

**POLICIES AND PROCEDURES APPLICABLE
TO THE TREASURY DIVISION,
DEPARTMENT OF REVENUE,
STATE OF ALASKA**



APPENDIX ZN

Court Ruling Regarding National Petroleum Reserve Revenue

1 IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

2 FIRST JUDICIAL DISTRICT AT JUNEAU

3 CITY OF BARROW, CITY OF WAINWRIGHT,)
4 and NORTH SLOPE BOROUGH,)

5 Plaintiffs,)

6 v.)

7 STATE OF ALASKA, WILLIAM SHEFFIELD,)
8 Governor of Alaska, MARY NORDALE,)
9 Commissioner, Department of)
Revenue, State of Alaska,)

Defendants.)

FILED IN THE TRIAL COURTS
STATE OF ALASKA, FIRST DISTRICT
AT JUNEAU

MAR 18 1986

Clerk of Court

By PB

Deputy

No. 1JU-85-2634 Civil

10
11 SUMMARY ORDER

12 Plaintiffs move for summary judgment on their
13 complaint for declaratory relief. Specifically, they seek a
14 judicial declaration that the defendants (hereinafter, the
15 State) have violated the terms of P.L. 96-514 (42 U.S.C. 6508)
16 by (a) failing to segregate funds received from the federal
17 government, (b) failing to establish a system by which political
18 subdivisions impacted by oil and gas development in the National
19 Petroleum Reserve - Alaska (hereinafter, NPR-A) could apply for
20 or receive funds to impacted subdivisions on a priority basis as
21 required by the federal law and (c) appropriating those funds to
22 the general use of the State of Alaska. (Plaintiffs alterna-
23 tively seek parallel declaratory relief on the basis of breach
24 of fiduciary duty to administer a trust created by P.L. 96-514.)
25 Plaintiffs additionally seek a declaration that ch. 94, SLA
26 1984, requires all funds (past or future) received by the State
27 from the federal government under P.L. 96-514 to be placed in a
28 special revenue fund and made available for appropriation by the
29 legislature under a system which complies with the requirements
30 of P.L. 96-514. Lastly, plaintiffs seek injunctive relief
31 (a) requiring the State to segregate and account for all funds
32 received under P.L. 96-514 and to administer those funds in

1 accordance with law and (b) prohibiting the State from expending
2 any P.L. 96-514 revenues (past or future) until a system is
3 established for lawful administration and disposition of such
4 funds.

5 The State has filed a cross-motion for summary judgment,
6 arguing first that the plaintiffs' complaint does not
7 state a cause of action. The State argues to this result from
8 its conclusion that P.L. 96-514 imposes no judicially enforce-
9 able conditions on Alaska's receipt of NPR-A revenues.
10 Additionally, the State argues (a) that the plaintiff municipal-
11 ities have no right to share in NPR-A revenues in advance of
12 actual commercial production from NPR-A; (b) that the State is
13 entitled to deposit a portion of NPR-A revenues directly into
14 the Alaska Permanent Fund upon receipt; (c) that the State is
15 under no obligation to adopt specific procedures whereby
16 political subdivisions may apply for and receive NPR-A funds;
17 (d) that plaintiffs' delay in bringing this action bars their
18 claims for relief as to moneys already expended by the State;
19 (e) that any State obligation with respect to NPR-A funds should
20 be deemed satisfied through the sharing of state revenues with
21 the plaintiff municipalities under other programs; and (f) that
22 ch. 94, SLA 1984, does not affect NPR-A revenues which were
23 received and spent by the State prior to the date on which that
24 law became effective.

25 The parties have both requested expedited handling of
26 this motion. Oral argument was heard one week after the
27 briefing was completed. In order to avoid further delay¹ in
28
29

30 1. The six-week period during which this case has
31 been held under advisement coincides almost exactly with the
32 period during which the undersigned has been the only superior
court judge present in Juneau.

1 announcing the court's decision, the court's conclusions on the
2 above issues are set out below in summary fashion.

3 1. Mandatory Duty Regarding Allocation of NPR-A Revenues.

