To: Assistant Attorney General, Environment and Natural Resources Division
Public comment regarding U.S. v. BP Exploration and Production et al, Civil No. 10–4536 (E.D. La.)

We, the undersigned, submit the following public comment:

This settlement, as written, allows BP to claim $15.3 billion of the total payment as a tax deduction, and ultimately allows the oil company take a $5.35 billion tax windfall for its gross negligence. By leaving the door open for BP to claim these deductions for its wrongdoing, the settlement agreement both sends the wrong message and forces taxpayers to continue to shoulder the burden of BP’s actions.

The language of the agreement should be adjusted to prevent the corporation from claiming “ordinary cost of doing business” tax deductions for what has been found to be its gross negligence in connection with the Deepwater Horizon disaster.

The tragedy of the Deepwater Horizon oil spill must be answered with justice for the people, economy, and wildlife of the Gulf Coast—not further tax benefits for BP.
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Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Carrie Mann
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Vicky Brandt
Dear Attorney General Lynch:

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Kaaren Klingel
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Joel Solonche
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Sincerely,

Sue King
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Sharon Haas
Dear Attorney General Lynch:

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Sincerely,

Mary Art
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Mary Art
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Sincerely,

Kathleen Bentley
Dear Attorney General Lynch:

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Mr. BENNIE WOODARD
Dear Attorney General Lynch:

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Dennis Schaef
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Sincerely,

Ms. Michaeline Hade
Dear Attorney General Lynch:

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Sincerely,

Jonathan Cohn
Loretta Lynch
Department of Justice

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Sincerely,

Ms. Courtney Stefano
Dear Attorney General Lynch:

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Andrew Reding
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R Cottrell
Dear Attorney General Lynch:

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Mr. Loren Hagen
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Sincerely,

michael maggied
Loretta Lynch
Department of Justice

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Ms. sheryl Gillespie
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Department of Justice

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michael maggied
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Randall Dederick
Loretta Lynch
Department of Justice

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Mr. Morgan Clark
Dear Attorney General Lynch:

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Sincerely,

Kathleen Lewis
Loretta Lynch
Department of Justice

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Sincerely,

Cassandra Treppeda
Dear Attorney General Lynch:

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Bob Hamburg
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A D
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Anita Faulkner
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Maureen R Callahan
Dear Attorney General Lynch:

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Paul Ramos
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Michael Beato
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Dwight Arnold
Dear Attorney General Lynch:

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Sincerely,

Ms. Barbara Langworthy
Dear Attorney General Lynch:

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Sincerely,

Bob Hamburg
Loretta Lynch
Department of Justice

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Sincerely,

Ms. Jayne Hamilton
Loretta Lynch  
Department of Justice

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Sincerely,

Stan Souza
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Carol Fordonski
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Mr. Sergio Rivera
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Eileen Deutsch
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Martha Ennis
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E Robbins
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Anthony Ricciardi
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Eleanor Navarro
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Michael Bondoc
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Susan Starr
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Larry Gioannini
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Barbara Gehrke
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Dorie Green
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Sincerely,

Grace Nasseh
Loretta Lynch
Department of Justice

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Dara Rider
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Kathleen Gould
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Jessica Bader
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Judith Murphy
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Sharon Koogler
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Brian Meadows
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Wayne Lewis
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Don Schwartz
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Sara Johnston
Loretta Lynch  
Department of Justice

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Kathy Forney
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Marcia Dubois
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Department of Justice

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Rebecca Rabinowitz
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Carolyn Knoll
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Thomas Bejgrowicz
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S.M. Dixon
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Beverly Kile
Loretta Lynch  
Department of Justice

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Gregory Cascio
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Richard Bachman
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Department of Justice  

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Stephanie Doetsch
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Louise Levy
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Aana Vigen
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Mr. James Pritschet
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Kaylah Sterling
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Pat Rose
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Kathleen Bentley
Loretta Lynch
Department of Justice

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Mike Codd
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David Wiesler
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Robert Smyth
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Greg Brown
Loretta Lynch
Department of Justice

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Rehana Huq
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Rehana Huq
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

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Sincerely,

Suzannah Bray
Dear Attorney General Lynch:

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Sincerely,

Fred Geiger
Dear Attorney General Lynch:

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Sincerely,

Edmund Weisberg
Dear Attorney General Lynch:

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Sincerely,

Barbara Nadel
Loretta Lynch
Department of Justice

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Sincerely,

David Fish
Dear Attorney General Lynch:

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Sincerely,

Gail Gray
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Deborah Ahlers
Dear Attorney General Lynch:

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Sincerely,

Garry Taroli
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Sincerely,

Carole Osborn
Dear Attorney General Lynch:

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Sincerely,

Robert Smyth
Dear Attorney General Lynch:

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Sincerely,

Leon Kriston
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Sincerely,

Frances Goff
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Sincerely,

Cathy Farris
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Evelyn Verrill
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Stuart Rubinow
Dear Attorney General Lynch:

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Sincerely,

Elaine Moe
Dear Attorney General Lynch:

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Sincerely,

Jesse Brown
Loretta Lynch
Department of Justice

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Sincerely,

Wendy Krupnick
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Sincerely,

Liz Allmark
Loretta Lynch  
Department of Justice  

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Ann Sandritter
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Corinne Sutter-Brown
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Mrs. Mikki Chalker
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Jerry Curow
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Eric Weichmann
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Christina Chappell
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Jesse Brown
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Margaret Rangnow
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Sincerely,

Barbette Curran
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Dorien Zaricor
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Andrew Henderson
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Melissa Estes
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William Krause
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D Mitchell
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Jen Perlaki
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Donna B
Loretta Lynch
Department of Justice

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Phyllis Treadwell
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Loretta Lynch  
Department of Justice

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Sincerely,

Mrs. Marianne Corona
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Sandra Mattson
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Andrew Goldman
Loretta Lynch
Department of Justice

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Richard Strowd
Loretta Lynch  
Department of Justice  

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Department of Justice  

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Jamie Shultz
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Loretta Lynch  
Department of Justice  

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Mrs. Vita Cox
Loretta Lynch  
Department of Justice

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Sincerely,

Diane McJunkin
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Robert Morley
Loretta Lynch  
Department of Justice

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Jon Wood
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Dr. Marcia Sherman
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Sincerely,

Robin Lorentzen
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Oceanah D'amore
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Sincerely,

Ms. Patricia Ridgley
Dear Attorney General Lynch:

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Richard O'Donnell
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Sincerely,

Rowen Kade

Loretta Lynch
Department of Justice
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Marion Cohen
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Maris Bennett
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Linda McCaughey
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Mary Guard
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William Lee Kohler
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Meghan Frost
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:  

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Sincerely,  

Julie Bush
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Mx. Adam Van Kirk
Dear Attorney General Lynch:

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Sincerely,

D Mitchell
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Sue Velez
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Edward Kadane
Loretta Lynch
Department of Justice

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Brad Bennett
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

stuart Stong
Loretta Lynch  
Department of Justice  

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Sincerely,  

Katherine Vailakis
Dear Attorney General Lynch:

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Sincerely,

Joanna Stalker
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Shelley McDonough
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Ann Bicking
Dear Attorney General Lynch:

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Sincerely,

Lynne Easterbrook
Dear Attorney General Lynch:

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Sincerely,

Nannette Taylor
Dear Attorney General Lynch:

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Sincerely,

Mary Guard
Loretta Lynch  
Department of Justice  

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Teresa Masia Perales
Loretta Lynch
Department of Justice

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Sincerely,

Kevin W. McAlister
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Linda McCaughey
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Thomas Williams
Dear Attorney General Lynch:

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Sincerely,

Suhas Malghan
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Nikki Shoulders
Loretta Lynch
Department of Justice

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Sincerely,

Richard O'Donnell
Dear Attorney General Lynch:

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Sincerely,

Karin Shea
Dear Attorney General Lynch:

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Sincerely,

Mrs. Terrie C. Williams
Loretta Lynch  
Department of Justice  

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Sincerely,

Sheffield Corey
Dear Attorney General Lynch:

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Sincerely,

Wilbur Little
Loretta Lynch
Department of Justice

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Sincerely,

Robert and Paula Lund
Dear Attorney General Lynch:

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Kevin W. McAlister
Loretta Lynch
Department of Justice

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Freddie Sykes
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Sincerely,

Mrs. Ruth Sherman
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Nan La Fond
Loretta Lynch  
Department of Justice  

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Sincerely,  

Russell Graham
Dear Attorney General Lynch:

