was issued to Doram and Damson, the other firms now comprising DMLP, alleging that during the period March 1980 through December 1980, they received illegal revenue by reselling crude oil at prices in excess of those permitted by applicable crude oil reseller price allocation regulations. An RO was issued to those two firms on March 12, 1987. *Doram Energy, Inc.*, 15 DOE ¶ 83,024 (1987), *modified*, 16 DOE ¶ 83,006 (1987), appeal docketed, No. R087–16–000 (FERC April 6, 1987).

On April 4, 1988, a Consent Order was executed between DMLP and the DOE which resolved a number of outstanding issues involving DMLP. Under the terms of the settlement, DMLP would pay the DOE a maximum of \$65 million but no less than \$11 million, plus installment interest, by July 1, 1997. The Consent Order states that the DOE has made no formal findings of violation by DMLP and that DMLP does not admit it has committed any regulatory violations. As of March 31, 1995, DMLP had paid the DOE the sum of \$11,193,730,² and it is current in its payments to DOE. Although we anticipate that additional revenues will be collected from DMLP, no good reason exists to forestall implementing procedures for distributing the current balance of the fund, which, with accrued interest, totals \$13,165,527.

B. Howell Corporation

During the price control period, Howell was a crude oil producer, refiner, and reseller. Howell was therefore subject to the Federal petroleum price and allocation regulations. In 1981, the ERA audited Howell's compliance with the crude oil Entitlements Program during the period January 1, 1978 through January 27, 1981. As a result of that audit, on June 24, 1988, a PRO was issued to the firm, alleging violations of the crude oil price and allocation regulations.³ On February 23, 1989, the DOE and Howell executed a Consent Order resolving the issues addressed in the PRO. Pursuant to the Consent Order, Howell agreed to pay the DOE \$19,375,000 plus interest, with installment payments over seven years. As of March 31, 1995, Howell had paid the DOE \$15,288,098, and it is current in its payments to the DOE. Although we anticipate that additional revenues will be collected from Howell, no good reason exists to forestall implementing procedures for distributing the current balance of the fund, which, with accrued interest, totals \$18,527,540.43.

C. Placid Oil Company

Placid was a producer of crude oil during the period of price controls. On March 30, 1981, the ERA issued a PRO in which it alleged that during the period from September 1973 through May 1977, Placid overcharged its customers in sales of crude oil from several properties it operated. In addition, the PRO also alleged that Placid improperly calculated the average daily production for a number of properties and as a result erroneously certified crude oil production from these properties as exempt from price controls pursuant to the stripper well exemption. On February 11, 1985, the OHA issued an RO to Placid, affirming the ERA allegations concerning Placid's overcharges. Placid Oil Co., 12 DOE ¶ 83,030, modified, 13 DOE ¶ 83,007 (1985). Placid appealed the RO to the Federal Energy Regulatory Commission (FERC). On February 26, 1987, the FERC reversed and vacated the RO (Placid Oil Co., 38 FERC ¶ 61,199); however, on July 23, 1987, the FERC reversed itself in part, vacating portions of its previous Order (Placid Oil Co., 40 FERC ¶ 61,112). On March 18, 1988, the FERC issued an Order affirming the RO but modifying the violation amount. Placid Oil Co., 42 FERC ¶ 61,326 (1988). Subsequently, in a bankruptcy proceeding involving Placid, the U.S. Bankruptcy Court for the Northern District of Texas approved the DOE's claim of \$1,196,728.09 against Placid. Placid has fulfilled its financial obligation to the DOE. As of March 31, 1995, the Placid settlement fund contained \$1,691,930, including accrued interest.

D. Eton Trading Corporation

Eton and its affiliate, Eton Enterprises, Inc., were resellers of crude oil during the period June 1980 through December 1980, and were subject to the crude oil reseller regulations set forth at 10 C.F.R. Part 212, Subpart L. As the result of an ERA audit of Eton's operations, on January 14, 1986, the ERA issued a PRO to the firm alleging that it had engaged

in layered crude oil transactions in violation of 10 C.F.R. §212.186. The PRO stated that those layered transactions resulted in overcharges amounting to \$9,182,412.70. On March 17, 1986, Eton filed a Notice of Objection with this Office but waived its right to contest the determinations made in the PRO by failing to file a Statement of Objections in a timely manner. Accordingly, on December 5, 1986, the OHA issued the PRO as a final Remedial Order. Eton Trading Corp., 15 DOE ¶ 83,011 (1986). In July 1986, Eton Trading Corporation and Eton Enterprises filed for bankruptcy. The DOE filed identical claims in the bankruptcy proceedings of the two firms. Final distributions have been made in the Eton Trading bankruptcy proceeding, but none has been made in the Eton Enterprise proceeding. As of March 31, 1995, the Eton settlement fund contained \$1,106,788, including accrued interest. Although the possibility exists that additional revenues will be distributed to the DOE in the Eton Enterprise bankruptcy proceeding, no reason exists to delay implementing distribution of the current balance of the fund.

E. Rodgers Hydrocarbon Corporation

Rodgers Hydrocarbon Corporation and Ray V. Rodgers, Jr. (referred to collectively as Rodgers), were crude oil resellers during the period of September 1977 through January 1980. On March 29, 1985, the ERA issued a PRO to Rodgers alleging that during that period, Rodgers failed to properly certify crude oil it sold as required by 10 C.F.R. §212.131(b). In addition, the ERA alleged that Rodgers failed to submit reports and maintain books and records in accordance with 10 C.F.R. §212.187 (a) and (b).⁴ Rodgers filed a Statement of Objections to the PRO on August 26, 1985. After considering Rodgers objections, certain provisions of the PRO were modified, and the PRO was issued as a final RO on July 20, 1989. Rodgers Hydrocarbon Corp., 19 DOE ¶ 83,004 (1989). On December 4, 1989, Rodgers and the DOE executed a Consent Order resolving the issues addressed by the RO. Pursuant to the Consent Order, Rodgers agreed to pay the DOE \$50,000 plus interest, in two equal payments. Rodgers paid to the DOE the sum of \$51,190 and has fulfilled its financial obligation to the DOE. As of March 31, 1995, the Rodgers escrow account contained \$60,199.

² Of that amount \$5,198.52 came from Damson pursuant to its own bankruptcy proceeding.

³The PRO alleged violations of 10 C.F.R. §§ 211.66(b) and (h), 205.202, and 210.62(c), resulting from significant understatement of receipts of price-controlled crude oil. Specifically, ERA alleged that during the period April 1978 through December 1979, the Joint Venture consisting of Howell and Quintana Refinery Co. failed to correctly report the tier certifications associated with substantial volumes of its crude oil receipts at its Corpus Christi, Texas, refinery; and Howell Hydrocarbons, a Howell subsidiary, engaged in similar conduct during the period April 1978 through November 1980 at its San Antonio, Texas, refinery. In addition, the ERA alleged that during the period April 1978 through December 1979, Howell Industries, another subsidiary, improperly charged prices for crude oil in excess of its actual purchase prices, in violation of 10 C.F.R. §§ 212.186, 210.62(c) and 205.202.

⁴Crude oil resellers were required to file certain information on ERA–69 "Crude Oil Reseller's Self-Reporting Forms."