

# Advisory Notice

(3AAC 306.805)

Date: November 2, 2018

License Type: All Cultivation Licensees

Topic: Introduction of Marijuana from Unlicensed Source

On October 20, 2018, a regulations change became effective that allows cultivators to receive up to six clones/ cuttings or up to 10 seeds from a person who is 21 years of age or older, for no compensation, after receiving written approval from the director. (3 AAC 306.405(a)(9)) A form to request this, MJ-27, is posted on AMCO's website under Miscellaneous Forms, here: <https://www.commerce.alaska.gov/web/amco/MarijuanaLicenseApplication.aspx>

Please email completed forms to [erika.mcconnell@alaska.gov](mailto:erika.mcconnell@alaska.gov) and [amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov). Requests will be reviewed on a weekly basis.

Approved forms will be returned to you by email, and Metrc will be copied. You will then need to contact Metrc who will enable your ability to create a package without a source for 24 hours. If you do not create your package of newly introduced seeds or clones within the 24 hour window, you will need to contact AMCO again.

You are expected to contact Metrc within one business day of receiving approval from AMCO.

Issuing Investigator:

Received by:

SIGNATURE:

*Erika McConnell*

SIGNATURE:

Delivered VIA: Email

Date:

# Advisory Notice

(3AAC 306.805)

Date: 11-14-18

Licensee: All Marijuana Retail Licensees

DBA: N/A

License #/Type: Retail Licensees

Address: N/A

This is a notice to you as licensee that an incident has occurred or a defect is noted that could result in a violation of a statute, regulation or municipal ordinance.  
Note: This is not an accusation or a criminal complaint.

It has come to AMCO's attention that several licensees are conducting raffles requiring a customer to purchase product(s) in order to receive a raffle entry ticket. In some cases, licensees are requiring the customer to purchase a raffle ticket rather than product(s). Such activity is illegal under Alaska gambling laws unless the activity qualifies for a Gaming Permit and said permit is legally obtained.

Per the Alaska Department of Revenue's Frequently Asked Questions on their website: An activity is illegal gambling if it has all three elements of gambling—consideration (what is paid to enter the activity, such as the price of a raffle ticket, or the amount bet in a poker game), chance and prize. Any gambling activity that is not conducted under a permit is illegal gambling, unless the affirmative defense of AS 11.66.200(b) applies. To qualify as an affirmative defense, the gambling activity must take place in a personal residence and there can be no house cut or income from the operation of the game.

The Department of Revenue's FAQs regarding gaming regulations can be found here:  
<http://tax.alaska.gov/programs/programs/help/faq/faq.aspx?54160>

Your attention is directed to AS 11.66.200- AS 11.66.280 (gambling laws), 3 AAC 306.360(d) Restriction on advertising of marijuana and marijuana products, and 3 AAC 306.810(b)(5).

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:



# Advisory Notice

(3AAC 306.805)

Date: 11/14/2018

Licensee: ALL LICENSED MARIJUANA ESTABLISHMENTS

DBA:

License #/Type:

Address:

This is a notice to you as licensee that an incident has occurred or a defect is noted that could result in a violation of a statute, regulation or municipal ordinance.  
Note: This is not an accusation or a criminal complaint.

AMCO has received multiple complaints of unsolicited texts received from marijuana establishments, sometimes by individuals under 21 years of age.

This notice is intended to serve as a reminder that as of October 20, 2018, a new advertising regulation became effective which may require you to modify your marketing practices.

3 AAC 306.770 Signs, merchandise, advertisements, and promotions.

Please review the entire regulation. Your attention is specifically directed to section (i) which states the following:

"(i) A licensed marijuana establishment may not engage in advertising by means of marketing directed towards location-based devices, including cellular phones, unless the marketing is a mobile device application installed on the device by the owner of the device who is 21 years of age or older and the application includes a permanent and easy opt-out feature."

If you are currently engaged in any marketing activities that involves sending text messages to your customers you must cease that activity immediately.

If you have any questions please contact AMCO Enforcement at [amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:

# Advisory Notice

(3AAC 306.805)

Date: 11/19/2018

Licensee: ALL LICENSED MARIJUANA ESTABLISHMENTS

DBA:

License #/Type:

Address:

This is a notice to you as licensee that an incident has occurred or a defect is noted that could result in a violation of a statute, regulation or municipal ordinance.

Note: This is not an accusation or a criminal complaint.

This advisory is being sent as clarification to the initial texting advisory sent on the 14th on November.

3 AAC 306.770 Signs, merchandise, advertisements, and promotions.

If you are currently engaged in any location-based marketing that involves sending text messages to your customers you must cease that activity immediately.

Sending text to customers that have signed up in with the marijuana establishment is permitted only after age is verified, the customer receives and accepts initial text and the text has an easy opt out feature.

If you have any questions please contact AMCO Enforcement at [amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 09-28-18  
Licensee: Musky Ox, LLC  
DBA: Musky Ox

License #/Type: #10135 Standard Cultivation  
Address: 741 Bennett Road, Fairbanks, AK 99712  
AMCO Case #: AB 18-001194

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

On or about 9/14/18, Musky Ox #10135 Standard Cultivation was found to have 17 plants in vegetative state showing to be untagged in METRC. METRC automatically assigned a default ID number in lieu of a tag number due to the licensee's failure to tag the plants on 08/29/18 when the plants were placed into vegetative state in the system. The original date of planting for the plants as clones was on 8/2/18. On 9/25/18 the licensee assigned tags to 14 of the 17 plants. The three plants left without tags were "Destroyed" on 9/1/18 per METRC records.

Additionally, on 9/21/18 at approximately 12:51 p.m., a waste report was received via email from the licensee. The waste report showed 5 harvest waste weights to be combined into one large amount rather than waste reported for each individual harvest. A further review of METRC showed 14 out of 15 total harvests to not have the waste weight reported at all resulting in moisture loss weight and actual product on-hand weight to be inaccurate for tracking purposes.

This is a violation of: 3 AAC 306.435 (a) Marijuana inventory tracking system, 3 AAC 306.730 (a) Marijuana inventory tracking system, and 3 AAC 306.740 (c)(1) Waste Disposal.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: A. Stonecipher

SIGNATURE: 

Delivered VIA: Email

Received by: *Jon Mansker*

SIGNATURE: 

Date: *10/11/2018*

Article #

# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 09/06/2018

Licensee: Christopher Wilhelm

DBA: Wakin Bakery

License #/Type: 13697 /Marijuana Product Manufactu

Address: 218 Kelly Drive Ketchikan, AK 99901

AMCO Case #: AB18000813

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

Wakin Bakery distributed multiple packages of marijuana products (cookies) to licensees without proper testing and tracking. Only the cannabutter produced to make said cookies was tested, not final products.

- 1A402030000607D0000000009 - Cannabutter
- 1A402030000607D0000000017 - Fido D June 2pack
- 1A402030000607D0000000019 - Phat Cat PBCC June 2pack

Wakin Bakery did not create or track production batches properly in METRC.

These incidents are violations of:

3 AAC 306.540. Marijuana inventory tracking system

3 AAC 306.550. Required laboratory testing

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: S. Johnson

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Mail

Date:



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 09/06/2018

Licensee: Christopher Wilhelm

DBA: Wakin Bakery

License #/Type: 13697 /Marijuana Product Manufactu

Address: 218 Kelly Drive Ketchikan, AK 99901

AMCO Case #: AB18000813

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

Wakin Bakery distributed multiple packages of marijuana products (cookies) to licensees without proper testing and tracking. Only the cannabutter produced to make said cookies was tested, not final products.

- 1A402030000607D000000009 - Cannabutter
- 1A402030000607D000000017 - Fido D June 2pack
- 1A402030000607D000000019 - Phat Cat PBCC June 2pack

Wakin Bakery did not create or track production batches properly in METRC.

These incidents are violations of:

- 3 AAC 306.540. Marijuana inventory tracking system
- 3 AAC 306.550. Required laboratory testing

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: S. Johnson

SIGNATURE: 

Delivered VIA: Mail

Received by: Christopher Wilhelm

SIGNATURE: 

Date: 10-18-18

Article # 7012 3460 0000 2166 5366

To: Alcohol and Marijuana Control Board  
50 W. 7<sup>th</sup> Ave, Ste 1600  
Anchorage, AK 99501

Dear Board Members,

I have received notice of violation regarding the Metrc tracking of cannabis through our bakery. The cannabis flower was properly tracked as it entered the facility. It was rendered into cannabutter, which was not properly tagged. The state does not require testing of cooking cannabutter. The cannabutter was made into several cookie batches, which were tagged, and tested by Canntest, and all passed. The cookies were then packaged at our facility and sold to various legal stores for purchase by consumers.

I was unaware that the cooking cannabutter we made was required to be tagged in Metrc. Since testing of cannabutter for cooking is not required by the state, and because the cannabutter would not leave the bakery, I made an error. I did not understand it was required to be tagged in Metrc. I believed tagging was only required when cannabis product changed hands from licensee to licensee. As a consequence, the product history for our cookies showed a break in the supply chain. This was flagged by one of the legal stores and Enforcement was notified.

Since we have become aware of the requirement to tag cooking cannabutter in Metrc, we have tagged our cannabutter. There is no intentional misrepresentation here. This error is attributable to our early lack of experience using the Metrc system when making cannabutter. To clarify, we did test each cookie batch prior to distribution. Each batch passed testing before we distributed them.

The Enforcement complaint relates to the cooking cannabutter which was not tagged in Metrc, and the subsequent break in the supply chain for tracking the cannabis into its manufactured form. So far as we understood the State and Metrc requirements, we were abiding faithfully with the law. We have since corrected this error and continue to abide faithfully with the legal requirements for tagging cannabutter.

Thank you for this opportunity to clarify our side of the complaint.

Sincerely,

Christopher Wilhelm  
Wakin' Bakery  
Ketchikan, AK



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 9-21-18

Licensee: David Parker

DBA: Fat Tops, LLC

License #/Type: #11140 / Marijuana Retail Store

Address: 36380 Murray Lane, Soldotna, AK

AMCO Case #: AB18-1176

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

On 9-17-18 AMCO was informed by METRC that Fat Tops did not record sales for 7 days. A review of the days in question confirmed sales had not been recorded. Criminal Justice Tech J. Davies e-mailed the licensee requesting an explanation. Not receiving a reply by 9-20-18, Inv. Hamilton telephoned the licensee who explained that his data entry person had been sick.

On 6-4-18 and 5-31 METRC notified AMCO that Fat Tops had not recorded any sales in 7 days. A review of those time periods also confirmed that no sales had been recorded the prior 7 days to METRC's notification to AMCO.

It should be noted there were sales recorded during the time periods in question which were not reconciled at the end of the business day to the inventory tracking system as required. A review of the past few days reveals that sales on 9-12-18 were entered into the system on 9-18-18.

Your attention is referred to 3 AAC 306.330(c): Marijuana inventory tracking system

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

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\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hamilton

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Mail

Date:

Article #

# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 9-21-18

Licensee: David Parker

DBA: Fat Tops, LLC

License #/Type: #11140 / Marijuana Retail Store

Address: 36380 Murray Lane, Soldotna, AK

AMCO Case #: AB18-1176

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

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On 6-4-18 and 5-31 METRC notified AMCO that Fat Tops had not recorded any sales in 7 days. A review of those time periods also confirmed that no sales had been recorded the prior 7 days to METRC's notification to AMCO.

It should be noted there were sales recorded during the time periods in question which were not reconciled at the end of the business day to the inventory tracking system as required. A review of the past few days reveals that sales on 9-12-18 were entered into the system on 9-18-18.

Your attention is referred to 3 AAC 306.330(c): Marijuana inventory tracking system

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hamilton

SIGNATURE: *JL Hamilton*

Delivered VIA: Mail

Received by:

SIGNATURE:

Date:





Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7th Ave, Suite 1600  
Anchorage, Alaska 99501

Re: Case #: AB18-1176

This is in response to the notice of violation on September 21, 2018. I handed over the sales uploads to a more experienced person that was offering the service. I found out from investigator Hoelscher that I fell behind in uploading sales to metric. I immediately contacted my contractor she was able to get Fat Tops retail current with metric and I have personally taken over doing daily reports to metric. I am no longer hiring out. I have no excuse for the job not being done.



David R. Parker  
Fat Tops LLC #11140  
P.O. Box 1462  
Sterling, AK. 99672  
907-953-2470



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 10/12/18

Licensee: Cade Inscho

DBA: Cold Creek Extracts

License #/Type: 15594, Product Manufacturing

Address: 7801 Schoon St Unit L Anchorage, AK

AMCO Case #: AB18001257

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

On 10/2/18 Cold Creek Extracts physically wasted and rendered unusable 124 servings of infused MCT oil from package 1A4020300006F55000000036. Inscho reported that this was logged in their internal waste log but was not entered into Metrc until 10/10/18. AMCO was also not notified 3 days prior to rendering the product unusable.

This is a violation of 3 AAC 306.540 Marijuana Inventory Tracking System and 3 AAC 306.740 Waste Disposal.

NOTE: This violation was self-reported by the licensee.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Bankowski

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



**From:** Jason Brandeis  
**To:** [Bankowski, Joe \(CED\)](#)  
**Cc:** [Hoelscher, James C. \(CED\)](#); [Davies, Jason M \(CED\)](#); [Cade Inscho](#)  
**Subject:** RE: Notice of Violation  
**Date:** Tuesday, October 23, 2018 1:44:51 PM  
**Attachments:** [image001.png](#)

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Dear Investigator Bankowski:

I am writing on behalf of Cold Creek Extracts (Lic. # 15594). This message is in response to the NOV issued to Cold Creek on October 12, 2018 (AMCO Case # AB18001257).

Cold Creek acknowledges that an error was made in reporting its waste disposal, and by this email message, Cold Creek Extracts provides additional explanation and context to clarify any confusion.

Cold Creek's Operating Plan provides that all post-extraction waste material will be held in storage receptacles. This waste material, sometimes referred to as "spent marijuana," could include marijuana that has been through the extraction process, materials used in the extraction process (such as ethanol), or infused marijuana oil that does not meet specifications. At least three days prior to disposing of this waste material, Cold Creek will notify AMCO of its intent to dispose of the material and then render it unusable by adding an equal amount of approved non-marijuana substances to the waste material.

