

**Congress of the United States**  
Washington, DC 20515

December 10, 2024

Mr. Howard Cantor  
Director  
Office of Natural Resources Revenue  
U.S. Department of the Interior  
P.O. Box 25165  
Denver, CO 80225

Dear Director Howard Cantor:

The Committee on the Judiciary is responsible for conducting oversight of matters relating to “[a]dministrative practice and procedure.”<sup>1</sup> The Committee on Natural Resources is responsible for conducting oversight of matters related to the Department of the Interior.<sup>2</sup> Internal emails obtained by the Committees reveal that Department of Interior’s Office of Natural Resources Revenue (ONRR) abuses its internal administrative processes to target and harass U.S. energy producers.<sup>3</sup> Accordingly, to inform the Committees’ oversight and potential legislative remedies, we write to request information about ONRR’s revenue collection activities.

Since its formation in 2010, ONRR has been “responsible for collecting and disbursing revenues from energy production on Federal and American Indian lands and offshore on the Outer Continental Shelf.”<sup>4</sup> ONRR is “one of the federal government’s largest sources of non-tax revenue,”<sup>5</sup> collecting \$74 billion in royalties and \$600 million through compliance fees from energy and mineral leases on public land between 2012 and 2022.<sup>6</sup> However, rather than simply collecting revenue from the use of public natural resources, evidence suggests that ONRR is abusing its administrative processes to stifle American energy innovation.

There are concerns that ONRR is abusing its collection processes to force U.S. energy companies to pay more to produce energy. For instance, the Government Accountability Office reported how ONRR maintains an arbitrary and predetermined compliance fee collection target

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<sup>1</sup> Rules of the House of Representatives R. X (2023).

<sup>2</sup> *Id.*

<sup>3</sup> See Email between ONRR staff (Apr. 20, 2017) [hereinafter Exhibit 1]; see also Email between ONRR staff (Nov. 9, 2017) [hereinafter Exhibit 2]; Email between ONRR staff (Nov. 3, 2017) [hereinafter Exhibit 3]; Email between ONRR staff (Nov. 20, 2017) [hereinafter Exhibit 4]; Email between ONRR staff (Aug. 10, 2018) [hereinafter Exhibit 5].

<sup>4</sup> *Interior Establishes Office of Natural Resources Revenue*, DEP’T OF INTERIOR (Oct. 10, 2010), <https://www.doi.gov/pressreleases/news/pressreleases/Interior-Establishes-Office-of-Natural-Resources-Revenue>.

<sup>5</sup> *About ONRR*, OFF. OF NAT. RES. REVENUE, <https://onrr.gov/about> (last visited Nov. 18, 2024).

<sup>6</sup> GOV. ACCOUNTABILITY OFF., FEDERAL OIL AND GAS ROYALTIES: OPPORTUNITIES EXIST TO IMPROVE INTERIOR’S COMPLIANCE PROGRAM 2 (August 2024), <https://www.gao.gov/assets/gao-24-103676.pdf>.

that may cause it to demand U.S. energy producers pay more in compliance fees than required by law.<sup>7</sup> In addition, emails obtained by the Committees show that the Office of the Solicitor, the Department’s chief legal advisors,<sup>8</sup> told ONRR that a U.S. energy producer’s royalty payment “deductions appear to be legitimate and comport with the law” and that ONRR did not have “a basis on which to deny the requests.”<sup>9</sup> Nevertheless, ONRR ignored the legal advice and attempted to “deny[] each of the requests [it] [had] not yet responded to.”<sup>10</sup> By denying refund requests without legal justification, ONRR appears to arbitrarily compel American energy companies to increase their costs beyond what the law requires.

In addition, when U.S. energy producers challenge ONRR’s decisions, the companies have no due process in the Department’s internal adjudicative tribunal. Currently, a U.S. energy company’s “only recourse”<sup>11</sup> to a denial of a refund request is to appeal to the Interior Board of Land Appeals (IBLA). The IBLA is a panel of administrative law judges with a backlog of more than 650 pending cases dating back to 2017, including more than 200 cases with completed administrative records that are waiting for adjudication.<sup>12</sup> This backlog is concerning in that the IBLA operates under a 33-month statutory deadline,<sup>13</sup> after which the IBLA loses jurisdiction and is forced to dismiss the appeal, affirming ONRR’s decision.<sup>14</sup> The IBLA’s extensive backlog and appeal decision deadline deny U.S. energy companies an adequate recourse to challenge ONRR’s administrative actions. ONRR appears to push companies into this appeal process instead of promptly addressing revenue collection issues with U.S. energy producers.<sup>15</sup>

