



Northeast Texas Forest Landowners Association Newsletter

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TIMBER TAX SEMINAR BY DR. HARRY HANEY THURSDAY, FEBRUARY 7TH, 2008 FREDONIA HOTEL CONFERENCE CENTER, NACOGDOCHES TX

About the Timber Tax Seminar:

The purpose of the Timber Income Tax Workshop is to provide the most up-to-date information available regarding Federal Income Taxes applicable to income derived from forest land. The workshop is designed for a diverse audience and will be presented in a manner that will be understandable to all, regardless of their prior level of knowledge

AGENDA

- 8:00 am** Registration and introductions
- 8:30 am** Overview of Federal Income Tax Policy
- 9:15 am** Capital Investment Expenditures and Recovering Invested Capital
- 10:00 am** Break
- 10:30 am** Handling Forestry Operating Expenses
- 12:00 noon** Catered Lunch
- 1:00 pm** Long Term Capital Gains, Income Leveling, Like-Kind Exchanges, and Handling Cost Share Payments
- 2:30 pm** Break
- 3:00 pm** Casualties and Involuntary Conversions
- 4:30 pm** Questions, Wrap-Up, and Adjourn

About the Speaker:

Harry L. Haney, Jr. serves as a consultant on forest management specializing on income tax, estate planning and financial analysis. He is Garland Gray Emeritus Professor, Department of Forestry, College of Natural Resources, Virginia Tech, Blacksburg, VA. Haney served in the Department of Forestry for over 28 years, from January 1, 1975, through October 1, 2003. In addition, he was appointed Adjunct Professor of Forestry at the Warnell School of Forestry, University of Georgia, Athens, GA in 2007. Haney is a registered forester in Alabama where he owns and manages J.L.H. Tree Farm with Jacqueline Taylor, his wife and J. Lee Haney, Esq., his daughter.

Who should attend the Timber Tax Seminar:

The Timber Income Tax Workshop will be of benefit to

forest landowners, forest managers, financial planners, tax accountants, consulting foresters, land appraisers, and individuals who may be interested in purchasing forest land for revenue generation.

Harry Haney teaches numerous short courses on timber taxation, estate planning, forest finance, and management of private timberland. He is an author of several landowner guides on forestry investment, federal income tax, estate planning, and conservation easements. He has written numerous technical publications on forestry investment analysis, timber taxation, and forest management. His columns on "Taxing Questions", Virginia Forests magazine and "Timber Tax Issues", Forest Landowner magazine are widely read. He consults with forest landowners, forest industry, forestry associations, public agencies and educational institutions.

The cost of registration for the 2008 Timber Tax Seminar is \$75 per person.

You may register with the Arthur Temple College of Forestry at www.sfasu.edu/forestry or by calling 936-468-3301. There will also be an opportunity to pay at the door on the morning of February 7th 2008.

Editor's Note: I put this on the front page because I sincerely believe this man is the most knowledgeable individual on forest taxation in the US. Whether you are planting or harvesting, you need to know the tax consequences of your actions.

This knowledge of tax planning and how to properly handle tax matters (ah, the dreaded "Form T") can save you and your heirs literally multiple thousands of dollars over the life of your forest. They don't teach this in school.

If your accountant doesn't understand forest taxation and Form T, fire him or buy him a ticket to the seminar, and make him use the info. And you come with him — you are his boss, aren't you? For your own sake, you'd better be.

Bill

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**NETFLA WEB SITE:
www.txforest.org**



FROM THE FOREST



January, February — cold, wet, bleak, frozen — usually just plain nasty. But a great time to inspect and work the woods. Leaf-off lets us see things and do work that may be more difficult when the green blows up in the spring and more dangerous when summer vegetation is tall and thick.

Winter can also be a time for regeneration. I'm happy to share some really great news about the birth of a new forest landowners association in Northeast Texas. It's called the East Texas Timberland Owners Association, and consists of Bowie, Cass, Marion, and Red River Counties. This area once had forest landowners associations, but membership lapsed and for the last several years there were no viable landowner organizations in these counties, so they ditched the old and started fresh.