Here, as explained in a previous emails between the Licensee and Enforcement, on 10/2/18, Cold Creek decided to "waste" approximately 124 servings worth of infused MCT oil and listed that on its internal waste log on 10/2 (Cold Creek did not waste 124 completed capsules, just the oil that was to be used for those capsules). At that time, Cold Creek added the oil to a waste bin that contained other spent marijuana product material. On this point the NOV allegation is inaccurate. The NOV states that "Cold Creek physically wasted and rendered unusable" the oil. But Cold Creek's action of adding the oil to a bin of other spent material did not render it unusable per the regulations. Cold Creek mistakenly referred to this process as rendering the MCT oil unusable, but that is not what happened. Cold Creek acknowledges that its actions and incorrect use of terminology caused confusion.

On 10/10/18, Cold Creek created the waste entry in Metrc. However, the waste was not actually destroyed or rendered unusable prior to giving AMCO notice. On 10/10/18 Cold Creek provided notice to AMCO that it would render the waste unusable, but between 10/2 and 10/10, the oil was located in a waste bin on the premises. Thus Cold Creek's 10/10/18 notice should have been sufficient notice of intent to waste product and render it unusable. The material was not rendered unusable until five days later, on 10/15/18.

There was no bad intent here, but there were errors in managing and recording waste. The licensee has spent additional time reviewing the regulations and internal operating procedures and has re-trained all employees on proper waste management and reporting procedures. Given that there was no improper intent, there was no material that was rendered unusable prior to giving notice to AMCO, and because the licensee self-reported, we believe no further action on this NOV is warranted.

Thank you,  
Jason Brandeis

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Jason Brandeis, Of Counsel  
Birch Horton Bittner & Cherot  
510 L Street, Suite 700 | Anchorage AK 99501  
Tel. 907.263.7243  
[jbrandeis@bhb.com](mailto:jbrandeis@bhb.com) | [www.birchhorton.com](http://www.birchhorton.com)  
[Bio](#) | [vCard](#)

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----- Forwarded message -----

From: **Bankowski, Joe (CED)** <[joe.bankowski@alaska.gov](mailto:joe.bankowski@alaska.gov)>  
Date: Fri, Oct 12, 2018 at 9:50 AM  
Subject: Notice of Violation  
To: [cade@coldcreekextracts.com](mailto:cade@coldcreekextracts.com) <[cade@coldcreekextracts.com](mailto:cade@coldcreekextracts.com)>  
CC: Hoelscher, James C (CED) <[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)>, Davies, Jason M (CED) <[jason.davies@alaska.gov](mailto:jason.davies@alaska.gov)>

Cade,

Please see the attached notice of violation.



**Joe Bankowski**  
**Special Investigator I**  
**Enforcement Unit**  
**Alcohol & Marijuana Control Office**  
550 W 7<sup>th</sup> Ave  
Anchorage, AK 99501  
Office (907) 269-0355  
Cell (907) 782-7909  
[joe.bankowski@alaska.gov](mailto:joe.bankowski@alaska.gov)

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Respectfully

Cade Inscho  
907-268-0717

# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11/01/2018

Licensee: John Nemeth

DBA: Top Hat, LLC

License #/Type: 10270/Standard Marijuana Cultivation

Address: 2315 Industrial Blvd., Ste. A, Juneau 99801

AMCO Case #: AB18001357

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

Received an odor complaint stating there was a strong odor of marijuana emanating from Top Hat, LLC. Upon arriving near Top Hat on industrial Blvd. and Crazy Horse drive a strong odor of marijuana was smelled by reporting investigator approximately 200 feet from the licensed premises. Upon arriving at the front door of the premises, a vent was blowing from the business which had a strong odor of marijuana. I rang the doorbell and the vent shut off. I spoke with the licensee, John Nemeth, and informed him of my visit and the complaint. I informed him the odor was very strong. I instructed him to fix the issue and I would be issuing a Notice of Violation.

Violation:

3 AAC 306.430. Restricted access area

(c) A marijuana cultivation facility shall ensure that any marijuana at the marijuana cultivation facility (2) does not emit an odor that is detectable by the public from outside the cultivation facility except as specifically allowed by a local government approval.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: S. Johnson

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Mail

Date:



**From:** John S Nemeth  
**To:** [CED AMCO Enforcement \(CED sponsored\)](#)  
**Cc:** [Johnson, Steven M \(CED\)](#); [Ben Wilcox](#)  
**Subject:** N.O.V. Top Hat Lic #10270  
**Date:** Tuesday, November 6, 2018 12:41:13 PM  
**Attachments:** [N.O.V. - Top Hat #10270 November 1 2018.pdf](#)

---

Greetings AMCO,

I'm writing in response to our notice of violation taking place on 11/1/18. Our facility has one exit point for air, located in our concentrates laboratory. On the date of violation we were harvesting flower. Immediately upon being notified of the complaint, and hearing Investigator Johnson's confirmation of the odor. We deemed the carbon filter that was in place at the time of violation not to be capable of keeping up with the odor generated during a harvest. Minutes after Investigator Johnson left our facility we went to the hardware store to purchase new ducting as well as a new heavy duty carbon filter. The install was completed just hours after the notice. We believe this has solved the issue. Investigator Johnson is free to follow-up with smell tests any time he'd like.

I've attached the NOV, as well as pictures of the filter as it was installed and after completion.

We consider ourselves top actors in this industry and don't wish to disrupt our neighborhood harmony. Please let us know if there's anything else we can do.

Thank you for your time,

John and Top Hat Team



**John S Nemeth**  
President / Owner, THC Alaska  
(907) 302-3535 ext 101 | (907) 290-3433  
[john@thcalaska.com](mailto:john@thcalaska.com) | [www.THCalaska.com](http://www.THCalaska.com)









# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11-1-18

License #/Type: #10097 - Raspberry Roots

Licensee: Raspberry Roots, LLC

Address: 501 Raspberry Road, Anchorage, AK

DBA: Raspberry Roots

AMCO Case #: AB18-1358

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

After reviewing your social media (Facebook) on 11-1-18, several photographs depicting marijuana are posted on your page with verbiage promoting your product. This is an advertisement which requires the mandatory warnings. The posting are from within the last two months. Copies are attached.

Your attention is directed to 3 AAC 306.360: Restriction on advertising of marijuana and marijuana products

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice. 3 AAC 306.810(3)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation from the director, to correct any defect that is the subject of the notice of violation of AS 17.38 or this chapter, a condition or restriction imposed by the board or other applicable law.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office

ATTN: Enforcement

550 W. 7<sup>th</sup> Ave, Suite 1600

Anchorage, Alaska 99501

[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hamilton

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Mail

Date:

Article #



**Raspberry Roots**

May 24 · 🌐



Our fearless leader holding down the fort on our first day being open!



 Like

 Comment

 Share



Write a comment...







**Raspberry Roots**

September 4 · 🌐



Gold Leaf is one of our staple strains and people enjoy it's beautiful citrus forward smell. This strain was created by expert cannabis grower Robert Bergman out of Amsterdam. Definitely worth a look and smell!



👍 Like

💬 Comment

➦ Share



**Raspberry Roots**

September 5 · 🌐



Our Raspberry Kush will be making a comeback real soon! Make sure to check our other social media platforms to see availability 🙌



Like



Comment



Share



Write a comment...







**Raspberry Roots**

September 3 · 🌐



We like to stack our prerolls cause we got stacks on stacks!



Like



Comment



Share



Write a comment...







Jana D. Weltzin  
Licensed in Alaska & Arizona  
3003 Minnesota Blvd., Suite 201  
Anchorage, Alaska 99503  
Phone 630-913-1113  
Main Office 907-231-3750  
JDW, LLC  
jana@jdwconsulting.com

November 09, 2018

AMCO & Enforcement  
Marijuana Control Board  
*Sent Via Email*

Re: NOV Case No: AB18-1358 – Raspberry Roots License No: 10097

Dear AMCO and Enforcement Team:

On November 01, 2018, Raspberry Roots, LLC, received the NOV number referenced above. The NOV states one very important concern:

Your attention is directed to 3 AAC 306.360 Restriction on advertising of marijuana and marijuana products.

Raspberry Roots did make the mistake of not including the mandatory warnings as outlined in the above regulation. This violation occurred due to lack of oversight of the employee who was tasked with social media postings. Since receiving this violation there has been extra training and meetings with all employees who have access to posting on social media, so that it is clear to all employees that in no event are any posts that advertise marijuana and/or marijuana products may be posted without the required warnings. Since receiving the NOV, Raspberry Roots has done an internal audit of all social media outlets that it maintains and ensure each advertising post has the required warnings. They have also implemented new training for employees working with the social media advertising, to stress the importance of including the required warnings with every advertisement posted, as required by 3 AAC 306.360.

Thank you for your consideration,

  
Jana D. Weltzin, Esq.

# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11/7/18

License #/Type: # 10037 Marijuana Retail Stores

Licensee: Bryant Thorp

Address: 7107 Arctic Blvd. Anchorage, AK 99518

DBA: Arctic Herbery

AMCO Case #: AB18001405

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

On Tuesday, November 6th, 2018, A self report from Bryant Thorp operator of Arctic Herbery - License #10037, came into the Alcohol & Marijuana Control Office. The report was of a theft that occurred on Sunday, November 4th 2018 where a sample jar of marijuana product was left unattended by the employees, leaving easy access for a patron /customer who took the sample jar of marijuana from Arctic Herbery sales counter and left the retail store premises. After review of the security footage it was clear that Arctic Herbery employees did leave the sample jar of marijuana product unattended. In the Arctic Herbery operating plan it states: " Products will be displayed in a way the public does not have direct access to the inventor".

Leaving marijuana or marijuana products unattended and in easy access to the public is a violation of the State of Alaska statutes and regulations - AS 17.38 & 3AAC 306.

Your attention is directed to:

AS 17.38.070

AS 17.38.190

3 AAC 306.020(c)

3 AAC 306.315(2)

3 AAC 306.710(a)

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice of Violation. A licensee may respond, either orally or in writing to the Notice. 3 AAC 306.810 (2)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation, to correct any defect that is the subject of the notice of violation of AS 17.8 or this chapter.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your marijuana license number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: K. Whiteman

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





Jana D. Weltzin  
Licensed in Alaska & Arizona  
3003 Minnesota Blvd., Suite 201  
Anchorage, Alaska 99501  
Phone 630-913-1113  
Main Office 907-231-3750  
JDW, LLC  
jana@jdwconsulting.com

November 21, 2018

**Re: Notice of Violation to Bryant Thorp of Arctic Herbery License #10037 AMCO  
case #AB18001405**

Alcohol & Marijuana Control Office  
*Via email*

Dear MCB Members, AMCO & Enforcement Team,

This letter is in response to the notice of violation dated November 7<sup>th</sup>, 2018. Bryant, the sole licensee, had an unfortunate incident when a customer grabbed a smell jar from the counter, concealed it in his pocket, and completed his transaction. After the customer left, Bryant's employee noticed the jar was gone after the customer left the store. Bryant and his employees reviewed their video feed and identified the customer who slipped the jar into his pocket and concealed it. The next day, the same customer came into the store to make a purchase, the employees confronted the customer who immediately admitted what he had done, apologized, left the store and came back with the stolen jar, including most of the stolen product. Bryant promptly reported the incident to Enforcement and explained what happened, cooperated with all Enforcement requests and directives.

The sample jar, however, was not exactly left unattended, the employee had briefly turned her back and grab another product ordered by the same customer, and then went to move the transaction to the point of sale station. It was when the employee's back was turned away and the direct view of the jar was no longer maintained is when the customer grabbed the jar and concealed the jar in his pocket.

While Bryant appreciates the concerns in the NOV and has taken steps to further educate employees and management/placement of smell jars, he does not agree that the product was simply left unattended, that type of wording in the NOV leads one to conclude that an employee left the room and/or completely was negating the floor area. The action of the snatch, grab & conceal took a matter of seconds – it would have been difficult to prevent.

The customer who stole and returned the jar (and the product in the jar) apologized for his actions – the customer didn't have a reason or rationale, only that he is going through a tough time





Jana D. Weltzin  
Licensed in Alaska & Arizona  
3003 Minnesota Blvd., Suite 201  
Anchorage, Alaska 99501  
Phone 630-913-1113  
Main Office 907-231-3750  
JDW, LLC  
jana@jdw counsel.com

right now and he wanted to apologize directly to Bryant, the owner. It is encouraging to see that the customer regretted his actions and came back to apologize to his fellow community member and return the stolen product. As an Alaskan living in Anchorage, crime is very high, and this customer's return and apology is positive progress in my personal opinion.

It is unfortunate that the practice of self-reporting is met with an NOV, as NOVs are difficult to overcome and remove – NOVs also will effect a banking institution's (as some come online to provide financial services to marijuana licensees) decision on whether or not to accept a licensee into their banking program, as part of a financial institution's due diligence will review whether a licensee has received any NOVs, and given the risk to such a financial institution to provide services to marijuana companies, and the sheer demand for those services, this NOV will make it difficult for Bryant to be considered a viable participant in a newly established banking program.

In sum, the impact of this NOV, generated by a self-reporting incident, may have long term unintended negative effects on Bryant and his business.

Bryant last week went to Vegas for the Marijuana BizCon Convention and is in the process of negotiating a purchase of new display devices that will have smell jars secured to the counter with a cable. Thank you for your consideration and if there are any further questions or concerns Bryant will be more than willing to clarify them.

Truly and Sincerely Yours,

A handwritten signature in blue ink, appearing to read 'Jana D. Weltzin', with a long horizontal line extending to the right.

Jana D. Weltzin, Esq.



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11/13/18

License #/Type: #10671 Standard Marijuana Cultivation Facilities

Licensee: Aaron Ralph

Address: 1805 & 1807 West 47th Avenue, Anchorage, AK 99503

DBA: ALASKA CANNABIS EXCHANGE, LLC

AMCO Case #: AB18001415

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

On Tuesday, November 13th, 2018. The State of Alaska Alcohol & Marijuana Control Enforcement did receive complaints of a strong odor of marijuana coming from Alaska Cannabis Exchange, LLC in Anchorage, AK. Investigators did go to West 47th Avenue and did detect a strong odor of marijuana coming from Alaska Cannabis Exchange, LLC.

At approximately 12:25 pm on November 13th, 2018, the strong odor of marijuana was easily detected by investigators outside on the adjacent streets near businesses and residences surrounding Alaska Cannabis Exchange, LLC.