ONRR also deprives U.S. energy producers of basic due process by destroying administrative records during its revenue collection activities that may be used in future appeal proceedings. Under U.S. law, federal agencies must preserve records related to “persons directly affected by the agency’s activities,” including email communications, to provide transparency about agency actions.<sup>16</sup> However, in several emails obtained by the Committees, ONRR staff members direct their colleagues to “[d]elete this email once read and don’t file in [a] folder”<sup>17</sup> and “[p]lease delete this email chain when done reading”<sup>18</sup> when discussing revenue collection cases. We are concerned that ONRR’s apparent practice of disposing of its email communications may hamper its ability to oversee the agency’s operations and violate existing federal law.

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<sup>7</sup> GOV. ACCOUNTABILITY OFF., FEDERAL OIL AND GAS ROYALTIES: ADDITIONAL ACTIONS COULD IMPROVE ONRR’S ABILITY TO ASSESS ITS ROYALTY COLLECTION EFFORTS 22 (May 2019), <https://www.gao.gov/assets/gao-19-410.pdf>.

<sup>8</sup> *About*, DEP’T OF INTERIOR, <https://www.doi.gov/solicitor/about> (last visited Nov. 18, 2024).

<sup>9</sup> Exhibit 2.

<sup>10</sup> Exhibit 3.

<sup>11</sup> Exhibit 4.

<sup>12</sup> *IBLA: Pending Cases as of October 31, 2024*, DEP’T OF INTERIOR, <https://www.doi.gov/sites/default/files/documents/2024-11/october-2024-pending-appeals.pdf> (last visited Nov. 18, 2024).

<sup>13</sup> 30 U.S.C. § 1724(h)(1) (2024).

<sup>14</sup> *See id.* § 1724(h)(2); 43 C.F.R. § 4.906(a) (2024).

<sup>15</sup> Exhibit 4.

<sup>16</sup> 44 U.S.C. § 3101 (2024).

<sup>17</sup> Email between ONRR staff (Mar. 16, 2018) [hereinafter Exhibit 6].

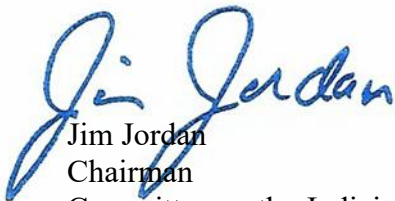
<sup>18</sup> Email between ONRR staff (Mar. 22, 2018) [hereinafter Exhibit 7].

To investigate and conduct oversight of ONRR's administrative practices and procedures, the Committees respectfully requests a staff-level briefing regarding ONRR's administrative processes and practices, including its apparent practice of destroying administrative records. In addition, we ask ONRR to preserve the following documents and information for the period January 1, 2017 to the present:

1. All documents and communications referring or relating to denied refund and deduction requests to ONRR from energy or mineral producers;
2. All documents and communications referring or relating to any revenue targets predetermined by ONRR;
3. All documents and communications referring or relating to ONRR funneling refund and deduction requests into the IBLA appeal process; and
4. All documents and communications referring or relating to destroying elements of administrative records, including emails.

Please respond to the Committees' requests as soon as possible but by no later than December 27, 2024, at 12:00 p.m. The Committee on the Judiciary is responsible for conducting oversight of matters relating to "[a]dministrative practice and procedure."<sup>19</sup> The Committee on Natural Resources is responsible for conducting oversight of matters related to the Department of the Interior.<sup>20</sup> If you have any questions about this request, please contact Committee on Judiciary staff at 202-225-6906, or Committee on Natural Resources staff at 202-226-4137 or [HNRR.Oversight@mail.house.gov](mailto:HNRR.Oversight@mail.house.gov). Thank you in advance for your prompt attention to this matter.

Sincerely,



Jim Jordan  
Chairman  
Committee on the Judiciary



Bruce Westerman  
Chairman  
Committee on Natural Resources

cc: The Honorable Jerrold L. Nadler, Ranking Member, Committee on Judiciary  
The Honorable Raul Grijalva, Ranking Member, Committee on Natural Resources

Attachment

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<sup>19</sup> Rules of the House of Representatives R. X (2023).

