



Grover G. Norquist

President

October 22, 2007

To: All Members, U.S. Senate
Subject: The Law of the Sea Treaty

Dear Member of Congress:

In light of current hearings in the Senate Foreign Relations Committee, I am writing on behalf of Americans for Tax Reform to express opposition to U.S. ratification of the Law of the Sea Treaty (LOST). **Among other provisions, LOST would create an unaccountable, international tax body that could impose massive tax hikes on American citizens and entrepreneurs.**

LOST would create an international administrative body, the International Seabed Authority, similar to the IRS which would have the power to tax sea bed miners and other businesses for use of deep-sea oceans. **With an estimated 400 million barrels of oil and large untapped reserves of natural gas and crystallized methane in underwater areas claimed by the U.S., taxes levied by the U.N.'s International Seabed Authority (ISA) would soar into the billions of dollars.**

This money would be funneled to international bodies like the U.N. and redistributed to developing nations, which have come under fire for not using its current resources and foreign aid ethically.

LOST is a bad idea and should not be ratified. The Law of the Sea Treaty was rejected by President Reagan and several Republican Senates. **Imposing new taxes on America's entrepreneurs would stifle innovation and make the United States less competitive in the global market.** I strongly urge you to oppose every effort to put this harmful scheme into place.

Onward,

Grover G. Norquist