Please regard this Notice of Violation as AMCO Enforcements directive that Alaska Cannabis Exchange, LLC will ensure that any marijuana or marijuana product at the facility does not emit an odor that is detectable by the public outside of the cultivation facility.

Your attention is directed to:

3 AAC 306.430 Restricted access area. (c)(2)

(c) A marijuana cultivation facility shall ensure that any marijuana at the marijuana cultivation facility (2) does not emit an odor that is detectable by the public from outside the cultivation facility except as allowed by a local government conditional use permit process.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice of Violation. A licensee may respond, either orally or in writing to the Notice. 3 AAC 306.810 (2)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation, to correct any defect that is the subject of the notice of violation of AS 17.8 or this chapter.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your marijuana license number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)



Issuing Investigator: K. Whiteman

Received by: AARON C. RAUPH

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:

11-15-2018

Attention : AMCO Enforcement  
Case # AB18001415

From: Alaska Cannabis Exchange  
License #10671

Alaska Cannabis Received a Notice Of Violation concerning odor from our Facility at 1807 West 47<sup>th</sup> Avenue. We became aware of the odor during Harvest on the 13<sup>th</sup> of November when our neighbor called and informed us. We had already purchased new Carbon to replace our old carbon on the 29<sup>th</sup> of October (see attached invoice). This shipment was delivered to Carlile on October 30<sup>th</sup> and was scheduled to arrive a few days later but ended up in Dutch Harbor instead of Anchorage due to some clerical error on Carlile's end. The shipment is being rerouted to Anchorage and should arrive in the next few days. This will alleviate our odor issues as soon as it arrives and gets installed.

Thanks  
Aaron Ralph  
Alaska Cannabis Exchange  
907-440-3400





# AAA AIRCARE SYSTEMS

7422 NE 120 PL  
KIRKLAND, WA 98034  
(206) 367-8600

DATE	INVOICE #
10/29/2018	22798

<b>BILL TO</b>
PENN, JUSTIN 2081 CLIFFSIDE DR. ANCHORAGE, AK 99511

<b>SHIP TO</b>
PENN, JUSTIN 2081 CLIFFSIDE DR. ANCHORAGE, AK 99511

P.O. #	TERMS	DUE DATE	REP	SHIP	VIA	F.O.B.
VERBAL-A...	PAID-VISA	10/29/2018	SSJ	10/26/2018	TRUCK	WA. PLANT

QUANTITY	ITEM	DESCRIPTION	PRICE EACH	AMOUNT
1,000	CCS-48	COCONUT CARBON 4X8 IN SUPERSACK SHIPPED VIA CARLILE TRUCK TO BARGE	2.75	2,750.00
1	FREIGHT		365.00	365.00
WE APPRECIATE YOUR BUSINESS			<b>Total</b>	\$3,115.00



# Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11/28/18

Licensee: Forget Me Not Enterprises

DBA: Glacier Valley Shop

License #/Type: #13217/Marijuana Retail Stores

Address: 8505 Old Dairy Rd Juneau, AK 99801

AMCO Case #: AM18-1454

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

It has come to the attention of AMCO that some marijuana retail establishments have been consuming marijuana product for "In-house quality control." This conduct is only permitted for cultivation and product manufacturing facility license types per Alaska Regulation.

Glacier Valley Shop has made 205 package adjustments for in-house quality control. Grace Doubrava stated that the Glacier Valley Shop "samples out to employees" the contents from their sniff jars and small amounts of unsellable product. See attached Metrc Spreadsheet.

This is in violation of 3 AAC 306.310(b)(3)(A)

Please note that in: 3 AAC 306.460. Samples (d), 3 AAC 306.557 Quality control sampling, those actions are only allowed for cultivation and product manufacturing license types.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice of Violation. A licensee may respond, either orally or in writing to the Notice. 3 AAC 306.810 (2)(A)(B)(C) failed, within a reasonable time after receiving a notice of violation, to correct any defect that is the subject of the notice of violation of AS 17.8 or this chapter.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your marijuana license number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hamilton

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:



## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

**Name** GLACIER VALLEY SHOP  
**License** 3a-13217  
**Type** Retail Store

**Total Records: 205**

Package	Item	Item Category	Quantity	Reason	Note	Adj. Date	Pack Date	User
1A40203000023 8E000001054	Black Water Flower	Bud/Flower	-0.5 g	In-House Quality Control	Employee testing	2/22/2018	2/9/2018	Roland Gray
1A40203000023 8E000001055	orange cream soda flower	Bud/Flower	-0.5 g	In-House Quality Control	Employee testing	2/22/2018	2/9/2018	Roland Gray
1A40203000001 F5000000773	Purple Mountain Glow Trim	Leaf/Trim	-0.5 g	In-House Quality Control	Employee testing	2/22/2018	2/9/2018	Roland Gray
1A40203000022 61000000110	Pink - Preroll Sample	Leaf/Trim	-10 g	In-House Quality Control		7/10/2018	3/28/2018	Roland Gray
1A40203000022 61000000109	Kimbo Kush - PreRoll Sample	Leaf/Trim	-10 g	In-House Quality Control		7/10/2018	3/28/2018	Roland Gray
1A40203000001 2D000001882	PE C Flower Sample	Sample Bud/Flower	-6 g	In-House Quality Control		7/10/2018	3/13/2018	Roland Gray
1A4020300002B 5E000000764	Cartridge - Hybrid	Non-edible	-1 ea	In-House Quality Control	Employee Education	6/5/2018	3/18/2018	Roland Gray
1A4020300002B 5E000000766	Cartridge - Green Crack	Non-edible	-1 ea	In-House Quality Control	Employee Education	6/5/2018	3/18/2018	Roland Gray
1A40203000001 F5000000693	Kenai OG Kush Trim	Leaf/Trim	-1 g	In-House Quality Control	Employee Testing	2/22/2018	1/11/2018	Roland Gray
1A40203000017 D7000001678	Hawaii 5-0 Flower	Bud/Flower	-3.2 g	In-House Quality Control	sniff jar, employee testing	7/2/2018	6/12/2018	Grace Doubrava
1A40203000017 D7000001676	Pineapple Chunk flower	Bud/Flower	-3.4 g	In-House Quality Control	sniff jar, employee testing	7/2/2018	6/12/2018	Grace Doubrava
1A40203000017 D7000001678	Hawaii 5-0 Flower	Bud/Flower	-5 g	In-House Quality Control	sniff jar, employee testing, fell on floor	7/9/2018	6/12/2018	Grace Doubrava
1A40203000017 D7000001678	Hawaii 5-0 Flower	Bud/Flower	-3.5 g	In-House Quality Control	employee testing	6/21/2018	6/12/2018	Grace Doubrava
1A40203000023 8E000001666	Fire Starter Flower	Bud/Flower	-0.45 g	In-House Quality Control	damaged preroll, employee tested	8/9/2018	7/16/2018	Grace Doubrava
1A40203000023 8E000001647	Loctite flower	Bud/Flower	-9 g	In-House Quality Control	sniff jar, employee testing & waste	8/31/2018	7/16/2018	Grace Doubrava
1A4020300004E 85000000677	582 MCC 5/13/18	Edible	-2 ea	In-House Quality Control	cookies were crushed, unable to sell, sampled out	8/9/2018	5/22/2018	Grace Doubrava
1A40203000023 8E000001667	chem soda	Bud/Flower	-2 g	In-House Quality Control	sniff jar, employee testing	8/9/2018	7/16/2018	Grace Doubrava

**\*\*CONFIDENTIAL\*\***





## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000023 8E000001639	Hug flower	Bud/Flower	-9.5 g	In-House Quality Control	sniff jar, employee testing, waste	8/15/2018	7/16/2018	Grace Doubrava
1A4020300000A 8D000000001	marion berry kush Flower	Bud/Flower	-1.3 g	In-House Quality Control	sniff jar, employee testing	6/3/2018	5/31/2018	Grace Doubrava
1A4020300000A 8D000000003	TDUS Bud	Bud/Flower	-1.7 g	In-House Quality Control	sniff jar, employee testing	6/6/2018	5/31/2018	Grace Doubrava
1A4020300000A 8D000000002	9lb hammer flower	Bud/Flower	-2 g	In-House Quality Control	sniff jar, employee testing	6/3/2018	5/31/2018	Grace Doubrava
1A40203000017 0D000000150	Golden Goat Flower	Bud/Flower	-2.5 g	In-House Quality Control	employee testing	8/9/2018	7/31/2018	Grace Doubrava
1A40203000023 8E000001666	Fire Starter Flower	Bud/Flower	-0.05 g	In-House Quality Control	damaged preroll, employee testing	8/9/2018	7/16/2018	Grace Doubrava
1A4020300002F 46000001946	SAP Caps	Edible	-6 ea	In-House Quality Control	crushed, unable to sell, sampled out	8/9/2018	6/11/2018	Grace Doubrava
1A4020300000A 8D000000001	marion berry kush Flower	Bud/Flower	-3.7 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	5/31/2018	Grace Doubrava
1A4020300002F 46000002334	SMAN Tincture	Edible	-2 ea	In-House Quality Control		9/17/2018	8/11/2018	Grace Doubrava
1A40203000017 0D000000149	Black D.O.G. Flower	Bud/Flower	-6.8 g	In-House Quality Control	sniff jar, employee testing & waste	8/31/2018	7/30/2018	Grace Doubrava
1A4020300005A A1000000427	Bud - Libby	Bud/Flower	-0.25 oz	In-House Quality Control	employee testing	8/9/2018	7/23/2018	Grace Doubrava
1A40203000031 9D000000716	Cherry Bomb-Bud	Bud/Flower	-9 g	In-House Quality Control	sniff jar, employee testing & waste	9/3/2018	7/7/2018	Grace Doubrava
1A4020300005A A1000000451	Bud - D's Cookies	Bud/Flower	0.2824 oz	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	7/23/2018	Grace Doubrava
1A40203000023 8E000001772	9lb hammer flower	Bud/Flower	-5 g	In-House Quality Control	sniff jar & waste	8/31/2018	8/22/2018	Grace Doubrava
1A4020300005A A1000000452	Bud - D's Cookies	Bud/Flower	-2 g	In-House Quality Control	sniff jar, employee testing	8/9/2018	7/23/2018	Grace Doubrava
1A40203000023 8E000001764	Fruit Salad Flower	Bud/Flower	-5 g	In-House Quality Control	broken prerolls, employee testing	8/31/2018	8/22/2018	Grace Doubrava
1A40203000031 9D000000717	Black Mamba-Bud	Bud/Flower	-9.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/7/2018	7/7/2018	Grace Doubrava
1A4020300005A A1000000449	Bud - D's Cookies	Bud/Flower	-0.3255 oz	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	7/23/2018	Grace Doubrava
1A4020300005A A1000000427	Bud - Libby	Bud/Flower	-0.2116 oz	In-House Quality Control	sniff jar, employee testing	8/15/2018	7/23/2018	Grace Doubrava
1A40203000023 8E000001767	Locktite flower	Bud/Flower	-5 g	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	8/22/2018	Grace Doubrava

