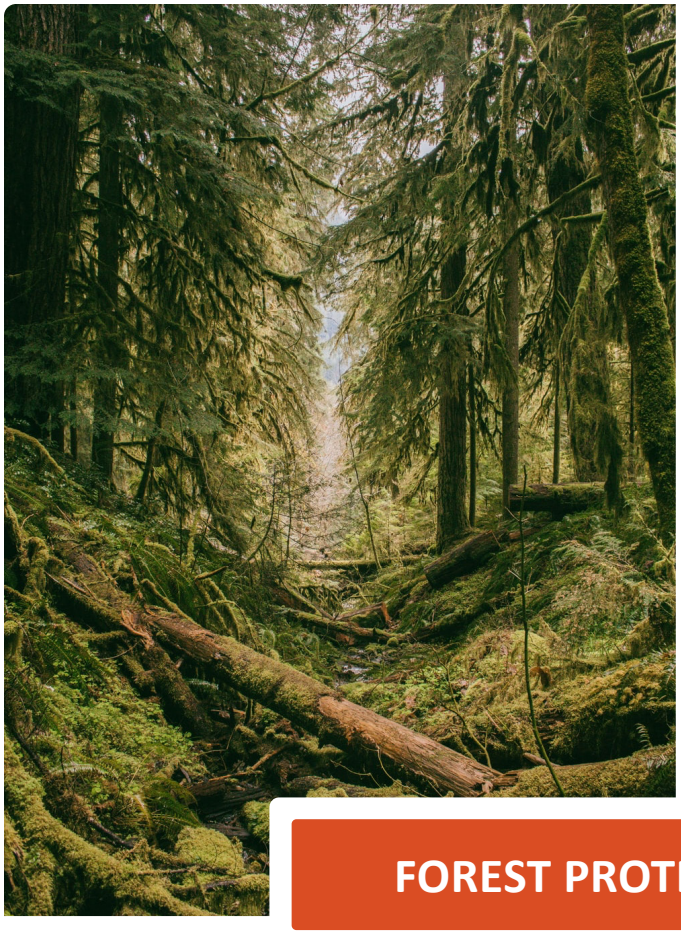
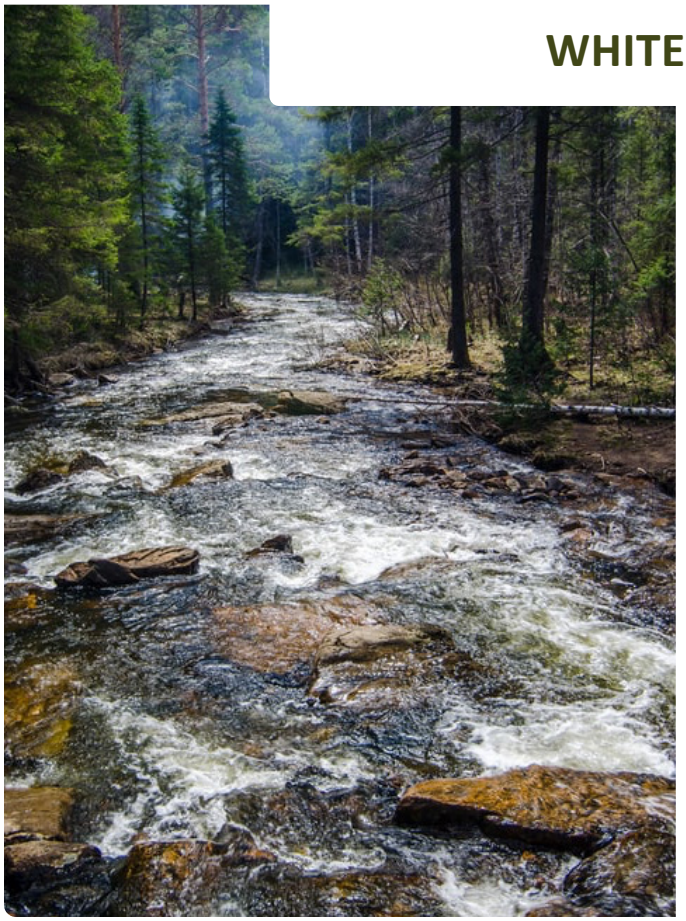
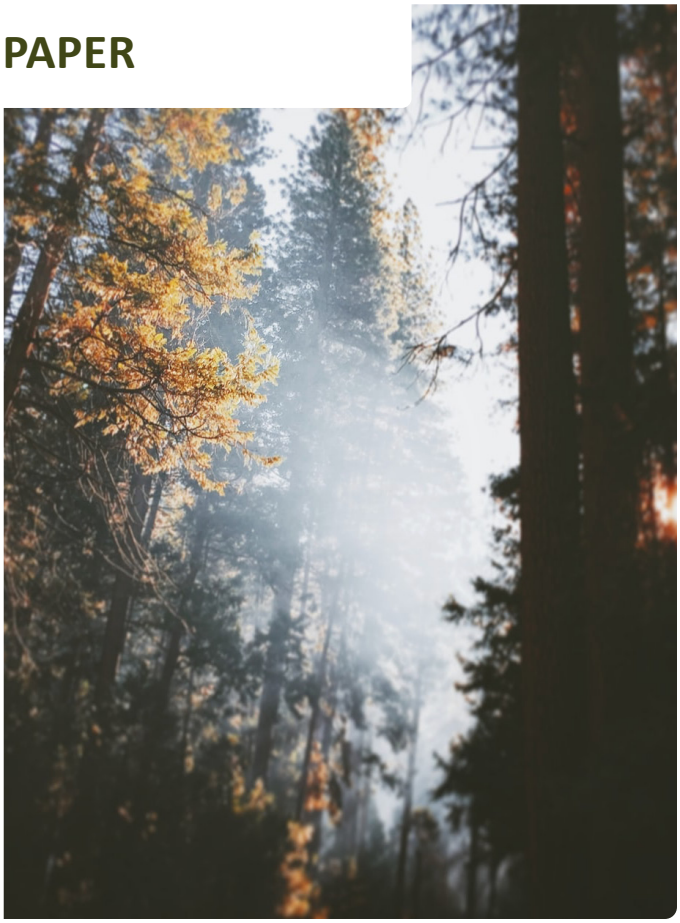