<sup>20</sup> *Id.*

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**EXECUTIVE SUMMARY**

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|                 |    |
|-----------------|----|
| Exhibit 1 ..... | 2  |
| Exhibit 2 ..... | 5  |
| Exhibit 3 ..... | 8  |
| Exhibit 4 ..... | 10 |
| Exhibit 5 ..... | 16 |
| Exhibit 6 ..... | 20 |
| Exhibit 7 ..... | 22 |

# **Exhibit 1**

To: [REDACTED]@onrr.gov]  
From: [REDACTED]  
Sent: 2017-08-02T13:35:59-04:00  
Importance: Normal  
Subject: Re: [REDACTED] Energy - Tax presentation  
Received: 2017-08-02T13:36:06-04:00

This is quite something!

[REDACTED]  
Team Manager  
Audit & Compliance Management  
Office of Natural Resources Revenue

[REDACTED]  
Office [REDACTED]  
[REDACTED]

Warning: This message is intended only for use of the individual or entity to which it is addressed and may contain information that is privileged or confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by return e mail.

On Wed, Aug 2, 2017 at 12:32 PM, [REDACTED]@onrr.gov> wrote:

[REDACTED]  
Audit and Compliance Management  
Office of Natural Resources Revenue  
Phone: [REDACTED]  
Fax: [REDACTED]



Please consider the environment before printing this e-mail.

Warning: This message is intended only for use of the individual or entity to which it is addressed and may contain information that is privileged or confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by return e-mail.

----- Forwarded message -----

From: [REDACTED]@onrr.gov>  
Date: Thu, Apr 20, 2017 at 11:59 AM  
Subject: Re: [REDACTED] Energy - Tax presentation

To: [REDACTED]@onrr.gov>

Too funny -- I think we will be "unliberating" some oil and gas companies of some money....!

On Thu, Apr 20, 2017 at 11:35 AM, [REDACTED]@onrr.gov> wrote:

FYI - [REDACTED] is drumming up business

----- Forwarded message -----

From: [REDACTED]@onrr.gov>

Date: Thu, Apr 20, 2017 at 9:09 AM

Subject: [REDACTED] Energy - Tax presentation

To: [REDACTED]@onrr.gov>

[REDACTED]

I thought you might enjoy this Brown Bag session. The Iron Chef thing is there as a header.  
I figure [REDACTED] is looking for more clients.



**IRON CHEF  
COGA**  
Industry Networking Event

**DUELING INDUSTRY CHEFS**  
[REDACTED] VS. [REDACTED]

Monday, May 15 | 4 - 6 PM at The Curtis Hotel in Denver

[RSVP»](#)

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**PROGRAMS AND EVENTS**



**New! Brown Bag Luncheon**  
Liberating Oil and Gas Companies from the burden of being overtaxed, freeing their capital to invest, grow, and thrive!  
Join [REDACTED] at COGA's next Lunch & Learn on Wednesday, April 26th. Mike will share his experience about his journey from Denver Bronco to Tax Expert. Topics will include, insight into skills required to be a successful team player to multi-disciplinary tax services that produce substantial savings in specific areas including energy and customs/foreign trade.

[Register »](#)

# **Exhibit 2**



**From:** [REDACTED]  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** Re: request for refund  
**Date:** Thursday, November 9, 2017 9:27:51 AM  
**Attachments:** [REDACTED] [Refund Package 11.6.17.pdf](#)  
[REDACTED] [RefundDenial \[REDACTED\] draft \[REDACTED\] Edits 05082017 \(1\) \(2\) \(1\).docx](#)

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[REDACTED],

Here is the latest refund request, that was just received. All the requests contain the same language, and same support. The draft letter is attached, as well.

Thanks,

[REDACTED]

Also, it may not be relevant at this time, but I also offer the following "opinion" from [REDACTED] [REDACTED] e-mail of June 22, 2017:

Good Morning:

Today, the IG provided an update on its investigation into the deductions [REDACTED] was claiming for various companies, most of which (as I understand it) dealt with off-shore transportation deductions. IG recently met with [REDACTED] representatives, who provided a detailed presentation to the investigators and two ONRR representatives [REDACTED] and [REDACTED], who have subject matter expertise in this area. Long story short, the investigators concluded that the deductions appear to be legitimate and comport with the law. This conclusion was confirmed by the ONRR representatives at the meeting. This is not to say that the deductions are accurate to the dollar (because that is an audit function reserved to ONRR). But IG has concluded that, based on the information [REDACTED] provided, the deductions do not appear to be fraudulent. As a result, IG will soon be setting up a meeting to inform ONRR of its conclusion. IG will then refer the matter back to ONRR and close its investigation.