Our good friend and associate member Fred Winters was a key person in organizing the new group, and is now in charge of public relations and publicity. They had their first directors' meeting this month, and are enthusiastically off and running. There is a massive amount of timber in these counties, and a massive potential membership. Their president is both cordial and very sharp, and we look forward to our Associations cooperating closely in the future.

Cold months are also the cheapest time to get a survey done. At least, that's what my north side neighbor, Mike Murphrey, and I thought last spring. We had known since Mike bought that piece of cut-over land back in '94 or '95 that the old fence line boundary was off a bit, and we needed to get the property line right. Why pay these guys to hack through a jungle if they can cruise through in the winter when they can see, shoot and move better and faster? Time is money. So began installment # 8 of "Mike and Bill's Fabulous Adventures." Or maybe I should call it "Why You Need to Layer Your Coveralls."

The lead character, as usual, is Mike, or as I'm thinking of calling him in the future, Old While We're At It (WWAI). This began with Mike calling me and suggesting we finally get the survey done, split the cost. I said OK, but said it might be cheaper in the winter, and he agreed. On a later call, he suggested that WWAI he could get Bill Darby to plow firebreaks along his property lines, making the survey work easier. I said Ok. Next call: WWAI, let's sink some T posts about every 100' so that loggers can see boundaries but still maneuver. I said, "Whaddaya mean 'we'?" By this time, project had seriously transformed, and Mike would come down to work (he drives the posts) for a couple of days.

Well, the magic January day arrived along with Mike bearing venison and spaghetti makings, and Bill and the surveyor went to work. Line turned out off by about 3 acres strung along 2000', so Mike suggested that WWAI we get a big dozer out to clear a lane along both sides to serve as a firebreak and road. Said Ok. Mike called in some favors and we had a D7 dozer scheduled for the next day. Mike at breakfast on day 3: "Oh, and WWAI, we need to strip, roll up, and stack this old fence wire so the dozer doesn't get all balled up...and stay in front of the dozer, so we really need to get started." Grrr, snarl...don't ever talk to me before the first cup of coffee, or with things like this, maybe the third. No choice, dozer coming. Said OK, and we did it. We now have the first Farm to Market firebreak in Camp County.

Mike left on morning four. Great house guest, brings his own food, even cooks it, but watch out for Old While We're At It... (big grin)...

Bill Tucker

Program and Meeting Notes

PLEASE NOTE: THE FEBRUARY MEETING STARTS AT 10:30, NOT 10:00. Our speaker has a 2 1/2 hour drive from Lufkin.

Our speaker for the Feb. meeting will be Carol Riggs, recently retired as the Director of the Texas Forestry Museum in Lufkin, Texas. She will bring some of the best slides from their library and narrate a presentation for us. Anyone interested in East Texas timber and how things used to be done should not miss this one. By the way, if you haven't visited the museum lately, it's certainly worth the trip. Plan to spend some time, since it's quite extensive.

The tour will be in May, and should be a good one. TFA did this as a featured event at one of their annual meetings and it was very popular. We may have a shortage of hard hats, so it may be a "bring your own hard hat" day. We will work it out. They have space for lunch, and scenic and historic Jefferson is just a couple of miles away, with a lot to see and do. We should have the TFS vans available for those wishing to ride, or you could take your own vehicle and spend the afternoon in Jefferson. Some who have a distance to travel might like to take advantage of one of the many B&B's in the area.

August will be a joint program on the government assistance available for forestry activities. Some funding might surprise you. This is timely since the 2009 cutoff date for sign-up is usually in the first part of December.

We were originally going to host a joint Sustainable Forestry workshop with the new East Texas Timberland Owners Association, and it almost worked, but the logistics and funding for such a large group proved too difficult. For now, they will have this event — targeting their members only — in Sept., but we would be welcome to have a booth and sign up members, since there might be some overlap. We can get on the TFS calendar for August next year with no problem. This is still in process, will keep you advised.