FOREST PROTECTION ZONES

WHITE PAPER





CONTENTS

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BACKGROUND

Forest Protection Zones (FPZs) represent an opportunity for effective development and implementation of forest management and wildfire suppression practices. As authors David Auchterlonie and Jeffrey Lehman document in *Running Out of Time-Wildfires and Our Imperiled Forests,* more than 100 million acres of poorly managed federal forests are catalysts for a future of intense and devastating wildfires impacting 46 million American residences in 70,000 communities. The book explains how state, tribal, and federal forestry agencies lack sufficient funding to address the country's forest management and wildfire suppression needs.

United States Forest Service Shared Stewardship and Bureau of Land Management Good Neighbor Authority agreements with many states provide the framework for improving forest management practices while concurrently curtailing risk of future wildfires. Unfortunately, these agreements do not provide the estimated $40 to $80 billion required to manage our forests, forest floor fuels, insect-infested dying tree stock, dead stock, or replanting resilient tree species after a wildfire event. In fact, carbon stores lack replenishment due to current under-managed and unfunded practices.

The United Nations, U.S. Congress, the New York Declaration on Forests, the National Association of State Foresters, Nature Conservancy, and California's Venado Declaration all suggest co-ownership and unique partnerships across all levels of government with private, tribal, and community-based groups. FPZs establish these localized partnerships through private-public partnership funding and incentives designed to achieve the goals, which are tailored for each FPZ.

Human behavior and environmental factors fuel wildfires costing the nation billions of dollars and thousands of lives each year. Yet, among the earth's natural disasters, a wildfire is the only catastrophe that is controllable and, in many cases, predictable. FPZs are established to assist forest management and wildfire fighting agencies by developing and utilizing best practices and controls through pragmatic, well-conceived tactics.

As outlined in the following graph, current federal policy will not diminish the wildfire risk.

Despite current Forest Service strategies described in its *Confronting the Wildfire Crisis* (January 2022), which include increasing forest thinning to approximately two million acres per year, the rate of insect infestation based on agency estimates will outpace thinning efforts by three to five million acres annually. Further, Figure 1 does not include damages caused by annual wildfires, which further exacerbate future forest restoration challenges.

