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DEPARTMENT REPORT

OF

JAMES DUCE

State Inspector of Oils

STATE OF COLORADO

COLORADO STATE PUBLICATIONS LIBRARY



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JANUARY 1ST, 1929

TO

DECEMBER 31ST, 1929

Compiled by

CHARLES B. PRIOR

Bookkeeper and Statistician

THE BRADFORD-ROBINSON Ptg. Co., DENVER

SCHOOL OF CITIZENSHIP AND
PUBLIC ADMINISTRATION

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To the Honorable
WM. H. ADAMS,
Governor of Colorado,
State Capitol Building,
Denver, Colorado.

Dear Sir:

As directed by the Statutes I hand you herewith the financial and laboratory reports of this department.

In doing so I wish to acknowledge the loyal work of the employees of the department.

Respectfully submitted,

JAMES DUCE,
State Inspector of Oils.

Denver, Colorado.
February 8th, 1930.

MR. JAMES DUCE,
State Inspector of Oils,
Capitol Building,
Denver, Colorado.

Dear Sir:

I submit to you herewith a complete detailed report of the Oil Inspection Department for the calendar year ending December 31, 1929, as compiled from the books and records of the department.

Acting upon your suggestion, I have included considerable statistical information that is not generally available, but which will no doubt be of interest to the general public.

This report has been approved by the State Public Examiner.

Very respectfully,

CHARLES B. PRIOR,
Bookkeeper and Statistician.

Annual Report State Inspector of Oils

GENERAL CASH STATEMENT

Will be found in the first statement of this report taken from an analysis of the cash book and general ledger, full details of the collection and disposition of all cash received by this department being included therein.

Schedule S is a comparative statement showing assessment of taxes and collections, also amount collected at the end of the calendar year, being 98 5/10 per cent of all assessments. Detailed receipts, of which a carbon copy is retained in the department, are issued for all cash received, such receipts being properly entered in the general cash book and posted therefrom to the ledgers.

All such receipts and postings have been carefully checked and verified and found correct, the same balancing with the State Auditor's report. See Schedule M.

GASOLINE TAXES

Collections of the former **One-Cent** gasoline tax are all being collected by monthly installments, as per agreement with the former attorney generals (said agreements being on file in our office) except those in litigation. The ledger statement of the above giving all necessary information will be seen by turning to Schedule B. The balance due the state being \$19,497.47.

Collections of the former **Two-Cent** gasoline tax, the balance due the state being \$2,789.60, are all being settled by the attorney general either by payment or litigation, see the ledger statement, Schedule D, for full particulars.

Collection of the former **Three-Cent** gasoline tax, the balance due the state being \$43,880.12, has all been collected except those in litigation, a few firms bankrupt, which should be written off, the largest in litigation being Weld County and the Board of Water Commissioners of Denver. See Schedule E and G No. 2 for details.

Suspense Accounts. Schedule E consists of all One, Two and Three-Cent delinquent taxes in process of settlement.

Judgment Accounts. Schedule F No. 1, firms and individu-

als against whom the state holds judgments for non-payment of taxes.

Collections of the **Four-Cent** tax from May 1, 1929, to December 31, 1929, together with the taxes assessed, are detailed in the earning statement under Schedule I No. 1, the balance due the state December 31, 1929, being \$34,825. In Schedule I No. 2 the ledger statement accounts for the above balance, all of which has been paid except what is in litigation; also in Schedule I No. 3 will be found a list of all delinquent taxpayers together with full explanation of such delinquency, this list being submitted to the Attorney General for collection December 31, 1929. All taxpaying gasoline dealers are under a \$3,000.00 surety bond for the payment of their taxes as required by House Bill No. 529, May 1, 1929.

Inspection Fees. Balance due the state on the old One-Cent and Two-Cent tax law amounts to \$1,182.32; \$909.37 is covered by Judgments and \$272.95 is in the attorney general's hands for collection. See Schedule H No. 4. Inspection Fees under the Three-Cent tax, the collection of which was declared illegal by the Supreme Court and all fees collected were returned by an Act of the Legislature, House Bill No. 516, May 21, 1929. Warrants being drawn by the State Treasurer in favor of James Duce, State Inspector of Oils, and by him paid by check to dealers entitled thereto. See for detailed information, Schedule H No. 1. The Inspection Fees paid under protest were returned to the dealers by check from James Duce, State Inspector of Oils, after receiving warrants from the State Treasurer, from the Special Protest Fund kept by him as a separate account, full details of which are detailed in Schedule H No. 2.

