



COMPTROLLER GENERAL OF THE UNITED STATES
WASHINGTON D.C. 20548

February 7, 1986

B-210176-2, .3, .4

Honorable John D. Dingell
Chairman, Subcommittee on Oversight
and Investigations
Committee on Energy and Commerce
House of Representatives

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Dear Mr. Chairman:

This is in reply to your letters of November 25 and December 31, 1985, requesting our views on the legality of various actions by the Department of Energy (DOE) and its Office of Hearings and Appeals (OHA) with respect to the administration of oil overcharge settlement funds currently retained in the U.S. Treasury in an interest-bearing trust account.

For the reasons set forth in detail below, we have concluded that most of the questioned actions were premature and of questionable legality. However, if the courts ultimately adopt DOE's conclusion that it is impossible to identify and make payments to parties likely to have been harmed by crude oil overcharges, DOE could legally make payments to claimants with adjudicated exception relief orders from an appropriately designated portion of crude-oil-derived funds in the escrow account.

Background

In order to analyze DOE's actions, we will need to discuss a number of documents issued by DOE and OHA. To facilitate this discussion, we include necessarily brief summaries of them, and of the former crude oil Entitlements Program, the termination of which led ultimately to some of the actions at issue.

Entitlements Program

DOE instituted the Entitlements Program to ameliorate the inequities imposed on the marketplace as a result of regulations establishing different price ceilings for different categories of crude oil, and the differing degrees of access by firms to the lower-cost price-controlled crude oil. The program distributed the benefits of price-controlled crude oil equally to all refiners through money transfers based on each

refiner's access to price-controlled crude oil. Those with greater access to this crude oil purchased "entitlements" from refiners with less access to it. See 10 C.F.R. §§ 211.66 and 211.67. Under the program, refiners who suffered particular hardship or inequity were entitled to "exception relief," frequently addressed by orders reducing the firms' obligations to buy entitlements. See generally 50 Fed. Reg. 1920 (1985). Because of the time necessary for DOE to obtain data and to calculate entitlements, there was a 2-month time lag between a refiner's processing of oil and DOE's publication of entitlements notices in the Federal Register.

On January 28, 1981, the President issued Executive Order 12287, 46 Fed. Reg. 9909 (1981), ending oil industry price and allocation controls, including the operation of the Entitlements Program. For 3-1/2 years after decontrol, the question of whether to publish entitlements notices for the last 2 months of the Program was tied up in litigation and administrative actions, and in June 1984 DOE issued a final decision not to publish the notices. This decision also became the subject of litigation, and in March 1985 a district court held that DOE's regulations place "an unqualified obligation on the Department to publish monthly entitlements list." Texaco, Inc. v. Department of Energy, 604 F. Supp. 1493, 1502 (D. Del. 1985). Since these regulations were never validly revoked or amended, the court held that they impose on DOE an "unequivocal obligation * * * to issue entitlements for the crude oil transactions which took place prior to" decontrol and to publish the remaining notices. Id. at 1507-08. The case currently is being appealed. (TECA Nos. 3-44 through 3-49).

Exception Relief Decision.

In January 1985, DOE issued a final policy decision concerning entitlements exception orders, which provided that if OHA determined that refiners as a class were injured by crude oil overcharges, and that a portion of the settlement refund money held in escrow corresponds to that injury, the OHA should use that portion of overcharge funds to pay adjudicated exception relief. 50 Fed. Reg. 1919, 1921.

DOE's Regulations Governing Procedures for Distributing Overcharge Refunds

DOE has published regulations (the Subpart V regulations) setting forth administrative procedures to be followed for making refunds to those injured by violations of departmental regulations. See, 10 C.F.R. §§ 205.280-205.288. The

procedures are specifically applicable "to those situations in which the Department of Energy is unable to readily identify persons who are entitled to refunds specified in * * * a consent order, or to readily ascertain the amounts that such persons are entitled to receive." 10 C.F.R § 205.280.

We have stated many times our view of the mandatory nature of these regulations, and the requirement that OHA must use these procedures to try to identify and repay those injured by overcharges resulting from alleged violations of petroleum price and allocation regulations settled by consent orders. E.g., 63 Comp. Gen. 189 (1984); 62 Comp. Gen. 379 (1983); 60 Comp. Gen. 15 (1980). And see, Citronelle-Mobile Gathering, Inc. v. Edwards. 669 F.2d 717, 723 (TECA 1982) cert. denied, 459 U.S. 857 (1982), where the court held that the government has a duty to try to identify parties injured by overcharges.