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Sincerely,

Paul Vilches
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Sincerely,

Dr. Marcia Sherman
Loretta Lynch
Department of Justice

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Sincerely,

Arthur Gies
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Sincerely,

Louis Levi
Loretta Lynch  
Department of Justice

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Sincerely,

Mike Reed
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Sincerely,

J.T. Smith
Loretta Lynch  
Department of Justice

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Sincerely,

Kristen Witt
Loretta Lynch
Department of Justice

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Loretta Lynch
Department of Justice

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Sincerely,

valerie clark
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Sincerely,

Jennifer Cunningham
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Sincerely,

Jen Perlaki
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Sincerely,

Linda Dunn
Loretta Lynch
Department of Justice

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Sincerely,

Diane Brazil
Dear Attorney General Lynch:

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Sincerely,

Roland England
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Sincerely,

Marcia Liotard
Loretta Lynch  
Department of Justice 

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Charles Phillips
Loretta Lynch
Department of Justice

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Mr. Louis G. Albano
Loretta Lynch
Department of Justice

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Sincerely,

Christopher Panayi
Dear Attorney General Lynch:

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Thomas Froehlich
Loretta Lynch
Department of Justice

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Mrs. Ruth Sherman
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Louis Levi
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Sincerely,

Shannon Webb
Dear Attorney General Lynch:

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Freddie Sykes
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Mike Reed
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luca Melli
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E. Ingraham
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Sincerely,

Barb Supanich
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Sincerely,

Nan La Fond
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William Averitt
Loretta Lynch  
Department of Justice  

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Susan Nolde
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Sincerely,

Wilbur Little
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L. Peterson
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Robert Davis
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Jeremy Pisano
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Jane Sieger
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Sincerely,

Kristen Witt
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

valerie clark
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Linda Kniolek
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jonathan Zmek
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jessica Rogers
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jackie Goodman
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Roland England
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Linda Smith
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Victoria DeSarno
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Alexandra Graziano
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jennifer Kayle
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Richard Corney
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Russell Graham
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Scott Clements
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Jessica Rogers
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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Thomas Froehlich
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Arthur Gies
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Kathleen Campbell
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Mr. Louis G. Albano
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Beverly Stickley
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Susan Moss
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Bill Wesemann
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Vicki Fazekas
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Leimamo Oshiro
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

R Bays
Dear Attorney General Lynch:

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Sincerely,

George Hurst
Dear Attorney General Lynch:

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Sincerely,

Jonathan Zmek
Dear Attorney General Lynch:

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Sincerely,

Laura Bernstein
Loretta Lynch  
Department of Justice

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Sincerely,

Scott Coahran
Dear Attorney General Lynch:

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Sincerely,

Bob Brucker
Dear Attorney General Lynch:

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Sincerely,

Robert Phillips
Dear Attorney General Lynch:

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Sincerely,

Dan Sponseller
Dear Attorney General Lynch:

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Sincerely,

Deanna Byrd
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Elinore Olsen
Dear Attorney General Lynch:

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Sincerely,

Jennifer Hickman
Dear Attorney General Lynch:

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Sincerely,

Jill Wallace
Dear Attorney General Lynch:

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Sincerely,

Sheffield Corey
Loretta Lynch
Department of Justice

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Sincerely,

Catlin Spargo
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Jon Wood
Dear Attorney General Lynch:

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Sincerely,

Barb Supanich
Dear Attorney General Lynch:

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Sincerely,

Jan Christian Amundsen
Dear Attorney General Lynch:

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Sincerely,

Mrs. Courtney Gartin
Dear Attorney General Lynch:

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Sincerely,

Nicholas Williams
Dear Attorney General Lynch:

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Sincerely,

Gina DeBreto
Dear Attorney General Lynch:

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Sincerely,

Elvira Targon
Dear Attorney General Lynch:

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Beverly Stickley
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Sincerely,

Theodore Burger
Dear Attorney General Lynch:

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Sincerely,

Brent Mitchell
Dear Attorney General Lynch:

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Sincerely,

Joyce Schulte
Dear Attorney General Lynch:

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Sincerely,

Tom Koster
Dear Attorney General Lynch:

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Sincerely,

Susan Nolde
Dear Attorney General Lynch:

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Sincerely,

Elton Steins
Dear Attorney General Lynch:

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Yours in shock,

Grant
Dear Attorney General Lynch:

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Sincerely,

Karisha Kirk
Dear Attorney General Lynch:

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Sincerely,

Vicki Fazekas
Dear Attorney General Lynch:

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Sincerely,

Donald Geiger
Dear Attorney General Lynch:

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Sincerely,

R Bays
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Sincerely,

leon cheong
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Sincerely,

Gregory Cascio
Dear Attorney General Lynch:

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Sincerely,

Catlin Spargo
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Sincerely,

Laura Bernstein
Dear Attorney General Lynch:

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Sincerely,

Gary Beckerman
Loretta Lynch
Department of Justice

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Sincerely,

Rene Bobo
Loretta Lynch  
Department of Justice  

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Sincerely,  

Sonia Ness
Dear Attorney General Lynch:

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Sincerely,

Jennifer Barker
Dear Attorney General Lynch:

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Sincerely,

Deanna Byrd
Dear Attorney General Lynch:

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Sincerely,

Joanne Tenney
Dear Attorney General Lynch:

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Sincerely,

Genevieve Guzmán
Dear Attorney General Lynch:

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Sincerely,

Eada Webb
Loretta Lynch
Department of Justice

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Sincerely,

Alexandra Graziano
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Sincerely,

Susan Materer
Dear Attorney General Lynch:

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Sincerely,

Greg Collins
Dear Attorney General Lynch:

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Sincerely,

Jill Wallace
Dear Attorney General Lynch:

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Sincerely,

Gina DeBreto
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Sincerely,

Mrs. Courtney Gartin
Dear Attorney General Lynch:

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Sincerely,

Wanda Plucinski
Loretta Lynch
Department of Justice

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Sincerely,

Christopher Williams
Dear Attorney General Lynch:

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Sincerely,

Susan Moss
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Sincerely,

Jim McElveen
Dear Attorney General Lynch:

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Sincerely,

Timothy McCullough
Dear Attorney General Lynch:

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Sincerely,

Norman Leslie
Dear Attorney General Lynch:

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Sincerely,

Sally Abrams
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Bob Brucker
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

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Sincerely,

Sherry Massaro
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

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Sincerely,

Cynthia Johnson
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Theodore Burger
Loretta Lynch  
Department of Justice

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Sincerely,

Genevieve Guzmán
Dear Attorney General Lynch:

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Sincerely,

Elinore Olsen
Dear Attorney General Lynch:

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Sincerely,

Lauretta Gordon
Loretta Lynch
Department of Justice

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Sincerely,

Victor Zamora
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:  

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Sincerely,  

Sonia Ness
Dear Attorney General Lynch:

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Sincerely,

Wanda Plucinski
Loretta Lynch
Department of Justice

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Mr. Keith Brown
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

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Sincerely,

Robert O'Brien
Dear Attorney General Lynch:

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Sincerely,

Robert Brechbiel
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Owen Gustafson
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Sylvia Ruth Gray
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Karisha Kirk
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Mr. Jonathan Nash
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Richard Hughes
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Dave Post
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Eada Webb
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Robert Phillips
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Marty Mason
Loretta Lynch
Department of Justice

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Kristine Cassar
Dear Attorney General Lynch:

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Sincerely,

Donna Hippensteel
Dear Attorney General Lynch:

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Sincerely,

Carla Young
Dear Attorney General Lynch:

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Sincerely,

leon cheong
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Sincerely,

Joseph Keeney
Dear Attorney General Lynch:

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Sincerely,

Tom Koster
Dear Attorney General Lynch:

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jim h
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Mr. Jonathan Nash
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Sincerely,

Mary Goodman
Dear Attorney General Lynch:

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Sincerely,

gerry collins
Loretta Lynch  
Department of Justice  

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Sincerely,

Morgan Belfer
Dear Attorney General Lynch:

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George Hurst
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Sincerely,

Cat Basciano
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Sincerely,

Gunnar Stauffer
Dear Attorney General Lynch:

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Sincerely,

Guy W Montgomery
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J Frankland
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Osborne Lamoree
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Sincerely,

Lauren Johnson
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Cynthia Johnson
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Mary McGeary
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Sincerely,

Alan Olson
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Sincerely,

Deb Lincoln
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M Mattell
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Victor Zamora
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Sincerely,

Nancy Simon
Loretta Lynch
Department of Justice

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Mary Jo Petersman
Loretta Lynch
Department of Justice