License Fund. The act creating this fund was repealed by House Bill No. 529, which went into effect May 1, 1929. Full details of this fund and disposition thereof will be found in Schedule R.

State Auditor's account verifying all of our cash statements are included in Schedule M.

OPERATING COST

The Operating Statement of the department includes a detailed analysis of all expenses paid, the amount for the calendar year being \$49,889.24, which includes \$5,314.85 of Laboratory expenses for shale oil investigations in co-operation with the U. S. Bureau of Mines, together with expenses of Gasoline Tests, which

amounted to \$2,221.00 of the \$5,314.85 mentioned above. See Schedule L.

State Auditor's Account verifying above will also be found in Schedule L.

APPORTIONMENT OF GASOLINE TAX

All revenue arising from taxes collected on gasoline is apportioned to the state road fund and to the various counties in proportion to the mileage of the state roads in each county.

A complete statement of such apportionment during the calendar year for the counties will be found in Schedule N, together with mileage of each county. Protested Tax from a special fund, \$60,430.41. Total Tax apportioned to counties, \$1,455,430.41.

State Auditor's Account gives detailed account of disposition of all funds received from State Inspector of Oils. See Schedule M.

INSPECTOR'S REVOLVING FUND

This fund was established by the state auditing board to enable the inspector of oils to refund taxes erroneously collected on gasoline used for purposes other than those specified by law, detailed statement of refunds paid out, and reimbursement to the fund by the state auditing board, together with the balance remaining in fund, \$39,457.99, will be found in Schedules O, P, Q No. 1 and Q No. 2.

The Cash Refunds paid out for the calendar year 1929 amounted to \$431,160.03, a comparative statement of all refunds by the month from 1923 to 1929 are enumerated in Schedule Q No. 2.

Gasoline Dealers upon whom the tax has been assessed with total gallonage on 3c and 4c tax used by them in the 13 months, November 1, 1928, to December 31, 1929, will be found in alphabetical order in Exhibit A.

Penalties have been assessed and paid by all dealers delinquent in payment of taxes to the amount of \$954.18, except where written authority to forego the penalty was given by the Attorney General's office. See Schedule U for details and list of collections.

Collections of Inspection Fees and Gasoline Taxes for the

calendar years 1913 to 1929, with percentages of increase over previous years. See Exhibit B.

Gasoline and Refined Oil, total gallons inspected from 1913 to 1929 and the total expenses for each year's inspection and collection of taxes, also per cent of cost per 1,000 gallons will be found in Exhibit C.

Collection Costs of Inspection Fees and Gasoline Taxes per One Dollar from 1913 to 1929. See Exhibit D.

Increase in Gallons of Gasoline consumed in Colorado from 1913 to 1929 with percentage over former years are enumerated in Exhibit E.

Delinquent Taxes of the 1c, 2c, 3c and 4c tax from 1925 to 1929 will be seen in the comparative statement of Exhibit F, this exhibit will show the vast improvement in collections.

Affidavit Samples of gasoline and refined oil, reports which have to be filed in this office by the 25th day of each month for the previous month's business. Exhibit G for railroad cars and Exhibit H for Tank Truck deliveries into or out of the state.

Source of Gasoline Supply is shown in Exhibit I, by names of states shipped from and number of gallons from 1914 to 1929.

Gasoline Shipped into Counties semi-annually and total gallonage for the year 1929 can be seen in alphabetical order by turning to Exhibit J.

Gasoline Exported Out of Colorado by states and the number of gallons may be seen by examination of Exhibit K.

Net Gallons of Gasoline Taxed, together with the totals of all exemptions from tax enumerated by the month for the calendar year 1929 will be seen by turning to Exhibit L.

Net Gallons of Refined Oil shipped into the State of Colorado and amount exported for the calendar year 1929, see Exhibit M.

