



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

**Department of Commerce, Community,  
and Economic Development**

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West Seventh Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

December 18, 2018

Last Frontier Joint Operations LLC  
DBA Last Frontier Joint Operations LLC, License #11957  
5911 S Tongass Highway  
Ketchikan, AK 99901

Dear Last Frontier Joint Operations LLC:

The attached accusation is being served on you in accordance with 3 AAC 306.820 and has been filed with the Marijuana Control Board. In accordance with AS 44.62.360, the accusation is a written statement of charges setting out the acts or omissions with which you are charged. It specifies the regulations that you are alleged to have violated.

Unless a written request for a hearing signed by or on behalf of the person named as respondent in the accompanying accusation is delivered or mailed to AMCO within 15 days after the accusation was served on you, the Marijuana Control Board may act upon the accusation without a hearing. The request for a hearing may be made by delivering or mailing the enclosed form entitled "Notice of Defense," or by delivering or mailing a notice of defense as provided by AS 44.62.390 to:

Administrative Officer  
Department of Commerce, Community, and Economic Development  
Alcohol and Marijuana Control Office  
550 West 7th Ave, Suite 1600  
Anchorage, AK 99501

If you request a hearing before the Marijuana Control Board, a hearing will be scheduled and you will be given notice at least 10 days before the hearing in accordance with AS 44.62.420.

Sincerely,

A handwritten signature in cursive script that reads "Erika McConnell".

Erika McConnell  
Director

CC: Marijuana Control Board  
Kelly Mazzei, Supervisor, Excise Group, Department of Revenue  
Harriet Dinegar, Assistant Attorney General, Department of Law  
License File

ALASKA DEPARTMENT OF COMMERCE, COMMUNITY, AND  
ECONOMIC DEVELOPMENT  
ALCOHOL AND MARIJUANA CONTROL OFFICE

In the matter of: )  
)  
Last Frontier Joint Operations LLC )  
DBA Last Frontier Joint Operations LLC )  
7180 Revilla Road, Ste 101 )  
Ketchikan, AK 99901 )  
Respondent )  
\_\_\_\_\_ ) License #11957

**NOTICE OF DEFENSE / REQUEST FOR HEARING**

The Respondent, pursuant to AS 44.62.390, hereby gives Notice of Defense in this proceeding. A hearing on the matters set forth in the Decision is hereby requested.

**I. Respondent Initiating Request**

Date: \_\_\_\_\_ Respondent's Name (printed): \_\_\_\_\_

Respondent's Signature: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_  
City State Zip Code

Phone Number: \_\_\_\_\_

OR

**II: Attorney Representing Respondent** (Note: An attorney is not required for this proceeding.)

Name of Attorney Representing Respondent: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

\_\_\_\_\_  
City State Zip Code

Phone Number: \_\_\_\_\_

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

NOTE: This Notice of Defense/Request for Hearing must be signed by or on behalf of Respondent, must set forth Respondent's current mailing address, and must be filed **within 15 days** after the enclosed Decision was mailed or delivered to the Respondent. It shall be filed accordingly:

Administrative Officer  
Department of Commerce, Community, and Economic Development  
Alcohol and Marijuana Control Office  
550 West 7th Ave, Suite 1600  
Anchorage, AK 99501

STATE OF ALASKA

MARIJUANA CONTROL BOARD

In the matter of )  
Last Frontier Joint Operations LLC )  
DBA Last Frontier Joint Operations LLC )  
7180 Revilla Rd Ste 101 )  
Ketchikan, AK 99801 )  
Respondent )  
 )  
\_\_\_\_\_ ) Accusation No. 2018-16

**ACCUSATION**

Petitioner, Erika McConnell, Director of the Marijuana Control Board, acting in her official capacity and upon information and belief, alleges as follows:

**INFORMATION**

1. Respondent, Last Frontier Joint Operations LLC, DBA Last Frontier Joint Operations LLC, is the holder of a Standard Marijuana Cultivation Facility license, located at 7180 Revilla Rd Ste 101, Ketchikan , Alaska, license #11957.
2. According to MCB records, Last Frontier Joint Operations LLC is 100% owned by Mike Keiser.
3. The license was first issued to Last Frontier Joint Operations LLC on May 8, 2018.

**COUNT 1**

4. Petitioner incorporates paragraphs 1-3 of this accusation as if fully set forth in

Count 1.

5. The respondent has been determined by the Department of Revenue, Tax Division, to be delinquent on its marijuana excise tax liability.

6. The respondent was issued an NOV on November 16, 2018, but has not satisfied their tax obligations. (Attachment A)

7. The above-described action, consisting of failing to pay marijuana excise taxes, violates AS 43.61.010 and 3 AAC 306.480, which is grounds for discipline under 3 AAC 306.810(b).

**Wherefore**, in accordance with AS 17.38.121(b)(3) and 3 AAC 306.810(b), petitioner asks:

8. That the Marijuana Control Board finds that the respondent, Last Frontier Joint Operations LLC, dba Last Frontier Joint Operations LLC, committed the acts alleged above.

9. That the Marijuana Control Board revokes the Standard Marijuana Cultivation Facility license issued to Last Frontier Joint Operations LLC, dba Last Frontier Joint Operations LLC, license #11957;

10. For such other relief as the Marijuana Control Board considers appropriate.

Dated at Anchorage, Alaska, this 18 day of December, 2018.



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Erika McConnell, Director  
Marijuana Control Board

# Notice of Violation

## Attachment A

(3AAC 306.805)

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

Date: License #/Type:  
Designated Licensee: AMCO Case#:  
DBA:  
Premises Address:  
Mailing Address:

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.

**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:

SIGNATURE:

Delivered VIA:

Received by:

SIGNATURE:

Date:





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