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Sincerely,

Mr. Dave Searles
Loretta Lynch  
Department of Justice  

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Jim McElveen
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Anthony Jasaitis
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Sincerely,

William Montgomery
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Sincerely,

Richard Saunders
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Sincerely,

Wanda Willey Halpin
Dear Attorney General Lynch:

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Sincerely,

george Letcher
Loretta Lynch  
Department of Justice  

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gerry collins
Loretta Lynch
Department of Justice

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Sincerely,

Marilyn Nicol
Dear Attorney General Lynch:

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Sincerely,

Patrick Quiroz
Loretta Lynch  
Department of Justice  

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Alan Olson
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Sincerely,

Scott Clements
Dear Attorney General Lynch:

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Sincerely,

Jennifer Barker
Dear Attorney General Lynch:

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Sincerely,

William Montgomery
Loretta Lynch
Department of Justice

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Sincerely,

Wendy Fleischer
Dear Attorney General Lynch:

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Sincerely,

Kristine Cassar
Dear Attorney General Lynch:

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Sincerely,

Judith Mackenzie
Dear Attorney General Lynch:

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Sincerely,

Christopher Williams
Loretta Lynch
Department of Justice

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Sincerely,

Dan Mogen
Dear Attorney General Lynch:

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Sincerely,

Timothy Beitel
Dear Attorney General Lynch:

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Sincerely,

Norman Leslie
Dear Attorney General Lynch:

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Sincerely,

Horst Stapelfeldt
Dear Attorney General Lynch:

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Sincerely,

Astrid Stimac
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Sincerely,

Allan Taylor
Loretta Lynch
Department of Justice

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Sincerely,

Raymond Howard
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Franziska Eber
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Nancy Simon
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Sincerely,

Daniel Laemmerhirt
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Paula Gunderson
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

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Sincerely,

Marty Mason
Dear Attorney General Lynch:

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Sincerely,

Stephen Mattison
Dear Attorney General Lynch:

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Sincerely,

Mary McGeary
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Lois White
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Susan Materer
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Ms. Betty Ann Sabo
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Wendy Palmquist
Loretta Lynch
Department of Justice

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Sincerely,

Deborah Peabody
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Nicholas Sully
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jenna Harris
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Mr. Keith Brown
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Jeremy Pisano
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Reinhard Frenzel
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Wendy Fleischer
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Ann Quota
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Guy W Montgomery
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

David Sincox
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Richard Calk
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Marianne Hoffman
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Linda Curtin
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Pamela Joseph
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Fred Leiss
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Astrid Stimac
Dear Attorney General Lynch:

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Sincerely,

Jonathan Cohn
Dear Attorney General Lynch:

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Sincerely,

Lauren Johnson
Dear Attorney General Lynch:

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Sincerely,

Erna Robertson
Dear Attorney General Lynch:

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Sincerely,

Frank Raith
Dear Attorney General Lynch:

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Dan Mogen
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Sincerely,

Donna Hippensteel
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Sincerely,

Timothy Beitel
Dear Attorney General Lynch:

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Eva Cantu
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Sincerely,

Wayne Person
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Sincerely,

Steven Knoll
Loretta Lynch
Department of Justice

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Sincerely,

Ruth Baer
Dear Attorney General Lynch:

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Donna Repsher
Loretta Lynch
Department of Justice

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Sincerely,

Ruth Steger
Loretta Lynch  
Department of Justice

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Deborah Peabody
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Sincerely,

Kristin Lewis
Dear Attorney General Lynch:

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Wendy Palmquist
Loretta Lynch
Department of Justice

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Sincerely,

Joseph Keeney
Dear Attorney General Lynch:

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Sincerely,

Enid Rosenblatt
Dear Attorney General Lynch:

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Sincerely,

Mary Jo Petersman
Dear Attorney General Lynch:

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Sincerely,

John Vucetich
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Sincerely,

Lois White
Dear Attorney General Lynch:

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Sincerely,

Mr David Hyde
Dear Attorney General Lynch:

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Sincerely,

Ms. Betty Ann Sabo
Dear Attorney General Lynch:

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Sincerely,

Judy Ryder
Loretta Lynch
Department of Justice

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Sincerely,

Steve Foss
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Sincerely,

Marc Vezian
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Sincerely,

j angell
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Sincerely,

Kathy Mussi
Dear Attorney General Lynch:

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Sincerely,

Mary Hopkins
Dear Attorney General Lynch:

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Sincerely,

Victoria Regan
Dear Attorney General Lynch:

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Sincerely,

Donna Thelander
Dear Attorney General Lynch:

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Sincerely,

Perianne Walter
Dear Attorney General Lynch:

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Sincerely,

Deb Lincoln
Dear Attorney General Lynch:

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Sincerely,

Wanda Willey Halpin
Dear Attorney General Lynch:

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Sincerely,

Binh Nguyen
Dear Attorney General Lynch:

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Sincerely,

Franziska Eber
Dear Attorney General Lynch:

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Sincerely,

Peter Haslam
Dear Attorney General Lynch:

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Sincerely,

Wayne Person
Loretta Lynch
Department of Justice

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Sincerely,

Patrick Quiroz
Loretta Lynch
Department of Justice

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Sincerely,

John Eckler
Dear Attorney General Lynch:

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Sincerely,

Richard Calk
Dear Attorney General Lynch:

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Sincerely,

Dan Pepin
Dear Attorney General Lynch:

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Sincerely,

Denis Andrews
Dear Attorney General Lynch:

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Sincerely,

Norma Gillis
Dear Attorney General Lynch:

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Sincerely,

Matthew Collins
Dear Attorney General Lynch:

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Sincerely,

Peggy Lyons
Dear Attorney General Lynch:

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Sincerely,

Audrey Shepard
Dear Attorney General Lynch:

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Sincerely,

Cindy Ewing
Dear Attorney General Lynch:

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Sincerely,

mary evans
Dear Attorney General Lynch:

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Sincerely,

Carla Young
Loretta Lynch
Department of Justice

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Sincerely,

Eva Cantu
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Sincerely,

Ken Peddicord
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Sincerely,

Mary Puckett
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Brian Henning
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Sincerely,

Mary Hopkins
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Victoria Regan
Dear Attorney General Lynch:

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Sincerely,

Larry Gaugler
Dear Attorney General Lynch:

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Sincerely,

Joyce SIFFRIN
Dear Attorney General Lynch:

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Sincerely,

Roger & Diane Stephens
Dear Attorney General Lynch:

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Sincerely,

Ethan Eisenberg
Dear Attorney General Lynch:

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Sincerely,

Marc Vezian
Dear Attorney General Lynch:

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Sincerely,

amanda osborne
Loretta Lynch
Department of Justice

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Sincerely,

Judy Ryder
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Nicholas Sully
Loretta Lynch  
Department of Justice

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Sincerely,

Peter Corkey
Loretta Lynch
Department of Justice

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Sincerely,

Ann K Brady
Dear Attorney General Lynch:

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Sincerely,

ingeorge Letcher
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Sincerely,

Carol Hernandez
Dear Attorney General Lynch:

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Sincerely,

Kathy Mussi
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Kristin Lewis
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Brian Henning
Dear Attorney General Lynch:

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Sincerely,

Mike and Kathy Sherman
Dear Attorney General Lynch:

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Denise Ambuske
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Sincerely,

Michael Butler
Loretta Lynch
Department of Justice

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Erna Robertson
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Sincerely,

Keith Cotham
Dear Attorney General Lynch:

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Kelsey Sampson
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Sincerely,

Walter Juchert
Deputy Attorney General Lynch:

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Susan Cadman Cadman
Loretta Lynch
Department of Justice

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Joyce SHIFFRIN
Loretta Lynch  
Department of Justice  

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Sincerely,

Steven Knoll
Loretta Lynch
Department of Justice

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Sincerely,

Peggy Edwards
Dear Attorney General Lynch:

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Sincerely,

Roxanne Friedenfels
Loretta Lynch
Department of Justice

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Sincerely,

Paula Carrier
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Sincerely,

Owen Gustafson
Dear Attorney General Lynch:

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Maty-Alice Bortz
Dear Attorney General Lynch:

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Sincerely,

Jodie Zupancic
Dear Attorney General Lynch:

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Sincerely,

David Schuchman
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Mary Drabbs
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Janice Branch
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Sincerely,

David Weir
Loretta Lynch  
Department of Justice

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Robert Chimis
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Sincerely,

Barbara Sullivan
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Sincerely,

Elaine Gries
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Chris Lane
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Emanuel Schongut
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Lynda Barry
Loretta Lynch
Department of Justice

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Adelheid Pramhas
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Sincerely,