Motor Vehicle Consumption Per Year will be found in Exhibit N which shows the consumption in comparison to number of registered motor vehicles, and the average number of gallons consumed per machine for each calendar year from 1914 to 1929 together with footnote of explanation.

Oil Laboratory Annual Report is shown with number of

tests of gasoline, 18,808, and other activities of the laboratory which shows an increase of 1,288 over the year 1928. See Exhibit O.

Shale Oil Investigations by the State of Colorado in co-operation with the U. S. Bureau of Mines. A very complete report of all activities will be found by turning to Exhibit P.

RECAPITULATION GENERAL CASH STATEMENT

The total cash receipts from Gasoline Taxes during the calendar year amounted to the sum of \$5,560,348.03, all of which was properly remitted to the State Treasurer, as evidenced by receipts on file.

An analysis of the Cash Book and General Ledger shows the source of such collections as follows:

1 Cent Tax.....	\$	2,421.79
2 Cent Tax.....		3,481.29
3 Cent Tax.....		1,752,458.45
4 Cent Tax.....		3,801,986.50
Total		\$5,560,348.03

GENERAL CASH STATEMENT

January 1, 1929, to December 31, 1929, (also includes December, 1928, inserted below)

	RECEIPTS					Inspection Fees Not Taxed	Total Tax
	1c Tax	2c Tax	3c Tax	3c Tax Protested	4c Tax		
January, 1929	\$ 25.00	\$ 50.00	\$ 249,773.42	\$ 9,164.69			\$ 259,013.11
February, 1929	21.00		274,402.29	8,675.78			283,099.07
March, 1929	50.00	1,925.47	269,408.40				271,383.87
April, 1929	25.00		415,327.90			No	415,352.90
May, 1929	72.09		499,077.32		\$ 2,650.65	Inspection	501,800.06
June, 1929	1,030.80	100.00	12,114.57		428,345.90	Fees taxed	441,591.27
July, 1929	50.00	100.00	8,175.92		518,743.08	in 1929	527,069.00
August, 1929	879.90	100.00	2,250.00		617,114.15		620,344.05
September, 1929	175.00	1,205.82	2,338.16		707,760.06		711,479.04
October, 1929	25.00		1,125.00		563,119.01		564,269.01
November, 1929	25.00		625.00		548,378.52		549,028.52
December, 1929	25.00				415,893.13		415,918.13
Totals	\$2,403.79	\$3,481.29	\$1,734,617.98 17,840.47	\$ 17,840.47	\$3,802,004.50		\$5,560,348.03
Total 3c Tax.....			\$1,752,458.45				
December, 1928	\$ 25.00		\$ 289,349.42	\$ 9,261.38		\$ 767.65	\$ 298,635.80
Total 1c Tax December, 1928.	25.00		9,261.38				
Total 3c Tax December, 1928			\$ 298,610.80				
Total Inspection Fees December, 1928.....						\$ 767.65	

DISBURSEMENTS, 1929

Paid to State Treasurer—Gasoline Road Tax Fund.....	\$5,542,507.56
Paid to State Treasurer—Gasoline Road Tax Special Protest Fund.....	17,840.47
Total	\$5,560,348.03

DISBURSEMENTS, DECEMBER, 1928

Paid to State Treasurer—Gasoline Road Tax Fund.....	\$ 289,374.42
Paid to State Treasurer—Gasoline Road Tax Special Protest Fund.....	9,261.38
Paid to State Treasurer—Oil Inspector's Cash Fund, Special Protest Fund	767.65
Total	\$ 299,403.45

Note—November 30, 1928, there was carried forward to the following fiscal year \$174,332.84 of Protested Gasoline Road Tax, carried by the State Treasurer in a Special Fund from December, 1928, to February, 1929, the amount of \$27,101.85 was paid into the above fund, making a total of \$201,434.69 held in the above Special Fund; all of this amount was removed from the above fund and paid by the State Treasurer into the Gasoline Road Tax Fund upon the request of the corporations and individuals who had so protested the payment of their tax. All letters of authority are filed in the office of the State Inspector of Oils, in the general file under the file heading of "Protest Removals."