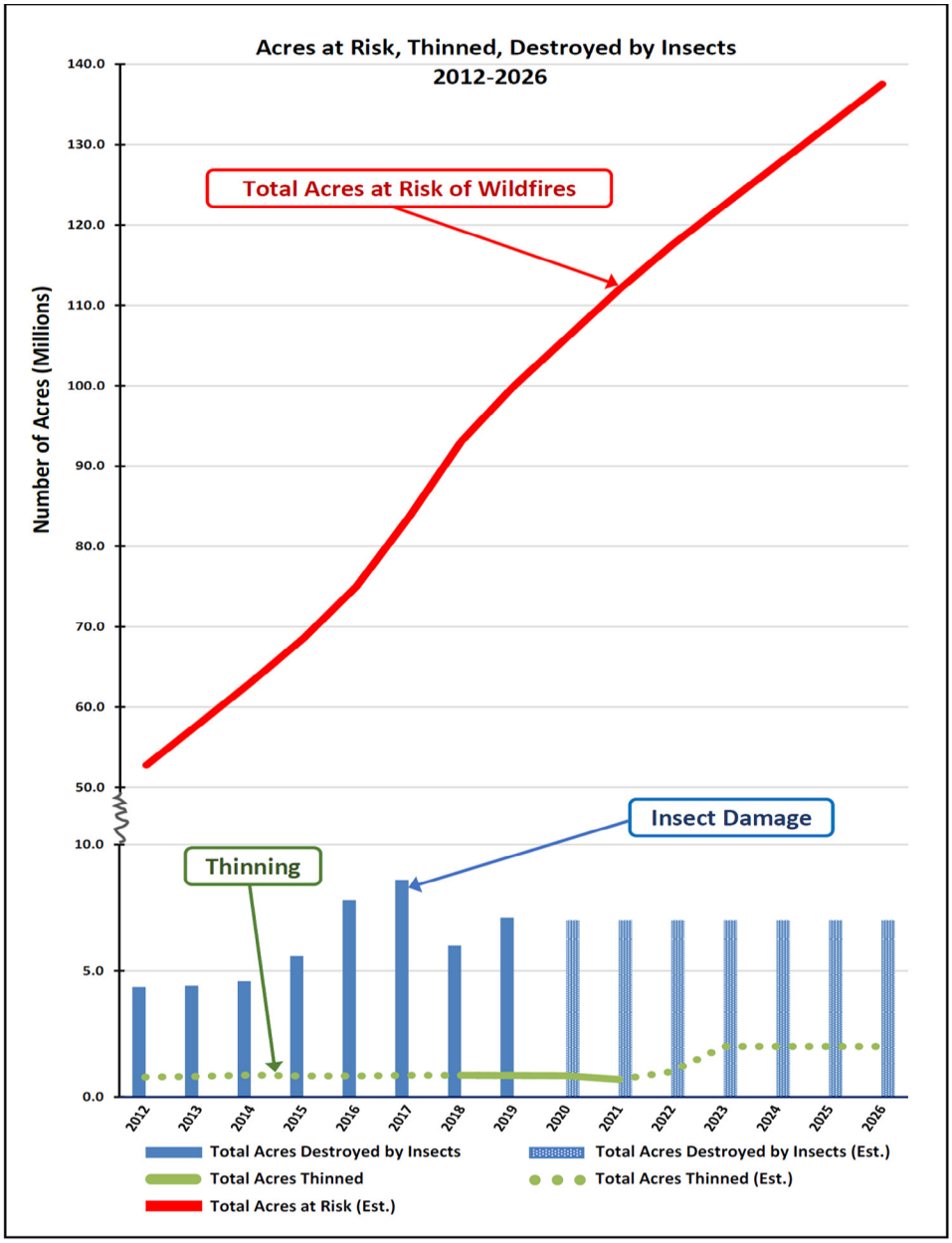

Figure 1. Acres at risk of wildfire, acres damaged by insects, and USDA Forest Service and Department of Interior historical and planned acres thinned, including projected increase in thinned acres under the latest Wildfire Crisis Strategy. (Figure created by Crowbar Research Insights, LLC—use of this chart subject to legal restrictions)

The stark reality requires immediate and substantial funding if we want fewer wildfire events, summers without wildfire-caused carcinogenic smoke, and an atmosphere with fewer greenhouse gases. FPZs provide solutions that can save lives, land, property, and the environment if we expect to rectify dangerous vulnerabilities in current wildfire suppression systems and forest management practices.

SHARED STEWARDSHIP AND GOALS

Through Shared Stewardship Agreements with states, tribal governments, and other partners, the Forest Service established goals to address forestland management challenges and explore opportunities to improve forest health and resiliency. As of June 2022, 33 states have executed these formal agreements (See Exhibit 1). Urgent land management challenges like extreme wildfires, severe drought, and invasive species do not recognize borders or boundary lines, requiring collaboration across state, tribal, private, and federal jurisdictions.

Each of these agreements seeks to:

- Work with states and tribal governments to prioritize and co-manage risk across broad landscapes. The most effective approach to wildland fire management is sharing stewardship of the fire environment, ownership of its challenges, and a commitment to meeting those challenges. As the scale of wildfires grows, coordinated planning needs to expand accordingly.
- Utilize new tools to conduct targeted investment planning. Advances in remote sensing, information science, fire simulation tools, and mapping technologies have enabled Forest Service scientists to complete new national resource assessments. Based on their evaluations, FS researchers have developed tools for evaluating fire risk and determining land management investments offering the highest and maximum results. These tools for scenario investment planning give stakeholders the science-based capacity for finding opportunities for lasting improvements in forest conditions and choosing targeted investments.
- Focus forest management work on broad outcomes. Outputs are valuable indicators of program accomplishments, but outputs alone do not tell us whether we have achieved large-scale results. We envision joining with partners and stakeholders to identify desired outcomes and key performance indicators for measuring them.
- Capitalize on authority created by recent legislation. The omnibus appropriations bill of 2018 and the 2021 Infrastructure bill gave the Forest Service new authority to help expedite its work, including further categorical exclusions, expanded Good Neighbor Authority arrangements, 20-year stewardship contracting, and opportunities to enter private-public partnerships.

- Improve Forest Service internal processes and reform outdated agency processes that delay our work of reducing fire risk and improving forest conditions. For example, we are improving the efficiency of our environmental review processes under the National Environmental Policy Act. We are realigning our policies to better meet market demand for forest products in ways that help us improve forest conditions.
- Use all active management tools to better manage fire risk, which includes prescribed fire and contained wildfire in concert with mechanical treatments and timber sales, working with partners and stakeholders, and finding opportunities in fire-adapted forests to reintroduce the right type of fire at the correct time in the right place.
- Apply a risk-based response to wildfire. As envisioned by the National Cohesive Strategy for Wildland Fire Management, learning to live with fire includes a safe, effective, risk-based response. As part of an approach to co-managing fire risks across landscapes, dialogue with partners and stakeholders to accurately define a risk-based response.
- Determine management needs on a state and tribal level to develop stewardship decisions, set priorities together, and combine mutual skills and assets to achieve agreed upon cross-boundary outcomes.
- Use new mapping and decision tools to locate treatments that offer the best outcomes, thereby protecting communities, watersheds, and economies at most significant risk.
- Use every authority to do more work on the ground, including timber sales, mechanical treatments, and carefully managed fire by working with partners and stakeholders to choose the right tools.
- Share the Forest Service outcome-based investment strategy with partners and stakeholders across the nation as a starting point for dialogue, experimentation, co-learning, and adaptation.

Neither the omnibus and infrastructure bills nor the states or tribal nations appropriated adequate funding to implement the goals established under the Shared Stewardship Agreements. Funding of FPZs via the incentive-based, private-public partnership structure proposed in this White Paper can provide the financing Congress encouraged.