See you on the 9th!

— Bill

2008 PROGRAM CALENDAR

Saturday, Feb 9, 10:30 AM

Pilgrim Community Room

Pittsburg, Texas

Carol Riggs

Slides and Presentation

History of East Texas Forestry

Friday, May 16

Jefferson, Texas

NexFor OSB Plant

TFA Free Catered Lunch

Saturday, August 9, 10:00 AM

Pilgrim Community Room

Pittsburg, Texas

NRCS and SPB programs

Available Gov't Funding

for Timber Projects

Saturday, Nov. 8 (tentative)

Pilgrim Community Room

Pittsburg, Texas

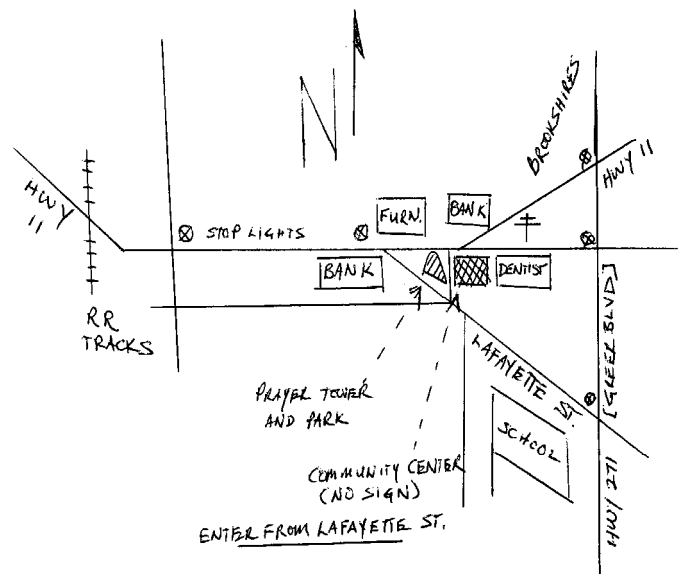
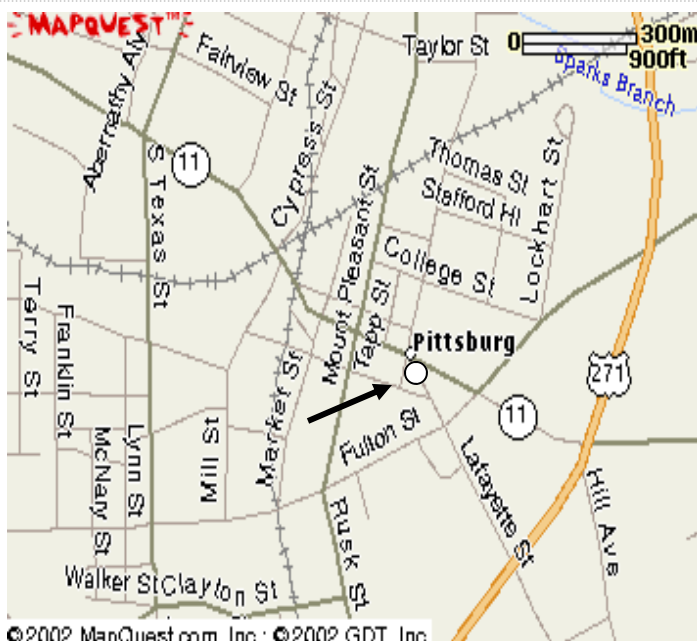
Predator Control

Please Remit 2008 Dues to:

NETFLA

PO Box 642

Mt. Vernon, TX 75457



Woody BioEnergy: Part 2 – Potential as a Renewable Energy Source

Eric L. Taylor and C. Darwin Foster, Forestry Specialists, Texas AgriLife Extension Service, The Texas A&M System

If you recall from “Wood Bioenergy: Part 1 – Energy Requirements”, we discussed how our economy is burdened by the cost of increasingly scarce fossil fuels and how the prudent next step is to develop renewable energy technologies with all of the dedication that our economy will allow. Renewable energy is produced from renewable natural resources. A renewable natural resource is any natural resource that is depleted at a rate equal to or less than the rate at which it is replenished. As a result renewable energy is essentially inexhaustible as long as we apply sound, sustainable management practices and take care of the source. Last time, we noted that all of the products, energy, systems and services for which we depend upon fossil fuels today can be acquired from renewable natural resources even at our current level of technology. Now part two...