All Inspection Fees collected under the 3c Gasoline Tax Law have been returned to the taxpayers, complying with a decision of the Supreme Court of the State of Colorado.

The Inspection Fees collected having been paid into the treasury, an Act of the Legislature was necessary before the State Treasurer would have the authority to withdraw the amount from the treasury and repay the dealers who had paid Inspection Fees.

This was done by an Act, H. B. 516, and the full amount, \$29,328.44, was paid to the State Inspector of Oils, who in turn paid the dealers, either by check or credit. The full particulars, together with names and amounts, will be found in this report by examining the index, also the return of fees paid under protest.

SCHEDULE A

EARNINGS STATEMENT—ONE-CENT TAX

January 1, 1929, to December 31, 1929

Balance Due State Under Old One-Cent Tax Law, Nov. 30, 1928.....\$23,959.08

CREDITS

	Cash	Miscellaneous	Total	
December, 1928	\$ 25.00		\$ 25.00	25.00
Balance Due State December 31, 1928.....				\$23,934.08
January, 1929	\$ 25.00		\$ 25.00	
February, 1929	21.00		21.00	
March, 1929	50.00	\$ 1,127.10	1,177.10	
April, 1929	25.00		25.00	
May, 1929	72.09	500.00	572.09	
June, 1929	1,030.80	31.91	1,062.71	
July, 1929	50.00	355.81	405.81	
August, 1929	897.90		897.90	
September, 1929	175.00		175.00	
October, 1929	25.00		25.00	
November, 1929	25.00		25.00	
December, 1929	25.00		25.00	
Totals	\$ 2,421.79	\$ 2,014.82	\$ 4,436.61	\$ 4,436.61
Balance Due State December 31, 1929.....				\$19,497.47

Note—The following are explanations of the Miscellaneous column: \$1,127.10 credit for 1% evaporation allowed by Supreme Court for 3c Tax. Forsythe Oil Co. \$500.00 per settlement of 1c Tax March 27, 1924. Forsythe Oil Co. agreement on balance due \$31.91. Error in cash entry, transfer 4c Tax to 1c Tax. Out West Oil Co. \$355.81, transfer from 2c Tax to 1c Tax account wrong entry 1924.

SCHEDULE B

LEDGER STATEMENT—ONE-CENT TAX

Judgment Accounts—	Tax	Remarks	
Northern Garage	\$ 6,306.87		\$ 6,306.87
Suspense Accounts—			
Denver Union Oil Co.....	\$ 835.06	Last payment \$150.00, September 3rd.	
Forsythe Oil Co., Boulder.	699.02	In litigation.	
Forsythe Oil Co., Denver..	5,651.39	Pays \$500.00 every 3 months.	
Great Western Oil Co....	4,451.86	Process of correspondence.	
Loveland Filling Station...	208.69	In litigation.	
Loser, Oliver	1,057.49	In litigation.	
Out West Oil Co.....	100.00	Last payment \$31.91, June 25th.	
Toliver & Kinney.....	187.09	Pays \$25.00 every month.	
			13,190.60
			\$19,497.47

SCHEDULE C

CREDITS—TWO-CENT TAX

January 1, 1929, to December 31, 1929

Balance Due State Under Old Two-Cent Tax Law, Nov. 30, 1928.....\$24,094.57

	Cash	Miscellaneous	Total	
December, 1928		\$19,207.96	\$19,207.96	19,207.96
Balance Due State December 31, 1928.....				\$ 4,886.61
January, 1929	\$ 50.00		50.00	
March, 1929	1,925.47		1,925.47	
April, 1929		827.99	827.99	
June, 1929	100.00		100.00	
July, 1929	100.00	286.35	386.35	
August, 1929	100.00		100.00	
September, 1929	1,205.82		1,205.82	
Totals	\$ 3,481.29	\$ 1,114.34	\$ 4,595.63	4,595.63

April, 1929, Transfer from Inspection Fees.....				\$ 290.98
July, 1929, Transfer from 1c Tax.....				777.99
July, 1929, Extra Charge Forsythe Oil Co., 1923.....				355.81
September, 1929, Charge Back Judgment, account Starkey Filling Station				159.00
				1,205.82
Balance Due State December 31, 1929.....				\$ 2,789.60

Note—The following are explanations of the Miscellaneous column: \$827.99 transfer to 3c Tax account error Cash Book City and County of Denver, 1927; \$286.35 transfer to 3c Tax account error, 1923, Forsythe Oil Co.