REGIONS

The regional focus we suggest in this White Paper should improve outcomes. Too often, large, centralized organizations lose touch with local needs. History demonstrates the extensive bureaucratic apparatus of the USDA, Forest Service, and the Department of Interior have failed to manage our forests. Ecosystems vary by region and so do their forest management programs. Nimbler, decentralized, smaller organizations frequently can accomplish more than their larger organization cousins. Figure 2 presents a workable regional view of initial FPZs:

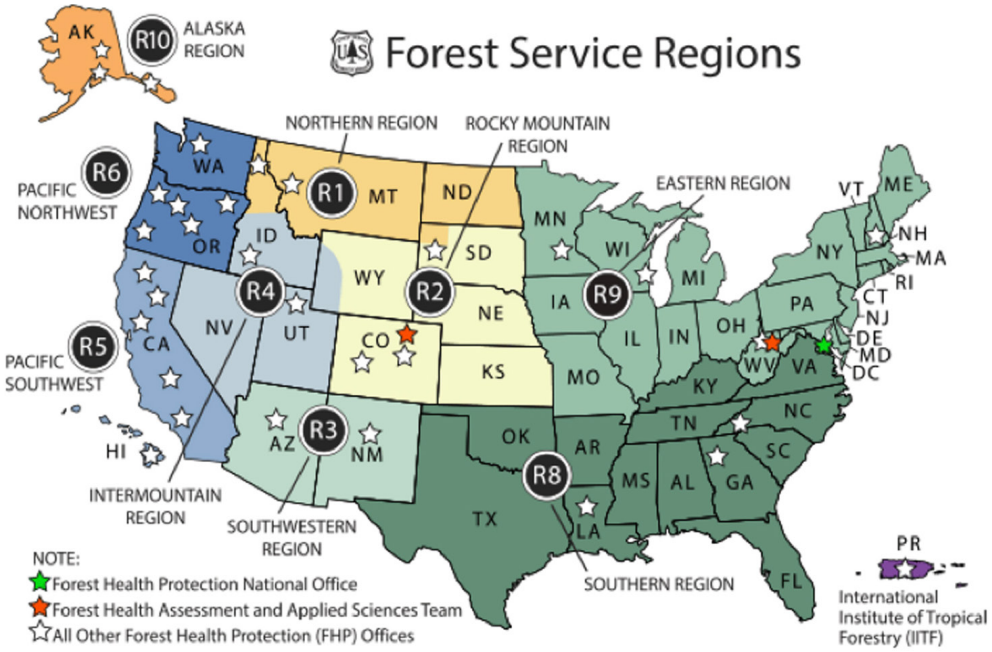

Figure 2. Map showing the 10 Forest Health Protection regions, which can be adapted and renamed as Forest Protection Zones. (Figure by USDA U.S. Forest Service, https://www.fs.fed.us/foresthealth/contact-us/regional-contacts.shtml.

Note that each initial ten FPZs utilize existing Forest Service Forest Health Protection regions. Multiple FPZs within each of these regions will likely be required to be effective based on the ecology, silviculture, and topography of the forestlands.

Forest Service Forest Health Protection personnel can assist in defining the optimum number of FPZs for each region, assembling and compiling historical information about each. The data should include tree species, watershed patterns, wildfire history, forest management projects identified or in progress, logging history, insect infestation, and size of carbon stores. Wildland Urban Interface (WUI) issues should be summarized.

JURISDICTION AND GOVERNANCE

Each FPZ would have forest policy and oversight responsibility for all state and federal forestlands within its jurisdiction and would work with tribal nations and private landowners. Governing councils for each FPZ would report to the USDA Undersecretary or its proposed successor, the Department of Natural Resources, as strongly recommended by the Government Accountability Office, Congressional Research Service, *The Washington Post*, and *Running Out of Time-Wildfires and Our Imperiled Forests*.

Each FPZ would have a seven-person governing council comprised of a Forest Service representative, state forestry expert, Indigenous forestland expert, forestry expert from a non-governmental organization (such as The Nature Conservancy, National State Foresters Association, or the New York Declaration on Forests), and three corporate representatives chosen by the companies providing funding to the FPZ for its projects.

Each governing council would select a regional manager with expertise in forest management and wildfire suppression who is employed by a federal or state agency. The manager would be able to mobilize federal and state forestry agencies to meet the mission of each zone as approved by the FPZ council and the Undersecretary of Natural Resources and Environment and/or tribal nation forestry council.

Each regional FPZ council will assess and qualify forest improvement projects, establish timelines to implement afforestation and restoration projects, produce analytical support, and approve each project budget. The council will monitor progress against established timelines and budgets. At each FPZ, an independent assessment of the current carbon stores, carbon emission, and carbon sequestration metrics will be completed during the 15-year term with the process to be repeated after the term concludes.

The FPZ will determine the need for expanded research and development including creating funds to incentivize advanced innovations. It would retain its own General Area Coordinating Center (GACC), working with the NIFC to collect and access resources and aggressively fight individual FPZ wildfire incidents.

The following suggested governance issues are also incorporated into the FPZ structure:

- No person or corporate sponsor shall serve on more than one FPZ governing council. No council member shall acquire any carbon credit offsets from an FPZ the member represents.
- Each council shall agree to a formal rotation process for appointing its chair from council members.