After this attempt at direct restitution has been completed (first stage proceedings), if funds remain undistributed, then OHA uses its expertise to fashion various kinds of indirect restitution to appropriate classes or other entities with a connection to the underlying violations, or to states or to the U.S. Treasury miscellaneous receipts account (second stage proceedings). While these OHA proceedings are pending, the consent order settlement funds must remain in an interest-bearing escrow account in the U.S. Treasury.

In our view, then, OHA may not order payments directly to the states or to the miscellaneous receipts account in the Treasury without any first stage proceedings. We are aware of the recent decision in which the court ordered such payments directly to the states, since it determined that the effect of crude oil price miscertifications ultimately could not be traced as overcharges to specific purchasers. United States v. Exxon, 773 F.2d 1240, 1284-86 (TECA 1985) cert. denied, ___ U.S. ___ (January 27, 1986). This case, however, does not involve an OHA distribution, and we do not question the authority of the courts to devise their own restitutionary distributions.

Statement of Restitutionary Policy

In June 1985, in response to a request of the court in In re: The Department of Energy Stripper Well Exemption Litigation, 608 F. Supp. 1104 (D. Kan. 1985), DOE issued a report setting forth its recommendations on how it would exercise its remedial authority with respect to the distribution of escrow funds in this matter, where the victims

of crude oil overcharges could not be identified. (An earlier decision in this litigation had determined the issue of liability, holding that certain crude oil producers were not entitled to claim a higher-priced exemption for their crude oil. In re: The Department of Energy Stripper Well Exemption Litigation, 690 F.2d 1375 (TECA 1982), cert. denied, 459 U.S. 1127 (1983). The district court then had to determine how to distribute the funds that previously had been deposited in escrow.) This report also was published in the Federal Register as a DOE "Statement of Restitutionary Policy," applicable to Stripper Well overcharge escrow funds. 50 Fed. Reg. 27400, 27402 (1985).

Based on "findings of fact" contained in OHA's report to the court under the same order (to be discussed below), DOE stated that it was impossible to trace economic harm of the overcharges to particular firms or individuals, or to use estimates based on econometric modeling methods to determine to what extent individual refiners absorbed overcharges (the bulk of which probably were passed on to their customers) and therefore might be entitled to refunds. Id. at 27401, 27402. As a result, DOE concluded that it could make neither direct nor indirect restitution to those harmed by the Stripper Well overcharges. Id. at 27402. Instead, DOE recommended that the Stripper Well overcharge monies:

"be maintained in the escrow account to afford the Congress of the United States ample opportunity to select the means for making indirect restitution in crude oil cases like this where the entitlements program spread the effects of the overcharges nationwide and where it is impossible to trace the overcharges and make direct restitution to the specific persons injured by them. * * *.

* * * * *

"If Congress does not enact legislation providing a specific means for distribution of these monies by the end of the next session (i.e. the Fall of 1986) then the most effective means of making indirect restitution to the whole population, over which virtually all of the overcharges were spread, is through the government.* * * More specifically, the monies should be paid to the general fund of the U.S. Treasury." Id.

OHA Order Implementing DOE's Policy Statement
and Exception Relief Decision

Two days before DOE issued its policy statement and report to the court, OHA issued to the court its fact-finding report on the tracing and impact of Stripper Well overcharges (see below). On the day of DOE's policy statement, OHA issued an order based on that report, confirming DOE's policy and applying it to other overcharge funds arising from crude oil miscertification violations pending before OHA for refund proceedings under 10 C.F.R. Part 205, Subpart V, 50 Fed. Reg. 27402, 27403. Since that time, therefore, there has been a moratorium on all such Subpart V proceedings.

In this order, OHA also announced that based on its Stripper Well report to the court it would implement DOE's January 1985 exception relief decision, and use a portion of crude oil overcharge funds to provide entitlements exception relief to firms with adjudicated hardship. Any relief payments awarded would be held in separate accounts within DOE's overcharge escrow account pending the resolution of the Entitlements Program litigation discussed above. Texaco, Inc. v. DOE, TECA Nos. 3-44 through 3-49.