Potential of Woody Biomass for Energy.

Biomass is the most widely used renewable energy source in the world today. It currently comprises 10.6% of the world's total energy supply. Biomass is produced from organic materials, either directly from plants or indirectly from industrial, commercial, domestic or agricultural products. However, there are other sources of renewable energy - each with their own economic and ecologic advantages and disadvantages.

Solar Energy

The name "solar power" is actually a little misleading. Most of the energy known to man is derived in some way from the sun. When we burn wood or other fuels, we are releasing the stored energy of the sun. Tidal, wave, ocean currents and wind are all the result of solar energy. Even the fossil fuel that we consume today is solar energy captured and stored millions of years ago. In fact, there would be no life on earth without the sun. The term solar power or solar energy usually refers to the direct conversion of the sun's rays into a usable energy source either through photovoltaic cells or thermal collectors.

Wind

Mankind has harnessed wind power since ancient times. Wind powered sea going ships have existed for centuries. Wind has also been used to provide power and water for agriculture essential to the growth of our country. Unlike their predecessors, modern wind turbines are large and powerful. Today, their long blades (130 feet or more in length) efficiently catch the wind and convert the spinning movement into electrical energy by an efficient generator.

Water (Hydropower)

Hydropower makes use of the kinetic energy that water gains when it drops in elevation. It has been very important to our nation's development. Hydropower was used for irrigation, watermills, textile machines, sawmills, and to power various other machines. Hydroelectricity is electricity produced by hydropower and supplies 10% of the US electricity today or enough power to supply 28 million households with electricity, the equivalent of nearly 500 million barrels of oil. Typically, water dammed in a lake or reservoir is released through turbines and generators to produce electricity. Other distinct types

of hydropower are now being developed. These include tidal, wave, current, and temperature differentials.

Rock (Geothermal)

Geothermal energy is derived from the immense thermal reservoir of the earth's interior. Temperatures hotter than the sun's surface are continuously produced inside the earth by the slow decay of radioactive particles. This heat can be used by geothermal power plants (usually in the form of steam or hot water) to generate electricity. Only in certain regions of the earth is the geothermal energy close enough to the surface to be commercially exploited.

Surprisingly, four US states (California, Nevada, Hawaii, and Utah) generate more geothermal electricity than any other country, but the amount of electricity they produce contributes to less than 1 percent of total electricity consumed in United States.

Woody Biomass

It is unlikely that any one of the renewable energy alternatives will make much of a dent in replacing fossil fuels independently, but combined, renewables can make great gains towards reducing our nation's dependency upon foreign fossil fuels. Biomass has one paramount advantage over other renewables. It is the only renewable energy source that yields carbon-based molecules required for making the numerous items that we depend upon each and every day (plastics, adhesives, gasoline, diesel, etc.)

Large scale utilization of biomass for energy is still limited to a few countries. In the United States, the forest products industry is the largest user of woody biomass, using it to generate more than 50% of its energy needs. Woody biomass is defined as the accumulated mass, above and below ground, of the roots, wood, bark, and leaves of living and dead woody shrubs and trees. It is primarily comprised of carbohydrates and lignin produced through the photosynthetic process. Woody biomass can be used for generating electricity, producing biofuels, and making biochemicals such as adhesives, solvents, plastics, inks, and lubricants. The generation of electricity is the lowest value-added chain or use for woody biomass while biochemicals are the highest value-added chain. All of which are likely to be well under the potential value of traditional sawtimber products.