With respect to the pending refund requests, because the transactions are not fraudulent and because IG will be closing its investigation, I do not believe that ONRR has a basis on which to deny the requests. Therefore, ONRR has two choices:

If the justification <sup>confidential</sup> [REDACTED] provided in support of the request reasonably enables ONRR to identify the overpayment for which the refund is sought, within the meaning of 30 U.S.C. 1721, then ONRR can process the refund.

Alternatively, if ONRR cannot reasonably identify the overpayment based on the justification [REDACTED] provided, ONRR can request additional information to support the request.

Given the amount and scope of the deductions, I suspect ONRR may also be interested in auditing the deductions, but that is beyond the scope of the question presented here. And because this matter no longer concerns a legal question (as I see it anyway), I will consider this matter closed, unless (or until) ONRR has any additional questions, comments or concerns.

Thanks,



On Thu, Nov 9, 2017 at 8:42 AM, [REDACTED] [REDACTED] <[REDACTED]@onrr.gov> wrote:  
[REDACTED] and [REDACTED],

Lisa did not share the draft she edited with me. If you would send both the request for refund and the current draft denial, then I will be able to better answer your questions.

Thank you.

[REDACTED]  
Program Manager, Appeals & Regulations  
Office of Natural Resources Revenue  
U.S. Department of the Interior

[REDACTED]

[REDACTED]

[REDACTED]

E-Mail: [REDACTED]@onrr.gov

Office: [REDACTED]

Cell: [REDACTED]

On Wed, Nov 8, 2017 at 4:36 PM, [REDACTED] [REDACTED]@onrr.gov> wrote:

[REDACTED],

Per the outcome of the CSC, [REDACTED] is about to deny [REDACTED] a refund using the letter that [REDACTED] [REDACTED] edited. Our question is this: if, after [REDACTED] receives the denial, what happens if they resubmit the same request to [REDACTED] with more information? Do we refer to you? They haven't formally appealed if they just resubmit the information.

Thanks.

--

[REDACTED]

Program Director  
Financial and Production Management  
Office of Natural Resources Revenue

--

[REDACTED]

Manager, Financial Services

[REDACTED]

# **Exhibit 3**

To: [REDACTED]@onrr.gov]  
From: [REDACTED]  
Sent: 2017-11-03T13:15:58-04:00  
Importance: Normal  
Subject: Fwd: Draft Refund Denial Letter for [REDACTED] Request"s)  
Received: 2017-11-03T13:16:05-04:00  
RefundDenial [REDACTED]draft [REDACTED].Edits 05082017 (1) (2).docx

[REDACTED]  
Here was the last response from SOL re [REDACTED]. They never gave us comments on the draft letter, apparently because their opinion rendered above was that [REDACTED].

My takeaway from Wednesday's meeting was that we will:

- 1) Send the attached letter denying each of the requests we have not yet responded to, and
- 2) Refer those requests to Audit Management for review.

Was that your understanding? I have heard that AM had a meeting yesterday and they said they were not going to audit the ones we are now going to deny.

Please advise,

[REDACTED]

----- Forwarded message -----

From: [REDACTED]@sol.doi.gov>  
Date: Thu, Jun 22, 2017 at 9:59 AM  
Subject: Re: Draft Refund Denial Letter for [REDACTED] Request"s)  
To: [REDACTED]@onrr.gov>, [REDACTED]@onrr.gov>,  
[REDACTED]@onrr.gov>, [REDACTED]  
[REDACTED]@sol.doi.gov>

Good Morning:

Today, the IG provided an update on its investigation into the deductions [REDACTED] Energy was claiming for various companies, most of which (as I understand it) dealt with off-shore transportation deductions. IG recently met with [REDACTED] Energy representatives, who provided a detailed presentation to the investigators and two ONRR [REDACTED], who have subject matter expertise in this area. Long story short, the investigators concluded that the [REDACTED]. This conclusion was confirmed by the ONRR [REDACTED] at the meeting. This is not to say that the [REDACTED]. But IG has concluded that, based on the information [REDACTED] provided, [REDACTED]. As a result, IG will soon be setting up a meeting to inform ONRR of its conclusion. IG will then refer the matter back to ONRR and close its investigation.