In October 1985, OHA issued an order resolving claims for exception relief filed in response to the June order, awarding relief to 14 firms and ordering funds for payment to be segregated within the overcharge escrow account. This was done despite the still unresolved status of the entire Entitlements Program, and the fact that the Stripper Well court has not yet accepted the findings presented in OHA's report--findings on which OHA's decision is based.

OHA's Report to the Stripper Well Court

In September 1983, the Stripper Well court referred to OHA the task of attempting to determine who bore the cost of the overcharges and in what amounts, and invited OHA's views on how restitution could best be achieved in this case. In re: The Department of Energy Stripper Well Exemption Litigation, 578 F. Supp. 586, 596 (D. Kan 1983). On April 1, 1985, OHA provided DOE with a review copy of its draft report, in which OHA had concluded that certain direct purchasers of crude oil, Entitlements Program participants, and consumers of refined petroleum products purchased directly from refiners, absorbed a determinable portion of the overcharges on the products they purchased. (Draft report, at 73-76.) The draft report contained a recommended restitutionary mechanism for these purchasers which OHA believed was "administratively workable" (draft report at 76), and which it was ready to implement if so directed by the court (id. at 77).

In the same May 1985 order by which the court requested DOE's recommendations for an appropriate means to distribute Stripper Well overcharge escrow funds, the court, in response to a motion to require the OHA report to be issued in an "unexpurgated form," ordered OHA to issue its findings of fact on the tracing and impact of the overcharges "without editing or monitoring by the DOE." In re: The Department of Energy Stripper Well Exemption Litigation, 608 Fed. Supp. at 1108.

Although the draft report was sent to DOE before the May 1985 court order prohibited DOE editing, the final version of the report was not filed with the court until June 21, 1985. As indicated previously, this final report is the basis for both DOE's policy statement on restitution, and its decision to fund certain claims for relief under the Entitlements Program. As noted, this report set forth as OHA's unedited (by other parts of DOE) findings of fact that (1) it is impossible to trace the specific impact on individual refiners of overcharges resulting from crude oil miscertifications that were spread by the Entitlements Program (report at 78); and (2) that it was impossible without further inquiry to trace specific crude oil overcharges through an individual refiner's marketing system and to determine whether purchasers were injured. (Report at 79, 82.) OHA also concluded on the basis of econometric modeling that refiners absorbed between 2.7 and 8.1 percent of the Stripper Well overcharges dispersed by the Entitlements Program. (Report at 81.) In this report, unlike the April Draft, OHA made no recommendation about potential methods of restitution, although the court had encouraged such a recommendation in its original order to OHA. Stripper Well Litigation, 578 Fed. Supp. at 596.

In response to motions to compel production of the OHA draft report, the court stated that in producing this report OHA operated "virtually in the capacity of a special master." Stripper Well Litigation, MDL No. 378 (D. Kan. Nov. 26, 1985, slip opinion at 5). The court ordered its production and released the document. Id. at 8-9. Both reports are now before the court, which to date has not decided which version, or portions thereof, it will accept in reaching its decision on whether an attempt at tracing is feasible, or how to actually make restitution.

Discussion

1. The first set of questions you ask concerns the legality of DOE's June 1985 "Statement of Restitutionary Policy," and of the OHA order issued simultaneously,

confirming and implementing the previously stated policy of funding adjudicated Entitlements Program exception relief orders with a portion of crude-oil-derived escrow funds.

We do not question DOE's authority, under ordinary circumstances, to establish departmental policy and to implement it on the basis of administrative fact-finding. However, with respect to its policy statement regarding the best way to achieve restitution of crude oil overcharge funds, DOE was not dealing with ordinary circumstances, as can be seen from the background information provided above. DOE was not operating in a vacuum, or without knowledge of our previous decisions in this area and of the litigation in which this whole subject was embroiled. Therefore, in our view, it was premature at best to implement a policy, the very propriety of which was pending in a judicial forum.

