I am trustee for the DeMoisy family forestland estate in Glide, Oregon that was destroyed by the Archie Creek Fire in Sep 2023. I won't go into the hundred of thousands of dollars and over 80 acres of timberland that were lost as a result of the fire. This is currently being litigated with PP&L, and hopefully we will come to some sort of settlement soon. It's been almost 3 yrs since the fire. Our timberland is not insured and cannot be insured. I am not aware of forestland that can be insured for loss by fire. So, when someone loses a house by fire, an insurance company covers the loss and any settlement with the insurance company is not taxed by the state. Reimbursement by an insurance company simply covers a loss and is not taxed. This should be the case for timberland as well.

Let me just say also that any settlement will not fully account for the emotional distress this has caused me and my brothers and sister who have at least partially depended on income from this timberland in our retirement years. Having any settlement taxed by the state of Oregon is adding insult to injury for our insurmountable loss. My sister and I live out of state but I have one brother living in Bend and another on the Glide property that was ravaged by the fire. I am including his letter (Glide resident) as a memo for record recounting the day of the fire and the affect it had on him.

Finally, I just want to say it makes no sense that the state of Oregon would want to tax fire victims on any settlement they may get when these folks have suffered so much already. Trust me, we are not profiting from any settlement as a result of the fire. We are not even breaking even given the financial and emotional loss. It is costing the estate plenty in fees for site prep, weed control and other expenses associated with necessary replanting work. Owning and maintaining a forestland is a labor of love and not cheap. Please do not support any bill that would tax victims of any fire in the state of Oregon.

## Respectfully submitted,

// Signed //

Charles C. DeMoisy Trustee, Estelle DeMoisy Living Trust Glide property Owner 22922 N. Umpqua Hwy Glide OR 97443