SCHEDULE D

LEDGER STATEMENT—TWO-CENT TAX

Judgment Accounts—	Tax	Remarks	
Brooks and Hartman.....	\$ 374.76	Last payment Mar. 1, \$50.00.	
Shield Oil Co.....	1,018.46	Last payment Mar. 25, \$1,925.47.	
			\$ 1,393.22
Suspense Accounts—			
Forsythe Oil Co., Boulder..	\$ 87.46	Process of settlement.	
Mitchell Service Station..	1,308.92	In hands of Atty. General.	
			1,396.38
			\$ 2,789.60

SCHEDULE E

LEDGER STATEMENT—SUSPENSE ACCOUNT
GASOLINE TAX

Tax	Name	Tax	Remarks
3c	Albin & Lindsey.....	\$ 1,451.08	Litigation.
3c	Buchanan, C. S.....	783.50	Process of settlement.
3c	Clark & Co. (Boulder).....	1,210.20	In hands of Attorney General.
3c	Cohan, Jacob	2,905.74	In hands of Attorney General.
4c	Cohan, Jacob	4,236.60	In hands of Attorney General.
1c	Denver Union Oil Co.....	835.06	Last payment Sept. 3, \$150.00.
3c	Denver Union Oil Co.....	68.83	Demanded this balance Sept.
1c	Forsythe Bros., Boulder.....	699.02	In hands of Attorney General.
2c	Forsythe Oil Co., Boulder....	87.46	Process of settlement.
1c	Forsythe Oil Co., Denver....	5,651.39	Pay \$500.00 every 3 months.
1c	Great Western Oil Co.....	4,451.86	Attorney General corresponding.
3c	Lincoln County	632.47	Paid January 13, 1930.
1c	Loser, Oliver	1,057.49	Litigation.
1c	Loveland Filling Station.....	208.69	In hands of Attorney General.
3c	Mellett Oil Co.....	481.26	Litigation.
2c	Mitchell Service Station.....	1,308.92	In hands of Attorney General.
3c	Mitchell Service Station.....	.08	In hands of Attorney General.
3c	Navy Gas & Supply Co., Denver	507.54	Paid January 11, 1930.
3c	Nisbet Oil Co.....	3,871.64	In hands of Attorney General.
1c	Out West Oil Co.....	100.00	Last payment June 25, \$31.91.
3c	Rio Oil Co.....	1,103.28	In hands of Attorney General.
3c	Robo Oil Co.....	4,285.22	In hands of Attorney General.
1c	Toliver & Kinney.....	187.09	Pay \$25.00 each month.
3c	Weld County, Greeley, 1928...	3,887.13	Litigation.
3c	Weld County, Greeley, 1929...	18,287.37	Litigation.
3c	Water Commissioners, Denver, 1929	3,131.28	In hands of Attorney General.
3c	Water Commissioners, Denver, 1928	1,026.09	In hands of Attorney General.
3c	Woods Lumber & Supply Co...	247.41	Process of settlement.
Total Tax.....			\$62,703.70

SCHEDULE F

LEDGER STATEMENT—JUDGMENT ACCOUNT

Tax	Name	Tax	Remarks
2c	Brooks & Hartman.....	\$ 374.76	Last payment March 1, \$50.00.
1c	Northern Garage	6,306.87	Litigation.
2c	Shield Oil Co.....	1,018.46	Litigation.
			\$ 7,700.09

SCHEDULE G—NO. 1

EARNINGS STATEMENT—THREE-CENT TAX

January 1, 1929, to December 31, 1929

Taxes Assessed

Balance due State November 30, 1928.....\$ 186,565.09

	Taxes	Miscellaneous	Total	
December, 1928.....	\$ 308,360.58	\$.62	\$ 308,361.20	308,361.20
				\$ 494,926.29

