



**File Code:** 1570-1  
#02-04-00-0041  
**Date:** January 24, 2003

Karen K. Roberts  
Shapiro, Buchman, Provine, Patton, LLP  
1333 N. California Boulevard, Suite 350  
Walnut Creek, CA 94956

CERTIFIED MAIL – RETURN  
RECEIPT REQUESTED

Dear Ms. Roberts:

In accordance with 36 CFR 251.99, I have reviewed the appeal record and project file for the March 12, 2002, appeal you filed on behalf of Les and Rowena Harlander. You appealed the decision by Forest Supervisor Robert Vaught to accept and implement an audit report for Doc and Al's Resort.

**APPEAL DECISION**

I am affirming Forest Supervisor Vaught's decision. I find the decision to be in compliance with all applicable laws, regulations, and agency policy. I am enclosing a more detailed response to your appeal points.

This decision constitutes the final administrative determination of the U.S. Department of Agriculture (36 CFR 251.87 (e) (3)).

Sincerely,

/s/ Cathrine L. Beaty  
CATHRINE L. BEATY  
Appeal Reviewing Officer  
Deputy Regional Forester

Enclosure

cc:  
Forest Supervisor Humboldt-Toiyabe (R. Vaught)  
H-T (D. Arrasmith)  
H-T (R. Suminski)



bcc:

FR (Glen Parker)

PAL (P. McLain)

OGC (K. Paur)

L (L. Bidlack)

**APPEAL REPOSE**  
Wes and Rowena Harlander  
Doc and Al's Resort  
Appeal #02-04-00-0041

**Issue:**

The owners of the Doc and Al's Resort, Wes and Rowena Harlander, contend that the fee review for the period of 1992 through 1996 was flawed; that the recommendations for changing the Gross Fixed Assets and ownership proration should not be implemented; that the permit's original Gross Fixed Assets, with subsequent changes, should be allowed; and that the original ownership proration should remain unchanged.

**Forest Action Being Appealed**

The action being appealed is the Forest Supervisor's implementation of audit recommendations that changed the reported Gross Fixed Assets for the fee calculation and updated the ownership proration. These changes resulted in additional fees of \$24,202.06 due for the years for 1994, 1995 and 1996.

**Background**

This appeal centers on the fee determination for Doc and Al's Resort, (Resort), and the Resort's purchase transaction in 1992 that affects the Gross Fixed Assets, (GFA), used within the Graduated Rate Fee System, (GRFS), based upon the provisions of the Resort's permit and Forest Service regulations and policy.

The core of the appeal is an audit recommendation decreasing the GFA to an amount lower than the GFA reported by the Harlanders. To understand the complexity of the GFA issue in this appeal, further background on the Harlanders' acquisition of the Resort is needed, as well as knowledge of the guidelines involving GRFS.

GRFS operates by applying certain rates from an established schedule of graduated rates to the Resort's gross sales. The rates used are determined by the proportional relationship of sales to GFA. If GFA decreases in relation to sales, higher rates are applied, and the total fee increases. Conversely, if GFA increases in relation to sales, lower rates apply and the total fee decreases. To insure consistency in reported sales and GFA that are used to compute permit fees, the requirement to follow Generally Accepted Accounting Principles, (GAAP), is standard in all permits.

The Harlanders acquired the Resort in 1992. Between 1992 and the time the permit was issued on October 17, 1994, the Harlanders operated the Resort under an agreement with the prior permit holder, to whom the Harlanders paid \$15,000.

In 1997 the External Accounting Team initiated a fee review for the years 1992 through 1996. The results of this review were issued in an audit report to the Forest on February 10, 1998. The Forest further discussed the audit recommendations with the Harlanders into the summer of 2000, with the Forest Supervisor requesting clarifying information from the Holder in a July 31,

2000, letter. Based on the additional information supplied to the auditors, the Forest received an amended audit report via e-mail on August 6, 2001. This same report was transmitted by letter on November 19, 2001. The Forest Supervisor issued a decision to implement the recommendations in a March 12, 2002 letter. The Holder appealed this action on April 26, 2002.