- Provide state, tribal, and federal veto power over decisions proposed by individual FPZ councils with rights granted to the councils for redress through the media and/or courts in the event of allegations of bureaucratic ineptitude and bias.
- Establish an unalterable sunset period of 15 years for each FPZ. Compare each zone's effectiveness and best practices for determining if the FPZ has fulfilled its mission.
- Based on the results of this assessment, revise mission statements and FPZs as necessary to incorporate the best forest management practices and regional governance successes learned from the initial incubator results. Use any remaining surpluses from the initial FPZ to fund the new Forest Protection regions.
- Retain governance over wildfire suppression and forest management activities in their respective zones, including conservation, restoration, and sustainable use of terrestrial and inland freshwater systems, wetlands, mountains, and drylands.
- Have immediate access to government-owned aerial, bulldozer, personnel, and firefighting assets.
- Establish best practices to immediately extinguish wildfires.
- Work with existing GACCs and the National Interagency Coordination Center/NIFC to coordinate and pre-position firefighting assets based on findings from the most advanced predictive tools for quicker response times. The goal is to reach and establish meaningful perimeters around wildfires to extinguish them within the first two days of an outbreak.
- Organize each FPZ as a mutual-benefit, not-for-profit corporation. Independent third-party firms with appropriate expertise will conduct annual audits of the zone's financial statements and triennial audits of its forest stewardship activities. These reports will be made public and permanently maintained on each FPZ website.
- Coordinate as needed with other FPZs to share assets, research, and ideas.

INVESTMENT, TAX, AND CARBON CREDIT INCENTIVES

The Forest Service estimates 100 million acres of dangerously undermanaged forests,[1] which pose wildfire and sustainable watershed risks. Estimates for restoration vary, but based on current projects, costs range from $125 to $500 per acre.[2] Further, cost estimates for burying overhead powerlines in forested areas range as high as $2.5 million per mile.[3] The Forest Service estimates 18,000 miles of power lines in national forests.[4] Assuming these estimates are relatively accurate, an investment from $40 billion to $80 billion is required—and that may not be enough. Excluded are costs to acquire and operate an appropriate fleet of aerial firefighting assets, contracts for mechanized equipment, and hiring and paying firefighting crews and year-round forest management personnel. One can logically conclude that state and federal budgets alone will not be enough for forest restoration and future wildfire suppression funding.

Corporate sponsors may be able to help, especially those looking to invest in Environment, Social, and Governance (ESG) projects as part of their overall corporate/societal responsibility. These sponsors could access internal corporate funds or green bonds to invest in FPZ projects approved by the Forest Service (and/or its successor, the Department of Natural Resources).

Green bonds focus on ESG initiatives, specifically on the "environmental" or "E" part. Investments in green bonds can positively influence a company's ESG ratings. Green bonds would be the obligation of corporate sponsors who would invest the entire bond proceeds in specific FPZ projects, such as acquiring mechanized equipment and modern aerial firefighting aircraft to fight wildfires, burying electrical powerlines, and performing forest management functions. Unlike other green bonds, we propose that "FS/DNR green bonds" qualify for the deductibility of the principal and interest payments made by the corporate sponsor.[5] In addition, corporate sponsors would receive a 10 percent investment tax credit for any investment greater than $10 million to be effective the year the investment is made. When the FPZ achieves its independently verified environmental improvement goals, the corporate sponsor can claim an *additional* 10 percent investment tax credit on all funds exceeding $10 million invested in a specific project. In addition, if FPZ project goals include the reduction of GHGs, one carbon credit will be issued to the corporate sponsor(s) for each metric ton of CO_{2e} sequestered during the project life.

The issuing process, project verification, and tax incentives established by FS/DNR Green Bonds should be made available to public utilities concurrently with a requirement to bury their powerlines in forested areas. Arcing power lines, which create sparks and ignitions that set off wildfires, have no place in a 21st-century world. Each burying project on federal or state lands should require the advanced approval of

the FPZ to be eligible for FS/DNR Green Bonds," otherwise the cost will necessitate potentially prohibitive rate increases for consumers. Tax benefits could defray powerline burying costs for other adjacent private land areas used by the public utility.

This preferred mechanism incentivizes corporate sponsors and public utilities *to earn* the carbon credit rather than *seek carbon offsets* in the murky, unregulated carbon offset and credits marketplace. Moreover, under the FPZ structural design, governance councils are incentivized to assure that accretive carbon sequestration projects are planned and completed in accordance with sequestration and environmental goals. If an FPZ, for example, achieves an additional 20 percent carbon storage sequestration through a combination of reduced wildfires and better forest management practices, the corporate sponsors would receive the extra 10 percent tax credit for all funds invested in that FPZ. Another FPZ might set an eradication goal of 80 percent of insect infestation reducing deforestation and forest fragmentation in that region and be eligible for the extra tax credit if successful.

Companies in the S&P 500 held $3.78 trillion in cash and cash equivalents on September 30, 2021.[6] On the other hand, the U.S. ran up a budget deficit of $2.8 trillion in 2021 and has amassed $30 trillion in national debt.[7,8] Because of the massive red-ink, funding for fixing the forest land management and wildfire crisis won't be coming anytime soon from any governmental or taxpayer-funded entity. Investing in our nation's forests could not be a better corporate ESG response and initiative. Congress, the United Nations, the New York Declaration on Forests, California's Venado Declaration, and the Forest Service have encouraged creative public-private partnerships. Our FPZs meet these objectives.

The Tax Cuts and Jobs Act of 2017 (Public Law No. 115-97) spurred creation of Opportunity Zones investment programs. Influenced by this legislation, we recommend establishing Forest Protection Zones (FPZs) to launch the private-public partnerships for providing financial and governance resources necessary for year-round forest management.[9]

Tax benefits and carbon credits would be made available to incentivize corporate funding and maximize resources needed, but these would have to be limited until successful outcomes are achieved. More funding and an additional 10 percent tax credit after the project or the 15-year FPZ term would be available when a third party verifies the achievement of the FPZ environmental goals project.