Rhonda Gibson
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Ken Peddicord
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Sincerely,

Norma Gillis
Dear Attorney General Lynch:

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Sincerely,

Lisa Lewis
Dear Attorney General Lynch:

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Sincerely,

Tim Stephenson
Dear Attorney General Lynch:

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Jeff Davis
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Sincerely,

Ralph Dom
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Sincerely,

Wayne Andrews
Loretta Lynch
Department of Justice

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Jessica Howard
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Sincerely,

Betty Kish
Dear Attorney General Lynch:

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Dan Struble
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Kelsey Sampson
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Anne Snyder
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Carol Hernandez
Loretta Lynch
Department of Justice

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Richard Hiscock
Loretta Lynch
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Marion Cohen
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Stephen Waldmann
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Lorraine Lowry
Loretta Lynch
Department of Justice

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Mr. Mark Messing
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Sincerely,

Matthew Collins
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Betty Kish
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Neal Devine
Dear Attorney General Lynch:

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Sincerely,

Tom Rust
Dear Attorney General Lynch:

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Sincerely,

Niels Henrik Hooge
Dear Attorney General Lynch:

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Sincerely,

Ann Quota
Dear Attorney General Lynch:

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Sincerely,

J Smith
Dear Attorney General Lynch:

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Sincerely,

Clive Smith
Loretta Lynch
Department of Justice

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Sincerely,

Tricia Straub
Dear Attorney General Lynch:

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Sincerely,

Darlene Foat
Dear Attorney General Lynch:

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Sincerely,

Mary Yarwood
Dear Attorney General Lynch:

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Sincerely,

William Sizemore
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Sincerely,

Mark Vendel
Loretta Lynch
Department of Justice

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Sincerely,

Katherine Kormanik
Dear Attorney General Lynch:

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Jan Christian Amundsen
Dear Attorney General Lynch:

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Nan McFerren
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Sincerely,

Judi Roth
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Sincerely,

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Sincerely,

craig brooks
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Sincerely,

Kent Vella
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Sincerely,

Dan Struble
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Ron Hubert
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Yuka Persico
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James Scarabin
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LaVina Proctor
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Jon Bauer
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Jessica McGuire
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Tom Ray
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Karina Black
Loretta Lynch
Department of Justice

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Jack Fisher
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Bernhard Völk
Loretta Lynch
Department of Justice

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Mary Yarwood
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Chris Lane
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Sincerely,

Audrey Blonsky
Dear Attorney General Lynch:

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Paola Hack
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Loretta Lynch  
Department of Justice

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Paula Neville
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Sincerely,

Tom Rust
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Sincerely,

Mike and Kathy Sherman
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Mike and Kathy Sherman
Loretta Lynch
Department of Justice

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Thomas A. Guaraldi
Loretta Lynch
Department of Justice

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Pepper Marts
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Gene Moy
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Dorothy Thum
Loretta Lynch
Department of Justice

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Gary Farrar
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John Vito
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Lawrence Lintner
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Steve Ricci
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Doug Johnson
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Ryan Lamberti
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Judi Roth
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Robbyne Jones
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Sara Dean
Loretta Lynch
Department of Justice

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Larry Gaugler
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Kirsten Cutler
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Nathan Carroll
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Bruce MacKay
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Jennifer Fortin
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Joe Shiroky
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Fred Windberg
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

MARcia Stucki
Dear Attorney General Lynch:

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Sincerely,

Paola Hack
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Thomas A. Guaraldi
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Timothy Spurlin
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Carol Rahbari
Dear Attorney General Lynch:

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Sincerely,

Anne Snyder
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Deborah Walsh
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Paula Neville
Dear Attorney General Lynch:

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Sincerely,

Alexandra Becker
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Doug Johnson
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Katherine Kormanik
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Gregg Levine
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Nicole Hafemeyer
Dear Attorney General Lynch:

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Sincerely,

Maureen McNicholas
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Deborah Baumann
Loretta Lynch
Department of Justice

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Sincerely,

Mitch Dalition
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Sincerely,

Sara Dean
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Audrey Blonsky
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

John Vito
Dear Attorney General Lynch:

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Sincerely,

John Uhl
Dear Attorney General Lynch:

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Sincerely,

Patricia Wiley
Dear Attorney General Lynch:

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Sincerely,

Christopher Seymour
Dear Attorney General Lynch:

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Douglas Adler
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Richard Shay
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Sincerely,

Jeanne Merchant
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Sincerely,

Elizabeth Brooks
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Trent Keller
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Michael Pierpont
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Sincerely,

Michael Lee
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Steven Johnson
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Sincerely,

Kirsten Cutler
Loretta Lynch
Department of Justice

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Susan White
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Sincerely,

Joe Shiroky
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Sincerely,

Pamela MacBrayne
Loretta Lynch  
Department of Justice

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James Katzen
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Shannon T
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Bob Hannigan
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Sincerely,

Lawrence Bell
Dear Attorney General Lynch:

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Robert Rivera
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Sincerely,

Tanya Wenrich
Loretta Lynch  
Department of Justice  

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Sincerely,

Rebecca Muzychka
Loretta Lynch
Department of Justice

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Sincerely,

deanne carroll
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Loretta Lynch  
Department of Justice

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Neil Puckett
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Sincerely,

Elizabeth Brooks
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Richard Fung
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Sincerely,

Dennis Abrahamson
Dear Attorney General Lynch:

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Sincerely,

Linda Floyd
Dear Attorney General Lynch:

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Sincerely,

Bill Ridgeway
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Sincerely,

Karl Kernehan
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Sincerely,

Neil Joslin
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Sincerely,

Dwight Briss
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Sincerely,

Sandra Perkins
Dear Attorney General Lynch:

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Sincerely,

Barb Stoneburner
Dear Attorney General Lynch:

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Sincerely,

Nathan Allen
Dear Attorney General Lynch:

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Sincerely,

Paige Ingram
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Sincerely,

Rose Rol
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Sincerely,

Michael Kavanaugh
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Mark Elman
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John Uhl
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Sincerely,

Robert Randall
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Sincerely,

Joe Pickering Jr.
Loretta Lynch  
Department of Justice  

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Sincerely,

DOUGLAS WOODS
Dear Attorney General Lynch:

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Susan White
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Susan Wood
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Robert Rivera
Loretta Lynch  
Department of Justice  

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Sincerely,

Jennifer D'Andrea
Dear Attorney General Lynch:

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Nadine Duckworth
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Emma Stuhl
Loretta Lynch
Department of Justice

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Sincerely,

Stanley L. Swart
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Sincerely,

Jim Monroe
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Paige Ingram
Loretta Lynch  
Department of Justice

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Dennis Abrahamson
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Emma Stuhl
Loretta Lynch  
Department of Justice

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Tanya Wenrich
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Sincerely,

William Kildall, Ed. D.
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Sincerely,

Mike Albar
Loretta Lynch
Department of Justice

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Phillip Randall
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Sincerely,

Carrie Swank
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Sincerely,

Juanita Garnett
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Sincerely,

Shannon T
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Cami Winikoff
Loretta Lynch  
Department of Justice

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Sincerely,

Sonia ImMasche
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Nathan Allen
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Sincerely,

RON FRITZ
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Glen Wetzel
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Nadine Duckworth
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Bob Eugene
Loretta Lynch  
Department of Justice  

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Jeffrey Rattner
Loretta Lynch  
Department of Justice

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marie h robinson
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Sandy Wraight
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Bethany Lynn
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Roseanne Rohrer
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Nerissa Russell
Loretta Lynch  
Department of Justice  

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Wendy Burgess
Loretta Lynch
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Patricia DeLuca
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Cas Overton
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Department of Justice

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Ian Simmons
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Wendy Burgess
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Bill Ridgeway
Loretta Lynch  
Department of Justice  

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BL Shinbara
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Janita Byars
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Karen Cappa
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Norman Walsh
Loretta Lynch
Department of Justice

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marta cramer
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Chris Casper
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Mark Enser
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Karen Raccio
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Albert Garcia
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Sincerely,

Anita Boehm
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Susan Hancock
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John Farha
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Richard Shay
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sarika arora
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Michael Alexander
Loretta Lynch  
Department of Justice

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Mark Kindley
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Amy Haines
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Eric J. Arroyo
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Julie Kirsh
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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Rose Rol
Loretta Lynch
Department of Justice

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Deborah Baumann
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Sincerely,

Kristin Green
Dear Attorney General Lynch:

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Sincerely,

Susan Schell Ryan
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Sincerely,

Julie Kirsh
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Chris Casper
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Sincerely,