This action, revising the fee, is supported by the following permit clauses:

*Clause 25(3), Concession Payment, graduated-rate fee system;*

*All fee calculations and records of sales and GFA are subject to periodic audit. Errors in calculation or payment will be corrected as needed for conformance with those audits.*

*Clause 20, Concessions, financial statement;*

*...If the holder ... misreports gross fixed assets and the Forest Service determines that additional fees are owed, the holder shall pay the additional fee plus interest.*

*Clause 29, Correcting errors (emphasis added);*

*Correction of errors includes **any action necessary to establish** the cost of gross fixed assets to the current holder, sales, slope transport fee calculation, or other data required to accurately assess and calculate fees. For fee calculation purposes, error may include:*

*1. Misreporting or misrepresentation of amounts.*

*...*

*4. Variation from Generally Accepted Accounting Principles (GAAP), when such variations are inconsistent with the terms and conditions of the authorization.*

*Correction of errors shall be made retroactively to the date the error was made ...*

These provisions of the permit give the Forest Service the authority to correct errors retroactively, and bill for the revised fee. When the permit was issued in 1994, a list of GFA was included as defined by the following Clause 21:

*As of 11/31/92, the initial GFA provided by the current ownership had been determined to be \$822,445.00 as shown in detail on attached Schedule B. GFA is to be determined in the future by a CPA hired by the permittee. If an error is found in the GFA amount, it shall be changed to the correct amount retroactive to the date the error occurred.*

This 11/31/92 list is in the same format and presentation as those supplied by the Harlander's CPA in subsequent years, making it apparent that the 1992 GFA list was a work product of the CPA. The same CPA prepared the statements and schedules for all years under review.<sup>1</sup>

---

<sup>1</sup> Mrs. Harlander in her June 30, 2000 letter, states that Mr. Reimann prepared the schedules of GFA for "...each year since we have owned Doc & Al's Resort." The same CPA firm has signed all compiled statements and Federal tax returns for the review period.

The amount of \$822,445 inserted in Clause 21 is incorrect since the amount represents only the GFA located on the Forest, not the overall Resort GFA. Similarly, the total of \$1,004,945 on the GFA schedule is incorrect since the CPA's 1992 worksheet reduces the purchase price of \$1,112,760 by \$179,000 for goodwill, leases, covenants, and land values. This adjustment alone, without additional review and the treatment of the deferred gain, leaves a balance of only \$933,760 for the remaining assets. The difference cannot be attributed to assets purchased later in the 1992 year since they only amount to \$20,618.<sup>2</sup>

The Harlanders acquired the Resort via the services of an exchange facilitator; this exchange was completed in 1992.<sup>3</sup> Based on this exchange the Harlanders valued the Resort GFA at the FMV of the amount paid to the former owners. The amount of \$1,097,760 is indicated on the Real Estate agreement. \$1,112,760 is the amount on the CPA's worksheet allocating the purchase price of the assets between the Harlanders and Cal-Coast Marine (Cal-Coast). The difference is the \$15,000 paid to lease the special use permit.

For tax purposes the Harlanders treated this as a Tax Free exchange under the Section 1031 rules. This treatment is supported by the Federal tax statements and by the asset values on the CPA prepared compiled financial statements for the Resort and for the Resort's parent company, Cal-Coast Marine, Inc.

A section 1031 exchange occurs when the property given up and the property received are held for investment or for productive use in trade or business. The exchange of real estate for real estate is an example.<sup>4</sup> The GAAP guidance for *Accounting for Nonmonetary Transactions*, APB 29, in a footnote 6 to paragraph 21.b states:

*The fact that an exchange of productive assets is not a taxable transaction for tax purposes may be evidence that the assets exchanged are similar for purposes of applying this Opinion.*

Documents in the appeal record indicate that the Forest was informed that the acquisition of the Resort was via an exchange. In this exchange the facilitator acquired titles to the exchanging properties and made the cash payment of \$1,112,760.

The exchange involved two parcels of land and assets in the Cal-Coast business.<sup>5</sup> It is not apparent from the appeal record whether the Forest knew that Cal-Coast was involved in the exchange, nor does the appeal record indicate the exchanged values that created this 2/3<sup>rd</sup> interest (Cal-Coast) and 1/3<sup>rd</sup> interest (Harlanders).

The audit used \$1,111,760 as the FMV of the acquired assets to determine the GFA for the fee. This \$1,111,760 was used in the allocation of assets and recognition of the gain as required under GAAP. The \$1,000 difference from the \$1,112,760 is minor, and may be related to a rounding

---

<sup>2</sup> From the detail on the depreciation schedule showing the acquisition dates.

