

TABLE OF CONTENTS

TABLE OF CONTENTS i

I. INTRODUCTION..... 1

II. STANDARD OF REVIEW 3

III. ARGUMENT: REPLY IN SUPPORT OF CLIA’S MOTION FOR SUMMARY JUDGMENT..... 5

 A. The Material Facts Necessary To Decide CLIA’s Motion For Summary Judgment Are Not In Dispute.....6

 B. The Challenged Entry Fees Are Unconstitutional Under The Tonnage Clause.....8

 1. Fees Assessed Against Vessels That Operate As Conditions Of Entry Are Unconstitutional.....8

 2. The Supreme Court’s Analysis Of The Tonnage Clause In *Polar Tankers* Mandates Invalidation Of The Entry Fees.9

 3. CBJ’s Fee Expenditures On Projects And Activities That Are Not Reasonable Compensation For Services Rendered Directly To The Vessel, Including General Municipal Operating Expenses And Attorneys’ Fees, Are Not Defensible As “Services Rendered To Vessels.”16

 4. CBJ’s Novel Interpretation Of The Tonnage Clause Jurisprudence Does Not Justify Departure From Controlling Supreme Court Precedent Limiting Constitutional Vessel Fees To Those Fees Charged For A Service Rendered To And Enjoyed By Vessels.17

 5. *Bridgeport* Does Not Preclude Summary Judgment In Favor Of CLIA.22

 C. CLIA Is Entitled To A Remedy Under Federal Law Because The Entry Fees Violate 33 U.S.C. § 5(b).24

 1. Congress Did Not Foreclose The Availability of A Private Right Of Action For Violations Of Section 5(b) Of The RHAA.24

 2. The Court Need Not Determine Whether Congress Intended To Deprive Private Plaintiffs The Ability To Challenge Vessel Fees Under The RHAA Because A Federal Private Right Of Action Is Not A Necessary Prerequisite To Relief For Violation Of The Supremacy Clause.....29

 3. CLIA Has Established The Preemptive Effect Of Section 5(b) Of The RHAA.30

 4. The Entry Fees Violate Section 5 Of The RHAA.....33

TABLE OF AUTHORITIES

	Page(s)
Cases	
<i>3570 E. Foothill Blvd., Inc. v. City of Pasadena,</i> 912 F. Supp. 1268 (C.D. Cal. 1996)	50
<i>A.C.L.U. of Nev. v. City of Las Vegas,</i> 466 F.3d 784 (9th Cir. 2006)	4
<i>Alamo Rent-A-Car v. Sarasota-Manatee Airport Auth.,</i> 906 F.2d 516 (11th Cir.1990)	13, 60
<i>Anderson v. Liberty Lobby, Inc.,</i> 477 U.S. 242 (1986).....	3, 4
<i>Arizona v. United States,</i> 567 U.S. 387 (2012).....	33
<i>Asgrow Seed Co. v. Winterboer,</i> 513 U.S. 179 (1995).....	35
<i>Auto. Club of N.Y. v. Port Auth. of N.Y. & N.J.,</i> 887 F.2d 417 (2d Cir. 1989).....	61
<i>Az. Dream Act Coal. v. Brewer,</i> 757 F.3d 1053 (9th Cir. 2014)	39
<i>Bacchus Imps., Ltd. v. Dias,</i> 468 U.S. 263 (1984).....	11
<i>Bailey v. Clovis Unified Sch. Dist.,</i> 08-CV-0146-AWIGSA, 2008 WL 410613 (E.D. Cal. Feb. 12, 2008)	38
<i>Barber v. Hawaii,</i> 42 F.3d 1185 (9th Cir. 1994)	31
<i>Barnett Bank of Marion Cty., N.A. v. Nelson,</i> 517 U.S. 25 (1996).....	31, 32
<i>Bathony v. Transamerica Occidental Life Ins. Co.,</i> 795 F. Supp. 296 (D. Alaska 1992)	4, 5
<i>Bd. of Regents v. Tomanio,</i> 446 U.S. 478 (1980).....	54

