December 8, 2005

Mr. David Albright
Ground Water Office Manager
U.S. Environmental Protection Agency
75 Hawthorne Street
Mail Code: WTR-9
San Francisco CA 94105

Re: Notice of Prospective Determination of Indian Country Status for Purposes of Underground Injection Control Program Permitting

Dear Mr. Albright:

I am the Chairman of the New Mexico House of Representatives' Taxation and Revenue Committee. The Environmental Protection Agency (EPA) notice of prospective determination of Indian country status for purposes of underground injection control program permitting has recently come to my attention. I would appreciate it if you would take my comments into consideration in making your determination.

It is my understanding that the property in question is 160 acres of fee land located in the checkerboard area of the southeastern portion of Section 8, near Churchrock, New Mexico. As you know, checkerboard land ownership in this area is held by the Navajo Nation, Indian individuals, the state, the county, the federal government and non-Indian groups or individuals. While management of taxation in the checkerboard area typically rests with the county government, local governments often rely on state coordination and oversight of services and resources

More importantly, the state collects severance taxes on minerals and oil and gas proceeds generated in the area that, in turn, provide necessary revenue to fund the state's budget. Checkerboard land ownership already complicates land use and other issues, such as taxation. A determination identifying the private land under consideration as "Indian country" would further and unavoidably cause further confusion for all entities involved. I urge you to consider these potential complications before making such a determination.

Thank you for your consideration.

Sincerely,

Donald L. Whitaker

State of New Mexico