<sup>3</sup> Per Mrs. Harlander's 6/30/00 letter, "Asset Preservation, Inc. was engaged to act as Facilitator to perfect the exchanges." The 1992 Federal Tax return supports that the exchange was completed in this year.

<sup>4</sup> Definitions and examples from the IRS guide on Like-Kind (1031) exchanges.

<sup>5</sup> Per Mrs. Harlander 6/30 the assets of Cal-Coast and property owned by the Harlanders as individuals were sold.

error or one of many differences noted between the Harlanders CPA's purchase allocation and the various financial documents.<sup>6</sup>

An interesting twist to the Resort's operation that apparently was unknown by the Forest, is that the Harlanders leased their 1/3<sup>rd</sup> interest to Cal-Coast and that the Resort is operated by Cal-Coast. The Forest did not approve this sublease, as required by Clause 14 of the permit, and the sublessee is not operating the Resort as required under Clause 76.<sup>7</sup> Additionally the sublessee, Cal-Coast, is required to provide Financial Statements (Permit Clause 25). The Harlanders did not provide Cal-Coast statements to the Forest.<sup>8</sup>

The financial statements for Cal-Coast and the Resort, (the Companies), were not prepared under GAAP. The first standard for reporting under SAS No. 1 is:

*The report shall state whether the financial statements are presented in accordance with generally accepted accounting standards.*

The compiled financial statements prepared for the Companies do not have this disclosure. Instead the report includes the statement that they were prepared:

*In accordance with standards established by the American Institute of Certified Public Accountants, (AICPA).*

The compiled statements for Cal-Coast include this disclosure of AICPA standards, as does the compiled statements for the Resort. While the Cal-Coast statements disclosure states that the compilation was on an Income Tax basis, the Resort statements do not contain any disclosure on the presentation basis. Without this disclosure the Forest would not know that they are getting statements prepared upon a tax basis and would not recognize the discrepancy in the asset values contained in the statements.

For each year reviewed, the supplemental list of GFA provided to the Forest balances to the assets on the supplied statements only by considering the large dollar entry for land improvements. The various line amounts for equipment, buildings, furniture, etc. on the Cal-Coast statements, match the "Buildings, equipment, etc..." line on the Resort statements. The large dollar line is identified as "land improvements," \$886,000 in 1996 on the Resort statements. At this resort there is no significant capitalized land improvement feature. The only entry on the detailed list is a \$24,442 septic system. It appears that the \$886,000 entry is being used to balance the tax basis of the assets to the detailed GFA list.<sup>9</sup>

---

<sup>6</sup> The 1992 IRS form 8824 indicates the FMV as \$796,760 + \$15,000 of monetary value received. The CPA's allocation workpapers allocates \$1.1mm, with the assets reduced by the land, goodwill, lease and covenant values to \$933,760. The '92 GFA itemization is \$1,004,945. The Doc & Al's Resort's compiled Balance Sheet shows assets as \$961,563 exclusive of the land, goodwill, lease, and covenant.

<sup>7</sup> Clause 14 requires subleasing to be approved by the Forest Supervisor. Clause 76 requires all subleases to comply with permit conditions. Terms and the conditions of the permit are to be made a part of all subleases.

<sup>8</sup> The Cal Coast Marine statements were acquired during the review process.

<sup>9</sup> The amount is \$650,000 on the Cal-Coast statements

The following table compares asset values identified on four separate 1995 documents

	Resort Statements <sup>a</sup>	Cal-Coast Statements <sup>b</sup>	GFA List <sup>c</sup>	Federal Depreciation Schedule <sup>d</sup>
Land improvements	\$886,000	\$650,000		
Buildings, equipment, etc.	\$258,890	\$258,891.32 <sup>e</sup>		
Total Gross Fixed Assets			\$1,145,979	
Grand total				
Cost/Basis column				\$264,450
Less: land item				- \$2,134
Totals <sup>f</sup>	<u>\$1,144,890</u>	<u>\$933,333.62</u>	<u>\$1,145,979</u>	<u>\$262,316</u>

a From the 1/24/96 compilation for Doc & Al's Resort

b From the 1/22/96 compilation for Cal-Coast Marine, Inc.

c From the 1995 Schedule of Gross Fixed Assets

d From Cal-Coast Marine schedule

e The sum of GFA qualifying assets – Fixed assets less land lease and land improvements

f Minor differences unknown, Compare the \$258,890 to the \$262,316

The information that the Resort is a segment of the Cal-Coast enterprise is not identified on the Resort statements.