4 A. P.L. 96-415 provides that half of all receipts
5 from sales, rentals, bonuses and royalties on leases pertaining
6 to lands in the National Petroleum Reserve - Alaska shall be
7 paid by the federal government to the State of Alaska "for
8 (a) planning, (b) construction, maintenance and operation of
9 essential public facilities, and (c) other necessary provisions
10 of public service." In the allocation of such funds, the
11 federal act establishes a mandatory duty on the State of Alaska
12 to "give priority to use [of NPR-A funds] by subdivisions of the
13 state most directly or severely impacted by development of oil
14 and gas leased under [P.L. 96-514]."

15 B. The duty imposed by P.L. 96-514 ultimately falls
16 upon the Alaska Legislature (because it has the spending power),
17 and it includes the duties to examine the claimed needs of
18 subdivisions arising from oil and gas development impacts, to
19 evaluate them and, if the claimed needs are found to exist, to
20 rank them in order of priority, and to meet or satisfy them out
21 of NPR-A revenues.

22 C. The duty set out above may be met through exist-
23 ing entities and the budget review process; it is not necessary
24 that a new apparatus be created to receive NPR-A claims.

25 2. When the Duty Arises.

26 The duty arises upon the commencement of any "develop-
27 ment" of the subject tracts. Because "development" includes
28 "any step taken in the search for . . . hydrocarbons" (as well
29 as capture, production and marketing of same), it is clear that
30 the duty arises well before actual commercial production and
31 exists at least as early as when test wells are being drilled.
32 Of course, in evaluating claimed impact needs, and in

1 determining whether they truly exist, the legislature certainly
2 may take into account the likely pace of exploration, the
3 likelihood of further exploration, the likelihood of actual
4 commercial production which may result and its likely pace, etc.

5 3. Automatic Deposit into Permanent Fund.

6 The State cannot, consistent with its obligations
7 under P.L. 96-514, automatically deposit 50% (or any amount) of
8 all NPR-A revenues into the Alaska Permanent Fund. Such action
9 clearly contravenes the mandatory duty placed on the State by
10 the very law which authorizes payments to the State (since such
11 payments are made on the condition that the State "give priority
12 to use [of such funds] by subdivisions of the state most
13 directly or severely impacted" by the developments of leased
14 lands). Rather than a direct deposit to the permanent fund, the
15 State must first resort to the process referred to in Parts 1-B
16 and 1-C above to examine the claimed needs of impacted subdivi-
17 sions and to rank any found to exist. Because the language of
18 the federal act is so broad concerning the allowable objects of
19 state expenditure of NPR-A funds ("other necessary provisions of
20 public service"), it is conceivable that an allocation of NPR-A
21 revenues to the permanent fund might be allowable after the
22 State complies with the mandatory duty imposed on it to evaluate
23 needs and establish priorities. But this difficult question
24 need not be resolved now, for on the undisputed facts before the
25 court the State has made no effort at all to meet the duty
26 imposed upon it. The automatic deposits into the permanent fund
27 clearly violate the federal law.

28 4. Plaintiffs' Delay in Filing Lawsuit.

29 By virtue of their delay in bringing this action,
30 plaintiffs are barred from obtaining relief as to any moneys
31 already expended by the State. Because the State is under a
32 duty under federal law to undertake an evaluative process to

1 prioritize claims, and because it would be impossible to
2 recreate the conditions under which that process would have
3 taken place in 1982 and 1983 (for example), the State would be
4 prejudiced by an order now requiring it to place into a special
5 fund monies which have been expended for other purposes and an
6 order requiring it to make allocations based on a system of
7 priorities which cannot be recreated. There is no bar, however,
8 as to those funds which have been placed in the NPR-A reserve
9 account since 1984, and there is no bar as to those funds
10 deposited directly into the Permanent Fund.

11 5. Satisfaction.

12 Summary judgment on this defense is denied. Even
13 assuming that the amount of development-related impact needs of
14 the plaintiffs for the period 1981 - 1985 could somehow be known
15 by this court without formal legislative determination under the
16 process mandated by the federal act, there would remain factual
17 matters in dispute. The court, however, adopts the position of
18 the State that it may show satisfaction to the extent that it
19 shows that a given appropriation to plaintiffs was for needs
20 arising out of oil and gas development-related impacts.

21 6. Ch. 94, SLA 1984.

22 Having determined that federal law imposes a mandatory
23 duty upon the State as set out above, it is unnecessary to
24 consider whether state law too forbids the practices complained
25 of here by plaintiffs. Under the supremacy clause of the
26 federal constitution, federal law controls. Whether ch. 94, SLA
27 1984, also requires, as a matter of state law, that which
28 P.L. 96-514 requires therefore need not be decided.

