



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Department of Revenue

TAX DIVISION

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Anchorage, Alaska 99501-3555
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March 21, 2021

Re: Leases or Properties in Regular Production

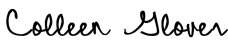
To Whom It May Concern:

After consultation with the Alaska Oil and Gas Conservation Commission (AOGCC) the Alaska Department of Revenue agrees that the following units, including the participating areas (leases or properties) within those units, as they existed as of January 1, 2020, are or have been in regular production for the purposes of AS 43.55.160(f) and (g) and 43.55.165(o) and (p):

Badami
Barrow
Colville River (Alpine)
Duck Island (Endicott)
Greater Moose's Tooth
Kuparuk River
Milne Point
Nikaitchuq
Northstar
Oooguruk
Point Thomson
Prudhoe Bay
Walakpa

Please note, that, this list includes only leases or properties located north of 68 degrees North latitude as only those leases or properties are potentially eligible for the Gross Value Reduction tax treatment under AS 43.55.160(f) and (g), or have a structure for carrying forward lease expenditures under AS 43.55.165(n) and (o).

Sincerely,

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Colleen M. Glover
Tax Division Director