**\*\*CONFIDENTIAL\*\***



## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A4020300005A A1000000415	Bud - GG4	Bud/Flower	-0.6625 oz	In-House Quality Control	sniff jar, employee testing & waste	8/24/2018	7/13/2018	Grace Doubrava
1A4020300005A A1000000427	Bud - Libby	Bud/Flower	-0.2116 oz	In-House Quality Control	employee testing	8/9/2018	7/23/2018	Grace Doubrava
1A40203000015 7D000000569	Bud - Diesel	Bud/Flower	-6.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/5/2018	7/5/2018	Grace Doubrava
1A4020300005A A1000000457	Bud - Trichome Treasure	Bud/Flower	-0.3786 oz	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	7/23/2018	Grace Doubrava
1A40203000031 9D000000724	Quantum Kush-Bud	Bud/Flower	-5.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/7/2018	7/9/2018	Grace Doubrava
1A4020300005A A1000000458	Bud - Trichome Treasure	Bud/Flower	-0.21 oz	In-House Quality Control	sniff jar, employee testing & waste	8/31/2018	7/23/2018	Grace Doubrava
1A4020300005A A1000000458	Bud - Trichome Treasure	Bud/Flower	-0.141 oz	In-House Quality Control		8/24/2018	7/23/2018	Grace Doubrava
1A4020300005A A1000000417	Bud - Urkleberry	Bud/Flower	-0.2206 oz	In-House Quality Control	sniff jar, employee testing & waste	10/1/2018	7/13/2018	Grace Doubrava
1A4020300005A A1000000450	Bud - D's Cookies	Bud/Flower	-0.215 oz	In-House Quality Control	sniff jar, employee testing & waste	10/1/2018	7/23/2018	Grace Doubrava
1A40203000023 8E000001771	Secret Chief 1 Flower	Bud/Flower	-8 g	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	8/22/2018	Grace Doubrava
1A4020300005A A1000000451	Bud - D's Cookies	Bud/Flower	-0.2116 oz	In-House Quality Control	sniff jar, employee testing	8/15/2018	7/23/2018	Grace Doubrava
1A4020300005A A1000000485	Bud - Trichome Treasure cbd	Bud/Flower	0.3705 oz	In-House Quality Control	and waste	10/15/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000513	Bud - D-Berry	Bud/Flower	-5.8 g	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	8/17/2018	Grace Doubrava
1A40203000017 0D000000171	Black D.O.G. Flower	Bud/Flower	-13.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	9/17/2018	Grace Doubrava
1A4020300005A A1000000491	Bud - Rhinocookies2	Bud/Flower	-0.2921 oz	In-House Quality Control	sniff jar, employee testing & waste	9/5/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000497	Bud - Urkleberry	Bud/Flower	-0.0927 oz	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	8/7/2018	Grace Doubrava
1A4020300000A 8D000000027	Trim- LA Jesus Kush	Leaf/Trim	-1 g	In-House Quality Control	damaged preroll, sampled out	9/7/2018	9/3/2018	Grace Doubrava
1A40203000017 0D000000145	Black D.O.G. Flower	Bud/Flower	-10 g	In-House Quality Control	sniff jar, employee testing & waste	8/29/2018	7/24/2018	Grace Doubrava
1A40203000033 FB000000105	Quantum - Bud	Bud/Flower	-7.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/5/2018	7/7/2018	Grace Doubrava
1A4020300000A 8D000000030	Trim- Oaxacan Quirkle	Leaf/Trim	-1 g	In-House Quality Control	damaged preroll, sampled out	9/7/2018	9/3/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000023 8E000001776	skywalker flower	Bud/Flower	-10.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	8/22/2018	Grace Doubrava
1A4020300005A A1000000514	Bud - D's White Widow	Bud/Flower	-5.6 g	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	8/17/2018	Grace Doubrava
1A4020300005A A1000000485	Bud - Trichome Treasure cbd	Bud/Flower	-0.2542 oz	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000484	Bud - Cherry Girl	Bud/Flower	-0.2044 oz	In-House Quality Control	employee testing & waste	8/17/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000515	Bud - Granddaddy's Private Reserve gsc	Bud/Flower	-7.4 g	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	8/17/2018	Grace Doubrava
1A4020300000A 8D000000026	Mickey Kush Trim	Leaf/Trim	-2 g	In-House Quality Control	damaged prerolls, employee testing	9/17/2018	9/3/2018	Grace Doubrava
1A4020300005A A1000000483	Bud - Sugar Rush	Bud/Flower	-0.3799 oz	In-House Quality Control	sniff jar, employee testing & waste	8/24/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000511	Bud - Granddaddy Nott	Bud/Flower	-3.3 g	In-House Quality Control	sniff jar, employee testing & waste	9/3/2018	8/17/2018	Grace Doubrava
1A40203000001 2D000002532	5g Trim Raw Herb Tea Five Pack	Leaf/Trim	-15 g	In-House Quality Control	employee testing for product	10/1/2018	6/12/2018	Grace Doubrava
1A4020300000A 8D000000041	Leaf/Trim - Vin Diesel #6	Leaf/Trim	-1 g	In-House Quality Control	one double pack was damaged, unable to sell, so submitted for employee testing	11/29/2018	11/11/2018	Grace Doubrava
1A4020300004E E9000000058	Blue Dream CBD - Trim	Leaf/Trim	0.5 g	In-House Quality Control	damaged prerolls, employee testing	9/28/2018	8/24/2018	Grace Doubrava
1A4020300004E E9000000051	Green Crack - Buds	Bud/Flower	-3 g	In-House Quality Control	sniff jar, employee testing & waste	9/3/2018	8/14/2018	Grace Doubrava
1A4020300004E E9000000064	Green Crack - Trim	Leaf/Trim	-9.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/17/2018	9/3/2018	Grace Doubrava
1A4020300004E E9000000056	Green Crack - Buds	Bud/Flower	-3.5 g	In-House Quality Control	sniff jar, employee testing & waste	8/31/2018	8/17/2018	Grace Doubrava
1A4020300002B 5E000001539	Magical Mist - Cinnamon - Bottle	Edible	1 ea	In-House Quality Control		10/15/2018	8/1/2018	Grace Doubrava
1A40203000064 66000000223	Buds- Cinderella 99	Bud/Flower	-5.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/28/2018	9/17/2018	Grace Doubrava
1A40203000064 66000000202	Buds- White Fire OG	Bud/Flower	-6.5 g	In-House Quality Control	sniff jar, employee testing	9/28/2018	9/10/2018	Grace Doubrava
1A40203000023 8E000001976	Tangie Banana flower	Bud/Flower	-6.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	10/15/2018	Grace Doubrava
1A4020300002B 5E000001621	Cartridge - Sativa/Hybrid	Non-edible	-2 ea	In-House Quality Control		10/1/2018	8/10/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A4020300005A A1000000518	Bud - V-Kush5	Bud/Flower	-12 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	8/7/2018	Grace Doubrava
1A40203000023 8E000001975	Locktite flower	Bud/Flower	-1 g	In-House Quality Control	employee testing	11/14/2018	10/15/2018	Grace Doubrava
1A4020300005A A1000000520	Bud - Rhinocookies1	Bud/Flower	-9 g	In-House Quality Control	sniff jar, employee testing & waste	10/15/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000532	Bud - Danny's GDP	Bud/Flower	-16 g	In-House Quality Control	sniff jar, employee testing & waste	10/15/2018	7/13/2018	Grace Doubrava
1A4020300005A A1000000531	Bud - Granddaddy Nott	Bud/Flower	-15 g	In-House Quality Control	sniff jar, employee testing & waste	10/22/2018	8/7/2018	Grace Doubrava
1A4020300005A A1000000530	Bud - GG4	Bud/Flower	-11.4 g	In-House Quality Control	employee testing & waste	11/14/2018	7/23/2018	Grace Doubrava
1A4020300005A A1000000532	Bud - Danny's GDP	Bud/Flower	8 g	In-House Quality Control	sniff jar, employee testing & waste	10/15/2018	7/13/2018	Grace Doubrava
1A40203000023 8E000001974	Mint Chocolate Chip Flower	Bud/Flower	-19.5 g	In-House Quality Control	Employee testing and product waste	11/21/2018	10/15/2018	Grace Doubrava
1A40203000023 8E000001976	Tangie Banana flower	Bud/Flower	-0.6 g	In-House Quality Control	employee testing	11/14/2018	10/15/2018	Grace Doubrava
1A40203000023 8E000001975	Locktite flower	Bud/Flower	-8 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	10/15/2018	Grace Doubrava
1A40203000064 66000000224	Buds- White Fire OG	Bud/Flower	6 g	In-House Quality Control	sniff jar, employee testing	9/20/2018	9/17/2018	Grace Doubrava
1A40203000064 66000000199	Buds- Vanilla Kush	Bud/Flower	-7.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/27/2018	9/10/2018	Grace Doubrava
1A40203000064 66000000202	Buds- White Fire OG	Bud/Flower	-8 g	In-House Quality Control	sniff jar, employee testing	9/27/2018	9/10/2018	Grace Doubrava
1A40203000005 7A000000385	Honey Badger haze BUD	Bud/Flower	-9 g	In-House Quality Control	sniff jar, employee testing	9/27/2018	9/6/2018	Grace Doubrava
1A4020300005A A1000000527	Bud - GG4	Bud/Flower	-4.5 g	In-House Quality Control		10/22/2018	7/23/2018	Grace Doubrava
1A4020300001B 59000001336	SF3 Buds	Bud/Flower	-18 g	In-House Quality Control	sniff jar, employee testing	10/22/2018	10/3/2018	Grace Doubrava
1A4020300001B 59000001336	SF3 Buds	Bud/Flower	-18.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	10/3/2018	Grace Doubrava
1A4020300001B 59000001377	Dark Star 2 Bud	Bud/Flower	-13 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	9/20/2018	Grace Doubrava
1A4020300005A A1000000529	Bud - GG4	Bud/Flower	-12.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	7/23/2018	Grace Doubrava
1A40203000058 AD000000228	Aurora Haze Buds	Bud/Flower	-17 g	In-House Quality Control	sniff jar, employee testing & waste	11/16/2018	10/23/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A4020300001B 59000001380	Abula Buds	Bud/Flower	-13.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/22/2018	9/20/2018	Grace Doubrava
1A4020300001B 59000001338	MTF Buds	Bud/Flower	-9.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/27/2018	10/3/2018	Grace Doubrava
1A4020300001B 59000001339	Frank-N-Fruit Buds	Bud/Flower	18 g	In-House Quality Control		10/22/2018	10/3/2018	Grace Doubrava
1A4020300001B 59000001342	Dark Star 2 Bud	Bud/Flower	-19 g	In-House Quality Control	12g fell on floor, portioned out for employee testing & waste	10/27/2018	10/3/2018	Grace Doubrava
1A4020300001B 59000001336	SF3 Buds	Bud/Flower	12 g	In-House Quality Control		10/17/2018	10/3/2018	Grace Doubrava
1A4020300002B 5E000001846	Cartridge - Hybrid	Non-edible	-1 ea	In-House Quality Control		9/28/2018	9/17/2018	Grace Doubrava
1A4020300002B 5E000002274	Cannaroons - Vanilla - 2 Pack 10mg	Edible	-1 ea	In-House Quality Control	employee testing	11/14/2018	10/29/2018	Grace Doubrava
1A4020300002B 5E000002273	Cannaroons - Chocolate - 2 Pack 10mg	Edible	-1 ea	In-House Quality Control	employee testing	11/14/2018	10/29/2018	Grace Doubrava
1A4020300002B 5E000002014	Cartridge - Black DOG	Non-edible	-1 ea	In-House Quality Control		10/22/2018	10/3/2018	Grace Doubrava
1A40203000037 79000000711	Bud- Mercy Fruit Haze	Bud/Flower	-8.5 g	In-House Quality Control	sniff jar, employee testing & waste	10/22/2018	9/25/2018	Grace Doubrava
1A40203000037 79000000715	Bud- Oaxacan Quirkle	Bud/Flower	-5 g	In-House Quality Control		10/15/2018	9/25/2018	Grace Doubrava
1A40203000001 2D000001882	PE C Flower Sample	Sample Bud/Flower	3 g	In-House Quality Control	product sample from cultivator	3/31/2018	3/13/2018	Grace Doubrava
1A40203000023 8E000001066	orange cream soda flower	Bud/Flower	-3.2 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	2/9/2018	Grace Doubrava
1A40203000022 61000000111	Bud - Buckeye Purple	Bud/Flower	-4.5 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	4/16/2018	Grace Doubrava
1A40203000023 8E000001047	Guava Hash Plant Flower	Bud/Flower	1.6 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000001330	Black Water Flower	Bud/Flower	-1.3 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	5/1/2018	Grace Doubrava
1A40203000023 8E000001075	Fruit Salad Flower	Bud/Flower	2.7 g	In-House Quality Control	Employee testing, sample jar	3/5/2018	2/10/2018	Grace Doubrava
1A40203000023 8E000001317	9lb hammer flower	Bud/Flower	-3.8 g	In-House Quality Control	sniff jar, employee testing	5/26/2018	5/1/2018	Grace Doubrava
1A40203000023 8E000001317	9lb hammer flower	Bud/Flower	-1.9 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	5/1/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000023 8E000001281	Hug flower	Bud/Flower	-2.2 g	In-House Quality Control	sniff jar, employee testing	4/18/2018	4/9/2018	Grace Doubrava
1A40203000023 8E000001283	Secret Chief 1 Flower	Bud/Flower	-3.1 g	In-House Quality Control	sniff jar, employee testing	4/18/2018	4/9/2018	Grace Doubrava
1A40203000023 8E000001284	Lemon Haze Flower	Bud/Flower	-3 g	In-House Quality Control	sniff jar, employee testing	4/18/2018	4/9/2018	Grace Doubrava
1A40203000023 8E000001282	Black Water Flower	Bud/Flower	-2.6 g	In-House Quality Control	sniff jar, employee testing	4/18/2018	4/9/2018	Grace Doubrava
1A40203000023 8E000001282	Black Water Flower	Bud/Flower	-3.2 g	In-House Quality Control	sniff jar, employee testing	4/19/2018	4/9/2018	Grace Doubrava
1A40203000017 0D000000099	Black D.O.G. Flower	Bud/Flower	-2.5 g	In-House Quality Control	sniff jar, employee testing	4/24/2018	4/18/2018	Grace Doubrava
1A40203000023 8E000001283	Secret Chief 1 Flower	Bud/Flower	-2.4 g	In-House Quality Control	sniff jar, employee testing	4/24/2018	4/9/2018	Grace Doubrava
1A40203000054 C5000000004	Heavy Duty Fruity Flower	Bud/Flower	-1 g	In-House Quality Control	sniff jar, employee testing	5/19/2018	5/1/2018	Grace Doubrava
1A40203000017 0D000000125	White Queen Flower	Bud/Flower	-3 g	In-House Quality Control	sniff jar, employee testing	7/2/2018	6/21/2018	Grace Doubrava
1A40203000017 0D000000111	Black D.O.G. Flower	Bud/Flower	-3.2 g	In-House Quality Control	sniff jar, employee testing	5/2/2018	4/26/2018	Grace Doubrava
1A40203000017 0D000000112	Tangie Flower	Bud/Flower	-1.9 g	In-House Quality Control	sniff jar, employee testing	5/2/2018	4/26/2018	Grace Doubrava
1A4020300000D AD000000335	Green Crack Bud	Bud/Flower	-0.05 g	In-House Quality Control	employee testing	5/19/2018	5/14/2018	Grace Doubrava
1A4020300000D AD000000340	Liberty	Bud/Flower	-4.5 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	5/14/2018	Grace Doubrava
1A4020300000D AD000000343	Liberty	Bud/Flower	-2.5 g	In-House Quality Control	sniff jar, employee testing	5/19/2018	5/14/2018	Grace Doubrava
1A4020300000D AD000000341	Green Crack Bud	Bud/Flower	-1.5 g	In-House Quality Control	employee testing, fell on floor	5/19/2018	5/14/2018	Grace Doubrava
1A40203000017 0D000000118	Black D.O.G. Flower	Bud/Flower	-2.3 g	In-House Quality Control	sniff jar, employee testing	5/19/2018	5/16/2018	Grace Doubrava
1A40203000023 8E000001425	9lb hammer flower	Bud/Flower	-1.7 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/4/2018	Grace Doubrava
1A40203000017 0D000000127	Black D.O.G. Flower	Bud/Flower	-6 g	In-House Quality Control	sniff jar, employee testing	6/30/2018	6/23/2018	Grace Doubrava
1A40203000017 0D000000111	Black D.O.G. Flower	Bud/Flower	-2 g	In-House Quality Control	sniff jar, employee testing	7/2/2018	4/26/2018	Grace Doubrava
1A40203000023 8E000001429	Lemon Haze Flower	Bud/Flower	-2.2 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/4/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000023 8E000001428	chem soda	Bud/Flower	-2.6 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/4/2018	Grace Doubrava
1A40203000023 8E000001515	Mack Flower	Bud/Flower	-2.7 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	6/28/2018	Grace Doubrava
1A40203000023 8E000001424	Fruity Pebbles #2 Flower	Bud/Flower	-2.3 g	In-House Quality Control	sniff jar, employee testing	7/2/2018	6/4/2018	Grace Doubrava
1A4020300000D AD000000344	Honey Bananas Bud	Bud/Flower	-3.5 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	5/14/2018	Grace Doubrava
1A40203000023 8E000001392	chem soda	Bud/Flower	-2.2 g	In-House Quality Control	sniff jar, employee testing	6/3/2018	5/22/2018	Grace Doubrava
1A40203000023 8E000001396	Hug flower	Bud/Flower	-1.7 g	In-House Quality Control	sniff jar, employee testing	6/3/2018	5/22/2018	Grace Doubrava
1A40203000023 8E000001427	Secret Chief 1 Flower	Bud/Flower	-1.4 g	In-House Quality Control	fell on floor, employee testing	6/6/2018	6/4/2018	Grace Doubrava
1A40203000023 8E000001425	9lb hammer flower	Bud/Flower	-2.5 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	6/4/2018	Grace Doubrava
1A40203000023 8E000001516	Secret Chief 1 Flower	Bud/Flower	-3.6 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	6/28/2018	Grace Doubrava
1A40203000023 8E000001392	chem soda	Bud/Flower	-3.6 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	5/22/2018	Grace Doubrava
1A40203000023 8E000001427	Secret Chief 1 Flower	Bud/Flower	-2.2 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/4/2018	Grace Doubrava
1A40203000023 8E000001518	Locktite flower	Bud/Flower	-3 g	In-House Quality Control	sniff jar, employee testing, waste	8/15/2018	6/28/2018	Grace Doubrava
1A40203000023 8E000001527	Gorilla Glue Flower	Bud/Flower	-1.5 g	In-House Quality Control	damaged prerolls, employee testing	8/9/2018	6/28/2018	Grace Doubrava
1A40203000023 8E000001517	Hug flower	Bud/Flower	-4.5 g	In-House Quality Control	sniff jar, employee testing & waste	9/5/2018	6/28/2018	Grace Doubrava
1A40203000023 8E000001393	Lemon Haze Flower	Bud/Flower	-2.3 g	In-House Quality Control	sniff jar, employee testing	6/3/2018	5/22/2018	Grace Doubrava
1A4020300004E 85000000868	794 HAC 6/13/2018	Edible	-1 ea	In-House Quality Control	chocolate melted, unable to sell, tested out	8/9/2018	6/21/2018	Grace Doubrava
1A40203000023 8E000001425	9lb hammer flower	Bud/Flower	-9.8 g	In-House Quality Control	sniff jar, employee testing & waste	9/5/2018	6/4/2018	Grace Doubrava
1A40203000022 61000000141	Bud - SS x BB	Bud/Flower	-5.1 g	In-House Quality Control	sniff jar, employee testing	7/10/2018	5/6/2018	Grace Doubrava
1A40203000023 8E000001515	Mack Flower	Bud/Flower	-5.8 g	In-House Quality Control	sniff jar, employee testing & waste	9/7/2018	6/28/2018	Grace Doubrava
1A40203000022 61000000140	Bud - Pink 2.0	Bud/Flower	-1.8 g	In-House Quality Control	sniff jar, employee testing	5/19/2018	5/6/2018	Grace Doubrava