29 CONCLUSION

30 Having reached the above conclusions, the court
31 declares the rights of the parties and orders as follows:

32 //

- 1 (1) The State has violated P.L. 96-514 by failing to establish
2 a system by which political subdivisions impacted by oil
3 and gas development in the NPR-A could apply for and
4 receive funds on a priority basis.
- 5 (2) The State has violated P.L. 96-514 by appropriating NPR-A
6 funds to the general use of the State of Alaska without
7 giving priority to those uses specified in P.L. 96-514.
- 8 (3) The State is required to segregate and account for all
9 funds received under P.L. 96-514, other than those already
10 expended.
- 11 (4) The State is required to administer funds received under
12 P.L. 96-514 in such a way that it gives priority to the use
13 of such funds by subdivisions most directly or severely
14 impacted by development of oil and gas leased under
15 P.L. 96-514.
- 16 (5) As to the defense of satisfaction, that matter must be
17 reserved for trial on the factual issue whether any appro-
18 priations to plaintiffs during the years in question were
19 for needs arising from impacts related to oil and gas
20 development.

21 The matter will be scheduled for trial at counsel's
22 request upon the filing of a proposed scheduling order signed by
23 all parties, or a scheduling conference will be set if counsel
24 are unable to agree upon a schedule for trial.

25 IT IS SO ORDERED.

26 DONE at Juneau, Alaska, this 18th day of March, 1986.

27
28 Walter L. Carpenet
29 Walter L. Carpenet
30 Superior Court Judge

31 CERTIFICATION

32 The undersigned certifies that on the 18th day of
March, 1986, a true copy of this
document was served on the following attorneys:
AVRUM GROSS; G. Thomas Keester

By Pat Beck

FILED
STATE OF ALASKA
JUN 13 3 24 PM '86
CLERK, TRIALS COURT
BY *M*
DEPUTY CLERK

1 CITY OF BARROW,)
2 CITY OF WAINWRIGHT, and)
3 NORTH SLOPE BOROUGH,)
4)
5 Plaintiffs,)
6)
7 v.)
8)
9 STATE OF ALASKA,)
10 WILLIAM SHEFFIELD, Governor)
11 of Alaska, MARY NORDALE,)
12 Commissioner, Dept. of)
13 Revenue, State of Alaska,)
14)
15 Defendants.)

Case No. 1JU-85-2634 Civil

STIPULATION REGARDING PAYMENT OF GRANTS

12 To implement this court's Summary Order dated
13 March 18, 1986, the Alaska Legislature passed CSSB 491(Fin)
14 which provides a process by which municipalities may apply for
15 grants to alleviate impacts from federal oil and gas leasing in
16 the National Petroleum Reserve-Alaska ("NPRA"). To satisfy the
17 retrospective obligation of defendant State of Alaska ("the
18 state"), the parties anticipated that the legislature would ap-
19 propriate an amount of funds equal to the shared NPRA revenues
20 deposited in the Permanent Fund (approximately \$24,317,000) and
21 the Public School Fund (approximately \$182,000), together with
22 the funds remaining in the NPRA Special Revenue Fund (approx-
23 imately \$2,400,000).

24 However CSHB 491(Fin) passed with a \$24,499,400 fiscal
25 note, corresponding to the NPRA shared revenues deposited in the
26 Permanent Fund and the Public School Fund, an amount which then
27 was appropriated to the Department of Community and Regional
28 Affairs in CCSHB 500 (page 106, line 8). Not included in the
29 appropriation was the approximately \$2,400,000 remaining in the
30 NPRA Special Revenue Fund. Instead, \$2,155,000 of that amount
31 was appropriated directly for a residential care, alcohol and
32 drug treatment center in Barrow. See HCS CSSB 171(Fin)
33 (page 31, line 9).