Janet Morrissey
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Sincerely,

Elaine Cuttler
Dear Attorney General Lynch:

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Sincerely,

Eleanor Dowson
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Sheila Coxon
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Sincerely,

Laurie Denis
Loretta Lynch
Department of Justice

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Sincerely,

Maria Tartaglia
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Sincerely,

Alan Katzer
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Sincerely,

Lisha Doucet
Loretta Lynch  
Department of Justice

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Pamela Yonker
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Sincerely,

Christopher Panayi
Loretta Lynch  
Department of Justice

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Sincerely,

Angelica Azpurua
Loretta Lynch  
Department of Justice

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Robert Thiel
Loretta Lynch
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laura schulz
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Ed Burke
Loretta Lynch
Department of Justice

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Eileen Cohen
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Susan Burt
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Carl Sennhenn
Loretta Lynch
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Terrance Fleming
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Eric J. Arroyo
Loretta Lynch
Department of Justice

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Sally Small
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Timothy Moore
Loretta Lynch
Department of Justice

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Mike Turano
Loretta Lynch  
Department of Justice  

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Jessica White
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Loretta Lynch
Department of Justice

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Debra Courtier
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John Backlund
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Joseph May
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Ron Melin
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Loretta Lynch
Department of Justice

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Loretta Lynch
Department of Justice

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ireri bravo
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Elizabeth Bossert
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Dr. David Barnett
Loretta Lynch
Department of Justice

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Rob West
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Jill Williams
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Karen Raccio
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Tracey Fleming
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Patricia DeLuca
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Colleen Evans
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Mike Izenady
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Emma Spurgin Hussey
Loretta Lynch  
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Michele LaPorte
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Mr. Stephan Donovan
Loretta Lynch
Department of Justice

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Terrell Stephens
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Bebe McCarthy
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Alberto Guzman
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Mr. Joseph Alfano
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Michael Putrelo
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Catherine Anderson
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James Voss
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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Joseph May
Dear Attorney General Lynch:

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Sincerely,

Ray McCawley
Dear Attorney General Lynch:

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Sincerely,

Mr. Joseph Alfano
Dear Attorney General Lynch:

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Sincerely,

nicholas pasqual
Loretta Lynch
Department of Justice

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Sincerely,

Mike Izenady
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Sincerely,

Michael Putrelo
Dear Attorney General Lynch:

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Sincerely,

Jay Rice
Loretta Lynch
Department of Justice

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Richard Gonzalez
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Sincerely,

Dwayne Munar
Dear Attorney General Lynch:

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Sincerely,

Marlene Warkoczewski
Loretta Lynch
Department of Justice

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Sincerely,

Al Daniel
Loretta Lynch
Department of Justice

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Sincerely,

Eric Zdilla
Dear Attorney General Lynch:

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Sincerely,

C Koch
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Sincerely,

Brenda Medlin
Dear Attorney General Lynch:

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Sincerely,

Adriano Janezic
Dear Attorney General Lynch:

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Sincerely,

Joseph Luchman
Loretta Lynch  
Department of Justice  

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Sincerely, 

Ms. Susan L. Grant
Loretta Lynch  
Department of Justice  

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Sincerely,  

Sheila Coxon
Loretta Lynch  
Department of Justice  

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Sincerely,

Roger Kennedy
Dear Attorney General Lynch:

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Sincerely,

Susan Shouse
Loretta Lynch
Department of Justice

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Sincerely,

Rob West
Loretta Lynch
Department of Justice

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Sincerely,

Peggy S. Collins
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Sincerely,

Rev. Andrew T. Gold
Dear Attorney General Lynch:

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Dwayne Munar
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Sincerely,

John Ross
Loretta Lynch
Department of Justice

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noreen grassi
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Sincerely,

Anne W.
Loretta Lynch
Department of Justice

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Sincerely,

Richard C. Perl
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Sincerely,

Kathleen View
Dear Attorney General Lynch:

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Sincerely,

Kathleen Nolan
Dear Attorney General Lynch:

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Sincerely,

James Schoonover
Dear Attorney General Lynch:

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Judi Weiner
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Sincerely,

Gordon MacAlpine
Loretta Lynch
Department of Justice

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Sincerely,

James Voss
Dear Attorney General Lynch:

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Sincerely,

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Loretta Lynch
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Ron Melin
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Sincerely,

jan zanoni
Loretta Lynch  
Department of Justice

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Dale Hendel
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Sincerely,

Arleen Barber
Dear Attorney General Lynch:

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Sincerely,

Terry Friedman
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Dr. Mark Tolpin
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Joel Baker
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Sincerely,

Carol Wiley
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Ellie McGuire
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Anthony Raiber
Loretta Lynch
Department of Justice

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Sincerely,

Mrs. Judith S Anderson
Loretta Lynch  
Department of Justice  

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David Jones
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John Seaman
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Sally Small
Loretta Lynch
Department of Justice

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Antonio Fernandez
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Marvin Woodside
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Daniel Diehl
Loretta Lynch
Department of Justice

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Richard Urkiel
Loretta Lynch
Department of Justice

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Anne W.
Loretta Lynch
Department of Justice

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Arlene L
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Sincerely,

Frances Kelley
Loretta Lynch  
Department of Justice

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Sincerely,

Kyle Hall
Loretta Lynch
Department of Justice

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Ardell Schwilck
Loretta Lynch
Department of Justice

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Sincerely,

John Kotarski
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Theodore Brazeau
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Richard DeFazio
Loretta Lynch  
Department of Justice

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Camille Jackson
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JOHN CERVANTES
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Mia Hirschel
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Joel Baker
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Antonio Fernandez
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Gordon MacAlpine
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Dan Boyle
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Sincerely,

Skip Lyford
Dear Attorney General Lynch:

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Sincerely,

Sara Lerner
Dear Attorney General Lynch:

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Sincerely,

Emma Spurgin Hussey
Dear Attorney General Lynch:

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Sincerely,

Roger Kennedy
Dear Attorney General Lynch:

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Sincerely,

Richard Urkiel
Dear Attorney General Lynch:

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Sincerely,

Maureen McCullough
Dear Attorney General Lynch:

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Sincerely,

Mia Hirschel
Dear Attorney General Lynch:

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Sincerely,

David Dix
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Sincerely,

glenn embrey
Dear Attorney General Lynch:

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Sincerely,

Loriel Golden
Loretta Lynch  
Department of Justice

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Loretta Lynch
Department of Justice

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Sincerely,

Carol Wiley
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

John Seaman
Dear Attorney General Lynch:

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Sincerely,

Theodore Brazeau
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Teresa Wall
Loretta Lynch
Department of Justice

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Sincerely,

Kyle Hall
Dear Attorney General Lynch:

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Sincerely,

Anthony Raiber
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Sincerely,

christine sell
Loretta Lynch  
Department of Justice

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Sincerely,

Alberto Guzman
Loretta Lynch
Department of Justice

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Sincerely,

Cynthia Whitman
Dear Attorney General Lynch:

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Sincerely,

Mark Vanderbrook
Dear Attorney General Lynch:

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Sincerely,

Michael Bordenave
Loretta Lynch  
Department of Justice  

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Sincerely,

Colleen Evans
Dear Attorney General Lynch:

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Sincerely,

Robert Lindberg
Loretta Lynch  
Department of Justice

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Sincerely,

Ms. Sharon Callahan
Dear Attorney General Lynch:

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Sincerely,

Scott Barlow
Dear Attorney General Lynch:

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Sincerely,

Arlene L
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Gary Purcell
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Sincerely,

Connie Stomper
Dear Attorney General Lynch:

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Sincerely,

Charles Jonaitis
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Sincerely,

Tom Jacob
Loretta Lynch
Department of Justice

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Sincerely,

Frances Kelley
Dear Attorney General Lynch:

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Sincerely,

martha calvinperez
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Sincerely,

Janet Dann
Dear Attorney General Lynch:

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Sincerely,

Becky Breeding
Dear Attorney General Lynch:

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Sincerely,

Mickie Stewart
Loretta Lynch
Department of Justice

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Sincerely,

Mickie Stewart
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Sincerely,

Jill Alibrandi
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Sincerely,

Barry Medlin
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Sincerely,

Carole Henry
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Terry Friedman
Loretta Lynch  
Department of Justice  

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Warren Robeson
Loretta Lynch
Department of Justice

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Sincerely,

Betty Viornbrock
Loretta Lynch  
Department of Justice

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Sincerely,

Julia Knaz
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Ann Marie Lahaie
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Dan Boyle
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William Parr
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Sincerely,

sakari lindhen
Loretta Lynch
Department of Justice

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Yuka Persico
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Tom Jacob
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Sincerely,