<i>Bechtel v. Liberty Nat'l Bank</i> , 534 F.2d 1335 (9th Cir. 1976)	40
<i>Begin v. Inhabitants of Sabattus</i> , 409 A.2d 1269 (Me. 1979).....	48
<i>Bonollo Rubbish Removal, Inc. v. Town of Franklin</i> , 886 F. Supp. 955 (D. Mass. 1995)	41
<i>Boone v. Mech. Specialties Co.</i> , 609 F.2d 956 (9th Cir. 1979)	42
<i>Botosan v. Paul McNally Realty</i> , 216 F.3d 827 (9th Cir. 2000)	34, 36
<i>Bowen v. City of New York</i> , 476 U.S. 467 (1986).....	55
<i>Bowles v. Russell</i> , 551 U.S. 205 (2007).....	56
<i>Brandner v. Providence Health & Servs.-Wash.</i> , 394 P.3d 581 (Alaska 2017).....	39
<i>Bridgeport & Port Jefferson Steamboat Co. v. Bridgeport Port Auth.</i> , 567 F.3d 79 (2d Cir. 2009).....	<i>passim</i>
<i>Bridgeport & Port Jefferson Steamboat Co. v. Bridgeport Port Authority</i> , 566 F. Supp. 2d 81 (D. Conn. 2008), <i>aff'd</i> , 567 F.3d 79 (2d Cir. 2009)	<i>passim</i>
<i>Bridgeport, Port Jefferson Steamboat Co. v. Bridgeport Port Auth.</i> , No. CIV. A. 3:03CV599CFD, 2004 WL 840140 (D. Conn. Apr. 15, 2004).....	65
<i>Brown v. Bd. of Educ.</i> , 347 U.S. 483 (1954).....	50
<i>Brown v. Kayler</i> , 273 F.2d 588 (9th Cir. 1959)	44
<i>Bruesewitz v. Wyeth LLC</i> , 562 U.S. 223 (2011).....	34
<i>Bruns v. Municipality of Anchorage</i> , 32 P.3d 362 (Alaska 2001).....	54, 55
<i>Bukoskey v. Shuham</i> , 666 F. Supp. 181 (D. Alaska 1987)	5

<i>Burgio & Campofelice, Inc. v. N.Y. State Dep’t of Labor,</i> 107 F.3d 1000 (2nd Cir. 1997).....	30
<i>Cal. Franchise Tax Bd. v. Jackson (In re Jackson),</i> 184 F.3d 1046 (9th Cir. 1999)	36
<i>California v. Sierra Club,</i> 451 U.S. 287 (1981).....	24, 25, 26, 27
<i>Cannon v. City of New Orleans,</i> 87 U.S. 577 (1874).....	13
<i>Captain Andy’s Sailing, Inc. v. Johns,</i> 195 F. Supp. 2d 1157 (D. Haw. 2001)	14, 20, 21
<i>Castner v. First Nat’l Bank of Anchorage,</i> 278 F.2d 376	51
<i>Chaudhuri v. Tennessee,</i> 767 F. Supp. 860 (M.D. Tenn. 1991) (holding that ongoing unconstitutional conduct tolls the statute of limitations for Section 1983 claim)	50
<i>Clyde Mallory Lines v. Alabama ex rel. State Docks Comm’n,</i> 296 U.S. 261 (1935).....	8, 10, 18, 58
<i>Consumer Prod. Safety Comm’n v. GTE Sylvania, Inc.,</i> 447 U.S. 102 (1980).....	35
<i>Cort v. Ash,</i> 422 U.S. 66 (1975).....	27
<i>Curtis Publ’g Co. v. Butts,</i> 388 U.S. 130 (1967).....	40
<i>Damico v. California,</i> 389 U.S. 416 (1967).....	55
<i>Danjaq LLC v. Sony Corp.,</i> 263 F.3d 942 (9th Cir. 2001)	44
<i>Davis v. Mich. Dep’t of Treasury,</i> 489 U.S. 803 (1989).....	27
<i>Dennis v. Higgins,</i> 498 U.S. 439 (1991).....	36, 37
<i>Dep’t of Revenue v. Andrade,</i> 23 P.3d 58 (Alaska 2001).....	55