Funding plans for each FPZ would be tailored to the specific needs of that FPZ (see Figure 3).

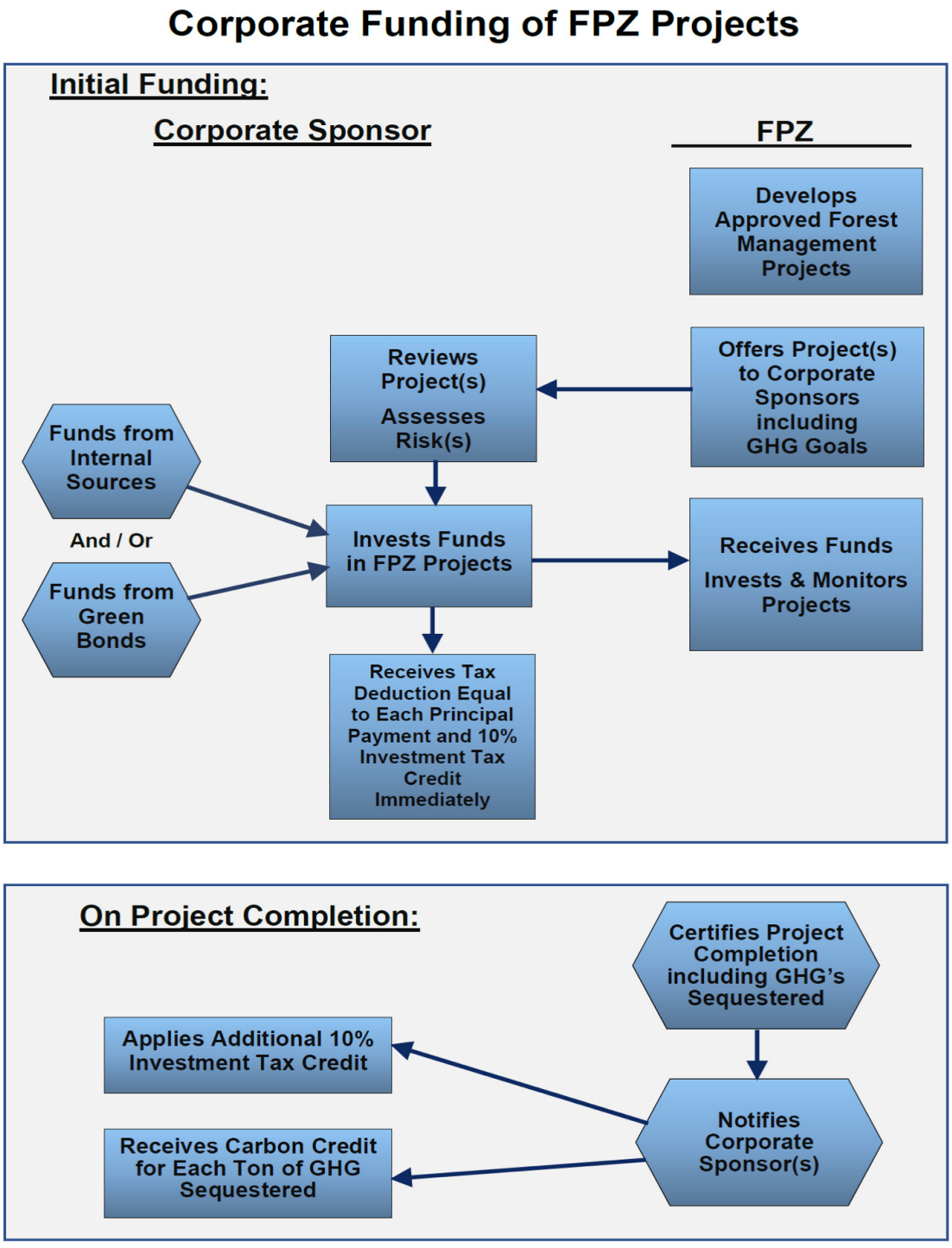

Figure 3. The flowchart sets forth the funding of FPZ projects and corporate sponsors' tax and carbon credit benefits.

[1]WILDLAND FIRE—Federal Agencies' Efforts to Reduce Wildland Fuels and Lower Risk to Communities and Ecosystems," United States Government Accountability Office, last modified December 2019, https://www.gao.gov/assets/gao-20-52.pdf.

[2] Based on Crowbar Research Insights LLC research of the French Meadows Restoration project French Meadows Restoration Project | Placer County, CA, and data contained in The Nature Conservancy "Wildfire Resilience Funding: Building Blocks for a Paradigm Shift," June 2021 Wildfire Resilience Funding (nature.org)

[3] Moving PG&E power lines underground: How long will it take to finish, the cost, and who foots the bill? How long will it take to move PG&E's power lines underground? (kcra.com)

[4] USDA Forest Service Issues Rule to Manage Vegetation inside Utility Corridors, July 13, 2020.

USDA Forest Service Issues Rule to Manage Vegetation inside Utility Corridors | US Forest Service

[5] Precedent exists under the U.S. Tax Code Section 404(k) for corporations to deduct loan payments (both principal and interest) made. In this precedent, Congress incented companies to establish Employee Stock Ownership Plans allowing employer debt to be the vehicle used to acquire the shares owned by employees.

[6] "Companies Plan to Pour Even More Cash Into Buybacks, Dividends in 2022," The Wall Street Journal, last modified December 23, 2021, https://www.wsj.com/articles/companies-plan-to-pour-even-more-cash-into-buybacks-dividends-in-2022-11640169002?mod=Searchresults_pos7&page=1

[7] "Monthly Budget Review: Summary for the Fiscal Year 2021," Congressional Budget Office, last modified November 8, 2021, https://www.cbo.gov/publication/57539.

