

44. (Refund, Overpayment Oil Royalties - Easements Nos. 272-2, Roscoe F. Oakes, et al.; 337, Roscoe F. Oakes, et al.; 352, Orco Oil Company; 409, 410, 411, The Termo Company; 331, Ruchti Oil Company; 392, Southwest Exploration Company - Chapter 303/1921 - W.O. 456.4, 456.10 and 456.11) At its meeting held in Sacramento on April 27, 1949, the Commission was advised of action being taken by the Division of State Lands to close the balances of accounts receivable with tideland lease operators as of June 22, 1947. Claims from the respective tideland lease operators, properly executed, have now been received.

Upon motion duly made and unanimously carried, a resolution was adopted authorizing submission to the State Board of Control with favorable recommendation, claims for repayment to the following holders of Agreements for Easements under Chapter 303, 1921, the amounts of overpayment of oil royalties to the State of California, to and including June 22, 1947:

<u>Lessee</u>	<u>Easement No.</u>	<u>Amount of Claim</u>
Roscoe F. Oakes, et al.	272-2	\$ 460.08
Roscoe F. Oakes, et al.	337	463.55
Orco Oil Company	352	392.96
The Termo Company	409	988.16
The Termo Company	410	1,124.00
The Termo Company	411	949.47
Ruchti Oil Company	331	661.87
Southwest Exploration Company	392	1.07.

45. (Request for Discharge of Accountability - Easement No. 336, Chapter 303/1921 - W. K. Company - \$691.96; Easement No. 276, Chapter 303/1921 - Reading Oil Company - \$57.73) In connection with the closing of Accounts Receivable between tideland lease operators and the State of California as of June 22, 1947, it was found that no credit had been allowed to the W. K. Company, Operators of Easement No. 336, for charges placed on the records of the State Lands Commission for the period May, 1941 through November, 1941, as a result of the May First Rule. Furthermore, only a partial credit had been allowed the Reading Oil Company for like recorded charges.

It was noted that the May First Rule was later rescinded by Commission action and charges made to the accounts of the various lease operators were refunded by means of a credit entry to operators accounts, as the result of a discharge of accountability allowed by the Board of Control on July 13, 1944.

In the audit made of the May First Rule charges, the entire credit due the W. K. Company and credit due the Reading Company May through October, 1941, were overlocked. Accounts have been examined and working papers compiled, which indicate that during this period Easement No. 336 was overcharged by the amount of \$691.96, while the Reading Oil Company was overcharged \$60.70 against which a credit of \$2.97 was allowed.

Upon motion duly made and unanimously carried, a resolution was adopted authorizing the Executive Officer to request discharges of accountability from the State Board of Control as follows: Easement No. 336, The W. K. Company, \$691.96; Easement No. 276, The Reading Company, \$57.73, Said amounts are to be allowed as a credit against the accounts receivable of the lessees as of June 22, 1947. Said credits to be allowed as an offset to the overcharges placed on the records of the Commission during the period May through November, 1941 as a result of the rescission of the May First Rule.