<i>Eldridge v. Bouchard</i> , 645 F.Supp. 749 (W.D. Va. 1986), <i>aff'd</i> , 823 F.2d 546 (4th Cir. 1987)	50
<i>Evansville-Vanderburgh Airport Authority District v. Delta Airlines, Inc.</i> , 405 U.S. 707 (1972).....	59, 60, 63
<i>Evergreen Safety Council v. RSA Network Inc.</i> , 697 F.3d 1221 (9th Cir. 2012)	42
<i>Exxon Mobil Corp. v. Allapattah Servs., Inc.</i> , 545 U.S. 546 (2005).....	36
<i>FDIC v. Meyer</i> , 510 U.S. 471 (1994).....	35
<i>First Nat'l Bank of E. Ark. v. Taylor</i> , 907 F.2d 775 (8th Cir. 1990)	30
<i>First Pac. Bancorp, Inc. v. Helfer</i> , 224 F.3d 1117 (9th Cir. 2000)	27
<i>Gazelle v. Shulkin</i> , 868 F.3d 1006 (Fed. Cir. 2017).....	35
<i>Gibbons v. Ogden</i> , 22 U.S. (9 Wheat.) 202 (1824).....	59
<i>Golden State Transit Corp. v. Los Angeles</i> , 493 U.S. 103 (1989).....	37
<i>Goldies' Bookstore, Inc. v. Superior Court of Cal.</i> , 739 F.2d 466 (9th Cir. 1984)	38
<i>Griffith v. Concoran Dist. Hosp.</i> , No. CVF09-2132 LJO GSA, 2010 WL 1239086 (E.D. Cal. Mar. 25, 2010)	56
<i>Hartford Underwriters Ins. Co. v. Union Planters Bank, N.A.</i> , 530 U.S. 1 (2000).....	36
<i>Havens Realty Corp. v. Coleman</i> , 455 U.S. 363 (1982).....	49
<i>Haw. Floriculture & Nursery Ass'n v. Cty. of Hawaii</i> , No. CIV. 14-00267 BMK, 2014 WL 6685817 (D. Haw. Nov. 26, 2014)	31, 32
<i>High Country Adventures, Inc. v. Polk Cty.</i> , No. E2007-02678-COA-R3-CV, 2008 WL 4853105 (Tenn. Ct. App. Nov. 10, 2008)	33

<i>Holmberg v. Armbrecht</i> , 327 U.S. 392 (1946).....	51
<i>Houghton v. Shafer</i> , 392 U.S. 639 (1968).....	55
<i>Huse v. Glover</i> , 119 U.S. 543 (1886).....	15
<i>Ill. Ass'n of Mortgage Brokers v. Office of Banks & Real Estate</i> , 308 F.3d 762 (7th Cir. 2002)	30
<i>Ind. Port Comm'n v. Bethlehem Steel Corp.</i> , 835 F.2d 1207 (7th Cir. 1987)	28
<i>Indep. Living Ctr. of S. Cal., Inc. v. Shewry</i> , 543 F.3d 1050 (9th Cir. 2008)	29, 30
<i>John J. Sesnon Co. v. U.S.</i> , 182 F. 573 (9th Cir. 1910)	19
<i>Johnson v. D.C.</i> , 368 F. Supp. 2d 30 (D.D.C. 2005).....	57
<i>Keene Corp. v. United States</i> , 508 U.S. 200 (1993).....	28
<i>Keener v. State</i> , 889 P.2d 1063 (Alaska 1995).....	45
<i>Keokuk N. Line Packet Co. v. City of Keokuk</i> , 95 U.S. 80 (1877).....	<i>passim</i>
<i>Kittatinny Canoes, Inc. v. Westfall Twp.</i> , No. 183 CV 2013, 2013 WL 8563483 (Pa. Com. Pl. May 6, 2013).....	32, 33
<i>In re Kritt</i> , 190 B.R. 382 (B.A.P. 9th Cir. 1995).....	45
<i>Kwai Fun Wong v. Beebe</i> , 732 F.3d 1030 (9th Cir. 2013)	36
<i>Las Vegas Sands, LLC v. Nehme</i> , 632 F.3d 526 (9th Cir. 2011)	4
<i>Lil' Man in the Boat, Inc. v. City & Cty. of San Francisco</i> , No. 3:17-CV-00904-JST, 2017 WL 3129913 (N.D. Cal. July 24, 2017).....	13