Ruth Cooper
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Sincerely,

Adam Whitman
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Fred Bretschger
Loretta Lynch
Department of Justice

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Loretta Lynch  
Department of Justice  

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William Smart
Loretta Lynch
Department of Justice

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Sincerely,

Michele Andrade
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Sincerely,

martha calvinperez
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Sincerely,

Joann Schlegel
Loretta Lynch
Department of Justice

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Joann Schlegel
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Sincerely,

Jackie Stewart
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Sincerely,

Robert MacArthur
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Brit k
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Sincerely,

Susan Wilkie
Dear Attorney General Lynch:

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Sincerely,

margaret rasmussen
Loretta Lynch
Department of Justice

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Sincerely,

Corrine Molling
Dear Attorney General Lynch:

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Sincerely,

David Szilagyi
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Sincerely,

Nancy Edmondson
Dear Attorney General Lynch:

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Sincerely,

William Hoffman
Loretta Lynch
Department of Justice

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Mark Garcia
Loretta Lynch
Department of Justice

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Sincerely,

Barbara Fletcher
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Sincerely,

Holly Wiesendanger
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

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Sincerely,

Christine Harris
Dear Attorney General Lynch:

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Sincerely,

Michael Baskett
Dear Attorney General Lynch:

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Sincerely,

Christopher Lanski
Loretta Lynch
Department of Justice

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Sincerely,

Dacia Murphy
Dear Attorney General Lynch:

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Sincerely,

Loriel Golden
Dear Attorney General Lynch:

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Sincerely,

Craig Wentzel
Dear Attorney General Lynch:

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Sincerely,

Madonna Wojtaszek-Healy
Dear Attorney General Lynch:

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Sincerely,

Steven Deutsch
Loretta Lynch
Department of Justice

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Brit k
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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Cristina Sanchez
Dear Attorney General Lynch:

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Sincerely,

Betty Viornbrock
Dear Attorney General Lynch:

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Sincerely,

William Parr
Dear Attorney General Lynch:

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Sincerely,

Lois Grosshans
Loretta Lynch
Department of Justice

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Sincerely,

Donette Erdmann
Dear Attorney General Lynch:

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Sincerely,

Stephen Krokowski
Loretta Lynch
Department of Justice

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Sincerely,

Ivan Huber
Loretta Lynch
Department of Justice

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Sincerely,

Nancy Edmondson
Loretta Lynch  
Department of Justice  

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Sincerely,

Ruth Cooper
Dear Attorney General Lynch:

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Sincerely,

Meaghan Leavitt
Dear Attorney General Lynch:

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Sincerely,

Jeff Mcdermott
Dear Attorney General Lynch:

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Sincerely,

David Szilagyi
Dear Attorney General Lynch:

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Sincerely,

Anthony Rosner
Dear Attorney General Lynch:

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Sincerely,

Mrs. Mary V. Jones-Giampalo
Loretta Lynch  
Department of Justice  

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Sincerely,

Mari Mennel-Bell
Dear Attorney General Lynch:

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Sincerely,

Byron Hathaway
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Sincerely,

Neal Steiner
Loretta Lynch  
Department of Justice

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Sincerely,

margaret rasmussen
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Elliot C Mason
Loretta Lynch
Department of Justice

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Sincerely,

sakari lindhen
Loretta Lynch  
Department of Justice

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Sincerely,

Rob Mosby
Dear Attorney General Lynch:

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Sincerely,

Patricia Moran
Dear Attorney General Lynch:

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Sincerely,

Kimberly Seger
Dear Attorney General Lynch:

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Sincerely,

Steve Sivley
Loretta Lynch
Department of Justice

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Sincerely,

Dr. Douglas E. Johnston, Jr.
Dear Attorney General Lynch:

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Sincerely,

William Black
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Sincerely,

Ellen Freeman Roth
Loretta Lynch
Department of Justice

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Nezka Pfeifer
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Sincerely,

J.f. Margos
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Sincerely,

Marla Wyatt
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Sincerely,

Shanti Copeland
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Sincerely,

Joanne Dixon
Loretta Lynch  
Department of Justice  

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Linda Stein
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Michael Loos
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Sincerely,

Saundra Aldridge
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Neal Steiner
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Meaghan Leavitt
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Sincerely,

Gustav Sallas
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Sincerely,

Barry Swedlow
Dear Attorney General Lynch:

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Sincerely,

Jeff Mcdermott
Loretta Lynch  
Department of Justice  

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Sincerely,

Mr. Jon Hayenga
Dear Attorney General Lynch:

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Sincerely,

Ruth Eiseman
Dear Attorney General Lynch:

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Sincerely,

Beatrice Simmonds
Dear Attorney General Lynch:

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Sincerely,

Cristina Sanchez
Loretta Lynch
Department of Justice

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Sincerely,

Robert Gagen
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Sincerely,

Susan Wilkie
Dear Attorney General Lynch:

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Sincerely,

Melissa Sprouse
Loretta Lynch
Department of Justice

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Sincerely,

Thomas Lemberg
Loretta Lynch  
Department of Justice

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Sincerely,

Jill Alibrandi
Dear Attorney General Lynch:

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Sincerely,

Carole Henry
Dear Attorney General Lynch:

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Sincerely,

Michelle Nelson
Dear Attorney General Lynch:

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Sincerely,

Wanda Crain
Loretta Lynch  
Department of Justice  

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Sincerely,

Koko Kittell
Loretta Lynch
Department of Justice

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Pat Lawr
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Sincerely,

Jeff Kravitz
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Beth Wyandt
Loretta Lynch  
Department of Justice  

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Shanti Copeland
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Sincerely,

Laurie Hoffman
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Mike Hahn
Loretta Lynch
Department of Justice

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Trish Garcia
Loretta Lynch  
Department of Justice  

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Michael Bickel
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Louise Friedenson
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Sincerely,

Ms. A Bonvouloir
Loretta Lynch
Department of Justice

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Tracey Sands
Dear Attorney General Lynch:

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Sincerely,

Gustav Sallas
Dear Attorney General Lynch:

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Sincerely,

William Black
Loretta Lynch  
Department of Justice  

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Sincerely,  

Yvonne Mansell
Dear Attorney General Lynch:

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Sincerely,

Ms. Janet Drew
Dear Attorney General Lynch:

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Sincerely,

Mike Hahn
Dear Attorney General Lynch:

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Sincerely,

Koko Kittell
Dear Attorney General Lynch:

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Sincerely,

Sandra Lane
Dear Attorney General Lynch:

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Sincerely,

Mike Arthur
Dear Attorney General Lynch:

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Sincerely,

Mike Arthur
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Sincerely,

Curt Nicholson
Dear Attorney General Lynch:

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Sincerely,

Jeff Kravitz
Dear Attorney General Lynch:

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Sincerely,

Byron Hathaway
Dear Attorney General Lynch:

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Sincerely,

Linda Stein
Dear Attorney General Lynch:

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Sincerely,

Dave Lapointe
Dear Attorney General Lynch:

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Sincerely,

Nathaniel Mudd
Dear Attorney General Lynch:

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Sincerely,

Joanne Dixon
Loretta Lynch
Department of Justice

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Sincerely,

Ann Watters
Dear Attorney General Lynch:

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Sincerely,

Sam Rushforth
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Sincerely,

Carol Singer
Loretta Lynch
Department of Justice

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Sincerely,

Vania Black
Dear Attorney General Lynch:

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Sincerely,

Douglas Firestone
Dear Attorney General Lynch:

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Sincerely,

Marilyn Preston
Dear Attorney General Lynch:

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Sincerely,

William Anderson
Loretta Lynch  
Department of Justice  

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Loretta Lynch
Department of Justice

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Sincerely,

Ms. Rosemary D Caolo
Loretta Lynch  
Department of Justice

Dear Attorney General Lynch:

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Peter Traub
Dear Attorney General Lynch:

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Sincerely,

Wanda Crain
Dear Attorney General Lynch:

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Sincerely,

Jo Fletcher
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Sincerely,

Barry Prentiss
Dear Attorney General Lynch:

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Paul Maschhoff
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Sincerely,

V. Miles
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Sincerely,

Eckhard Kuhn-Osius
Dear Attorney General Lynch:

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Sincerely,

maria pagano
Loretta Lynch  
Department of Justice  

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Jon Frank
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Michael Bickel
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Sincerely,

Trent Keller
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Laurie A
Loretta Lynch
Department of Justice

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Wanda Ratliff
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Lisa Koehl
Loretta Lynch
Department of Justice

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Craig Worrel
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Sincerely,