CREDITS

	Cash	Miscellaneous	Total	
December, 1928.....	\$ 298,610.80	\$ 5,533.74	\$ 304,144.54	\$ 304,144.54
Balance due State Dec. 31, 1928.....				\$ 190,781.75

Taxes Assessed

	Taxes	Miscellaneous	Total	
January, 1929.....	\$ 265,105.97	\$ 10.00	\$ 265,115.97	
February, 1929.....	295,691.22	.....	295,691.22	
March, 1929.....	255,046.98	.....	255,046.98	
April, 1929.....	410,539.47	875.87	411,415.34	
May, 1929.....	466,102.18	.14	466,102.32	
June, 1929.....	1,585.89	9,310.33	10,896.22	
July, 1929.....	.....	13.84	13.84	
December, 1929.....	.....	43.68	43.68	
Totals	\$1,694,071.71	\$ 10,253.86	\$1,704,325.57	\$1,704,325.57
				\$1,895,107.32

CREDITS

	Cash	Miscellaneous	Total	
January, 1929.....	\$ 258,938.11	\$ 5,515.36	\$ 264,453.47	
February, 1929.....	283,078.07	5,031.83	288,109.90	
March, 1929.....	269,408.40	15,237.29	284,645.69	
April, 1929.....	415,327.90	64,016.80	479,344.70	
May, 1929.....	499,077.32	5,636.97	504,714.29	
June, 1929.....	12,114.57	306.47	12,421.04	
July, 1929.....	8,175.92	18.03	8,193.95	
August, 1929.....	2,250.00	6.00	2,256.00	
September, 1929.....	2,338.16	.....	2,338.16	
October, 1929.....	1,125.00	.....	1,125.00	
November, 1929.....	625.00	.....	625.00	
December, 1929.....	.....	3,000.00	3,000.00	
	\$1,752,458.45	\$ 98,768.75	\$1,851,227.20	\$1,851,227.20

Balance due State Dec. 31, 1929—3c Tax.....\$ 43,880.12

NOTE—The Miscellaneous column is explained as follows: \$2,314.35, City of Colorado Springs, Supreme Court decision regarding City and County of Denver; \$8,878.27 Texas Co., Supreme Court decision regarding 1% evaporation; \$61,073.26, 1% evaporation allowed on Supreme Court decision, credited to gasoline dealers; \$26,502.87 consists of Refunds, R. R. Purposes, U. S. Government Sales and transfers. Full details of same will be found by referring to the index, under heading of Miscellaneous Credits. See Index for "Three-Cent Tax Ledger Statement."

SCHEDULE G—NO. 2

LEDGER STATEMENT—THREE-CENT TAX

Name	Tax
Albin and Lindsey.....	\$ 1,451.08
Buchanan, C. S.....	783.50
Clark and Co., Boulder.....	1,210.20
Cohan, Jacob	2,905.74
Denver Union Oil Co.....	68.83
Lincoln County	632.47
Mellett Oil Co.....	481.26
Mitchell Service Station.....	.08
Navy Gas & Supply Co., Denver.....	507.54
Nisbet Oil Co.....	3,871.64
Rio Oil Co.....	1,103.28
Robo Oil Co.....	4,285.22
Weld County	22,174.50
Water Commissioners, Denver.....	4,157.37
Woods Lumber & Supply Co.....	247.41
Balance due State Dec. 31, 1929—3c Tax.....	\$43,880.12

SCHEDULE H—NO. 1

Refund of Inspection Fees (See Cash Book P. 294 As Per Act of
Legislature, H. B. 516.

RECEIPTS

June, 1929 State Warrant 1	\$5,000.00
State Warrant 2	5,000.00
State Warrant 3	5,000.00
State Warrant 4	5,000.00
State Warrant 5	5,000.00
State Warrant 6	4,328.44
Balance on hand Denver National Bank June 7, 1929.....	\$29,328.44

DISBURSEMENTS

Names	Check No.	Amount
Adams Motor Co.....	1	\$ 24.16
Alamo Hotel and Garage.....	2	24.65
Aldons, L. V.....	3	10.07
Alexander Industries, Inc.....	4	8.09
Arapahoe County Oil Co.....	5	112.60
Cancelled	6 See Check 209	
Arkansas Valley Auto Co.....	7	88.51
Automatic Oil & Gas Serv. Co..	8	61.67
Cancelled	9	
Babb, I. C.....	10	56.95
Bagby Oil Co.....	11	325.97
Baird, E. O.....	12	75.00

