

**Requirements for Documenting Property Damage Claims Brought by Oyster Leaseholders under the August 16, 2011 Modification to Final Rules Governing Payment Options, Eligibility and Substantiation Criteria, and Final Payment Methodology** (available at [http://gulfcoastclaimsfacility.com/methodology\\_B](http://gulfcoastclaimsfacility.com/methodology_B))

**Proof of Ownership:**

- a. All leaseholders must submit a narrative describing all leases held, all leases for which damages are being claimed, other individuals that hold claim to these leases, and whether or not any other individuals or entities have revenue associated with these leases.
- b. Louisiana leaseholders must submit a copy of the 2010 & 2011 *Oyster Bedding Ground Rental Receipt(s)* from the Department of Wildlife and Fisheries.
- c. Leaseholders in all other states must provide evidence of the holding of a private oyster lease at the time of the Oil Spill.

**Financial Performance Data:**

**1. For leaseholders who harvest with a vessel that the leaseholder owns:**

- a. 2008, 2009 and 2010 Federal tax returns with complete schedules and attachments. (Individual identified on tax return should match individual identified on leaseholder receipts. If not, supporting documentation must be provided to explain the inconsistency.)
- b. Monthly production/revenue data from January 2008 through the present (**including all available 2011 data**). This data should include the following documents:
  - i. Monthly revenues in the form of profit and loss statements from January 2008 through the most recent month. (Bank statements may be provided if profit and loss statements are not maintained in the normal course of business.)
  - ii. Official state landings data (trip tickets) for the period January 2008 through the present.

- c. Balance sheets (assets and liabilities) for the years 2008, 2009 and 2010. (Not required for corporations, partnership, or LLCs **if** balance sheets are included in Federal income tax returns), **or**
- d. A detailed asset depreciation schedule including the following:
  - i. description of each asset,
  - ii. date placed in service,
  - iii. original cost,
  - iv. estimated useful life from date placed in service,
  - v. accumulated depreciation, and
  - vi. estimated fair market value at December 31, 2009.

**2. For leaseholders who contract a third-party vessel and captain to harvest:**

- a. 2008, 2009 and 2010 Federal tax returns with complete schedules and attachments. (Individual identified on tax return should match individual identified on leaseholder receipts. If not, supporting documentation must be provided to explain the inconsistency.)
- b. Monthly production/revenue data from January 2008 through the present (**including all available 2011 data**). This data should include the following documents:
  - i. Monthly revenues in the form of profit and loss statements from January 2008 through the most recent month. (Bank statements may be provided if profit and loss statements are not maintained in the normal course of business.)
  - ii. Official state landings data (trip tickets) from third-party harvesters for the period January 2008 through the present.
  - iii. Affidavits signed by the third-party harvesters that provided the trip tickets and by the Claimant. Affidavits should identify the terms of the harvesting relationship.