Wayne Broadbent
Loretta Lynch  
Department of Justice 

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Sincerely, 

Sherry Gordon
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Sincerely,

Francesca Yates
Loretta Lynch  
Department of Justice  

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Nathaniel Mudd
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William Diehl
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Rob Elia
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Andrew Rogers
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Douglas Firestone
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Sincerely,

Rebecca Martin
Loretta Lynch
Department of Justice

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Charles Maher
Loretta Lynch
Department of Justice

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Loretta Lynch  
Department of Justice

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Sincerely,

Tim Sunderman
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James Kreh
Loretta Lynch
Department of Justice

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Gordon Sheidler
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Doug Herren
Loretta Lynch
Department of Justice

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Sincerely,

John Dean
Loretta Lynch
Department of Justice

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Sincerely,

Timothy McGrail
Dear Attorney General Lynch:

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Sincerely,

Mike Ferguson
Loretta Lynch
Department of Justice

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Sincerely,

Donette Erdmann
Dear Attorney General Lynch:

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Sincerely,

Joan Shull
Loretta Lynch
Department of Justice

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JL Charrier
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Sincerely,

Meilani Ostolaza
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Michael Martini
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Lasha Wells
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James Bess
Loretta Lynch
Department of Justice

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Sincerely,

Clare Balombin
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Mr. Theodore Bahn
Loretta Lynch  
Department of Justice  

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Sincerely,

Jack Thomas
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Sincerely,

Judith Dietz
Dear Attorney General Lynch:

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Sincerely,

Kathleen Steven
Dear Attorney General Lynch:

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William Hoffman
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Sincerely,

Shirley Collins
Dear Attorney General Lynch:

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Evan Johnson
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Sincerely,

Laurie A
Dear Attorney General Lynch:

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Sincerely,

Jeanette Copeland
Dear Attorney General Lynch:

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Sincerely,

Stephen Sauter
Loretta Lynch  
Department of Justice

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Sincerely,

Claudia Thuring
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Sincerely,

Andrew Rogers
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Sincerely,

Philip Patino
Dear Attorney General Lynch:

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Sincerely,

Sean Stebner
Dear Attorney General Lynch:

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Sincerely,

Kathy Haverkamp
Loretta Lynch
Department of Justice

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Sincerely,

Joyce Acda
Dear Attorney General Lynch:

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Sincerely,

Michael Martini
Dear Attorney General Lynch:

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Sincerely,

DOUGLAS WOODS
Dear Attorney General Lynch:

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Sincerely,

Lasha Wells
Dear Attorney General Lynch:

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Sincerely,

Andrew Leon
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Sincerely,

Matthieu Nappée
Loretta Lynch
Department of Justice

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Sincerely,

Mari Mennel-Bell
Dear Attorney General Lynch:

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Sincerely,

Mario Jakab
Dear Attorney General Lynch:

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Sincerely,

John Dean
Dear Attorney General Lynch:

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Sincerely,

Shirley Collins
Dear Attorney General Lynch:

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Sincerely,

Sandy Imhoff
Dear Attorney General Lynch:

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Sincerely,

Evan Johnson
Dear Attorney General Lynch:

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Sincerely,

Eva Schachinger
Loretta Lynch
Department of Justice

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Sincerely,

Judith Dietz
Loretta Lynch
Department of Justice

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Sincerely,

Andrew Leon
Loretta Lynch
Department of Justice

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Sincerely,

Julian Madison
Dear Attorney General Lynch:

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Sincerely,

Lisa Copeland-Snype
Dear Attorney General Lynch:

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Sincerely,

Kathleen Steven
Dear Attorney General Lynch:

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Sincerely,

Karen Hardin
Dear Attorney General Lynch:

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Millard Eugene Smith
Dear Attorney General Lynch:

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Barry Anderson
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Sincerely,

Melodie Huffman
Loretta Lynch
Department of Justice

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Sincerely,

Trina Aurin
Dear Attorney General Lynch:

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Sincerely,

Nina Dunn
Loretta Lynch
Department of Justice

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Sincerely,

Howard Clark
Loretta Lynch
Department of Justice

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Peter Birckhead
Loretta Lynch
Department of Justice

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Sincerely,

David Carter
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Department of Justice  

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Jeanette Copeland
Loretta Lynch
Department of Justice

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Joan Shull
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T. F.
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Sincerely,

Lisa Jablow
Loretta Lynch  
Department of Justice  

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Glenn Freeman
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Karen Hardin
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Phil Wagner
Loretta Lynch
Department of Justice

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Mike Griesmeyer
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Sincerely,

Kalli Kostantinou
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Rev. Ian Shelley
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Michael McLeod
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John Beamer
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Viola Hernandez
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Sincerely,

Regina Flores
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Norma Line
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Joyce Acda
Loretta Lynch  
Department of Justice  

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Loretta Lynch  
Department of Justice

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Sincerely,

Larry Coleman
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Sincerely,

Aloysius Wald
Loretta Lynch
Department of Justice

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Sincerely,

Jeffrey Syen
Loretta Lynch  
Department of Justice

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Sincerely,

Barry Anderson
Dear Attorney General Lynch:

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Anthony J. Regusis
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Melodie Huffman
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Sincerely,

David Lindsey
Loretta Lynch  
Department of Justice

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Sincerely,

Sebastian Zielinski
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Sincerely,

Kim Caulfield
Loretta Lynch
Department of Justice

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Rick Menendez
Dear Attorney General Lynch:

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Sincerely,

Susan Stout
Loretta Lynch
Department of Justice

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Sincerely,

Eva Schachinger
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Sincerely,

Lydia Kawaler
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Sincerely,

Laura Muñoz
Dear Attorney General Lynch:

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Sincerely,

Chad Ransom
Loretta Lynch  
Department of Justice  

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Sincerely,  

Helmut Mueller
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Sincerely, Gordon Sheidler

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Taunja Beck
Loretta Lynch  
Department of Justice  

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Sincerely,  

Mrs. Bonnie Mc Cune
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Mike Griesmeyer
Loretta Lynch  
Department of Justice  

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Patricia Davison
Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

John Shoemaker
Dear Attorney General Lynch:

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Sincerely,

Aaron Fuller
Loretta Lynch
Department of Justice

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Sincerely,

Rosemary Butka
Dear Attorney General Lynch:

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Sincerely,

Olga Stewart
Dear Attorney General Lynch:

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Sincerely,

Lily Bushman-Copp
Dear Attorney General Lynch:

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Sincerely,

Jenelle Beckwith
Loretta Lynch
Department of Justice

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Sincerely,

Laurie Haugland
Dear Attorney General Lynch:

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Sincerely,

James Neely
Dear Attorney General Lynch:

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Sincerely,

Laura Muñoz
Dear Attorney General Lynch:

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Sincerely,

Mrs. Bonnie Mc Cune
Dear Attorney General Lynch:

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Sincerely,

Laura Thomas
Loretta Lynch  
Department of Justice  

Dear Attorney General Lynch:

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Sincerely,

Jeffrey Syen
Dear Attorney General Lynch:

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Sincerely,

Susan Stout
Dear Attorney General Lynch:

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Sincerely,

JaneAnn Hughes
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Noel Blythe
Loretta Lynch
Department of Justice

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Sincerely,

Patricia Nadreau
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Sincerely,

Allen Symonds
Dear Attorney General Lynch:

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Sincerely,

Regina Flores
Loretta Lynch  
Department of Justice  

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,  

Stephanie Torbert
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Robert Worley
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Cindy Hildebrand
Dear Attorney General Lynch:

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Sincerely,

Elizabeth Collins
Dear Attorney General Lynch:

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Sincerely,

Andrew Politzer
Loretta Lynch
Department of Justice

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Loretta Lynch
Department of Justice

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Sincerely,

Roxanne Warren
Dear Attorney General Lynch:

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David Lindsey
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John Rybicki
Dear Attorney General Lynch:

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Sincerely,

Helmut Mueller
Loretta Lynch
Department of Justice

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Sincerely,

K Pierce
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Sincerely,

Willa O'Connor
Dear Attorney General Lynch:

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Sincerely,

Irene Cooke
Dear Attorney General Lynch:

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Sincerely,

Rich Bornfreund
Dear Attorney General Lynch:

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Sincerely,

Rev Colvin
Loretta Lynch
Department of Justice

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Sincerely,

Marshall Tuttle
Loretta Lynch
Department of Justice

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Sincerely,

Michael Lauren DeSarbe
Dear Attorney General Lynch:

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John Rybicki
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Sincerely,