With respect to the pending refund requests, because [REDACTED] and

# **Exhibit 4**

To: [REDACTED]@onrr.gov]; [REDACTED]@onrr.gov]  
Cc: [REDACTED]@onrr.gov]  
From: [REDACTED]  
Sent: 2017-11-20T15:33:49-05:00  
Importance: Normal  
Subject: Re: request for refund  
Received: 2017-11-20T15:33:56-05:00

Yes, I concur. Thank you so much [REDACTED]!

On Mon, Nov 20, 2017 at 1:05 PM, [REDACTED]@onrr.gov> wrote:

That's very helpful. Thanks.

On Mon, Nov 20, 2017 at 1:04 PM, [REDACTED]@onrr.gov> wrote:

Yes, I think the letter works to cover a situation in which [REDACTED] submits additional information to [REDACTED]. If [REDACTED] sends [REDACTED] a denial with appeal rights, and [REDACTED] then sends [REDACTED] additional information, I recommend that [REDACTED] write [REDACTED] back, saying the matter is subject to appeal rights, and that if [REDACTED] chooses to appeal, it should submit the information with its appeal, but that ONRR will not be acting on the additional information sent outside the appeals context.

[REDACTED]  
Program Manager, Appeals & Regulations  
Office of Natural Resources Revenue  
U.S. Department of the Interior

[REDACTED]  
[REDACTED]  
[REDACTED]  
Email: [REDACTED]  
Office: [REDACTED]  
Cell: [REDACTED]

On Mon, Nov 20, 2017 at 12:49 PM, [REDACTED]@onrr.gov> wrote:

[REDACTED],  
I just remembered another question that came up in discussions with [REDACTED]...what is to prevent [REDACTED] from just submitting more information to [REDACTED] rather than appealing? He is essentially denying the request due to lack of information. The company could, rather than appeal, just send [REDACTED] more information and he will be forced to deny again unless someone outside of FM makes a determination that the information the company submitted is adequate. It seems this could be a never ending circle. We want to ensure the company has no course of action except to appeal once they receive the letter. This ensures that it lands in your domain and that you and your staff can make the appropriate determinations on sufficient information. Is the letter as worded sufficient to prevent the company simply resubmitting the request with more info?



Thanks.

[REDACTED]

On Mon, Nov 20, 2017 at 12:39 PM, [REDACTED] [REDACTED]@onrr.gov> wrote:

Thanks, [REDACTED]. Other than the additional language to make sure a credit is not taken by other means, I think the draft letter [REDACTED] sent me works. After ONRR sends [REDACTED] the letter in its final form, [REDACTED] only recourse would be through the appeals process. Anything [REDACTED] submits after ONRR sends its denial with appeal rights should be redirected to Appeals.

[REDACTED]

Program Manager, Appeals & Regulations  
Office of Natural Resources Revenue  
U.S. Department of the Interior

[REDACTED]

[REDACTED]

[REDACTED]

EEmail: [REDACTED]@onrr.gov

Office: [REDACTED]

Cell: [REDACTED]

On Mon, Nov 20, 2017 at 12:04 PM, [REDACTED]@onrr.gov> wrote:

[REDACTED],

Just a heads up, I asked [REDACTED] to set up a meeting with you on this. I think some of the language may need to be revised in the letter so that the company does not have the ability to take the refund outside of the request process by using a credit in the system. We may need to direct them to remove the reporting lines until the appeal is resolved. You are the expert on how to word this and [REDACTED] is the expert in explaining the situation.

Thanks.

[REDACTED]

On Thu, Nov 9, 2017 at 9:26 AM, [REDACTED]@onrr.gov> wrote:

[REDACTED],

Here is the latest refund request, that was just received. All the requests contain the same language, and same support. The draft letter is attached, as well.