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## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000017 D7000001676	Pineapple Chunk flower	Bud/Flower	-2.7 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/12/2018	Grace Doubrava
1A40203000023 8E000001516	Secret Chief 1 Flower	Bud/Flower	-6.8 g	In-House Quality Control	sniff jar, employee testing & waste	9/7/2018	6/28/2018	Grace Doubrava
1A40203000017 D7000001679	Trainwreck flower	Bud/Flower	-2.5 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/12/2018	Grace Doubrava
1A40203000017 D7000001677	Tundra Berry Flower	Bud/Flower	-2.8 g	In-House Quality Control	sniff jar, employee testing	6/21/2018	6/12/2018	Grace Doubrava
1A40203000022 61000000112	Bud - Kimbo Kush	Bud/Flower	-7.4462 g	In-House Quality Control	sniff jar, employee testing & waste	9/7/2018	4/16/2018	Grace Doubrava
1A40203000017 D7000001678	Hawaii 5-0 Flower	Bud/Flower	-3.5 g	In-House Quality Control	employee testing	6/30/2018	6/12/2018	Grace Doubrava
1A4020300002B 5E000001419	Cartridge - Indica/Hybrid	Non-edible	-1 ea	In-House Quality Control	employee testing	8/9/2018	7/17/2018	Grace Doubrava
1A4020300002B 5E000001420	Cartridge - Hybrid	Non-edible	-1 ea	In-House Quality Control	employee testing	8/9/2018	7/17/2018	Grace Doubrava
1A40203000022 61000000141	Bud - SS x BB	Bud/Flower	-1.9 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	5/6/2018	Grace Doubrava
1A4020300000D AD0000000214	Liberty	Bud/Flower	-2.7 g	In-House Quality Control	sniff jar, employee testing	4/25/2018	4/17/2018	Grace Doubrava
1A40203000023 8E000000997	Tangie Banana flower	Bud/Flower	-0.5 g	In-House Quality Control	Employee Testing	2/25/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000000997	Tangie Banana flower	Bud/Flower	-0.5 g	In-House Quality Control	Employee Testing	2/25/2018	2/9/2018	Grace Doubrava
1A40203000017 0D000000080	Green Crack Flower	Bud/Flower	1.9 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	3/30/2018	Grace Doubrava
1A40203000023 8E000000994	marion berry kush Flower	Bud/Flower	1.1 g	In-House Quality Control	fell on floor, sample jar	3/6/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000000997	Tangie Banana flower	Bud/Flower	1.9 g	In-House Quality Control	from sample jar, employee testing	3/10/2018	2/9/2018	Grace Doubrava
1A40203000000 CA0000000403	Cheese Bud	Bud/Flower	-2 g	In-House Quality Control	sniff jar, employee testing	4/18/2018	2/9/2018	Grace Doubrava
1A40203000017 0D000000089	Black D.O.G. Flower	Bud/Flower	2.1 g	In-House Quality Control	sniff jar sample, employee testing	4/16/2018	4/7/2018	Grace Doubrava
1A40203000023 8E000001047	Guava Hash Plant Flower	Bud/Flower	1.6 g	In-House Quality Control	sample jar, employee testing	3/31/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000000986	9lb hammer flower	Bud/Flower	1.4 g	In-House Quality Control	sample jar, employee testing	3/21/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000000994	marion berry kush Flower	Bud/Flower	1.1 g	In-House Quality Control	sample jar, employee testing	3/31/2018	2/9/2018	Grace Doubrava

**\*\*CONFIDENTIAL\*\***



## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000017 0D000000086	Black D.O.G. Flower	Bud/Flower	2.3 g	In-House Quality Control	Sample jar, employee testing	4/7/2018	4/3/2018	Grace Doubrava
1A40203000023 8E000001055	orange cream soda flower	Bud/Flower	2 g	In-House Quality Control	sample jar, employee testing	3/31/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000001054	Black Water Flower	Bud/Flower	2.5 g	In-House Quality Control	from sample jar, employee testing	3/10/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000001055	orange cream soda flower	Bud/Flower	1.5 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000000994	marion berry kush Flower	Bud/Flower	1.1 g	In-House Quality Control	Sniff jar, employee testing	4/7/2018	2/9/2018	Grace Doubrava
1A40203000023 8E000001578	Space Monkey Flower	Bud/Flower	1.8 g	In-House Quality Control	sample jar, employee testing	3/31/2018	3/13/2018	Grace Doubrava
1A40203000023 8E000001577	Black Water Flower	Bud/Flower	2.5 g	In-House Quality Control	Sample jar, employee testing	3/31/2018	3/13/2018	Grace Doubrava
1A40203000023 8E000001579	Lemon Haze Flower	Bud/Flower	1.7 g	In-House Quality Control	sample jar, employee testing	3/31/2018	3/13/2018	Grace Doubrava
1A40203000017 0D000000067	Green Crack Flower	Bud/Flower	2 g	In-House Quality Control	sample jar, employee testing	3/31/2018	3/20/2018	Grace Doubrava
1A40203000017 0D000000066	Black D.O.G. Flower	Bud/Flower	2.3 g	In-House Quality Control	sample jar, employee testing	3/31/2018	3/18/2018	Grace Doubrava
1A40203000023 8E000001329	Mack Flower	Bud/Flower	-1.9 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	5/1/2018	Grace Doubrava
1A4020300000D AD0000000213	Green Crack Bud	Bud/Flower	-2.9 g	In-House Quality Control	sniff jar, employee testing	5/2/2018	4/17/2018	Grace Doubrava
1A40203000000 CA0000000401	White Widow Bud	Bud/Flower	1.5 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	2/9/2018	Grace Doubrava
1A40203000022 61000000117	Banana Cookies - Pre Roll Samples	Sample Leaf/Trim	-10 g	In-House Quality Control	sample from cultivator for employee testing	4/16/2018	4/16/2018	Grace Doubrava
1A40203000022 61000000111	Bud - Buckeye Purple	Bud/Flower	-1.9 g	In-House Quality Control	sniff jar, employee testing	4/27/2018	4/16/2018	Grace Doubrava
1A40203000022 61000000109	Kimbo Kush - PreRoll Sample	Leaf/Trim	5 g	In-House Quality Control	product sample from cultivator	3/31/2018	3/28/2018	Grace Doubrava
1A40203000022 61000000118	Black Mamba - Preroll Sample	Leaf/Trim	-10 g	In-House Quality Control	sample from cultivator for testing	4/16/2018	4/16/2018	Grace Doubrava
1A40203000022 61000000110	Pink - Preroll Sample	Leaf/Trim	5 g	In-House Quality Control	product sample from cultivator	3/31/2018	3/28/2018	Grace Doubrava
1A40203000022 61000000104	Bud - Buckeye Purple	Bud/Flower	1.8 g	In-House Quality Control	Sample jar, employee testing	4/7/2018	3/28/2018	Grace Doubrava
1A40203000022 61000000119	Pink - Preroll Sample	Leaf/Trim	-10 g	In-House Quality Control	sample from cultivator	4/16/2018	4/16/2018	Grace Doubrava

**\*\*CONFIDENTIAL\*\***





## Packages Adjustments (by Facility)

From 1/1/2018 to 12/5/2018

1A40203000001 F5000000773	Purple Mountain Glow Trim	Leaf/Trim	0.5 g	In-House Quality Control	broken pre-roll, employee testing	3/31/2018	2/9/2018	Grace Doubrava
1A40203000022 61000000118	Black Mamba - Preroll Sample	Leaf/Trim	5 g	In-House Quality Control	employee product testing	4/16/2018	4/16/2018	Grace Doubrava
1A40203000022 61000000112	Bud - Kimbo Kush	Bud/Flower	-3.8 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	4/16/2018	Grace Doubrava
1A40203000022 61000000111	Bud - Buckeye Purple	Bud/Flower	-2.1 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	4/16/2018	Grace Doubrava
1A40203000001 F5000000768	Arctic Lemon Skunk Bud	Bud/Flower	1.7 g	In-House Quality Control	sample jar bud, employee testing	3/16/2018	2/8/2018	Grace Doubrava
1A40203000022 61000000117	Banana Cookies - Pre Roll Samples	Sample Leaf/Trim	5 g	In-House Quality Control	sample for employee testing	4/16/2018	4/16/2018	Grace Doubrava
1A40203000001 F5000000769	Homer Haze Bud	Bud/Flower	1.4 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	2/8/2018	Grace Doubrava
1A40203000022 61000000119	Pink - Preroll Sample	Leaf/Trim	5 g	In-House Quality Control	sample for employee testing	4/16/2018	4/16/2018	Grace Doubrava
1A40203000023 8E000001066	orange cream soda flower	Bud/Flower	-3.3 g	In-House Quality Control	sniff jar, employee testing	5/13/2018	2/9/2018	Grace Doubrava
1A40203000000 CA000000402	Daiquiri Lime Bud	Bud/Flower	1.1 g	In-House Quality Control	sniff jar, employee testing	4/7/2018	2/9/2018	Grace Doubrava

# Notice of Violation

(3AAC 304.525)

This form, all information provided and responses are public documents per Alaska Public Records ACT AS 40.25

Date: 11/29/18

License #/Type: #10959 Standard Marijuana Cultivation Facilities

Licensee: Troy Millhouse

Address: 101 Post Rd. Anchorage, AK 99501

DBA: Green Go, LLC

AMCO Case #: Pending

This is a notice to you as licensee that an alleged violation has occurred. If the Alcoholic Beverage Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

On Thursday, November 29th, 2018, at approximately 9:35 am, The State of Alaska Alcohol & Marijuana Control Enforcement Investigators did receive a complaint of a strong odor of marijuana coming from Green Go, LLC on Post Road in Anchorage, AK. Investigators were in the area of Post Road and did detect a strong odor of marijuana coming from the cultivation facility Green Go, LLC licensed premises.

The strong odor of marijuana was easily detected 100 feet outside of the facility and on the public right of way.

Please regard this Notice of Violation as Enforcements directive that Green Go, LLC will ensure that any marijuana at the facility does not emit an odor that is detectable by the public outside of the marijuana cultivation facility.

Your attention is directed to:

3 AAC 306.430 Restricted access area. (c)(2)

(c) A marijuana cultivation facility shall ensure that any marijuana at the marijuana cultivation facility (2) does not emit an odor that is detectable by the public from outside the cultivation facility except as allowed by a local government conditional use permit process.

**You are directed to respond in writing to this Notice of Violation within 10 days of receipt to explain what action you have taken to prevent a re-occurrence of this violation. FAILURE TO RESPOND TO THIS NOTICE OF VIOLATION WITHIN 10 DAYS WILL RESULT IN YOUR APPEARANCE, EITHER IN PERSON OR TELEPHONICALLY, BEFORE THE ABC BOARD AT THEIR NEXT REGULARLY SCHEDULED BOARD MEETING.**

**\*Please send your response to the address below and include your alcohol license number in your response.**

3 AAC 304.525 (B) provides that upon receipt of a Notice of Violation, a licensee may request to appear before the Director and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice and the Director must grant an appearance within ten days after receipt of a request. A Licensee shall respond, either orally or in writing, to the Notice.

**Alcohol & Marijuana Control Office**

**ATTN: Enforcement**

**550 W. 7<sup>th</sup> Ave, Suite 1600**

**Anchorage, Alaska 99501**

**[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)**

Issuing Investigator: K. Whiteman

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:

**From:** bigdaddyfuzzy  
**To:** [Davies, Jason M. \(CED\)](#)  
**Subject:** Re: Green Go, lic 10959 Notice of Violation  
**Date:** Sunday, December 2, 2018 4:01:52 PM

---

This is Troy Millhouse owner of green go LLC I see you gave me a violation for my smells I got new filters to put in we are going to put him in Monday or Tuesday my guys just a little behind because the earthquake I'm trying my best to keep the smells down it's just real hard with this temperature changing drastically so much thank you and I'll call James when I get the new filters put in so he can come by and take a look at it thank you very much and I'm real sorry

Sent via the Samsung Galaxy, an AT&T 4G LTE smartphone

----- Original message -----

From: "Davies, Jason M (CED)" <jason.davies@alaska.gov>  
Date: 11/29/18 4:06 PM (GMT-09:00)  
To: bigdaddyfuzzy@yahoo.com  
Subject: Green Go, lic 10959 Notice of Violation

Hello –

Attached to this email is a notice of violation.