<i>Lloyd E. Clarke, Inc. v. City of Bettendorf</i> , 158 N.W.2d 125 (Iowa 1968)	48
<i>Local Union No. 12004 v. Massachusetts</i> , 377 F.3d 64 (1st Cir. 2004)	30
<i>Long v. Florida</i> , 805 F.2d 1542 (11th Cir. 1986)	50
<i>Louisville & Nashville R.R. Co. v. Bass</i> , 328 F. Supp. 732 (W.D. Ky. 1971)	48
<i>Lyons P'ship, L.P. v. Morris Costumes, Inc.</i> , 243 F.3d 789 (4th Cir. 2001)	44
<i>Maher Terminals, LLC v. Port Auth. of N.Y. & N.J.</i> , 805 F.3d 98 (3rd Cir. 2015)	<i>passim</i>
<i>Maher Terminals, LLC v. Port Auth. of N.Y. & N.J.</i> , No. CIV. 2:12-6090 KM, 2014 WL 3590142 (D.N.J. July 21, 2014)	26, 29
<i>Marr v. Anderson</i> , 611 F. Supp. 2d 1130 (D. Nev. 2009)	7
<i>Massachusetts v. United States</i> , 435 U.S. 444 (1978)	60
<i>McCarthy v. Madigan</i> , 503 U.S. 140 (1992)	55
<i>Melendres v. Arpaio</i> , 695 F.3d 990 (9th Cir. 2012)	39
<i>Merrill Lynch, Pierce, Fenner & Smith, Inc. v. Curran</i> , 456 U.S. 353 (1982)	28
<i>Metcalfe v. State</i> , 382 P.3d 1168 (Alaska 2016)	51
<i>Midlantic Nat'l Bank v. N.J. Dep't of Env'tl. Prot.</i> , 474 U.S. 494 (1986)	27
<i>Monroe v. Pape</i> , 365 U.S. 167 (1961)	54
<i>Moore v. State, Dep't of Transp. & Pub. Facilities</i> , 875 P.2d 765 (Alaska 1994)	53

<i>Morgan’s S.S. Co. v. La. Bd. of Health</i> , 118 U.S. 455 (1886).....	20
<i>Moscheo v. Polk Cty.</i> , No. E2008–01969–COA–R3–CV, 2009 WL 2868754 (Tenn. Ct. App. Sept. 2, 2009)	26, 28, 32
<i>Neighbors of Cuddy Mountain v. U.S. Forest Serv.</i> , 137 F.3d 1372 (9th Cir. 1998)	42
<i>New Orleans S.S. Ass’n v. Plaquemines Port, Harbor & Terminal Dist.</i> , 874 F.2d 1018 (5th Cir. 1989)	8, 18, 19
<i>New York v. United States</i> , 505 U.S. 144 (1992).....	47
<i>Nunamta Aulukestai v. State</i> , 351 P.3d 1041 (Alaska 2015).....	53
<i>Nw. Airlines, Inc. v. Cty. of Kent</i> , 510 U.S. 355 (1994).....	59, 60, 63, 64
<i>Nw. Union Packet Co. v. City of St. Louis</i> , 100 U.S. 423 (1879).....	19
<i>O’Brien v. Wheelock</i> , 184 U.S. 450 (1901).....	47
<i>O’Rear v. City of Carbon Hill</i> , 6:14-CV-0995-SLB, 2015 WL 5286140 (N.D. Ala. Sept. 8, 2015)	66
<i>Ostlund v. Bobb</i> , 825 F.2d 1371 (9th Cir. 1987)	40
<i>Passenger Cases</i> , 48 U.S. (7 How.) 283 (1849).....	11, 21, 27, 62
<i>Pintos v. Pac. Creditors Ass’n</i> , 605 F.3d 665 (9th Cir. 010)	4
<i>Polar Tankers, Inc. v. City of Valdez</i> , 557 U.S. 1 (2009).....	<i>passim</i>
<i>Posey v. Lake Pend Oreille School Dist. No. 84</i> , 546 F.3d 1121 (9th Cir. 2008)	7
<i>Qwest Corp. v. City of Santa Fe</i> , 380 F.3d 1258 (10th Cir. 2004)	30