The Resort's GFA list for each year increased by the various additions to the Resort. The GFA recommended by the audit similarly increased. The following table shows that the audited fee reflects the increase in GFA over the years.

	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1992</u>	<u>Δ 1992 – 1996</u>
GFA reported	\$1,175,549	\$1,145,979	\$1,123,280	\$961,563	+ \$213,986
GFA per audit	\$455,450	\$424,791	\$403,179	\$241,193	+ \$214,257

In a July 31, 2000 letter the Forest Supervisor asked the Harlanders to provide documentation "... that follows Generally Accepted Accounting Principles (GAAP) in valuing the property of Doc and Al's." The Supervisor's letter stressed that this request was intended to avoid the expense of either a CPA audit or attestation. The request is authorized by Clause 28, paragraph (3) of the permit which allows requiring preparation and maintenance of such special records and accounts as may be specified by the authorized Forest Officer.<sup>10</sup>

The audit report points out that the current owners did not provide their personal financial information related to the Resort acquisition. Any requested personal information would be limited to information - authorized by and related to - the permitted activity and this information is protected under the Privacy Act.<sup>11</sup>

<sup>10</sup> This same Clause authorizes a request for the more costly "Audited" accounting reports.

<sup>11</sup> Pg. 7 of the April 26 appeal, "Harlanders, however have not provided the Forest Service with a statement of Gross Fixed Assets reduced by their deferred gain because that calculation, by contract, is not relevant to a determination of rent." October 15, pg. 2, "The Harlanders personal tax situation and whether and when they pay capital gains is a private personal financial matter."

On August 21, 2000, the Harlanders CPA responded to the Supervisor's July 31, 2000, letter but did not provide the GFA supporting documentation requested by the Supervisor. The CPA's response was that "The special use permit does not require GFA be computed in accordance with GAAP" and that the amounts previously reported for GFA are "appropriate."

The Harlander's October 15, 2002, letter refers to Forest Service Manual 2715.e as support for the argument that the personal financial information should not be demanded and is not pertinent:

*Forest Service policy is to allow permittees to keep records in a "variety of ways" but that information is to be maintained "in accordance with generally accepted accounting principles."(emphasis added).*

The final amended report, issued in August 2001, also indicated that the Harlanders continue to maintain that their original GFA submissions were correct and that they need not follow GAAP. The permit is issued to the Harlanders and their personal investment is a component of the Resort operation.

The fee proration is adjusted as changes to improvements occur at the Resort. The guidelines on adjusting the proration are found in Clause 22 (A-3c) of the permit. The Resort's initial proration was 73%; the 1997 audit changed this to 88%, to reflect the changes at the Resort. Based on additional information provided by the Harlanders, this was further corrected to 86% in the 2001 amended report.

On March 12, 2002, the Forest Supervisor issued a bill to the Harlanders for the recommended amount of \$24,202.06. This fee was for the years 1994, 1995, and 1996 only. No additional fees were recommended for the earlier years. The Supervisor's letter points out that the previously requested financial information was never received.

The billing is based on the best information available as required under Clause 29 of the permit:

*Correction to errors includes any action necessary to establish the cost of gross fixed assets to the current holder, sales, slope transport fee calculation, or other data required to accurately assess and calculate fees.*

### **Relief Requested**

On April 26, 2002, the Harlanders filed an appeal, raising the following points;

- 1. Appellants seek a determination that the Forest Service's amended audit report not be adopted or implemented and that the Harlanders be permitted to continue paying rent for the balance of the permit term, incorporating into that rent calculation the amount of Gross Fixed Assets determined in the 1994 Special Use Permit. Appellants also request there be no adjustment in the proration of federal share of landownership.*
- 2. Requested an oral presentation.*
- 3. Requested a stay of implementation of decision pending appeal.*

An oral presentation was made to the Reviewing Officer and Regional Office Staff on November 21, 2002.