Principal sources for woody biomass in the southern US are harvest residues; mill residues; small diameter trees; cull trees; trees damaged by wildfire, insects, and disease; and short rotation woody crops. Biomass volumes associated with these sources are significant. For example branches, tops, stumps and other woody debris from commercial harvesting operations in the South are routinely left behind at the harvest site. Nationally, about 40 million dry tons (20 million dry tons in the South) of collectable logging residues are left unused annually. Of this, approximately 60% can be utilized without significant detrimental environmental effect. In addition, small diameter trees from thinning operations have traditionally been used in the pulpwood supply chain, but declining markets have limited

this practice. As a result, these trees are not harvested and excess trees are not thinned from the forest stand. This delay frequently results in overcrowded stands, poor forest health, and susceptibility to catastrophic fire, insects, and disease. As a result, “fuel treatment” thinnings (sometimes called “fuel reduction” thinnings) are required to reduce the threat of forest fires brought on by the hazardous fuel buildup in the forest. Fuel treatment thinnings can provide large volumes of woody biomass. In fact, of the 20 million tons operationally available for removal in the South annually, about 85% of this material would come from private lands in the South.

Woody biomass can also be salvaged from trees damaged by natural disasters. The most common natural disasters in the southern United States are wildfires, insect and disease outbreaks, and hurricanes. Southern pine beetle killed timber, alone, can provide, on average, 1.36 million dry tons of biomass each year. In 2005, more than 800 million dry tons of wood were destroyed by hurricanes. While the quantities of woody biomass created by natural disasters can be quite large, this supply is not stable and varies tremendously over time and space. In addition, residues from wood processing mills and pulp and paper mills are highly desirable because it is clean, concentrated, uniform, and low in moisture. However, it is unavailable, because 97% of this resource is already used. Lastly, short rotation woody crops, grown specifically for the production of energy, are fast growing species that can be planted at relatively lower costs and harvested in less time than traditional species. This source of biomass is not expected to become sig-

nificant in the South until 2040, due to investments in southern softwood production and the relative availability of smaller trees.

The benefits of utilizing woody biomass for bio-based products are many. These benefits are environmental, economic, social, and energy related. The use of woody biomass for bioenergy can help mitigate greenhouse gases (woody biomass utilization would displace about 19.4 million tons of carbon annually), contribute to the development of healthier forests, bolster rural economies (create 1,338 jobs and add \$352 million to the Texas economy), and reduce the nation’s dependency on foreign oil.

To find out more, visit:

1. Encyclopedia of Southern Bioenergy <http://forestencyclopedia.net/p/p2>
2. Forest Bioenergy <http://forestbioenergy.net>
3. U.S. Department of Energy <http://www.energy.gov/energysources>
4. Texas State Energy Conservation Office <http://www.seco.cpa.state.tx.us/index.htm>
Renewable Energy: The Infinite Power of Texas <http://www.infinitepower.org/index.htm>

Ed. Note: “Where is Part 1?” I have it available and can email or snail mail on request. It came out in July and was generally background. We ran Part 2 because it pertained more to our forest industry. The web sites above are quite interesting.

Market Report – September October, 2007

Product	Statewide Ave. Price		Previous Ave. Price		Weight Difference (*)
	Weight	Volume	Weight	Volume	
Pine-Sawlogs	\$37.89/ton	\$289.76/mbf	\$41.54/ton	\$322.85/mbf	-8.8%
Pine-Pulpwood	\$12.27/ton	\$32.93/cord	\$12.36/ton	\$33.17/cord	-0.7%
Pine-Chip’n’Saw	\$16.14/ton	\$43.58/cord	\$17.32/ton	\$46.76/cord	-6.8%
Mixed Hardwood-Sawlogs	\$23.98/ton	\$147.13/mbf	\$24.13/ton	\$202.21/mbf	-0.6%
Hardwood-Pulpwood	\$11.26/ton	\$31.64/cord	\$10.71/ton	\$30.34/cord	+5.1%

See [Timber Price Trends](http://texasforests.tamu.edu) at <http://texasforests.tamu.edu> for more detailed information. Copies can be purchased from the Texas Forest Service, Office of the Director, John B. Connally Building, 301 Tarrow, Suite 364, College Station, TX 77840-7896. It is recommended that you use the services of a professional consulting forester in managing any timber sale. Important factors affecting timber prices include the type, quality and volume of timber for sale, accessibility, distance to mills/markets, weather conditions, economy/market conditions, who is handling the sale, who is buying the timber, and contract requirements by the landowner.

