

March 9, 2026

Reviewing Officer  
U.S. Forest Service  
Tongass National Forest

Re: Objection to the South Revillagigedo Integrated Resource Project Final Environmental Impact Statement

Responsible Official:  
Monique Nelson, Forest Supervisor  
Tongass National Forest

Submitted by:  
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Taxpayers for Common Sense (TCS) submits the following comments to raise our concerns over fiscal costs and liabilities associated with the South Revillagigedo Integrated Resource Project. In 2020, TCS submitted detailed comments on the Draft Environmental Impact Statement (DEIS) for the project,<sup>1</sup> yet the fundamental fiscal issues raised in our earlier comments remain unresolved.

TCS is a national nonpartisan budget watchdog organization dedicated to exposing waste, fraud, and abuse in federal spending and ensuring that taxpayers receive a fair return from the management of public resources. For decades we have tracked the financial performance of the U.S. Forest Service timber program in the Tongass National Forest.

As noted in our earlier comments, Tongass timber sales have historically resulted in significant net losses to federal taxpayers. Analyses by the Government Accountability Office<sup>2</sup> and independent research have shown that the Forest Service's costs to prepare, administer, and support timber sales in the Tongass have consistently exceeded receipts generated from those sales. When road construction and maintenance costs are considered, the financial losses are even greater.

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<sup>1</sup> Taxpayers for Common Sense (TCS), Comments on the South Revillagigedo Integrated Resource Project Draft Environmental Impact Statement, submitted October 19, 2020.

<https://cara.fs2c.usda.gov/Public/DownloadCommentFile?LetterId=2618209&IsLetter=True>

<sup>2</sup> Government Accountability Office (GAO), "Tongass National Forest: Forest Service's Actions Related to Its Planned Timber Program Transition," GAO-16-456, April 25, 2016. <https://www.gao.gov/products/gao-16-456>

TCS has documented how the Tongass timber program remains a heavily subsidized, money-losing enterprise. Our 40-year analysis of Tongass timber sales found that from FY1980 through FY2019 the program lost more than \$1.7 billion.<sup>3</sup> These findings reinforce our concern that new Tongass timber projects are likely to deepen rather than reduce taxpayer losses.

The South Revilla project raises the same concerns. As the Forest Service acknowledged in the 2020 DEIS, preliminary appraisals indicated that sales associated with the project under any Alternative did not appraise positive under current market conditions, ranging from \$(44.41)/MBF to \$(104.09)/MBF.<sup>4</sup> The Final EIS confirms that sales under the Alternative the Responsible Official intends to select, Alternative 2, do not appraise positive, ranging from \$(82.18)/MBF to \$(266.88)/MBF.<sup>5</sup>

The agency indicated that sales might be made feasible through future unit design or road design changes.<sup>6</sup> However, those approaches raise additional questions about whether the project would impose further costs on taxpayers, particularly if the Forest Service absorbs road construction or other implementation costs in order to make the timber economically viable for purchasers.

Given the longstanding pattern of money-losing timber sales in the Tongass, and the continued evidence that circumstances have not changed in any measurable way that would lead to better returns on historically below-cost timber sales, it is essential that the Forest Service fully evaluate and disclose the expected fiscal impacts of this project. Recent analysis by the Government Accountability Office has also found that the Forest Service frequently fails to meet its timber sale targets in part because some sales receive no bids, underscoring the risk of continuing to prepare sales that are not economically viable under current market conditions.<sup>7</sup> Before proceeding, the agency should clearly identify the anticipated costs to the federal government—including planning,

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<sup>3</sup> TCS, “Cutting Our Losses after 40 Years of Money-Losing Timber Sales in the Tongass,” Sept. 2020. <https://www.taxpayer.net/energy-natural-resources/cutting-our-losses-tongass-timber-2/>

<sup>4</sup> U.S. Forest Service (USFS), “South Revillagigedo Integrated Resource Project Draft Environmental Impact Statement Volume 1,” Page 60, August 2020. [https://www.krbd.org/wp-content/uploads/2020/09/108739\\_FSPLT3\\_5343461.pdf](https://www.krbd.org/wp-content/uploads/2020/09/108739_FSPLT3_5343461.pdf)

<sup>5</sup> USFS, “South Revillagigedo Integrated Resource Project: Final Environmental Impact Statement and Appendices C-E,” Page 75, January 2026. <https://cdxapps.epa.gov/cdx-enepa-ll/public/action/eis/details?eisId=545269>

<sup>6</sup> “Although the alternative appears not to appraise positive using preliminary information, positive sales can be achieved at implementation through refinements in unit and road design.” Source: Ibid. Page 32

<sup>7</sup> GAO, “Forest Service: Timber Sales in Fiscal Years 2014–2023,” GAO-25-107496, Dec. 19, 2024. <https://www.gao.gov/products/gao-25-107496>

administration, road construction, and road maintenance—and compare those costs to realistic estimates of timber sale receipts.

TCS continues to believe that federal land management decisions should ensure that taxpayers are not required to subsidize uneconomic timber sales. Unless the Forest Service can demonstrate that the South Revillagigedo project will provide clear public benefits that justify the costs incurred, moving forward with timber sales that are unlikely to recover their costs would represent a poor use of limited taxpayer dollars.

TCS also believes that federal land management decisions should strike a balance between economic use and long-term sustainability. Proactive forest management should mitigate risks such as wildfires, droughts, and flooding by enhancing forest health, restoring wetlands, and improving ecosystem resilience—helping to protect both land value and public safety. The South Revillagigedo project proposes to harvest about 4,343 acres of old-growth timber and about 1,037 acres of young-growth timber. Old growth forests play an important role in decreasing wildfire risks, regulating our watersheds, decreasing the risk of flooding and stream channel erosion, and serving as an integral part of the wildlife habitat structures. Without accounting for the economic values of these benefits and potential liabilities associated with increased wildfire risks and watershed loss when evaluating the South Revillagigedo project, taxpayers will be at significant risks of shouldering future wildfire and other weather-related disaster liabilities.

For these reasons, Taxpayers for Common Sense reiterates the fiscal concerns raised in our 2020 comments and highlights potential liabilities that need to be assessed in association with the project. TCS urges the Forest Service to ensure that any final decision fully accounts for the fiscal impacts of the project and protects the interests of federal taxpayers.

Thank you for considering these comments and for your attention to the fiscal impacts of this project.

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