ATTORNEY GENERAL STATE OF ALASKA
STATE CAPITOL
POUCH K. JUNEAU, ALASKA 99801
PHONE 485-3600

1 The parties take no position on the question whether
2 an appropriation for a residential care, alcohol and drug treat-
3 ment center would qualify as an appropriate object of a grant
4 under P.L. 96-514, 42 U.S.C. § 6508. However, in recognition of
5 the importance of the residential care, alcohol and drug treat-
6 ment center to the plaintiffs,

7 IT IS STIPULATED that the \$2,155,000 in HCS CSSB
8 171(Fin) for a residential care, alcohol and drug treatment cen-
9 ter in Barrow may be considered a grant under P.L. 96-514, 42
10 U.S.C. § 6508, made directly by the legislature and credited
11 against the \$24,499,400 appropriation to the Department of Com-
12 munity and Regional Affairs in CCSHB 500(page 106. line 8).

13 DATED:

June 13, 1986

14
15
16 GROSS & BURKE

HAROLD M. BROWN
ATTORNEY GENERAL

17
18 By:

Susan A. Burke for

19 Avrum M. Gross
20 Counsel for the North Slope
21 Borough, City of Wainwright
22 and City of Nuiqsut

By:

G. Thomas Koester

23 G. Thomas Koester
24 Counsel for Defendant
25 State of Alaska

26
27 CITY OF BARROW

28
29 By:

Susan A. Burke for

30 Kathleen Strasbaugh
31 Counsel for the City of Barrow

1 IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
2 FIRST JUDICIAL DISTRICT AT JUNEAU
3

JUL 15 3 11
CLERK
BY *[Signature]*
DEPUTY

4 CITY OF BARROW, CITY OF WAINWRIGHT,)
5 CITY OF NUIQSIT, and NORTH SLOPE)
6 BOROUGH,)

7 Plaintiffs,)

8 vs.)

9 STATE OF ALASKA, WILLIAM SHEFFIELD,)
10 Governor of Alaska, MARY NORDALE,)
11 Commissioner, Department of)
12 Revenue, State of Alaska,)

13 Defendants.)

No. 1JU-85-2634 Civil

14 STIPULATION FOR DISMISSAL

15 Plaintiffs City of Barrow, City of Wainwright, City of
16 Nuiqsit and North Slope Borough and Defendants State of Alaska,
17 Stephen C. Cowper and Hugh Malone, hereby stipulate as follows:

18 1. In P.L. 96-514 (42 U.S.C. § 6508), the United
19 States Congress authorized competitive oil and gas leasing in
20 the National Petroleum Reserve-Alaska ("NPRA"), and provided
21 that half of all receipts from sales, rentals, bonuses and roy-
22 alties received from such leasing activity shall be paid by the
23 federal government to the State of Alaska "for (a) planning, (b)
24 construction, maintenance and operation of essential public
25 facilities, and (c) other necessary provisions of public ser-
26 vice." In the allocation of those funds, the federal Act
imposed an obligation on the State of Alaska to "give priority
to use [of NPRA funds] by subdivisions of the state most

ATTORNEY GENERAL, STATE OF ALASKA
STATE CAPITOL
P.O. BOX K, JUNEAU, ALASKA 99811
PHONE 485-3900

1 directly or severely impacted by development of oil and gas
2 leased under" the Act.

3 2. Between passage of the federal Act and June 30,
4 1986, the state received a total of \$48,634,334.94 as its
5 50 percent share of federal leasing revenues under the Act. At
6 various times, portions of the funds received from the federal
7 government under the federal Act were deposited in the general
8 fund, the Permanent Fund, the Public School Fund and the NPRA
9 Special Revenue Fund established in ch. 94, SLA 1984.

10 3. On November 27, 1985, plaintiff municipalities
11 brought suit against the state and state defendants, alleging
12 that the state had not established a process for giving a prior-
13 ity in allocation of the received funds to subdivisions most
14 directly or severely impacted by the federal leasing activity.
15 On March 18, 1986, the Superior Court, First Judicial District,
16 agreed with plaintiffs and entered a Summary Order (1) holding
17 that the state had violated the federal Act by failing to estab-
18 lish a system by which political subdivisions impacted by oil
19 and gas development in NPRA could apply for and receive funds on
20 a priority basis and by appropriating NPRA funds to the general
21 use of the state without giving priority to those uses specified
22 in the federal Act, (2) requiring the state to segregate and
23 account for all funds received under the federal Act (other than
24 those which had already been expended), and (3) requiring the
25 state to administer funds received under the federal Act in a
26 way that gives priority to the use of such funds by subdivisions

1 most directly or severely impacted by development of oil and gas
2 leased under the federal Act.