1. Conversion factors between volume and weight vary from sale to sale, so the differences in volume prices above may not equal differences in weight prices.
2. Stumpage price statistics include gateway sales. They are estimated by subtracting cut-and-haul costs, other expenses, and profits provided by the reporter.
3. Price is calculated from a specific conversion factor for each sale, if available; otherwise the average conversion factors listed on page 8 of Timber Price Trends are used. MBF = Thousand Board Feet. Doyle Log Scale used for board foot measurements.
4. * indicates insufficient sales to report price statistics (less than 3 sales).
5. Prices listed for previous periods may differ from previously published values because additional data have been received.

Let's Grow NETFLA Now!

We had a great directors' meeting the second week of January. One key outcome of the meeting was a renewed dedication to really grow our membership this year.

As you may know, all organizations — even TFA — have regular attrition in members. Ron Hufford says TFA figures roughly 10% per year. The challenge becomes not only overcoming attrition but increasing net members to further the organization's growth. There is no such thing as standing still. We're either growing or dying.

Our core membership is solid. We have replaced members lost through attrition — many, sadly, due to death, illness, or property transfer — with new, but we are not really growing as we should be.

OUR TARGET FOR 2008 IS 30 NEW MEMBERS.

One really good thing our group has done is to actively recruit our people into concurrent TFA membership, which has given us just over a 50% average concurrent NETFLA/TFA ratio. This was good enough to win the TFA contest for the fourth time in a row last year, but by less than 1%!

If you like the free TFA lunches for the winners, we'd best get our act in gear. **We have been directly challenged** by Thom Karels, new president of the Texas Forest Landowners Council and of the Trinity Valley Forest Landowners Association. Thom is determined to win the contest this year, and they were the ones who came in second last year. He even threatened to go door to door...

These are actions we can take to grow right now and for the coming year. We have already implemented most.

- The best recruiting is always done one on one, and has always been the best recruitment tool of all. Talk to friends, folks down the road, or others you know who have timber. Invite them to a meeting. Share our web site. **And talk to them about TFA.**
- Our TFS foresters, Ken Conaway, Brian Pope, and Kevin Matthews have been actively recruiting new members for both organizations with every landowner contact they make, and have been responsible in the last few months for four new members.
- Glenn Weiss is monitoring the TFA new members list in the TFA monthly newspaper and contacting new TFA people in our counties to join NETFLA as well.
- Other officers and directors will check our membership list against the TFA directory when the new issue comes out and contact our members who are not currently also TFA members.
- We are redesigning the membership application to

make it a tri-fold brochure easily carried and easily mailed by any member. First trial run will be available at the Feb. meeting. We will also have the TFA brochures and applications at every meeting for you to carry and use. The old membership application has been updated, both hard copy and web, to reflect credits for "recommended by," and we will track this in the member database.

- We have updated the web site to show current members, and will intensively pursue reciprocal linking to old sites with broken links, as well as new ones, to pull more hits, contacts, interest, and members.
- We will do a special mailing to the Texas Forest Service client list in Titus County to generate membership in our weakest county.
- We may do a special mailing to members dropped from the mailing list to give them a chance to renew.
- We will work with the new East Texas Timberland Owners Association to sponsor mutual events and aid mutual recruiting.
- **Finally, the directors recommend a special contest for NETFLA members for this calendar year. The person bringing in the most new NETFLA members will have next year's TFA dues paid by the Association. Make sure your new member gives you credit on his application — this is worth \$50 in your pocket!**

We encourage those of you who are not TFA members to check the benefits, including possible tax deductibility, and use the sign up sheet on the next page.

