

- (i) A historic property, as defined in 54 U.S.C. § 300308 (*see also* section 16(l) of 36 C.F.R. pt. 800).
 - (ii) An archaeological resource, as defined in 16 U.S.C. § 470bb(1) (*see also* section 3(a) of 43 C.F.R. pt. 7; 36 C.F.R. pt. 296; 32 C.F.R. pt. 229; 18 C.F.R. pt. 1312).
 - (iii) A cultural item, as defined in section 2(3) of the Native American Graves Protection and Repatriation Act, 25 U.S.C. § 3001(3) (*see also* 43 C.F.R. § 10.2(d)).
 - (iv) A commemorative work. “**Commemorative work**” (I) has the meaning given that term in 40 U.S.C. § 8902(a)(1); and (II) includes any national monument or national memorial.
 - (v) An object of cultural heritage, as defined in 18 U.S.C. § 668(a)(2).
 - (vi) Designated ethnological material, as described in 19 U.S.C. §§ 2601(2)(ii), 2601(7), and 2604.
- (B) “**Paleontological resource**” has the meaning given such term in 16 U.S.C. § 470aaa.
2. **Value of the Resource Under Subsection (b)(1).**—This application note applies to the determination of the value of the resource under subsection (b)(1).
- (A) **General Rule.**—For purposes of subsection (b)(1), the value of the resource shall include, as applicable to the particular resource involved, the following:
 - (i) The archaeological value. (Archaeological value shall be included in the case of any resource that is an archaeological resource.)
 - (ii) The commercial value.
 - (iii) The cost of restoration and repair.
 - (B) **Estimation of Value.**—For purposes of subsection (b)(1), the court need only make a reasonable estimate of the value of the resource based on available information.
 - (C) **Definitions.**—For purposes of this application note:
 - (i) “**Archaeological value**” of a resource means the cost of the retrieval of the scientific information which would have been obtainable prior to the offense, including the cost of preparing a research design, conducting field work, conducting laboratory analysis, and preparing reports, as would be necessary to realize the information potential. (*See, e.g.*, 43 C.F.R. § 7.14(a); 36 C.F.R. § 296.14(a); 32 C.F.R. § 229.14(a); 18 C.F.R. § 1312.14(a).)
 - (ii) “**Commercial value**” of a resource means the fair market value of the resource at the time of the offense. (*See, e.g.*, 43 C.F.R. § 7.14(b); 36 C.F.R. § 296.14(b); 32 C.F.R. § 229.14(b); 18 C.F.R. § 1312.14(b).)
 - (iii) “**Cost of restoration and repair**” includes all actual and projected costs of curation, disposition, and appropriate reburial of, and consultation with respect to, the resource; and any other actual and projected costs to complete restoration and repair of the resource, including (I) its reconstruction and stabilization; (II) reconstruction and