A stay of the decision was denied because Forest Service policy and Clause 80 of the Resort permit require disputed fees be paid in full, even if an appeal has been filed. Agency policy also states that if appropriate, fee adjustments will be made after the appeal is decided. (Forest Service Handbook, FSH 2709.11, sec. 32.15)

## Issues and Responses

**Issue A:** *The Forest Service's attempted retroactive and unilateral decrease in gross fixed assets and resulting 100%+ increase in rent violates the parties agreement, imposes rent not agreed upon, changes the nature and feasibility of the transaction and is subject to equitable estoppel.*

**Response:** The Harlanders support for Issue A referencing the Meadow-Green Wildcat decision is not on point. Meadow-Green Wildcat involved retroactive changes to GFA made as a result of an error committed by the Forest Service in interpreting agency fee policy.

It is clear that the GFA submitted by the Harlanders was misreported. It is equally clear that the values set by the Forest Service were determined without full disclosure by the Harlanders. The values of GFA, which are required by the permit, remain an issue of contention. The Harlanders continue to indicate that they do not need to comply with GAAP, offering only financial statements that have asset values prepared according to Income Tax Basis.

The 1992 GFA list, prepared by the Harlander's CPA, which is included in the 1994 permit states: "As of 11/31/92, the initial GFA provided by the current ownership had been determined to be \$822,445.00." It further indicates that the "GFA in the future is to be determined by a CPA hired by the permit holder." The permit contains additional requirements to follow generally accepted accounting principles and a clear description that GFA is "The total capitalized cost of improvements, ...".

The GFA list appears to be a work product of the CPA. The amount is in error. It is not the value used for the 1994 fee and it is in error since the \$822,445 is only the GFA values of assets on National Forest System lands not the value of all assets used in the permitted activity.<sup>12</sup>

Agency policy provides for retroactive correction of errors in establishing GFA, and defines errors to include misreporting or misrepresentation of amounts, as well as variation from GAAP, when such variations are inconsistent with the terms and conditions of the permit, as they are

---

<sup>12</sup> The GFA standard per Clause 20 and the FSM, all assets used are in the GFA.

here (FSM 2715.11e, paragraphs 6(a) and (d)).<sup>13</sup> Meadow-Green Wildcat is not to the contrary. In that case, the First Circuit Court held that “(f)or purposes of this case, we shall assume that the Permit’s words ‘error ...in the GFA amount’ (the words that allow a retroactive fee adjustment) include such mechanical and fact-related matters as ... misreporting of asset values, and the like.” 936 F.2d at 605.

The Harlanders have not provided the complete information required by their permit. A full disclosure of the transaction and assets involved in this exchange and an independent CPA’s attestation that under GAAP the GFA values are correct would clear up this dispute.

The Forest Supervisor properly revised the Resort’s GFA, under the terms of the permit, based on the best information available to him in the absence of other information which the permit holders have refused to provide.

**Issue B:** *The attempted retroactive and unilateral decrease in Gross Fixed Assets is discriminatory and inconsistent with the legislation intent behind IRC Section 1031.*

**Response:** There is a clear distinction between the purpose of GAAP and the IRS code. GAAP is simply the policy and procedures used to record accounting transactions, while the IRS code supports a tax program of the Federal Government.

Any changes to GFA based upon GAAP reflect a standard of accounting applied to the Company’s business operations. GAAP is the defined basis that the permitted operation must utilize in reporting transactions to the Forest.

The change in GFA can be applied retroactively when it is determined that it was previously in error. The permit clearly indicates that a change can be made retroactively when the reported amounts are found to be misreported or misrepresented; this is not a unilateral change. We want the numbers to be correct, and this retroactive application is applied to all permits operating under the same standard clauses.

As far as any determination of the intent of Section 1031 from the legislature, there is nothing in the record indicating that intent or how this is applicable to GAAP.

**Issue C:** *Clause 28 of the Special Use Permit regarding use of GAAP does not apply to calculation of rent.*

**Response:** The various permit clauses and Forest Service policy are very clear that transactions are to be based upon GAAP. These transactions are used to compute the rent.

---

<sup>13</sup> In addition to the permit direction found in Clause 28 to record transactions following GAAP, FSM 2715.11e(3) further clarifies that “The value of gross fixed assets (GFA) must be the cost of each qualifying asset as reflected in the financial statements of the current holder. This is the same amount as shown on the holder's fixed asset depreciation schedule which supports the general ledger prepared in accordance with generally accepted accounting principles (GAAP)”

The computation of the rent calculation is found in Clause 22 of the permit as well as on the back of fee form FS-2700-19.<sup>14</sup> The specifics of how revenue is defined, the definition of GFA, and the sales categories are found in Clauses 21, 23, and 24.