**Jason M. Davies**  
**Criminal Justice Technician I**

**AMCO Enforcement**  
**Alcohol & Marijuana Control Office**

550 W. 7<sup>th</sup> Ave, Suite 1600

Anchorage, AK 99501  
Office (907) 754-3410  
[jason.davies@alaska.gov](mailto:jason.davies@alaska.gov)



# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10004

Standard Cultivation

Designated Licensee: Krystal Dietrich

AMCO Case#:

DBA: TALKEETNA HERB COMPANY

Premises Address: 32500 South Talkeetna Spur Rd, Talkeetna, AK 99676

Mailing Address: HC 89 Box 8132, Talkeetna, AK 99676

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Talkeetna Herb Company, #10004/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10040

Limited Cultivation

Designated Licensee: David Straub

AMCO Case#:

DBA: ALASKA PRECISION

Premises Address: 15520 E Birch Circle, Willow, AK 99688

Mailing Address: 15520 E Birch Circle, Willow, AK 99688

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Alaska Precision, #10040/Limited Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10135

Standard Cultivation

Designated Licensee: Jonathan Mansker

AMCO Case#:

DBA: MUSKY OX

Premises Address: 741 Bennett Rd, Fairbanks, AK 99712

Mailing Address: 741 Bennett Rd, Fairbanks, AK 99712

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Musky OX, #10135/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

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Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10156

Standard Cultivation

Designated Licensee: Cristopher Konopka

AMCO Case#:

DBA: HERBAL INSTINCTS

Premises Address: 405 Ream Lane, Fairbanks, AK 99712

Mailing Address: 405 Ream Lane, Fairbanks, AK 99712

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Herbal Instincts, #10156/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10291

Standard Cultivation

Designated Licensee: Kip Kackman

AMCO Case#:

DBA: LAZY MOUNTAIN HARVEST LLC

Premises Address: 12685 W Bench Lake Drive, Houston, AK 99694

Mailing Address: 2331 N Northway Lane, Palmer, AK 99645

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Lazy Mountain Harvest LLC, #10291/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10310

Standard Cultivation

Designated Licensee: Dane Wyrick

AMCO Case#:

DBA: DANISH GARDENS, LLC

Premises Address: 2430 Cinnabar Loop Anchorage, AK 99507-3138

Mailing Address: 6936 Whitehall Street, Anchorage, AK 99502

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Danish Gardens #10310/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10814

Limited Cultivation

Designated Licensee: Gary Morgan

AMCO Case#:

DBA: SE MOOG DROOG LLC.

Premises Address: Lot 13D Jeff Berg Subdivision, Petersburg, AK 99833

Mailing Address: PO Box 375, Petersburg, AK 99833

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, SE MOOG DROOG LLC, #10814/Limited Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11605

Standard Cultivation

Designated Licensee: Casey Wilkins

AMCO Case#:

DBA: STONED SALMON FARMS

Premises Address: 2005 Anka Street, Juneau, AK 99801

Mailing Address: PO Box 240122, Douglas, AK 99824

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Stoned Salmon Farms, #11605/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11651

Limited Cultivation

Designated Licensee: Steven Nicol

AMCO Case#:

DBA: ALASKA CANNABIS PROPAGATION

Premises Address: 2301 S. Knik-Goose Bay Road #4b, Wasilla, AK 99654

Mailing Address: 2301 S. Knik-Goose Bay Road #4b, Wasilla, AK 99654

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Alaska Cannabis Propagation, #11651/Limited Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 12872

Standard Cultivation

Designated Licensee: Jason Bott

AMCO Case#:

DBA: GREENSTAR, INC.

Premises Address: 54843 Kenai Spur Hwy, Nikiski, AK 99635

Mailing Address: 35835 Ryan Lane, Soldotna, AK 99669

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Greenstar Inc, #12872/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 13577

Standard Cultivation

Designated Licensee: Darren Phillips

AMCO Case#:

DBA: FIBERFLITE

Premises Address: 120 Jarvis St Unit C, Sitka, AK 99835

Mailing Address: PO Box 645, Sitka, AK 99835

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Fiberflite, #13577/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11488

Standard Cultivation

Designated Licensee: Azdren Poshka

AMCO Case#:

DBA: ALASKA TASTY CANNABIS, LLC.

Premises Address: 15520 E Birch Circle, Willow, AK 99688

Mailing Address: 15520 E Birch Circle, Willow, AK 99688

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Alaska Tasty Cannabis, #11488/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** [Hoelscher, James C. \(CED\)](#)  
**To:** [Davies, Jason M. \(CED\)](#); [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** FW: NOV Delinquency in Tax 11488  
**Date:** Monday, November 19, 2018 8:10:12 AM  
**Attachments:** [image002.png](#)

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**From:** azdren poshka [mailto:albocrew@gmail.com]  
**Sent:** Friday, November 16, 2018 2:31 PM  
**To:** Hoelscher, James C (CED) <james.hoelscher@alaska.gov>  
**Subject:** Re: NOV Delinquency in Tax 11488

I will get on this right away thank you.

On Fri, Nov 16, 2018, 2:07 PM Hoelscher, James C (CED) <[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)> wrote:

Please see attached Notice of Violation.

Thank you,

James

**James Hoelscher**  
**Special Investigator II**  
**Enforcement Supervisor**  
**Alcohol & Marijuana Control Office**

550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Ak 99501  
Office (907)269-0353  
Cell (907) 891-9660  
[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11957

Standard Cultivation

Designated Licensee: Mike Keiser

AMCO Case#:

DBA: LAST FRONTIER JOINT OPERATIONS LLC.

Premises Address: 17180 Revilla Rd Ste 101, Ketchikan, AK 99901

Mailing Address: 5911 S Tongass Hwy, Ketchikan, AK 99901

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Last Frontier Joint Operations LLC, #11957/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** Last Frontier Joint Operations LLC  
**To:** [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** 11957 violation notice  
**Date:** Friday, November 16, 2018 2:37:05 PM

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I have received the notice of violation for the missed tax payment for last frontier joint operations llc 11957. I am making a payment by check in full mailed today 11/16/18. I was not able to make it in person as originally planned. Thank you  
Sorry for any inconvenience  
Michael Keiser  
Last Frontier Joint Operations llc.

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10063

Limited Cultivation

Designated Licensee: Brennan Norden

AMCO Case#:

DBA: BOB'S MORNING BEAR CULTIVATION

Premises Address: 21725 Evelyn May St. Kasilof, AK 99610

Mailing Address: PO Box 1205, Kasilof, AK 99610

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Bobs Morning Bear Cultivation, #10063/Limited Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** [Hoelscher, James C. \(CED\)](#)  
**To:** [Davies, Jason M. \(CED\)](#); [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** FW: NOV  
**Date:** Monday, November 19, 2018 8:09:21 AM

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**From:** brennan norden [mailto:morningbear25@hotmail.com]  
**Sent:** Saturday, November 17, 2018 10:42 AM  
**To:** Hoelscher, James C (CED) <james.hoelscher@alaska.gov>  
**Cc:** Emily Gant <EGANT@gsblaw.com>; john sample <jsample@seanet.com>  
**Subject:** NOV

James Hoelscher

On Friday, 16 November, 2018, I made a tax payment for Bob's Morning Bear Cultivation in the permanent fund dividend office in Anchorage for \$10,528.49.

My calculations indicate I should have be up to date at this time.

Have I made a mistake in my calculations?

If so, please let me know what I owe.

Best regards,  
Brennan Norden  
Bob's Morning Bear Cultivation  
907-252-8868

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10066

Standard Cultivation

Designated Licensee: Aaron Bean

AMCO Case#:

DBA: GREEN LEAF

Premises Address: 4614 Halibut Point Rd C-2, C-3, C-4, Sitka, AK 99835

Mailing Address: 4614 Halibut Point Rd C-2, C-3, C-4, Sitka, AK 99835

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Green Leaf, #10066/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

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ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

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DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
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DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
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SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** Aaron Bean  
**To:** [Hoelscher, James C \(CED\)](#)  
**Cc:** [McConnell, Erika B \(CED\)](#); [Mazzei, Kelly A \(DOR\)](#); [Marijuana Licensing \(CED sponsored\)](#); [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** Re: NOV Delinquency in Tax 10066  
**Date:** Friday, November 16, 2018 2:42:22 PM

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Investigator Hoelscher,

I'm in receipt of your email. I will have an answer to this NOV by close of business Tuesday November 20th.

Thank you,

Aaron Bean, CEO  
Green Leaf  
PO Box 464  
Sitka, Alaska 99835

On Nov 16, 2018, at 1:59 PM, Hoelscher, James C (CED) <[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)> wrote:

Please see attached Notice of Violation.

Thank you,

James

<!--[if !vml]--><image002.png><!--[endif]-->

**James Hoelscher**  
**Special Investigator II**  
**Enforcement Supervisor**  
**Alcohol & Marijuana Control Office**

550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Ak 99501  
Office (907)269-0353  
Cell (907) 891-9660  
[James.hoelscher@alaska.gov](mailto:James.hoelscher@alaska.gov)

<10066 - Green Leaf.pdf>

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10286

Standard Cultivation

Designated Licensee: Sherry Gilbert

AMCO Case#:

DBA: ARCTIC GREENERY, LLC

Premises Address: 1725 Richardson Highway Ste 104, North Pole, AK 99705

Mailing Address: PO Box 58663, North Pole, AK 99711

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

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As of 11/15/18, Arctic Greenery LLC, #10286/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

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550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

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DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
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DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** Sherry Gilbert  
**To:** [Hoelscher, James C \(CED\)](#); [sgilbert@gci.net](mailto:sgilbert@gci.net)  
**Cc:** [McConnell, Erika B \(CED\)](#); [Mazzei, Kelly A \(DOR\)](#); [Marijuana Licensing \(CED sponsored\)](#); [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** Re: NOV Delinquency in Tax 10286  
**Date:** Tuesday, November 20, 2018 4:10:25 PM

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Dear Mr. Hoelscher,

I will be mailing out a cashiers check tomorrow, for Arctic Greenery's, LLC (#10286) delinquent taxes. I'm estimating, with the holiday, that it should arrive at your office on November 26th. The Tax Division Online calculation for this date is \$5,792.46. When this is received, will AMCO be notified?

Thank you,

Sherry Gilbert

907-687-0763

----- Original Message -----

**From:**  
"Hoelscher James C (CED)" <james.hoelscher@alaska.gov>

**To:**  
"sgilbert@gci.net" <sgilbert@gci.net>

**Cc:**  
"McConnell Erika B (CED)" <erika.mcconnell@alaska.gov>, "Mazzei Kelly A (DOR)" <kelly.mazzei@alaska.gov>, "Marijuana Licensing (CED sponsored)" <marijuana.licensing@alaska.gov>, "CED AMCO Enforcement (CED sponsored)" <amco.enforcement@alaska.gov>

**Sent:**  
Fri, 16 Nov 2018 23:02:45 +0000

**Subject:**  
NOV Delinquency in Tax 10286

Please see attached Notice of Violation.

Thank you,

James

**James Hoelscher**  
**Special Investigator II**

**Enforcement Supervisor**

**Alcohol & Marijuana Control Office**

550 W. 7<sup>th</sup> Ave, Suite 1600

Anchorage, Ak 99501

Office (907)269-0353

Cell (907) 891-9660

[James.hoelscher@alaska.gov](mailto:James.hoelscher@alaska.gov)

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 10592

Standard Cultivation

Designated Licensee: Branden Roybal

AMCO Case#:

DBA: ALASKA CANNABIS CULTIVATORS

Premises Address: 3665 Worrell Ave, Fairbanks, AK 99701

Mailing Address: 3665 Worrell Ave, Fairbanks, AK 99701

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550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

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Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

# Notice of Violation

Email

(3AAC 306.805)

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Date: 11/16/18

License #/Type: 10592

Standard Cultivation

Designated Licensee: Branden Roybal

AMCO Case#:

DBA: ALASKA CANNABIS CULTIVATORS

Premises Address: 3665 Worrell Ave, Fairbanks, AK 99701

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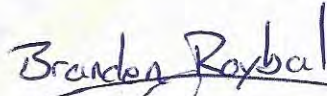
\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

SIGNATURE: 

Delivered VIA: Email

Received by: 

SIGNATURE: 

Date: 11-28-18



## Alaska Department of Revenue - Tax Division Revenue Online

[Home](#)
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[Help](#)
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[My Accounts](#)
[Marijuana Tax](#)
[Log Off](#)

If you have questions concerning your Account Balance(s), please call 907-465-2385 or 907-465-2321.  
If you need help with or have questions about Revenue Online please call 907-269-0041 or 907-269-6627.

### MARIJUANA TAX

Social Security Number [REDACTED]  
Monthly [REDACTED]  
My Balance [REDACTED]  
Pending \$0.00  
Pay Total Balance [REDACTED]  
Payment Source Setup

### NAMES AND ADDRESSES

DBA Name ALASKA CANNABIS CULTIVATORS  
Legal Name BRANDEN ROYBAL  
Mailing Address 3665 WORRELL AVE FAIRBANKS AK 99701

### I WANT TO...

[View My Profile](#)  
[Make a Payment](#)  
[View My Payments](#)  
[Amend a Return](#)

[PERIODS](#) [HISTORY](#) [MESSAGES<sup>0</sup>](#) [LETTERS<sup>23</sup>](#)

[ATTENTION NEEDED<sup>3</sup>](#) [ALL PERIODS](#)

### PERIODS REQUIRING ATTENTION

Period	Return Status			Tax	Penalty	Interest	Other	Credits	Balance	Messages	Filter
30-Sep-2018	OnTime-Processed	<a href="#">View Return</a>	Pay	[REDACTED]				0.00	[REDACTED]	<a href="#">Make a Payment</a>	
31-Aug-2018	OnTime-Processed	<a href="#">View Return</a>	Pay	[REDACTED]				0.00	[REDACTED]	<a href="#">Make a Payment</a>	
31-Jul-2018	Late-Processed	<a href="#">View Return</a>	Pay	[REDACTED]				9	[REDACTED]	<a href="#">Make a Payment</a>	
3 Rows											

on payment  
Plan

\* - To increase font size adjust your browser zoom settings

**Warning:** As a security feature, this application will time out after 20 minutes of inactivity. Your information will NOT be saved after this time out.