<i>Richland/Wilkin Joint Powers Auth. v. U.S. Army Corps of Eng’rs,</i> 279 F. Supp. 3d 846 (D. Minn. 2017).....	34
<i>Rico Records Distribs., Inc. v. Ithier,</i> 04 CIV. 9782 (JSR), 2005 WL 2174006 (S.D.N.Y. Sept. 8, 2005).....	66
<i>Roberts v. State, Dep’t of Revenue,</i> 162 P.3d 1214 (Alaska 2007).....	45, 47
<i>Robyns v. Reliance Standard Life Ins. Co.,</i> 130 F.3d 1231 (7th Cir. 1997)	55
<i>Rodriguez v. Robbins,</i> 715 F.3d 1127 (9th Cir. 2013)	39
<i>Russello v. United States,</i> 464 U.S. 16 (1983).....	35
<i>S. Peninsula Hosp. v. Xerox State Healthcare LLC,</i> 223 F. Supp. 3d 929 (D. Alaska 2016)	51, 52, 53
<i>S.S.S. Co. of New Orleans v. Portwardens,</i> 73 U.S. 31 (1867).....	8
<i>Salla v. Monroe Cty.,</i> 409 N.Y.S.2d 903 (App. Div. 1978).....	41
<i>Santa Fe Springs Realty Corp. v. City of Westminster,</i> 906 F. Supp. 1341 (C.D. Cal. 1995)	54
<i>Sengupta v. Univ. of Alaska,</i> 21 P.3d 1240 (Alaska 2001).....	53
<i>Shenzhenshi Haitiecheng Sci. & Tech. Co. v. Rearden, LLC,</i> No. CV 15-cv-00797-SC, 2015 WL 6082028 (N.D. Cal. Oct. 15, 2015)	40
<i>Shouse v. Pierce Cty.,</i> 559 F.2d 1142 (9th Cir. 1977)	42
<i>Sowinski v. Walker,</i> 198 P.3d 1134 (Alaska 2008).....	45, 47
<i>St. Thomas–St. John Hotel & Tourism Ass’n v. Virgin Islands,</i> 218 F.3d 232 (3d Cir. 2000).....	30
<i>State Tonnage Tax Cases,</i> 79 U.S. 204 (1870)	14

<i>State, Dep't of Nat. Res. v. Alaska Riverways, Inc.</i> , 232 P.3d 1203 (Alaska 2010).....	26
<i>State, Dep't of Transp. & Pub. Facilities v. Fairbanks N. Star Borough</i> , 936 P.2d 1259 (Alaska 1997).....	54
<i>Surmeli v. State</i> , 412 F. Supp. 394 (S.D.N.Y. 1976)	48
<i>Sw. Voter Registration Educ. Project v. Shelley</i> , 344 F.3d 882 (9th Cir. 2003)	44
<i>T.W. Elec. Serv., Inc. v. Pac. Elec. Contractors Ass'n</i> , 809 F.2d 626 (9th Cir. 1987)	4
<i>TKC Aerospace v. Muhs</i> , No. 3:11-cv-0189-HRH, 2015 WL 6394481 (D. Alaska Oct. 22, 2015).....	45
<i>TransWorld Airlines, Inc. v. Am. Coupon Exch., Inc.</i> , 913 F.2d 676 (9th Cir. 1990)	42
<i>Trs. For Alaska Laborers-Constr. Indus. Health & Sec. Fund v. Ferrell</i> , 812 F.2d 512 (9th Cir. 1987)	42
<i>United States v. Alvarez-Sanchez</i> , 511 U.S. 350 (1994).....	34
<i>United States v. Ganadonegro</i> , 854 F. Supp. 2d 1068 (D.N.M. 2012)	34
<i>United States v. Hanousek</i> , 176 F.3d 1116 (9th Cir. 1999)	34, 35, 36
<i>United States v. Rodgers</i> , 466 U.S. 475 (1984).....	35
<i>Va. Hosp. Ass'n v. Baliles</i> , 868 F.2d 653 (4th Cir. 1989)	50
<i>Village of Westfield v. Welch's</i> , 170 F.3d 116 (2d Cir. 1999).....	30
<i>Villante v. VanDyke</i> , 93 Fed. App'x 307 (2d Cir. 2004).....	37
<i>Vizio, Inc. v. Klee</i> , No. 3:15-CV-00929 (VAB), 2016 WL 1305116 (D. Conn. Mar. 31, 2016)	59

<i>Voigt v. Snowden</i> , 923 P.2d 778 (Alaska 1996).....	53
<i>Wauchope v. U.S. Dep’t of State</i> , 985 F.2d 1407 (9th Cir. 1993)	42, 43
<i>Weathington v. Mayberg</i> , No. 107CV 00870OWW WMWHC, 2008 WL 1970643 (E.D. Cal. May 2, 2008)	56
<i>Wendlandt v. Indus. Comm’n</i> , 39 N.W.2d 854 (Wis. 1949).....	41
<i>West v. Atkins</i> , 487 U.S. 42 (1988).....	36
<i>Winterrowd v. State</i> , 288 P.3d 446 (Alaska 2012).....	55
<i>Young v. Coloma-Agaran</i> , No. CIV. 00-00774HG-BMK, 2001 WL 1677259 (D. Haw. Dec. 27, 2001)	31
<i>Zenith/Kremer Waste Sys., Inc. v. W. Lake Superior Sanitary Dist.</i> , No. CIV. 5-95-228, 1996 WL 612465 (D. Minn. July 2, 1996).....	39, 40, 41