[8] "US National Debt Tops $30 Trillion as Borrowing Surged Amid Pandemic," The New York Times, last modified by February 1, 2022, https://www.nytimes.com/2022/02/01/us/politics/national-debt-30-trillion.html.

[9] "Opportunity Zones," IRS, last modified November 10, 2021, https://www.irs.gov/credits-deductions/businesses/opportunity-zones#:~:text=Opportunity%20Zones%20were%20created%20under,zones%20through%20Qualified%20Opportunity%20Funds.

PROJECT MANAGEMENT

In the previously cited "*Confronting the Wildfire Crisis,*" the Forest Service identified nearly 50 million acres of forestland in serious need of immediate restoration. It also acknowledged the need for additional acreage restoration based on findings from its annual Forest Inventory Analysis and other activities performed by the agency.

The Forest Protection Health (FPH) department provides forest health-related services related to threats from insects, diseases, and invasive species. FPH develops, promotes, and implements integrated pest management and monitors status, changes, and trends as indicators of forest health. FPH appears suited to develop and monitor specific forest restoration projects for each FPZ. Its supervision and oversight should ensure that each FPZ restoration project meets highest quality forestry standards.

The Forest Service Conservation Finance Program has also identified restoration projects and is working with private-sector sources to finance them. To date, the department has completed funding on several restoration projects and maintains a list of future projects requiring financing. Examples include:

Location	Project Description	Funding Required
Tahoe National Forest, CA	Restoration treatments across 15,000 acres to reduce wildfire risk/improve water quality and flow	$4.0 million
Wayne National Forest, OH	88-mile mountain biking trail on 9000 acres to spur rural economic development	$5.2 million
Little Rock, AR	Forest restoration management and protection to improve drinking water delivery storage and quality	TBD
Multiple	Wetland and stream restoration	TBD

Each FPZ council would develop its list of forest management projects designed for its zone. Priorities would be based on those projects having the highest impact on forest health and future resilience. Decision support systems would assist in identifying high-risk wildfire geographies (see Figure 3 as an overview), with detailed analytics applied to focus on each opportunity within the FPZ.

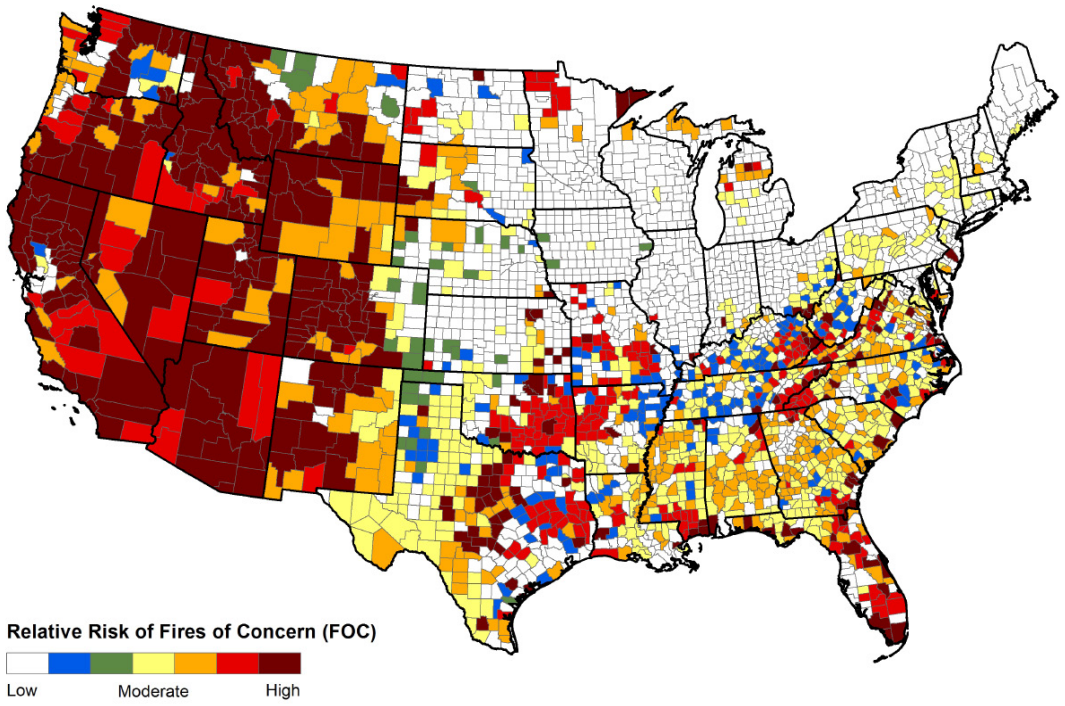

Figure 3. Areas in the United States at risk for large, long-duration wildfires (Figure by the Science Analysis of the National Cohesive Wildland Fire Management Strategy, 2022, https://cohesivefire.nemac.org/option/10. [Figure credit: NEMAC and the Eastern Forest Environmental Threat Assessment Center (EFETAC)].

Project managers with a proven track record of successfully completing projects in terms of budgets and goals can be chosen from either internal state, tribal, federal resources, or third-party contractors. The managers would prepare and monitor budgets subject to direct oversight of the regional manager responsible for the FPZ. Ultimate approval, monitoring, and oversight of each project would be the responsibility of each FPZ council.