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[State of Alaska](#) [myAlaska](#) [Departments](#) [State Employees](#)

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## Alaska Department of Revenue - Tax Division

### Revenue Online

Menu

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If you have questions concerning your Account Balance(s), please call 907-465-2385 or 907-465-2321.  
If you need help with or have questions about Revenue Online please call 907-269-0041 or 907-269-6627.

Home  
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Help  
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Navigation

My Accounts

BRANDEN M. ROYBAL

Social Security Number

My Balance

## NAMES AND ADDRESSES

DBA Name

ALASKA CANNABIS CULTIVATORS

Legal Name

BRANDEN ROYBAL

Mailing Address

3665 WORRELL AVE FAIRBANKS AK 99701

## I WANT TO...

View My Profile  
Make a Payment  
View My Payoff Amount  
File an Appeal  
Add a Power of Attorney  
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ACCOUNTS<sup>1</sup> HISTORY MESSAGES<sup>0</sup> LETTERS<sup>26</sup>

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## REQUEST FROM 30-SEP-2018

Confirmation #	Submitted	Processed	Account Id	Account Type	Change Date	Confirmation Number	Defaults	Filter
					Period	Title	Status	Logon
	23-Nov-2018	23-Nov-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	23-Nov-2018	23-Nov-2018	MRT-10046388-004	Marijuana Tax	31-Oct-2018	Marijuana Ta Completed		
	19-Nov-2018	19-Nov-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	19-Nov-2018	19-Nov-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	31-Oct-2018	31-Oct-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	31-Oct-2018	31-Oct-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	31-Oct-2018	31-Oct-2018	MRT-10046388-004	Marijuana Tax		Cash Payme Completed		
	23-Oct-2018	23-Oct-2018	MRT-10046388-004	Marijuana Tax	30-Sep-2018	Marijuana Ta Completed		
	01-Oct-2018	01-Oct-2018	MRT-10046388-004	Marijuana Tax	31-Aug-2018	Marijuana Ta Completed		

9 Rows

\* - To increase font size adjust your browser zoom settings

**Warning:** As a security feature, this application will time out after 20 minutes of inactivity. Your information will NOT be saved after this time out.

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[State of Alaska](#) [myAlaska](#) [Departments](#) [State Employees](#)

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# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11556

Limited Cultivation

Designated Licensee: Jacob Nyman

AMCO Case#:

DBA: ALASKAN DEVILS LETTUCE

Premises Address: 47375 Aries Ct. Soldotna, AK 99669

Mailing Address: 47375 Aries Ct. Soldotna, AK 99669

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

**Note: This is not an accusation or a criminal complaint.**

As of 11/15/18, Alaskan Devils Lettuce, #11556/Limited Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

**3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.**

**IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.**

**\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:



THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division



**From:** Jacob Nyman  
**To:** [McConnell, Erika B \(CED\)](#)  
**Cc:** [Hoelscher, James C \(CED\)](#); [Mazzei, Kelly A \(DOR\)](#); [Marijuana Licensing \(CED sponsored\)](#); [CED AMCO Enforcement \(CED sponsored\)](#)  
**Subject:** Re: NOV Delinquency in Tax 11556  
**Date:** Thursday, November 29, 2018 6:19:53 PM

---

Mrs. McConnell,

Thank you very much for the prompt response, it is much appreciated. I understand that AMCO, MCB, and DOR are not responsible for the way the tax structure was initially set up. The only thing I could ask is what you said you have done, which is submit the formal request for reform. I was not aware that that request had been made, but am grateful it has been, so thank you for that.

I saw the news release today about Credit Union One starting the charter program to allow for banking. Huge step in the right direction. I am going tomorrow to open a personal account with them, they deserve whatever business I can give them while we wait for the full rollout of their banking services. Thank you for whatever roll you have played to get us here.

I also want to thank Mr. Hoelscher and Mr. Davies for their communication with me. I know that I am not always the most tactful person to deal with, and they both took the brunt of my frustrations I shared. I appreciate them both allowing me to vent a bit on them.

Thank you all again.

Respectfully,

Jacob Nyman

On Nov 29, 2018, at 7:47 AM, McConnell, Erika B (CED)  
<[erika.mcconnell@alaska.gov](mailto:erika.mcconnell@alaska.gov)> wrote:

Dear Mr. Nyman,

AMCO will confirm with the DOR Tax Division that your account is current—assuming that it is, the matter will be considered resolved.

Thank you for sending your thoughts. You make many valid points. Unfortunately neither AMCO, the Marijuana Control Board, nor the Tax Division have the power or authority to change the tax structure, or to force banks to accept marijuana business clients. The power to change the tax structure lies with the legislature. The board has made a formal request to the legislature to revisit the tax structure and make changes that achieve a number of goals, including to more fairly allocate the tax burden across the industry, do a better job allowing the legal market to compete with the black market, encourage a robust commercial market, and eliminate artificial price floors. Whether or not the legislature will take this up is entirely out of the board's control.

On a more positive note, you will see some good news in the media later today...

Sincerely,

*Erika McConnell*

Director  
Alcohol & Marijuana Control Office  
State of Alaska

**From:** Jacob Nyman <[chefjake99@gmail.com](mailto:chefjake99@gmail.com)>

**Sent:** Wednesday, November 28, 2018 7:14 PM

**To:** Hoelscher, James C (CED) <[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)>

**Cc:** McConnell, Erika B (CED) <[erika.mcconnell@alaska.gov](mailto:erika.mcconnell@alaska.gov)>; Mazzei, Kelly A (DOR) <[kelly.mazzei@alaska.gov](mailto:kelly.mazzei@alaska.gov)>; Marijuana Licensing (CED sponsored) <[marijuana.licensing@alaska.gov](mailto:marijuana.licensing@alaska.gov)>; CED AMCO Enforcement (CED sponsored) <[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)>

**Subject:** Re: NOV Delinquency in Tax 11556

To whom it may concern,

Please see attached screen shot of my DOR account that shows a zero balance.

Again I apologize for the delay in the tax payment. I would however like to take this opportunity to speak about some concerns and opportunities I feel marijuana tax collection has.

Once again it seems that our industry is being discriminated against in the way we are required to pay our taxes. This creates an undue burden on us as cultivators. Given the fact that we still do not have any viable options with banking we are most of the time forced to make our tax payments in cash at the only collection center in the entire state of Alaska which is in Anchorage. This is a 3 plus hour drive for us here on the peninsula. In the winter time this drive is downright treacherous at times. Not to mention handling the amounts of cash that we do for tax payment, in Anchorage is a huge safety concern.

I would also like to point out that I feel cultivators are once again unfairly represented on the board and that the burden of tax collection has been unjustly placed on the cultivators. The latest updates to the tax structure are for a lack of better terms a joke. There is no way that it can be fairly enforced nor do the people in charge of this enforcement have the proper knowledge to even enforce the different criteria of what is to be taxed. Our sector of this industry lacked the proper representation involving the tax structure. Brandon Emmet who is supposed to be our representation has failed to represent us the cultivators over and over and has shown a clear conflict of interest as it pertains to this subject. This was made clear during a discussion on a social media platform where he flat out said he would now be able to purchase product that he before wasn't able to.

Given the fact that DOR now has over \$700k in past due tax payments, it would be ignorant to say that there isn't a problem. There clearly is a problem. I am not

talking about people who are simply not going to make it in business, I am talking about the failure of instituting a tax structure that encourages growth and success in this new industry. I am talking about the failure in instituting a feasible way to actually collect those taxes. There are consistent complaints that the state of Alaska needs new revenue streams beyond the exploitation of its metals and un-renewable resources. However, when the opportunity has presented itself to have a new revenue generating industry, we are failing to do what is necessary to ensure its success.

Other states that have shown tremendous success in the implementation of legalizing cannabis. States like Oregon who have a sales tax that have proven to be able to generate a lot higher level of revenue. Also Washington state that started in a similar fashion to Alaska quickly changed the way they tax to a percentage based sales tax. This was due to the level of fraud that was happening as well as the difficulty they had actually collecting the taxes. Right now Alaska is missing a big opportunity to collect taxes on items such as edibles and concentrates because there isn't a sales tax on those items. Even with the "new" tax structure the state is missing the boat on these items.

This is where I feel having Mr. Emmett on the board shows the clear conflict of interest. His product isn't taxed beyond the excise tax charged to the cultivator. He has clearly shown that he is not willing to do what is right for the industry as a whole despite the evidence that moving to a percentage based structure, collected at the point of sale is what is most efficient and generates more revenue for the state. While I realize that he does not make decisions on these matters, he is our representation on the board and it is clear that he has no intention on representing what is best for us as cultivators or the industry as a whole. In my opinion Mr. Emmett should resign if he is not capable of giving us representation across the board as opposed to representing what is only in his best interest.

The biggest reason for my late tax payment had nothing to do with having the money to make the payment. The past due amount was less than \$500. The issue stems from the fact that given the small amount of banking choices available here on the peninsula, we are simply running out of options to get cashier's checks or money orders. They have "caught" on to the fact that we are in this industry and aren't willing to complete these transactions with us. At one point I had to go to Anchorage for a tax payment of \$165. It cost me that much to make the round trip to make the payment. At the very least there should be regional tax collections points for us. I can't imagine how much more difficult it is for people in more remote places than us here on the peninsula.

Other businesses are allowed to make their tax payments online. It is extremely hypocritical of the state to collect revenue from us in a fashion unlike any other business. On one hand the state wants our money, on the other hand we are still treated like criminals and told our money isn't good enough to pay in the same fashion as every other business does in Alaska.

When issues such as these have been brought up with AMCO, the MCB, and others, there has been an attitude given to us in response. Things like, "well this is what you signed up for, deal with it" have been said. Other responses like "well



there's nothing we can do about it, so deal with it", or "well, it's still federally illegal, this is what you signed up for". Comments like these are simply usurping what I feel are your responsibilities to this state and us as an industry. There is a perception across many of us in the industry that Alaska and the people who have been charged with the responsibility to regulate this industry simply want us all to fail. This perception exists because of the types of comments I mentioned that are being made towards us in the industry. We feel like we are being blown off, and again the sentiment that we are still being treated like criminals is strong. Work with us, there is a wealth of intelligence, knowledge, and great ideas amongst us.

I would appreciate a response from someone at AMCO with any further steps necessary to clear up this NOV matter and whether or not there are any additional proceedings regarding this matter. Or is this matter now considered closed due to the payment and prompt action taken?

Respectfully,

Jacob Nyman  
License#11556  
Alaskan Devil's Lettuce

On Fri, Nov 16, 2018 at 2:08 PM Hoelscher, James C (CED)  
<[james.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)> wrote:

Please see attached Notice of Violation.

Thank you,

James



**James Hoelscher**  
**Special Investigator II**  
**Enforcement Supervisor**  
**Alcohol & Marijuana Control Office**  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Ak 99501  
Office (907)269-0353  
Cell (907) 891-9660  
[James.hoelscher@alaska.gov](mailto:James.hoelscher@alaska.gov)



# Alaska Department of Revenue - Tax Division

## Revenue Online

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If you have questions concerning your Account Balance(s), please call 907-465-2385 or 907-465-2321.  
If you need help with or have questions about Revenue Online please call 907-269-0041 or 907-269-6627.

JACOB NYMAN

Social Security Number [REDACTED]  
My Balance [REDACTED]

NAMES AND ADDRESSES

DBA Name ALASKAN DEVIL'S LETTUCE  
Legal Name JACOB NYMAN  
Mailing Address 47375 ARIES CT SOLDOTNA AK 99669-

I WANT TO...

- [View My Profile](#)
- [Make a Payment](#)
- [View My Payoff Amount](#)
- [File an Appeal](#)
- [Add a Power of Attorney](#)
- [Remove a Power of Attorney](#)

- ACCOUNTS<sup>1</sup>
- HISTORY
- MESSAGES<sup>0</sup>
- LETTERS<sup>18</sup>

MY ACCOUNTS<sup>1</sup>

MY ACCOUNTS

Hide History Filter

Group	Account Id	Account Type	Name	Frequency	Address	Balance
	[REDACTED]	Marijuana Tax	JACOB NYMAN	Monthly	47375 ARIES CT SOLDOTNA	[REDACTED]

# Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 11/16/18

License #/Type: 11611

Standard Cultivation

Designated Licensee: Phillip Izon

AMCO Case#:

DBA: KUSHTOPIA

Premises Address: 1044 S Old Glenn Hwy, Palmer, AK 99645

Mailing Address: 405 Ream Lane, Fairbanks, AK 99712

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of 11/15/18, Kushtopia, #11611/Standard Marijuana Cultivation Facility, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation will be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

\*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office  
ATTN: Enforcement  
550 W. 7<sup>th</sup> Ave, Suite 1600  
Anchorage, Alaska 99501  
[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:





THE STATE  
of ALASKA  
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building  
550 West 7<sup>th</sup> Avenue, Suite 500  
Anchorage, Alaska 99501-3566  
Main: 907.269.6620  
Fax: 907.269.6644

November 15, 2018

Marijuana Control Board  
Alcohol & Marijuana Control Office  
550 W. 7th Avenue, Suite 1600  
Anchorage, AK 99501

**Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities**

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor  
Department of Revenue – Tax Division

**From:** KushTopia, Alaska  
**To:** [Davies, Jason M \(CED\)](#)  
**Subject:** Re: FW: NOV Delinquency in Tax 11611  
**Date:** Monday, December 3, 2018 2:11:19 AM  
**Attachments:** [image002.png](#)  
[image002.png](#)  
[Paid.png](#)  
[Tax Structure Change-1.docx](#)

---

Please see attached payment screenshot and a letter to AMCO and MCB.