SCHEDULE H—NO. 1—(Continued)

Names	Check No.	Amount
Barnett Gas & Oil Co.....	13	\$ 24.17
Beard, Wm.	14	48.01
Bellrose Service Station.....	15	75.74
Birdsall-Stockdale Motor Co....	16	48.14
Blake, Bardwell	17	6.51
Boggs Auto Co.....	18	72.76
Boyd Grain Co.....	19	22.08
Bradford Auto Co.....	20	15.40
Bridges-McMichael Oil Co.....	21	2.03
Bright's Service Station.....	22	10.14
Broadmoor Hotel Co.....	23	162.84
Bromell Garage	24	13.06
Buchanan, C. S. } .. 25 } C. B. P. 98 } 1c Tax Acct. 475.00		
Buchanan, C. S. } .. 26 } Credit } 3c Tax Acct. 3.41		
Burlington Oil Co.....	27	356.34
Calhan Motor Co.....	28	61.18
Carroll, Burton	29	104.00
Carver, Ed. R.....	30	149.98
Castle Coal & Supply Co.....	31	86.81
Castle Rock Oil Co.....	32	145.23
Central Garage	33	388.83
Central Gas & Oil Co.....	34	34.27
Champlin Refining Co.....	35	9.99
Chew-Agri Motor Co.....	36	18.89
C. B. & Q. Ry. Co.....	37	119.72
Christensen, A. N.....	38	119.96
Cities Service Oil Co.....	39	338.51
City Oil & Fuel Co.....	40	218.53
Cline, W. L.....	41	24.50
Colo. Fuel & Iron Co.....	42	20.76
Colo. Petroleum Products Co..	43	16.06
Colo. Springs Inter. Ry. Co....	44	8.17
Combine Oil Co.....	45	70.80
Consumers Gas Co., Boulder... (State Treasurer)	46	C. B. P. 98 Cr. 3c Tax 35.60
Consumers Oil Co., Colo. Spgs..	47	278.52
Consumers Oil Co., Ft. Collins.	48	31.86
Consumers Oil Co., Greeley....	49	441.54
Co-operative Oil Co.....	50	140.18
Corner Service Station.....	51	72.44
Cossell, Olen	52	16.24
Costanzo, Frank	53	12.98
Craddock & Moore (P. O. Serv. Sta.)	54	(See also Check 145) 71.92
Cree & Son (State Treas.).....	55	C. B. P. 98 Cr. 3c Tax 186.09
Cripple Creek Auto Co.....	56	29.84
Crowley County Petrol. Co....	57	32.54
Crown Service Co.....	58	206.58
Crystal Coal Co.....	59	32.27
Cuney & Smith.....	60	64.32
Daum, F. P.....	61	153.80
Davis, D. E.....	62	259.13
Davis, T. T.....	63	128.94
Denver Ice & Cold Sto. Co.....	64	72.36
D. & R. G. W. Ry. Co.....	65	138.43
DeWitt Motor Co.....	66	50.94
Diodosio, Mike	67	211.42

SCHEDULE H—NO. 1—(Continued)