Thanks,

Also, it may not be relevant at this time, but I also offer the following "opinion" from [REDACTED] e-mail of June 22, 2017:

Good Morning:

Today, the IG provided an update on its investigation into the deductions [REDACTED] was claiming for various companies, most of which (as I understand it) dealt with off shore transportation deductions. IG recently met with [REDACTED] representatives, who provided a detailed presentation to the investigators and two ONRR [REDACTED] who have subject matter expertise in this area. Long story short, the investigators concluded that the [REDACTED]. This conclusion was confirmed by the ONRR [REDACTED] at the meeting. This is not to say that [REDACTED] ( [REDACTED] ). But IG has concluded that, based on the information [REDACTED] provided, [REDACTED]. As a result, IG will soon be setting up a meeting to inform ONRR of its conclusion. IG will then refer the matter back to ONRR and close its investigation.

With respect to the pending refund requests, because the [REDACTED] and because IG will be closing its investigation, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] I will consider this matter closed, unless (or until) ONRR has any additional questions, comments or concerns.

Thanks,

On Thu, Nov 9, 2017 at 8:42 AM, [REDACTED]@onrr.gov> wrote:

[REDACTED] and [REDACTED],  
Lisa did not share the draft she edited with me. If you would send both the request for refund and the current draft denial, then I will be able to better answer your questions.

Thank you.

[REDACTED]  
Program Manager, Appeals & Regulations  
Office of Natural Resources Revenue  
U.S. Department of the Interior  
[REDACTED]



[REDACTED]  
[REDACTED]  
[REDACTED]  
E-Mail: [REDACTED]@onrr.gov  
Office: [REDACTED]  
Cell: [REDACTED]

On Wed, Nov 8, 2017 at 4:36 PM, [REDACTED]@onrr.gov> wrote:

[REDACTED]  
Per the outcome of the CSC, [REDACTED] is about to deny [REDACTED] a refund using the letter that [REDACTED] edited. Our question is this: if, after [REDACTED] receives the denial, what happens if they resubmit the same request to [REDACTED] with more information? Do we refer to you? They haven't formally appealed if they just resubmit the information.

Thanks.

--  
[REDACTED]  
Program Director  
Financial and Production Management  
Office of Natural Resources Revenue

--  
[REDACTED],  
Manager, Financial Services  
[REDACTED]  
FAX [REDACTED]

--  
[REDACTED]  
Program Director  
Financial and Production Management  
Office of Natural Resources Revenue

--  
[REDACTED]  
Program Director  
Financial and Production Management  
Office of Natural Resources Revenue

--

[REDACTED]

Program Director  
Financial and Production Management  
Office of Natural Resources Revenue

--

[REDACTED]

Manager, Financial Services

[REDACTED]

FAX [REDACTED]

# **Exhibit 5**

From: [REDACTED]  
To: [REDACTED]  
Cc: [REDACTED]  
Subject: Re: [REDACTED] Refund Request Spreadsheet  
Date: Friday, August 10, 2018 1:43:30 PM

---

Hi [REDACTED],

No, neither [REDACTED] nor the companies that contracted [REDACTED] were instructed to back out the denied refund request lines. At least not by me - I don't know what AM might have told them since the 2/22/18 CSC meeting.

My instructions were to:

- 1) Deny any refund requests submitted by [REDACTED] that were not already approved. And to deny any future requests. This decision was made at the November 1, 2017 CSC meeting.
- 2) Not respond to [REDACTED] in any manner other than that in #1, and let all/any interaction with [REDACTED] regarding their refund requests be via the Appeals group, in relation to their appeals of the denials. This decision was made at the 2/22/18 CSC meeting.

I have had no engagement with [REDACTED] since [REDACTED] called me on February 5, 2018.

Thanks,

[REDACTED]

On Fri, Aug 10, 2018 at 12:30 PM, [REDACTED] <[\[REDACTED\]@onrr.gov](mailto:[REDACTED]@onrr.gov)> wrote:

Hi [REDACTED],

I was wondering if [REDACTED], or the companies that contracted [REDACTED] were instructed to back out the denied refund request lines? I pulled [REDACTED] 2014s for one of the properties in the denied request (attached), and discovered that the lines submitted in the refund request were backed out for only CY2014 sales months on May 31, 2018, but then were immediately rebooked using the exact volume (oil) for this case, but a slightly different transportation allowance amount. Lines for sales months in CY2015 and forward, were not backed out.

Please let me know if you are engaging the companies concerning the denied refund requests. If they were contacted, and did not comply, we can assign these. I will look at the [REDACTED] and [REDACTED] lines since they are up against the SOL.