Thank You,  
Phillip Izon

On Wed, Nov 21, 2018 at 8:19 AM Davies, Jason M (CED) <[jason.davies@alaska.gov](mailto:jason.davies@alaska.gov)> wrote:

To Mr. Izon,

To settle your Notice of Violation, AMCO Enforcement requires a receipt from the Division of Tax that shows you are up to date with your payments. Please email the receipt to [amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)

Regards,

*Jason M Davies – Criminal Justice Tech I*

*AMCO/ENFORCEMENT*

[jason.davies@alaska.gov](mailto:jason.davies@alaska.gov)

907-754-3410

---

**From:** Hoelscher, James C (CED)  
**Sent:** Friday, November 16, 2018 2:10 PM  
**To:** [akushtopia@gmail.com](mailto:akushtopia@gmail.com)  
**Cc:** McConnell, Erika B (CED) <[erika.mcconnell@alaska.gov](mailto:erika.mcconnell@alaska.gov)>; Mazzei, Kelly A (DOR) <[kelly.mazzei@alaska.gov](mailto:kelly.mazzei@alaska.gov)>; Marijuana Licensing (CED sponsored) <[marijuana.licensing@alaska.gov](mailto:marijuana.licensing@alaska.gov)>; CED AMCO Enforcement (CED sponsored) <[amco.enforcement@alaska.gov](mailto:amco.enforcement@alaska.gov)>  
**Subject:** NOV Delinquency in Tax 11611

Please see attached Notice of Violation.

Thank you,

James



**James Hoelscher**

**Special Investigator II**

**Enforcement Supervisor**

**Alcohol & Marijuana Control Office**

550 W. 7<sup>th</sup> Ave, Suite 1600

Anchorage, Ak 99501

Office (907)269-0353

Cell (907) 891-9660

[James.hoelscher@alaska.gov](mailto:James.hoelscher@alaska.gov)

--

Thanks,  
Phillip Izon  
KushTopia, Alaska  
[KushTopia.Co](http://KushTopia.Co)





Alaska Department of Revenue - Tax Division  
Revenue Online[Log Off](#)

If you have questions concerning your Account Balance(s), please call 907-465-2385 or 907-465-2321.  
If you need help with or have questions about Revenue Online please call 907-269-0041 or 907-269-6627.

**PRESTIGE WORLDWIDE MANAGEMENT, LLC****NAMES AND ADDRESSES****I WANT TO...**

Federal Employer Id



DBA Name

[KUSHTOPIA](#)[View My Profile](#)

My Balance



Legal Name

PRESTIGE WORLDWIDE MANAGEME

[Make a Payment](#)

Mailing Address

[8010 E 32ND AVE # B ANCHORAGE AK](#)[View My Payoff Amount](#)[File an Appeal](#)[Add a Power of Attorney](#)[Remove a Power of Attorney](#)**ACCOUNTS<sup>1</sup>****HISTORY****MESSAGES<sup>9</sup>****LETTERS<sup>17</sup>****MY ACCOUNTS<sup>1</sup>****MY ACCOUNTS**[Hide History](#)

Group	Account Id	Account Type	Name	Frequency	Address	Balance
3		Marijuana Tax	PRESTIGE WORLDWIDE M	Monthly	8010 E 32ND AVE # B ANCH	

To AMCO and MCB,

It is time to reform marijuana taxes in Alaska. If we follow other recreational marijuana states' example (see attachment) we will have more tax revenue, in some cases two to three times as much as our State has made with our current structure.

Issue: Current tax structure puts the entire state tax on the cultivation companies, both large and small. As more cultivation companies come online, the supply of product in the market has increased and price of product has started to decrease, the flat tax rate puts undue stress on cultivation alone.

In a normal free market a price equilibrium occurs between the supply and demand throughout the year depending on supply in the market and the demand in the market. This is normally great for the industry as the competition benefits the community, and the consumer benefits first and foremost with better pricing.

Instead of a flat percentage of sale-based system taxing the result of all cannabis production in Alaska, we built a tax structure like Alaska's Alcohol tax structure, also attached. We blame the flat tax rate that inevitably keeps the cost of cannabis artificially high and believe it will eventually eliminate some cultivators unable to compete with lower pricing due to increased production and competition, and the high flat tax structure. The only companies that will be able to compete are the ones that are vertically integrated and can absorb the high tax rate because of sales at an owned retail store.

One issue is that in the alcohol structure, the taxes go up or down depending on the strength of the alcohol. The cannabis industry does not benefit from a sliding scale structure based on the percentage of THC. For instance a product that tests with a 20% THC level will sell for \$4000.00 a pound where a product that tests with a 15% THC level will sell for \$2500.00. Both however receive the same tax rate of \$800 per pound. This is an injustice as many residents of Alaska do not want the higher THC levels because they are using the products medicinally and the higher THC might not be desirable, however a cultivator will not desire to provide these lower THC level products because they are not as profitable. At this time the tax is taken prior to the final sale on the flower and trim. Another loss of taxable income to the state is on the 40% of sales in most retail stores from the sale of extracts/concentrates/edibles and other cannabis products.

I do not believe a sliding scale tax structure would be the most effective way to manage our tax structure. I believe considering other state's tax structures is important in making the decision and somewhere along the line under the Walker Administration this research was not completed, or the information was not used in crafting our tax structure. As can be seen from the attachment, Alaska currently taxes their farmers/cannabis growers five times as much as California, California uses a 15% sales tax to offset the tax they charge growers and in my data analysis, using our sales numbers I know that California's tax plan will outperform our existing tax structure by \$10 million dollars over the same time period.

Other states have moved to a simple sales tax, or excise tax, or sin tax on all cannabis products sold (Washington 37% and Oregon 17%). I believe this is the most effective way to manage our taxes here in Alaska. The reasons and benefits are many and the cons are few.

- This would help our farmers/cannabis cultivation companies (by spreading the cannabis tax burden across the industry).
- This will allow competition to take hold and we can compete with the black-market cannabis industry (Currently our tax structure limits how low we can price our products because it is based on a flat rate \$800/lb. tax or \$50/oz. instead of a percentage of the sale. So, the market has already hit the bottom and black market can undercut that pricing.
- The State will benefit from more tax revenue and the management is very simple compared to the existing system.
- The community, industry, and consumers will benefit from increased pricing competition, black market will naturally become smaller over time due to economies of scale.

We hope you find value in my work and we hope we get a chance to present our tax plan to you for your review.

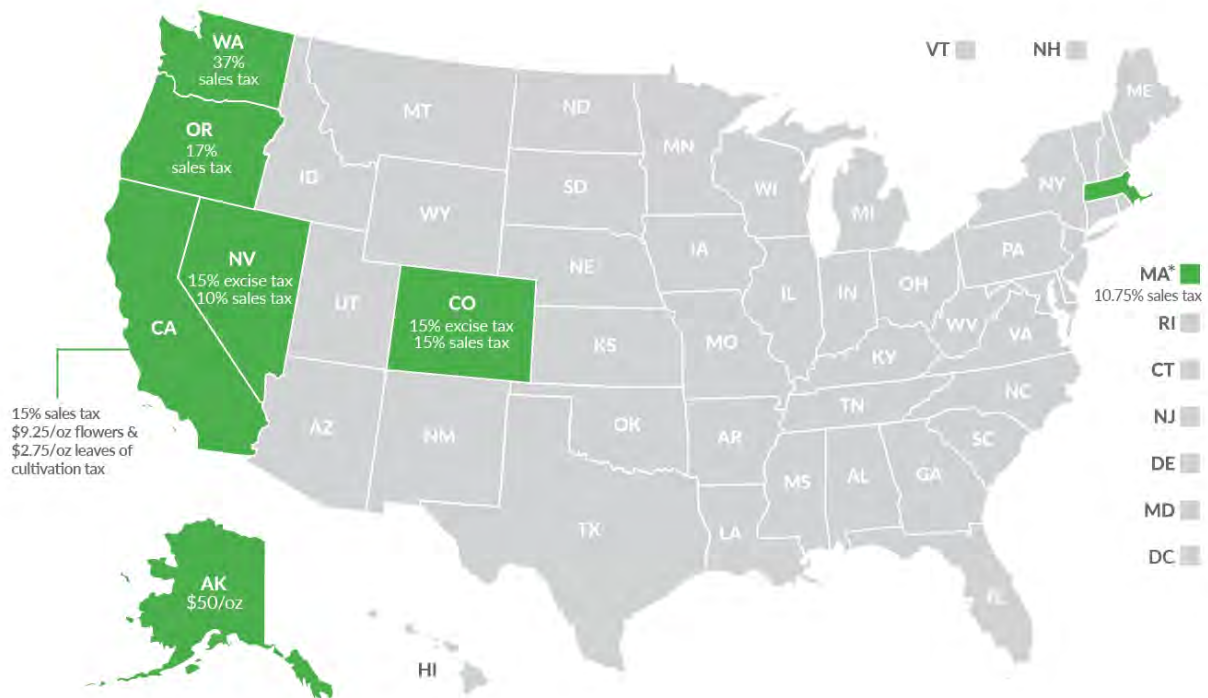
Kindest Regards,

Phil A. Izon II



# How High Are Marijuana Taxes in Your State?

State Recreational Marijuana Excise Tax Rates, January 2018



Note: (\*) Massachusetts has not yet begun recreational sales.

D.C. voters approved legalization and purchase of marijuana in 2014 but federal law prohibits any action to implement it. The New Hampshire Legislature voted this year to legalize the possession and growing of marijuana, but sales are not permitted. Alabama, Georgia, Idaho, Indiana, Iowa, Kansas, Kentucky, Louisiana, Minnesota, Nebraska, Oklahoma, Rhode Island, Tennessee, and Wisconsin impose a controlled substance tax on the purchase of illegal products. Vermont legalized the possession of recreational marijuana legislatively in January 2018, but is not implementing a legal recreational market. Maine legalized recreational marijuana in November 2016 by ballot initiative, but the state has not implemented a legal recreational market. Legislation is pending that would create a taxing structure.

Source: Tax Foundation, "Massachusetts Increases Marijuana Tax Rate" (2017); state statutes; Bloomberg BNA.

Alaska Department of Revenue  
Tax Division  
Alcoholic Beverage Excise Tax Increase  
Effective October 1, 2002

Alcoholic Beverage Type and Amount	Old Tax Rate	New Tax Rate	Tax Inci
<b>Beer manufactured by small breweries<sup>1</sup></b>			
1 gallon	\$0.35	\$0.35	
12 oz. bottle/can (1 drink)	\$0.03	\$0.03	
16 oz. draft	\$0.04	\$0.04	
6-pack (12 oz. bottles/cans)	\$0.20	\$0.20	
case (24 12 oz. bottles/cans)	\$0.79	\$0.79	
<b>Malt Beverages &amp; Beer<sup>2</sup></b>			
1 gallon	\$0.35	\$1.07	
12 oz. bottle/can (1 drink)	\$0.03	\$0.10	
16 oz. draft	\$0.04	\$0.13	
6-pack (12 oz. bottles/cans)	\$0.20	\$0.60	
case (24 12 oz. bottles/cans)	\$0.79	\$2.41	
<b>Hard Cider with alcohol content of .5 to 7 percent</b>			
1 gallon	\$0.85	\$1.07	
12 oz. bottle (1 drink)	\$0.08	\$0.10	
6-pack (12 oz. bottles)	\$0.48	\$0.60	
<b>Wine &amp; Other Beverages with 21% or less alcohol by volume</b>			
1 gallon	\$0.85	\$2.50	
5 oz. glass (1 drink)	\$0.03	\$0.10	
750 ml bottle	\$0.17	\$0.50	
1 liter bottle	\$0.22	\$0.66	
<b>Liquor with greater than 21% alcohol by volume</b>			
1 gallon	\$5.60	\$12.80	
1 oz. cocktail (1 drink)	\$0.04	\$0.10	
750 ml bottle	\$1.10	\$2.54	
1 liter bottle	\$1.48	\$3.38	

<sup>1</sup>Alaska allows breweries, both in and out of the state, that produce less than 2,000,000 barrels of beer a year to pay a reduced rate on the first 60,000 barrels (1,860,000 gallons) sold in the state during a fiscal year.

<sup>2</sup>Malt beverages includes beer and all other alcoholic beverages, e.g. "wine coolers", "hard lemonade", etc. that

## FOR BUSINESSES

### TAXES

Retail marijuana is subject to the following taxes:

- 15 percent excise tax on the wholesale sale; paid by the cultivator
- 10 percent excise tax on the retail sale; paid by the retail store
- Retail sales tax at the local rate

The 15 percent excise tax on the wholesale sale is calculated on the [Fair Market Value at Wholesale](#), established by the Department of Taxation.

During the 2017 legislative session, the tax structure for medical marijuana was changed from 2 percent excise tax on each sale to 15 percent excise tax on the wholesale sale, paid by the cultivator. This change means marijuana establishments that hold both medical registration certificates and retail licenses do not have to designate which portion of their inventory is medical and which is retail. Marijuana inventory can be kept as a single stream until the point it is sold to the consumer. If it is sold to a retail customer, the additional 10 percent retail excise tax will be applied. If it is sold to a medical cardholder, the 10 percent will not be applied to the sale. Regular sales tax at the local rate will be charged to both medical and retail customers.

Revenue from the 15 percent wholesale excise tax will go toward Nevada schools (less the amount to cover the costs of the program for the state and local governments).

Revenue from the 10 percent retail excise tax will go the state Rainy Day Fund.

## Nevada Tax Structure

### Revenue disbursement

State marijuana tax revenues—minus tax program administration costs—will be distributed quarterly as follows:

- 40 percent for education.
- 20 percent for mental health treatment or for alcohol and drug abuse prevention, early intervention, and treatment.\*
- 15 percent for state law enforcement.
- 10 percent to cities, based on population and number of licensees.
- 10 percent to counties, based on total available grow canopy size and number of licensees.
- 5 percent for alcohol and drug abuse prevention, early intervention, and treatment services.



# Marijuana taxes



*[www.oregon.gov/dor/news](http://www.oregon.gov/dor/news)*

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## **An overview of Oregon's recreational marijuana taxes**

- The state tax rate is 17 percent.
- Municipalities can enact an additional tax of up to 3 percent with the approval of voters.
- Only retailers licensed by the Oregon Liquor Control Commission (OLCC) can sell recreational marijuana.
- Our rules require monthly payments. Payments are due on the last day of each month for retail sales from the previous month. For example, the tax for January's sales would be due by February 28.
- Payments are accepted by check, money order, cashier's check, or cash. Cash payments are by appointment only at the Revenue building in Salem only.
- Taxpayers can keep 2 percent of the state tax to cover their administrative costs.
- Returns are due on the last day of the month following the quarter's end (January 31, April 30, July 31, October 31).
- Returns are only accepted electronically through Revenue Online at [www.oregon.gov/dor](http://www.oregon.gov/dor).

Oregon Tax Structure