DOE has existing regulations mandating certain administrative proceedings for the distribution of overcharge refunds, and has brought most consent order settlement funds within the ambit of the regulations. 45 Fed. Reg. 49336 (1983). These Subpart V regulations have been administered by OHA for a number of years, and have resulted for the most part in creative, yet acceptable, restitutionary mechanisms. We have said in earlier decisions that the Subpart V regulations are mandatory, and that DOE must comply with them in distributing overcharge funds. 63 Comp. Gen. at 191; 62 Comp. Gen. at 385-86 and 60 Comp. Gen. at 26. The regulations, by providing the only forum for presenting refund claims available to many claimants, must be deemed substantive in nature as they affect individual rights to restitution. As long as they remain in effect, the Department is required to follow them. Cf. Texaco, Inc. v. Department of Energy, 604 F. Supp. 1493 at 1501-02, and cases cited therein. (Entitlements Program regulations are binding on DOE.) To date, DOE and OHA have not revised, revoked or amended the regulations, and they cannot be ignored simply because agency policy has changed in recent years. Since the regulations require OHA to institute appropriate proceedings to distribute the funds, in our opinion the agency lacks authority to refuse to initiate such proceedings as it has done by implementing the moratorium called for in the June 1985 policy statement. The timing of DOE's actions in implementing both the moratorium on distributions and the funding of exception relief orders is premature, in view of the on-going litigation described previously. As noted, the Stripper Well court has not yet issued a decision

establishing appropriate restitutionary mechanisms in that case, so it cannot be presumed that the court will accept the "findings" presented in OHA's final report. The court could accept the different findings in the draft report, and require OHA to carry out OHA's or the court's own recommended administrative proceedings for restitution, despite DOE's contradictory policy position. For this reason, even though the new restitutionary policy is necessarily directed to cases other than but similar to Stripper Well, in our view DOE and OHA acted prematurely in implementing the policy.

Similarly, to act to fund 14 Entitlements Program exception relief orders from overcharge funds on the basis of the OHA final report, is premature at best before the litigation involving the status of that program is resolved. The court could deny the appeal before it, and require publication of the final entitlements notices as originally proposed by DOE, and as ordered by the district court. See Texaco, Inc. v. DOE, 604 F. Supp., at 1497-98, 1507-08. This would allow for funding of exception relief through the use of entitlements payments, as was done during the life of the program.

DOE's decision to use "entitlements-period" overcharge funds for specific exception relief is questionable also because the decision to tap these funds rests on OHA's "independent" Stripper Well findings that refiners as a class were injured, that they absorbed on average a certain percentage of their injuries, and that a portion of the escrow funds corresponds to these injuries. As discussed above, the independence of these findings is an issue to be resolved by the Stripper Well court.

In our previous decisions, cited above, we have consistently held that there must be a clear connection between the recipients of restitutionary distributions, and the nature of the alleged violations resolved by the individual consent orders providing the funds. However, if the Stripper Well court adopts the finding that a specified portion of the crude-oil-derived overcharge funds corresponds to injury to refiners as a class, and if OHA applies this finding generally and limits recovery to claimants with adjudicated exception relief claims, then OHA could, without question, make such payments, although they would not constitute restitution as we have traditionally defined it. At the present time, we believe DOE acted prematurely in implementing the OHA findings before the court acted to confirm them.

2. You next ask to what extent DOE's restitutionary policy is binding on OHA,

and whether OHA could adopt that policy without public participation and without regard to the applicable Subpart V regulations.

OHA has stated that it is subject to the Department's policies under the terms of the delegation of authority from the Secretary of Energy to the Director of OHA. Supplemental order, Amber Refining Inc., Case No. RF171-5, et al. (OHA, October 2, 1985, Slip opinion at 10); see letter of June 15, 1984, from the Secretary of Energy to Chairman Dingell. We have studied DOE Delegation Order No. 0204-24 (March 30, 1978) and a subsequent amendment. The initial delegation order authorized the Director to "[p]romulgate rules of practice and procedures as necessary and appropriate for the Director to perform his functions." Delegation Order ¶ 15. On November 2, 1978, a memorandum from the Acting Secretary further authorized the Director to issue rules with respect to refunds specified in consent orders, and to adopt and administer a procedure for adjudicating refund claims. (This authority was exercised by OHA in promulgating the Subpart V regulations discussed above.) The memorandum stated in part:

"In the course of administering the claims procedure you may take the measures you deem necessary or appropriate to reach equitable results in an expeditious manner."

The original Delegation Order also stated:

"In exercising the authority delegated by this Order * * * the delegate(s) shall be governed by the rules and regulations of DOE and the policies and procedures prescribed by the Secretary or his delegate."