Thank you,

[REDACTED]

[REDACTED]

Data Analytics  
Office of Natural Resources Revenue  
Phone: [REDACTED]  
Fax: [REDACTED]



Please consider the environment before printing this e-mail.

Warning: This message is intended only for use of the individual or entity to which it is addressed and may contain information that is privileged or

confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by return e-mail.

----- Forwarded message -----

From: [REDACTED]@onrr.gov>  
Date: Thu, Feb 22, 2018 at 11:43 AM  
Subject: Fwd: [REDACTED] Refund Request Spreadsheet  
To: [REDACTED]@onrr.gov>

Here is the spreadsheet

[REDACTED]

*Office of Natural Resources Revenue*

*Financial Management/Financial Services*

[REDACTED] (work)

[REDACTED] (fax)

[REDACTED]@onrr.gov

----- Forwarded message -----

From: [REDACTED]@onrr.gov>  
Date: Thu, Feb 22, 2018 at 11:27 AM  
Subject: [REDACTED] Refund Request Spreadsheet  
To: [REDACTED]@onrr.gov>

Hi [REDACTED],

Per our conversation, I have attached the latest [REDACTED] spreadsheet. Please let me know if you have any questions.

Thank you,

[REDACTED]

*Office of Natural Resources Revenue*

*Financial Management/Financial Services*

[REDACTED] *(work)*

[REDACTED] *(fax)*

[REDACTED] *@onrr.gov*

--

[REDACTED]

Manager, Financial Services

[REDACTED]

# **Exhibit 6**

To: [REDACTED]@onrr.gov]; [REDACTED]@onrr.gov]  
From: [REDACTED]  
Sent: 2018-03-16T18:08:05-04:00  
Importance: Normal  
Subject: Re: [REDACTED] Refunds  
Received: 2018-03-16T18:08:07-04:00

I need to restate that there's no record of [REDACTED] submitted the request for approval of value method.

Just talked to [REDACTED] about his news that we should go with Order To Pay and asked him about this, he said that we can leave it in as there's no record of them asking for approval. So that's good news. I feel that we can go with misrepresentation which is violation of RSFA but did not ask him because we don't need. They suggested Order To Pay so we are good.

Please delete this email chain when done reading so we won't get it mixed up and end up filing it in folder.

[REDACTED]  
Team Manager  
Southern Federal Audit  
Office of Natural Resources Revenue

[REDACTED]  
Office [REDACTED]  
Cell [REDACTED]

Warning: This message is intended only for use of the individual or entity to which it is addressed and may contain information that is privileged or confidential and exempt from disclosure under applicable law. If the reader of this message is not the intended recipient or the employee or agent responsible for delivering this message to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify the sender immediately by return e mail.

On Fri, Mar 16, 2018 at 12:58 PM, [REDACTED]@onrr.gov> wrote:

I am fine with your summary. However, I have one comment.  
You state that there is no record of ONRR's approval, however there is no record of ONRR's denial of their methodology either within 3 months. Is the denial our order?

On Fri, Mar 16, 2018 at 12:46 PM, [REDACTED]@onrr.gov> wrote:



# **Exhibit 7**

To: [REDACTED]@onrr.gov]  
Cc: [REDACTED]@onrr.gov]; [REDACTED]@onrr.gov];  
[REDACTED]@onrr.gov]; [REDACTED]@onrr.gov]; [REDACTED]  
[REDACTED]@onrr.gov]; [REDACTED]@onrr.gov]; [REDACTED]  
From: [REDACTED]  
Sent: 2018-03-22T10:08:35-04:00  
Importance: Normal  
Subject: Re: [REDACTED] DR 18-012  
Received: 2018-03-22T10:08:42-04:00

To all,  
We will not be requesting or asking [REDACTED] for any more data or clarification as we are moving forward. This is why I did not respond to the email of rescheduling the meeting. If you feel an issue is needing a response, let me or [REDACTED] or [REDACTED] look it over first. Any further contact and wait for their response will hold us up.

Thank you.

Delete this email once read and don't file in folder.

[REDACTED]  
Team Manager  
Southern Federal Audit  
Office of Natural Resources Revenue  
[REDACTED]  
[REDACTED]  
Office [REDACTED]  
Cel [REDACTED]

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On Mar 22, 2018, at 6:35 AM, [REDACTED]@onrr.gov> wrote:

Please house this email in each of your audit [REDACTED] Refund cases under the communication tab for external emails with applicable index number and labeled description.