3 4. Following entry of the court's Summary Order,
4 ch. 53, SLA 1986 was enacted which, among other things, required
5 the Department of Community and Regional Affairs to adopt regu-
6 lations under which municipalities impacted by NPRA oil and gas
7 development under the federal Act could apply for and be elig-
8 ible to receive grants to alleviate the impact prior to any
9 other use being made of funds received by the state from federal
10 leasing activity under the Act. That department, in turn pro-
11 mulgated emergency regulations which have subsequently been
12 adopted as permanent regulations. See 19 AAC 50, "National
13 Petroleum Reserve-Alaska Impact Program." These regulations
14 prescribe procedures by which political subdivisions of the
15 state may apply for grants to alleviate adverse impact from
16 federal leasing activity under the federal Act, and the pro-
17 cedures by which the department will adjudicate those applica-
18 tions.

19 6. In ch. 129, SLA, the legislature appropriated
20 \$24,499,400.00 from the NPRA Special Revenue Fund to the Depart-
21 ment of Community and Regional Affairs for the purpose of making
22 grants under the federal Act pursuant to the regulations de-
23 scribed in Paragraph 5 above. On November 24, 1986, the depart-
24 ment announced grants totalling \$7,240,237.00 from funds re-
25 ceived by the state under the federal Act. Pursuant to a
26 stipulation between the parties, a \$2,155,000.00 appropriation

1 in ch. 128, SLA 1986 also is considered a grant under the feder-
2 al Act. The total amount of grants through the end of 1986
3 accordingly totalled \$9,395,237.00.

4 7. By promulgating the regulations found at 19 AAC
5 50 and receiving and adjudicating grant applications under those
6 regulations with respect to funds received under the federal Act
7 as of June 30, 1986, the State of Alaska has satisfied its obli-
8 gation under the federal Act and the Superior Court's Summary
9 Order of March 18, 1986. Accordingly, the parties hereby stipu-
10 late to dismissal of all remaining claims in this action, sub-
11 ject only to any further proceedings which may be necessary
12 regarding costs and attorney's fees.

13 8. The parties expressly make no stipulation regard-
14 ing costs and attorney's fees at this time, that matter to be
15 resolved by appropriate further proceedings in this court (if
16 necessary).

17 DATED: _____

17 By: _____
18 Counsel for Plaintiff City
19 of Barrow

20 DATED: _____

20 GROSS & BURKE

21 By: _____
22 Avrum M. Gross
23 Counsel for Plaintiffs City
24 of Wainwright, City of
25 Nuiqsit, and North Slope
26 Borough

DATE: July 15, 1987

GRACE BERG SCHATBLE
ATTORNEY GENERAL

By: G. Thomas Koester

G. Thomas Koester
Assistant Attorney General
Counsel for Defendants

FILED IN THE TRIAL COURTS
STATE OF ALASKA, FIRST DISTRICT
AT JUNEAU

JUL 17 1987

ORDER

Clerk of Court

Deputy

IT IS SO ORDERED.

DATED: July 17, 1987

Walter L. Carpeneti
Walter L. Carpeneti
Superior Court Judge

CERTIFICATION

The undersigned certifies that on the 21st day of
July, 1987, a true copy of this
document was served on the following attorneys:

Kathleen Strachan; Arthur M. Gross;
G. Thomas Koester; (and Monte Engel)

By W. L. C.

ATTORNEY GENERAL, STATE OF ALASKA
STATE CAPITOL
PO BOX K, JUNEAU, ALASKA 99811
PHONE 465-3600

1 appropriate. While that percentage is probably somewhat higher
2 than the average proportion awarded a prevailing party, it is
3 (a) lower than that awarded (and upheld on appeal) in some cases
4 and (b) fully justified by the results and quality of work as
5 mentioned above. For these reasons, the sum of \$36,348.33 is
6 awarded to plaintiffs as attorney fees.