Cheryl A. Villante
Loretta Lynch
Department of Justice

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Sincerely,

Jay Howell
Dear Attorney General Lynch:

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Noel Blythe
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K Scott
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Sincerely,

Danielle Hutter
Dear Attorney General Lynch:

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Sincerely,

Ch Burchard
Loretta Lynch  
Department of Justice

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Sincerely,

Philippe Charrier
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Stephen Greene
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Sincerely,

Julia Vetrie
Dear Attorney General Lynch:

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Sincerely,

Mindy Leighton-Toth
Dear Attorney General Lynch:

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Sincerely,

Mary Ramos
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frank dickerson
Loretta Lynch
Department of Justice

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Laurie Haugland
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Sincerely,

Mr. James Strickler
Dear Attorney General Lynch:

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Sincerely,

Leon Johnson
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Patricia Nadreau
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Sincerely,

Duane Patrick
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Sincerely,

Laura Kaiser
Dear Attorney General Lynch:

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Sincerely,

Roxanne Warren
Dear Attorney General Lynch:

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Rev Colvin
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Sincerely,

Elizabeth Collins
Loretta Lynch
Department of Justice

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Sincerely,

Kathleen View
Dear Attorney General Lynch:

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Sincerely,

Stephanie Reed
Dear Attorney General Lynch:

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Sincerely,

J E Delman
Loretta Lynch
Department of Justice

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Sincerely,

Harvinderjit Saran
Loretta Lynch
Department of Justice

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Sincerely,

Travis Whitney
Dear Attorney General Lynch:

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Nan Wed
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Sincerely,

Richard Clough
Loretta Lynch
Department of Justice

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Sincerely,

Audrey Ross
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Sincerely,

Jodi Selene
Dear Attorney General Lynch:

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Sincerely,

Laura Kaiser
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Sincerely,

Pauline Haggerty
Dear Attorney General Lynch:

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Sincerely,

Kathy Strasser
Dear Attorney General Lynch:

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Sincerely,

Isabel Leonard
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Sincerely,

Lisa Hartley
Dear Attorney General Lynch:

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Kara Deen
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Melanie Feder
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Elizabeth Gwynn
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Nathan Farenkopf
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Department of Justice

Dear Attorney General Lynch:

As the comment period for the consent decree between BP, the Justice Department, and the five states of the Gulf Coast continues, I urge you to include strict language in the final agreement that bars BP from claiming any portion of its settlement costs as a tax deduction.

The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

gary stillwell
Dear Attorney General Lynch:

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Sincerely,

Mr. Thomas Carson
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Pauline Haggerty
Dear Attorney General Lynch:

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Sincerely,

Lynn Fisher
Loretta Lynch
Department of Justice

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Sincerely,

Jane Schnee
Dear Attorney General Lynch:

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Sincerely,

Stephanie Reed
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Ms. Suzanne Covello
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Mary Roma
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Stephanie Torbert
Dear Attorney General Lynch:

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Sincerely,

Jodi Selene
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Brenda Cooper
Dear Attorney General Lynch:

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Sincerely,

Scott Douglas Laxier
Dear Attorney General Lynch:

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Sincerely,

Kelly Peterson
Loretta Lynch
Department of Justice

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Sincerely,

Charles Comer
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Sincerely,

Nathan Farenkopf
Loretta Lynch
Department of Justice

Dear Attorney General Lynch:

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Sincerely,

Amalie Duvall
Dear Attorney General Lynch:

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Sincerely,

R Stevens
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Sincerely,

Robert Puglisi
Dear Attorney General Lynch:

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Sincerely,

Lacey Hicks
Loretta Lynch
Department of Justice

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Sincerely,

Melanie Feder
Dear Attorney General Lynch:

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Sincerely,

Elizabeth Gwynn
Dear Attorney General Lynch:

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Sincerely,

Kalli Kostantinou
Dear Attorney General Lynch:

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Sincerely,

Ann Thryft
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Sincerely,

Patricia B. Davenport
Loretta Lynch
Department of Justice

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Sincerely,
Derek Gendvil
Loretta Lynch  
Department of Justice  

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Sincerely,

Kevin Silvey
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Sincerely,

Amelia Linder
Dear Attorney General Lynch:

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Ms. Suzanne Covello
Loretta Lynch  
Department of Justice  

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Sincerely,

james heller
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Sincerely,

Kara Deen
Loretta Lynch
Department of Justice

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Sincerely,

Justin Mortimer
Loretta Lynch
Department of Justice

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Mary Roma
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Sincerely,

Brian Wilson
Dear Attorney General Lynch:

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Loretta Lynch
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Sincerely,

Kathie Daviau
Dear Attorney General Lynch:

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Kevin Silvey
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Sincerely,

Peter Corkey
Dear Attorney General Lynch:

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Sincerely,

Laura Carroll
Dear Attorney General Lynch:

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Charles Comer
Loretta Lynch  
Department of Justice  

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Sincerely,

Deb Williamson
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R Stevens
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Sincerely,

John Etter
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Ms. Brenda Michaels
Loretta Lynch  
Department of Justice  

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Sincerely,  

Judith Phillips
Dear Attorney General Lynch:

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Sincerely,

Anna Kiser
Dear Attorney General Lynch:

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Sincerely,

C. Gribble
Dear Attorney General Lynch:

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Sincerely,

Wendy Leigh-Bell
Dear Attorney General Lynch:

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Patricia B. Davenport
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Sincerely,

frank dickerson
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Sincerely,

Travis Whitney
Dear Attorney General Lynch:

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Sincerely,

Cynthia Power
Dear Attorney General Lynch:

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Dean Sigler
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Sincerely,

Ellen Stauffer
Dear Attorney General Lynch:

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Sincerely,

Kay Dahle
Dear Attorney General Lynch:

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Sincerely,

RICHARD SYLVESTER
Dear Attorney General Lynch:

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Sincerely,

Justin Mortimer
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Sincerely,

Regina Prince
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Sincerely,

Patrick Gray
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Sincerely,

James Sengheiser
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Sincerely,

Charles Trinka
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Sincerely,

John Greer
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Sincerely,

Amalie Duvall
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Sincerely,

Lynn Godmilow
Loretta Lynch  
Department of Justice  

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Brenda Cooper
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Sincerely,

rosemarie k
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Sincerely,

Wendy Wakula
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Robert Puglisi
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Sincerely,

Richard Benfield
Loretta Lynch
Department of Justice

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Sincerely,

Lisa Vnek
Dear Attorney General Lynch:

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K. L. Winder
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Tim linerud
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DALE GRAHAM
Loretta Lynch  
Department of Justice  

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D Stirpe
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Cyndee Newick
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M Lopez
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Jennifer Fleming
Dear Attorney General Lynch:

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The tragedy of the Deepwater Horizon must never be repeated and taxpayers should not be left paying the cost of it.

Sincerely,

Ms. Sara Brydges
Dear Attorney General Lynch:

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Sincerely,

Lynn Boshkov
Dear Attorney General Lynch:

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Lynn Boshkov
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Sincerely,

Charles Trinka
Loretta Lynch  
Department of Justice

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Sincerely,

RICHARD SYLVESTER
Dear Attorney General Lynch:

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Sincerely,

Sherry Nillissen
Dear Attorney General Lynch:

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Sincerely,

Charles McDonald
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Sincerely,

Philip Drumm
Loretta Lynch
Department of Justice

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Sincerely,

John Greer
Dear Attorney General Lynch:

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Sincerely,

John Poore
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Kamori Cattadoris
Dear Attorney General Lynch:

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Sincerely,

Maggie Kohanek
Loretta Lynch
Department of Justice

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Ms. Katherine Tildes
Loretta Lynch
Department of Justice

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Lara Ingraham
Loretta Lynch
Department of Justice

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Phyllis Miller
Dear Attorney General Lynch:

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Corinne Rockstad
Loretta Lynch
Department of Justice

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Sincerely,

Deb Williamson
Loretta Lynch  
Department of Justice  

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Sincerely,

Ken and Donna Bubb
Dear Attorney General Lynch:

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M Lopez
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Victor Troutman
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Daniel Carolan
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Jennifer Fleming
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Elisabeth Bezemer
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Nina Cornett
Loretta Lynch
Department of Justice

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Lorraine Kennedy
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Ann Thryft
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Mark Aziz
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Aimee Charbonneau
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Jary Stavely
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Jean F Molinari
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Loretta Lynch
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Ryan Milholland
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David Hribar
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Michel Collin
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Tiffany Hayden
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Chloe Barbier
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Francis Henninger
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Marlene Olveda
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Susan Jolicoeur
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Stacey Wood
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Patricia Phelps