The direction for following GAAP in recording transactions and in preparing reports is found in Clauses 20, and 25 – 29.

The argument that Tax Law has some impact on the maintenance, reporting and computing of fees under this permit is clearly not applicable. In all cases the standards established are to follow GAAP and for GFA to follow the current guidelines supporting the Graduated Rate Fee System.

**Issue D:** *To permit a retroactive 100% increase in rent is unconscionable.*

**Response:** According to the audit report, the 1996 fee rate is 4.67%, which compares to the rate in 1988 of 4.43% for the former Resort owner, the Lolyn Corp. (Lolyn). Direct comparisons with Lolyn are difficult since most of their fees were paid under a low flat fee. So while the Resort's rate is incrementally higher than Lolyn's fee rate, Lolyn paid a fee on lower revenue and the Resort now has a lower ownership proration reflecting the increased sales that occur on the National Forest portion of the Resort. Combining these conditions, the higher fee of the Resort reflects increased sales that are occurring on the National Forest.

In one of the last years before the permit was acquired by the Harlanders, the Resort fee, prior to proration, would have been \$14,500 had not a flat fee of \$8,500 been paid. This was at a fee rate of 4.68% - essentially the same fee rate as the computed 1996 fee – prior to proration.<sup>15</sup>

The increased fee is a result of increased sales revenue and the increase in the Forest land areas revenue. When compared to the old historic fee amounts, the current fee is higher, but the old flat rate has a basis that under GRFS is very similar.

**Issue E:** *The revised proration is without any basis except to justify a rent increase.*

**Response:** The proration is used to reduce the fee to that portion attributable to the National Forest System lands in use by the permitted activities. At some permitted sites, this proration changes frequently – for example, ski areas where new chairlifts are frequently added. At other areas, where no changes to operations occur, it may change infrequently.

The proration can go up or down. The guidelines on adjusting the proration are found in Clause 22 (A-3c) of the permit:

“For the purposes of the fee calculation, “GFA” and “Sales” will be adjusted by a percentage representing the portion of the use attributed to National Forest land. ...It allows for adjustment to the proration as lodging is added or removed from the resort ...and is subject to review and adjustment by the Forest Service as may be necessitated by the addition or removal of improvements”.

---

<sup>14</sup> Forest Service Manual FSM 2715.11d provides more detail on the mechanics of the rent calculation.

<sup>15</sup> Fee amount from line 4 of form FS2700-19. Fee rate is on line 5

In the case of the Resort, the changes that caused the proration to increase were a result of increasing the revenue (the number sleeping per unit and the revenue per unit) that occupies the Forest. As previously mentioned, the Harlanders identified errors in the original recommended proration and it was modified to reflect their concerns. On a yearly basis the proration should be corrected to keep it current so that there are no surprises and the need for retroactive corrections is eliminated.

The Prorate/1 worksheet that defines how the fee proration is computed shows the number that can sleep in each unit and the amount of income per unit. On the Forest the number was 94 sleepers with an income based on these sleepers of \$1,499 – or 74% of the Resort. This was adjusted to 73% to reflect the campground revenue.

In the revised audit report, the number of sleepers is now 157.5 with an income amount of \$2,597, or 94% before the 8% adjustment to reflect the campground and a final proration of 86%. This increase from 94 to 157.5 sleepers since 1988 is a significant change and should indicate an increase in the Resort's fee.

The proration is designed to be a fluid, changing proration and is used to insure that the fee on multi-ownership sites is appropriate for the involved Forest land. The proration should reflect the actual use for each fee year and is clearly defined in the permit for its stated purpose: “representing the portion of the use attributed to National Forest land.”

### **Decision**

I affirm Forest Supervisor Vaught's decision to implement the audit and bill \$24,202.06 for 1994, 1995 and 1996. This represents the best determination that can be made based on the available information.

The audit used the best information available and computed fees due under the terms and conditions of this permit. In the absence of the information which the Forest has repeatedly asked the Harlanders to provide, this is the best fee determination available.

The fees for the billed period are subject to adjustment when more completed information is received from the Harlanders.