7 IT IS SO ORDERED.

8 DONE at Juneau, Alaska, this 2nd day of September,
9 1987.

10
11 *Walter L. Carpeneti*
12 Walter L. Carpeneti
13 Superior Court Judge

14
15 CERTIFICATION

16 The undersigned certifies that on the 2nd day of
17 September, 1987, a true copy of this
18 document was served on the following attorneys:
19 Arvin Gross, Kathleen Straubach,
Wendy Smith, Thomas Kester
20 By Mona Torsness

21
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23
24
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26
27 1. E.g., Brunet v. Dresser Olympic Div. of Dresser
28 Indus., Inc., 660 P.2d 846, 847-48 (Alaska 1983) (per curiam)
29 (upholding award of 75% of prevailing party's fees incurred
30 before order of dismissal obtained by prevailing party). See
31 generally Kleinfeld, Alaska: Where the Loser Pays the Winner's
32 Fees, 24 Judges' J. 6 (1985) (in most cases, the fee award
amounts to between 20 percent and 80 percent of the prevailing
party's actual fees); A.J. Tomkins & T.E. Willging, Taxation of
Attorneys' Fees: Practices in English, Alaskan, and Federal
Courts, Federal Judicial Center (1986) 43 and n.152.

1 IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

2 FIRST JUDICIAL DISTRICT AT JUNEAU

3 CITY OF BARROW, CITY OF)
4 WAINWRIGHT, CITY OF NUIQSUT,)
5 and NORTH SLOPE BOROUGH,)

6 Plaintiffs,)

7 v.)

8 STATE OF ALASKA, WILLIAM)
9 SHEFFIELD, Governor of Alaska,)
10 MARY NORDALE, Commissioner,)
11 Department of Revenue, State)
12 of Alaska,)

13 Defendants.)

FILED IN THE TRIAL COURTS
STATE OF ALASKA, FIRST DISTRICT

SEP 10 1987

Clerk of Court

By mt Deputy

14 No. 1JU-85-2634 Civil

15 ORDER CLARIFYING AWARD OF ATTORNEY FEES

16 It was this court's intention to award 66 2/3 percent
17 of total fees incurred. Therefore, the order regarding attorney
18 fees is clarified to include an award of 613.33 to the City of
19 Nuiqsut and an award of \$1,350 to the City of Barrow.

20 The plaintiffs' proposed form of order will be issued
21 contemporaneously with this order establishing the amounts
22 awarded as attorney fees by this court.

23 IT IS SO ORDERED.

24 DONE at Juneau, Alaska, this 9th day of September,
25 1987.

26 Walter L. Carpenet
27 Walter L. Carpenet
28 Superior Court Judge

29 CERTIFICATION

30 The undersigned certifies that on the 10th day of
31 September, 1987, a true copy of this
32 document was served on the following attorneys:

Ar. Gross, Kathleen Hartung
Wally Beach, Tom Kest
By Anne Jensen

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU

CITY OF BARROW, CITY OF WAINWRIGHT,
CITY OF NUIQSUT, and NORTH SLOPE
BOROUGH,

Plaintiffs,

v.

STATE OF ALASKA, WILLIAM SHEFFIELD,
Governor of Alaska, MARY NORDALE,
Commissioner, Department of Revenue,
State of Alaska,

Defendants.

FILED IN THE TRIAL COURTS
STATE OF ALASKA, FIRST DISTRICT
AT JUNEAU

SEP 10 1987

Clerk of Court

By mt Deputy

No. 1JU-85-2634 Civil

ORDER

IT IS ORDERED: The court, having considered the motion
of the plaintiffs for an award of attorney fees

(1) Plaintiff City of Barrow is awarded judgment
against the Defendant State of Alaska for attorney fees in
the amount of \$ 1,350 ;

(2) Plaintiff North Slope Borough is awarded judgment
against the Defendant State of Alaska for attorney fees in
the amount of \$ 36,348.33 ;

(3) Plaintiff City of Nuiqsut is awarded judgment
against the Defendant State of Alaska for attorney fees in
the amount of \$ 613.33 .

DATED this 9th day of September 1987.

Walter L. Carpenetti
Walter L. Carpenetti
Judge of the Superior Court

CERTIFICATION

The undersigned certifies that on the 10th day of
September, 1987, a true copy of this
document was served on the following attorneys:

Or Gross, Kathleen Starbough
Woody Brooks, Tom Koster
By Maara Tarsone

LAW OFFICES
GROSS & BURKE
A PROFESSIONAL CORPORATION
404 NORTH FRANKLIN STREET
JUNEAU, ALASKA 99901
(907) 586-3777

Handwritten notes:
Cordell
8/13/87