OHA and DOE read the language in this latter provision as binding OHA to carry out DOE's restitutionary policy, since DOE policies "shall govern" OHA's exercise of its authority. However, this reading of the Delegation Order ignores the full language of the provision, which also requires OHA to carry out the "rules and regulations of DOE" and "procedures prescribed by the Secretary or his delegate." Ordinarily, this requirement would present no problem to OHA, but in this instance there is a clear conflict between being governed by the policies of DOE and by its regulations and procedures. The Subpart V regulations, properly and formally promulgated pursuant to this Delegation Order to provide refund procedures, must be deemed prescribed by the Secretary. The regulations must be regarded as legal requirements governing OHA's

administration of overcharge refunds, and must take precedence over a statement of policy adopted without participation by the public.

This is a significant point, since formal rulemaking procedures were followed in promulgating the Subpart V regulations, including publication of a proposed rule, a public hearing, and formal review of written comments prior to final publication. OHA did not institute proceedings to revoke these regulations, or to amend them to reflect the new DOE policy. Therefore, the regulations still constitute the only legal requirements controlling disposition of the escrow funds.

Although DOE did publish its "Statement of Restitutionary Policy" in the Federal Register, this action did not elevate the status of the document to a regulation. Since, as discussed earlier, an agency is bound to follow its own regulations, OHA acted illegally in issuing its order confirming and implementing DOE's policy statement which ignores these regulations. We also note that by adopting DOE's moratorium on crude oil refund distributions, OHA cannot comply with the quoted provision in the delegation memorandum authorizing OHA to take appropriate measures "to reach equitable results in an expeditious manner."

3. You also ask us to examine the extent to which DOE and OHA can continue the moratorium on refund proceedings for crude oil overcharge refunds pending resolution of the Stripper Well case or congressional action.

As indicated in the preceding discussions, it is our view that DOE and OHA have acted prematurely in adopting and acting on the fact-finding in OHA's final report to the Stripper Well court, in view of the contradictory findings in OHA's draft report with regard to the viability of making some restitutionary refunds to certain direct purchasers of crude-oil products. OHA should once again enforce its Subpart V regulations, and provide a forum for claimants who believe they can prove they were injured by overcharges included in the price they paid on direct purchases, such as those described in OHA's draft report. In view of the on-going litigation, OHA could place any refunds awarded under Subpart V in separate accounts within the escrow account, pending resolution of the Stripper Well case, as it did with the entitlements exception relief payments.

4. You next ask whether DOE can adopt its stated policy and, without Subpart V proceedings, legally deposit the escrow funds in the Treasury as miscellaneous receipts during or after the sine die adjournment of the 99th Congress. As stated earlier, DOE, as an executive branch department, is responsible for making policy determinations applicable to the programs it administers. However, in carrying out this responsibility, it must act lawfully, which in this case requires complying with its own legally promulgated regulations. See 52 Comp. Gen. at 385-86, 392; 60 Comp. Gen. at 26.

We have said repeatedly that the only appropriate payments into the Treasury as miscellaneous receipts are those found by OHA to be undistributable, following Subpart V proceedings. See, e.g., 63 Comp. Gen. at 194. For the benefit of potential claimants, the proceedings must comply with all Subpart V procedures, including publication of notice of the proceedings in the Federal Register, the solicitation of public comments, and the solicitation of claims. 62 Comp. Gen. at 385.

We once again affirm this position, barring a contrary conclusive judicial determination. For this reason, we conclude that DOE cannot deposit the escrow account funds directly into the general fund of the Treasury without specific legislative or judicial authority.

5. In addition to the foregoing, in your supplemental request of December 31, 1985, you asked several additional questions. First, you queried whether DOE can use crude-oil-derived overcharge funds from Stripper Well and other unresolved cases or from the escrow fund to pay off, presumably as part of a settlement, so-called Entitlements Program "winners" (those who would be entitled to sell entitlements if the final lists were published), and whether it can relieve entitlements "losers" of their obligations (to buy entitlements, if the lists were published).

As we indicated above, we believe OHA acted prematurely in processing claims and segregating payments for 14 exception relief claimants, since the factual underpinnings for its decision to act are still at issue in the Stripper Well case. Should the Stripper Well court adopt OHA's finding that refiners as a class were injured by Entitlements Program overcharges, and that a portion of the escrow funds corresponds to their injury, we conclude that OHA could legally make payments from that portion of the escrow funds to claimants with adjudicated exception relief orders.

