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FEB 27 2014

INDEPENDENT REGULATORY
REVIEW COMMISSION

TIMOTHY W. SANDBERG, CPA

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January 20, 2014

Environmental Quality Board
PO Box 8477
Harrisburg, PA 17105-8477



RE: Chapter 78 Regulations

Dear Board Members:

I have been in public accounting since my graduation from The Pennsylvania State University, University Park campus in 1978. I was born and raised in Youngsville, PA, and made the decision after college to seek employment in my hometown Warren County area.

I started as an employee at a local CPA firm and in 1983 formed my own CPA firm. In all those years, I have been fortunate enough to work for numerous family owned oil and gas clients. Many of my current clients have been involved in the oil and gas business for over 50 years, with many seeing 3 or 4 generations of ownership. These businesses have seen many challenges over the years, but with a strong work ethic and driving desire to pass the business on to the next generation, these family oil and gas businesses have always met the challenge.

My understanding of the proposed changes to the Chapter 78 regulations places an unfair burden upon the conventional oil and gas businesses. It seems as though common sense is being replaced by excess regulations.

I remember in the late 1980's someone within the EPA declared Northwest Pennsylvania to be a "major oil spill". The EPA sent out the Coast Guard to walk through oil and gas leases to mark those in violation. Once common sense prevailed and local oil and gas producers spoke with the EPA, it was determined it was "a lot to do about nothing". The majority of the oil and gas producers were in compliance. There was no "major oil spill" and all went back to normalcy.

I hope the Board will realize the conventional well producer should be regulated differently from the nonconventional producer and please vote "NO" to the proposed changes to Chapter 78 regulations.

If you would like to discuss this letter or need any further information, please contact me at 814-723-7087.

Respectfully yours,

A handwritten signature in black ink, appearing to read "Timothy W. Sandberg". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Timothy W. Sandberg, CPA