FPZs will not finance regular forest infrastructure maintenance activities such as roads, bridges, trails, structures, and forest service housing. Normal maintenance will continue to be funded through government agency budget and appropriation processes

INCUBATORS

FPZs create an opportunity for determining best forest management practices by comparing results of a forest management technique applied in a specific FPZ. One example: several studies suggest wildfire suppression causes forest floor fuels build-up increasing risk of severity and intensity of the next wildfire. In this example, after one or more FPZs aggressively extinguish wildfires, they could immediately undertake a forest restoration effort to clear dead stock and replant new resilient tree species. Results could then be compared with those from an FPZ where a wildfire was allowed to burn without any subsequent restoration or reforestation. Another example might be to mechanically remove insect-infested tree stock to determine if this practice improves resilience to wildfires while improving forest health including carbon sequestration. Experimentation may be necessary to evaluate best practices.

FPZ incubators are, in part, a response to President Biden's "Executive Order on Strengthening the Nation's Forests, Communities, and Local Economies," which tasks the USDA with a series of actions to pursue science-based, sustainable forest and land management. These include intensifying work to reduce wildfire risk, accelerating reforestation, restoring ecosystems, supporting forest products jobs and markets in rural communities, and defining and inventorying old-growth and mature forests on federally managed lands. Incubators' responsibilities include identifying forests at risk, managing those areas, and analyzing how potential data gaps might be resolved.

Incubator analysis could develop a decision support tool to enhance carbon stewardship, wildlife habitat, watersheds, outdoor recreation and more. In addition, incubator actions could include developing plans for increasing the safe use of prescribed fire, fostering innovative markets for sustainable forest products, conducting an inventory of old-growth and mature forests, accelerating reforestation, and boosting nursery capacity to grow more tree seedlings for post-fire recovery, and other planting efforts in line with President Biden's executive order

FPZ comparative incubators can also test the application of innovative practices. These might include incentivizing forestry centers and universities to develop solutions to sustain forests using future patentable technologies.

After each FPZ initial term, a scientific-based analysis could be performed to determine best practices from each zone. Results from an extensive analysis should provide a broader application to improve our forests' long-term sustainability and health.

CONFLICT RESOLUTION

Our FPZ proposal addresses conflict resolution on several levels. Each Forest Protection Zone Council would report to the USDA Undersecretary of Natural Resources and Environment or the Department of Natural Resources should an issue arise. Shared Stewardship agreements establish cooperative agreements with individual states allowing for an FPZ governance structure. Emphasis here is on "cooperative."

If a regional FPZ council acts detrimental to national or state forestry interests as determined by the undersecretary in consultation with the Forest Service and affected state forestry officials, the undersecretary or DNR would have the power to veto the action. The FPZ council could also litigate should it disagree with the veto, which would allow recourse while mitigating possible bureaucratic overreach.

The National Environmental Policy Act (NEPA), signed into law in 1970, may require review pertaining to the impact it is likely to have on FPZs, an issue that could be another point of conflict since well-intentioned forest management practices can be derailed by costly and lengthy litigation for any number of reasons. Cautionary exclusions included in the 2021 Infrastructure and Jobs Act can help address the means to implement FPZ forest management for the long-term benefit of our forests and the country by helping to quickly resolve bureaucratic conflicts.

TERM

The 15-year terms for each FPZ will be unalterable with sunset provisions established. Their term length should provide a basis for comparing forest management ecosystems and wildfire suppression practices to determine best and most impactful outcomes.

During the initial term, a large portion of deferred maintenance of national forests should be either completed, in progress, or on a timetable for completion. Technology and next-generation firefighting assets will be in place to better predict and immediately extinguish wildfire events. Carbon stores will be optimized due to improved forest management practices.

The number of FPZs required after the initial term could be reduced and consolidated into those projected to have the most positive impact. This, of course, will have to be determined through study and evaluation of performance and outcomes of the initial FPZs.

New state and federal legislation will be required to continue jurisdiction and governance should the number of FPZs be revised. However, funding through the private-public partnerships provides us a reason for optimism. The wildfire crisis we face today can be managed over the initial 15-year term of the Forest Protection Zone to impact the quality of our forests and our lives significantly and materially.

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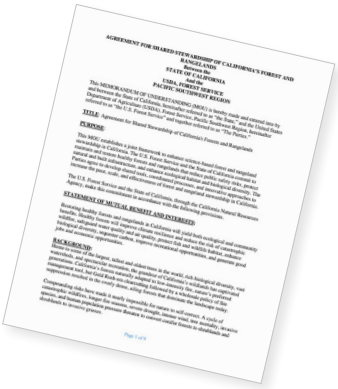
EXHIBITS

States Which Have Executed Shared Stewardship Agreements

As of June 2022



Example of an executed Shared Stewardship Agreement (with California), see *www.* AGREEMENT FOR SHARED STEWARDSHIP OF CALIFORNIA'S FOREST AND RANGELANDS Between the STATE OF CALIFORNIA And the USDA, FOREST SERVICE PACIFIC SOUTHWEST REGION)

Alabama	Hawaii	Nevada	Texas
Arizona	Idaho	New Mexico	Utah
Arkansas	Illinois	New York	Vermont
California	Louisiana	North Carolina	Virginia
Colorado	Massachusetts	Ohio	Washington
Delaware	Maryland	Oklahoma	West Virginia
District of Columbia	Mississippi	Oregon	Wyoming
Florida	Montana	Pennsylvania	*(33 States, plus D.C.)*
Georgia	Nebraska	Tennessee	