Statutes and Constitutional Provisions

28 U.S.C. § 1341	12, 56
33 U.S.C. § 5.....	<i>passim</i>
33 U.S.C. § 403.....	24, 25, 26
33 U.S.C. § 406.....	25
33 U.S.C. § 413.....	25, 26, 28
42 U.S.C. § 1983.....	<i>passim</i>
ALASKA STAT. § 29.45.500.....	52
CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 03.05.050	56
CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 69.20.010	10
CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 69.20.020	10, 11
CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 69.20.040	11

CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 69.20.10051, 52, 56

CITY AND BOROUGH OF JUNEAU, ALASKA, CODE § 69.20.120(b).....56

U.S. CONST., art. I, § 8, cl. 3 (Commerce Clause)2, 58

U.S. CONST., art. I, § 10, cl. 2 (Import-Export Clause)58, 59

U.S. CONST., art. I, § 10, cl. 3 (Tonnage Clause)1, 2, 5

U.S. CONST., art. VI, § 2 (Supremacy Clause) *passim*

Other Authorities

CC, ECF No. 121-3.....43

Fed. R. Civ. P. 56.....3

H. McClintock, *Handbook of the Principles of Equity* 71-72 (2d ed. 1948)42

James Madison, *2 Records of the Federal Convention of 1787* 625-36 (Max Farrand ed., 1911)58

Local Rule 56.137

Solely, Merriam-Webster’s Collegiate Dictionary (10th ed. 2001).....35

Keokuk, 95 U.S. at 84-85.¹⁹

3. CBJ’s Fee Expenditures On Projects And Activities That Are Not Reasonable Compensation For Services Rendered Directly To The Vessel, Including General Municipal Operating Expenses And Attorneys’ Fees, Are Not Defensible As “Services Rendered To Vessels.”

As set forth in Argument Point III.B.1. above, to rule favorably on CLIA’s Tonnage Clause claims and, conversely, to deny CBJ’s request for approval of some of its most obvious misallocations of the Entry Fee revenues (*e.g.*, general municipal operations and attorneys’ fees to defend against claims of unconstitutional uses), this Court need only look to the standard for Tonnage Clause compliance set forth by the Supreme Court in *Polar Tankers*.²⁰ *Polar Tankers* instructs that where a vessel charge is imposed to compensate the charging authority for something other than a service rendered to a vessel, that charge is a prohibited Duty of Tonnage. 557 U.S. at 10. Supreme Court consideration of Tonnage Clause disputes teaches that a service rendered to a vessel for which payment can be demanded without Tonnage Clause consequences is a commercial-like service and specifically enables the vessel’s movement in the flow of

¹⁹ The service at issue in *Keokuk* and in many other 19th century Tonnage Clause cases was wharfage, a service provided directly to vessels that just as readily could be provided by a private wharfinger. If CBJ were merely charging commercially reasonable fees for wharfage, this case would not be before this Court.

²⁰ In support of its cross-motion, CBJ argues that *Polar Tankers* “offers little guidance” to this Court. CBJ Mot. Summ. J. at 37 n.87. CBJ again relies on this Court’s previous order denying CBJ’s Motion to Dismiss to argue that because the levy at issue in *Polar Tankers* was an ad valorem tax and the levy at issue here is not a tax, *Polar Tankers* does not control. *Id.* This distinction is of no consequence in analyzing the validity of the levies under the Tonnage Clause. What matters is whether the charge, however denominated, is directed at vessels and is not compensatory for a particular service provided to those vessels. *Polar Tankers*, 557 U.S. at 10 (finding Valdez tax unconstitutional under the Tonnage Clause because it “applie[d] only to large ships” and was “not for services provided to the vessel[s]”); *see Maher Terminals II*, 805 F.3d at 109 (“What actually made the tax in *Polar Tankers* unconstitutional, and what Maher cannot show here, is that the tax was directed at *vessels* and was not in exchange for services.”). In any event, CBJ contradicts itself on the point, later acknowledging that *Polar Tankers* itself recognized that the Valdez tax would have been unconstitutional even if it had been denominated a fee. CBJ Mot. Summ. J. at 62.