We would be quite concerned, however, about any attempts by DOE or OHA to extend distributions from escrow funds to Entitlements Program "winners," and to relieve "losers" of their payment obligations. Presumably, "winners" are firms entitled to payment on the unpublished entitlements notices that are the subject of the Texaco case, discussed earlier. We have said repeatedly that DOE is required to identify parties injured by violations of petroleum price and allocation regulations which resulted in consent order settlements, to determine the amount of their injury, and to fashion appropriate restitutionary payments to those injured, to representative classes, or to the states. 63 Comp. Gen 189 (1984); 62 Comp. Gen 379 (1983); 60 Comp. Gen 15 (1980). Under the Entitlements Program, however, firms designated to receive payments in lieu of barrels of low-priced crude oil were being compensated in an attempt to equalize financially their below-average access to the price-controlled crude; they were not receiving payments to compensate them for having been overcharged by specific alleged violations of DOE regulations. For this reason, payments to entitlements "winners" from the overcharge escrow account would be improper, since those funds are held in trust for eventual payment to overcharge victims, or to the Treasury to benefit all consumers if no restitutionary distribution can be made.

If, as part of a settlement, DOE ultimately agrees to some level of compensation for the "winners", however, the designated entitlement "losers" should be required to provide the funds for the equalizing payments. This would comply with the entitlements regulations, would implement the final entitlements notices, as ordered by the court in the Texaco case, and would avoid an unwarranted and improper use of escrow funds for nonrestitutionary purposes. It would be inequitable to consumers everywhere to allow these firms to be enriched by being excused forever from payments they were legally obligated to make, and to require that like amounts be deducted from settlement funds intended for injured purchasers of petroleum products. The firms have had the unfettered use

of these funds for more than 5 years, which is ample time for them to have set aside reserves sufficient to pay the amounts they were obligated to pay before deregulation, and if the entitlements lists are part of any DOE settlement, the firms--not the consumers--should provide any payments required to be made.

6. Finally, you ask whether we agree that the escrow funds are not appropriated funds, but are instead trust funds subject to oversight by this Office.

The funds at issue are not appropriated funds, since they were not received for the use of the government. They were obtained in settlement of alleged violations of petroleum price and allocation regulations, and are held pending determination by OHA of appropriate restitutionary distributions to those overcharged. In an opinion to the General Counsel of DOE, B-210176, October 4, 1984 (copy enclosed), we stated: "pending their ultimate restitutionary distribution to overcharged purchasers, the moneys are held in a trust capacity, and not for the use or benefit of the Government, id. at 3.

We concluded then, and reaffirm here, that the escrow account "is a Federal trust fund, is managed and supervised by Federal officials, and the moneys in the account may be used only for the benefit of overcharged consumers." Id. at 4-5. The Comptroller General has long exercised his oversight jurisdiction to assure that moneys in the hands of Federal accountable officers are maintained and disbursed in a responsible manner which conforms to the authorities conferred on the agency by the Congress. This account, therefore, is subject to oversight by this Office.

Conclusion

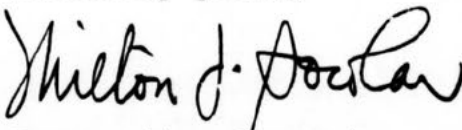
In conclusion, we find that DOE's and OHA's actions in implementing the moratorium on refund proceedings for crude-oil-derived claims, set forth in the "Statement of Restitutionary Policy," and in processing Entitlements Program exception relief orders to be paid with funds from the escrow account are premature and of questionable legality unless eventually sanctioned by the court. In our view, OHA, as a part of DOE, is legally bound to carry out the Subpart V regulations as long as they remain in effect, notwithstanding a contradictory policy statement issued by DOE.

We reaffirm our previous determinations that DOE cannot deposit escrow funds into the general fund of the Treasury

without a Subpart V proceeding and finding that no injured parties can be identified, barring specific judicial or legislative authority to do so. We also find that the escrow account is a trust fund to be used only for the benefit of overcharged consumers, and is subject to oversight by this Office.

Finally, we conclude that if the courts ultimately adopt OHA's "finding" that it is impossible to identify and make payments to parties likely to have been harmed by crude-oil overcharges, OHA could legally make payments from a designated portion of crude-oil-derived escrow funds to claimants with adjudicated entitlements exception relief.

Sincerely yours,

for 
Comptroller General
of the United States

Enclosure