Some Recent TFA Accomplishments

Final phase-in of state sales tax exemptions for forestry is effective as of Jan 1, this year. What began as a long campaign by TFA in 2001 now puts timber on an equal sales tax exempt footing with the rest of agriculture.

\$1,000 Reward Signs (for TFA members only) to involve the public in preventing vandalism, timber theft, and arson occurring on private property.

Discounted hunting lease liability insurance (for members only) in cooperation with Arch Insurance Company (888-683-7808). Premiums as low as \$150/year.

Establishment of a state-wide certified burning program under which forest landowners — not just TFA members — can use professionals for prescribed burning without incurring liability if the fire or smoke get out of hand.

Establishment of the Woodland Clinic Scholarship Fund for college scholarships to the winner of this state wide forestry competition among high school students.

The TFA Mission Is ...

- To promote an economic, social, and political climate that will advance forestry in Texas;
- Through education, political action, and public relations, promote the understanding and acceptance of forest conservation practices throughout the state;
- To serve the broad needs of the forest resource of landowners, producers, and consumers; and
- To enhance and perpetuate the Texas forest resource.

Some Things TFA Does for You...

- **Publishes a monthly 16 page newspaper** to keep you informed on forestry issues, research, and other topics.
- **Sponsors meetings and workshops (see NETFLA front page)** to provide you with the latest information on forestry and related subjects.
- **Sponsors education and youth programs** to help teach our leaders of tomorrow that the forestry community is environmentally responsible and an integral part of our daily lives.
- **Lobbies in Austin** for environmental, forestry and other regulatory issues affecting you and your timberlands.
- **Supports pro-forestry state legislators** through the Forestry Political Action Committee (FORPAC) and keeps contributors informed with a government affairs update.
- **Assists with preserving the forest productivity tax law (decreasing property taxes)** of Texas, and helps with timber classifications for taxation. Supports fair competition for your forest products at home and abroad.
- **Provides rewards for information leading to the arrest and conviction** of anyone stealing or vandalizing a TFA member's equipment, property or timber; for illegal dumping; or for arson in the forests.

I want to join the Texas Forestry Association.

Remember, your membership dues to both TFA and NETFLA are probably tax deductible as a business expense!!

Please check the category and annual dues amount representing your interest in forestry.

Memberships are based on a calendar year.

- _____ Timberland owners: \$50 plus 2 cents per acre over 500 acres.
- _____ Individuals: ___ \$50 active. ___\$15 student. ___\$1,000 life.
- _____ Sawmills: \$0.01/M board feet produced annually. \$600 minimum.
- _____ Treating plants: \$0.01/M board feet produced annually. \$600 minimum.
- _____ Hunting Clubs: \$50
- _____ Consulting foresters: \$100 per individual.
- _____ Equipment suppliers: \$100 minimum.
- _____ Other manufacturers/distributors: \$100 minimum.
- _____ Financial institutions: \$100 minimum.
- _____ Insurance suppliers: \$100 minimum.
- _____ Utilities: \$100 minimum.
- _____ Logging contractors: Request Texas Logging Council application for dues.
- _____ Logging Council Corporate Associate \$200 (in addition to the amount listed above).

I am interested in:

- _____ Texas Tree Farm Program
- _____ Texas Logging Council
- _____ Texas Forest Landowners Council
- _____ Texas Forestry Museum
- _____ Teachers Conservation Institute
- _____ TFA Forestry Political Action Committee

Name _____
Company/Affiliation _____
Mailing address _____
City, State, Zip _____
Telephone _____ Fax _____
E-mail _____
Your county _____
Occupation _____
Recommended by _____
____ Payment enclosed. ____ Bill me. ____ Send Texas Logging application.

Clip this form (or just tear off the whole sheet) and mail to:

Texas Forestry Association
P.O. Box 1488
Lufkin, Texas 75902-1488
Phone 936-632-TREE
Email: tfa@texasforestry.org
Web site: www.texasforestry.org

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Mt. Vernon, TX 75457