Names	Check No.	Amount
Eckles, J. R.....	68	\$217.49
Egnew, R. C.....	69	202.59
Elbert Gas & Oil Co.....	70	32.29
Elder, J. T.....	71	89.11
Everly Oil Co.....	72	233.06
Everybody's Service Sta.....	73	8.78
Farmers Elevator Co.....	74	15.97
Fidler Oil Co.....	75	72.12
Fleming S. Sta. (Citz. Lbr. & S. Co.)	76	359.84
Ford Motor Co.....	77	72.48
Fowler Motor Co.....	78	250.06
Galeton Motor Co.....	79	96.13
Genoa Oil Co.....	80	156.37
Giddings & Thayer (Giddings Oil Co.)	81	38.93
Gill Gas Co.....	82	52.08
Golden Ash Fuel Co.....	83	299.82
Golden Rod Filling Sta. (W. Jones)	84	292.00
Golden Rule Oil Co.....	85	514.61
Golden Rule Ref. Co.....	86	468.56
Goracke, F. M.....	87	47.82
Gordon, E. D.....	88	1.33
Griffin & Son.....	89	8.12
Hallenbeck, Chas. V.....	90	112.96
Harris Independent Oil Co....	91	24.32
Hart Bros.....	92	6.60
Hicks & Remington.....	93	16.16
Highland Oil & Gas Co.....	94	307.24
Holyoke Farmers Co-op. Elev. Co.	95	318.73
Home Oil & Supply Co., Haxtun	96	32.62
Home Oil & Supply Co., Lamar.	97	48.31
Hopkins, Earl	98	220.93
Horton's Automatic (I. D. Horton)	99	89.12
Hudnall Oil Co.....	100	190.00
Hartman, H. A. (Cowdrey)....	101	5.55
Hudson Oil Co., Sim.....	102	364.47
Huerfano Trading Co.....	103	(Payment Stopped, issued A 42)
		12.89
Hughes Bros.	104	95.91
Hunker Oil Co.....	105	8.13
Independent Oil Co.....	106	8.11
Jeremiassen, Ross	107	40.01
Jones, L. E. (Pierce).....	108	.89
Kaufman, Jacob	109	3.18
Keeling Oil Co.....	110	183.15
Kent Oil Co.....	111	11.10
Kentz, Fred	112	120.76
Kepler Gas & Oil Co.....	113	115.63
Kiser-Roberts Oil Co.....	114	247.95
K-T Oil Corporation.....	115	352.54

SCHEDULE H—NO. 1—(Continued)

Names	Check No.	Amount
Lenzini Motor Co.....	116	\$104.07
Lohmann Motor Co.....	117	95.69
Loser, Oliver (State Treas.)....	118 C. B. P. 98, Cr. 1c Tax	555.80
Manter Oil Co. (State Treas.)..	119 C. B. P. 98, Cr. 3c Tax	65.72
Marland Refining Co.....	120	2,341.91
Mesa Gar. Battery & Tire Shop..	121 C. B. P. 98, Cr. 3c Tax	221.07
Metzger Motor Co.....	122	128.74
Morgan Petrol. Prod. Co.....	123 C. B. P. 98, Cr. 3c Tax	17.37
McCune-Scott Oil Co.....	124	76.23
McGrew Oil Co., O. H.....	125	260.59
McGrew-DeLong Oil Co.....	126	797.20
McGrew Bros. Serv. Sta.....	127	172.86
McPeak Oil Co.....	128	46.98
National Ref. Co. (K. C. Mo.)..	129	83.36
Navy Gas & Supply Co., Denver..	130	16.07
Nelson Service Station.....	131	41.85
Oasis Service Station.....	132	208.82
Otero Petrol. Sales Co.....	133	166.62
P. & M. Oil Co.....	134	349.48
Peeetz Oil & Supply Co. (R. E. Hunker)	135	287.24
Penfold Oil Co., Jay.....	136	152.38
Penfold Service Station.....	137	34.66
Peoples Oil Co., Loveland.....	138	209.79
Peterson's Filling Sta.....	139	84.39
Pinks S. Sta. (W. A. Pinkerton)..	140	104.90
Platner, Cyrus	141	24.29
Platte-Cascade Fill. Sta. (A. A. Vickers)	142	280.60
Porter Oil Co.....	143	23.69
Post Exchange (Fitzsimons General Hospital)	144	161.66
Craddock & Moore.....	145 See also Check #54	8.04
Post Office Service Station.....	146	154.10
Potato Growers Co-op. Co.....	147	239.27
Poudre Canon Fill. Sta.....	148	373.63
Powerine Company	149	64.51
Pueblo Gas & Service Co.....	150	125.92
Putnam Filling Station.....	151	234.77
Quality Oil Co.....	152	230.57
R. W. T. Motor Service, Inc....	153	48.43
Raven Oil & Refining Co.....	154	7.31
Red Cap Service Station.....	155	153.27
Reed Gas & Oil Co.....	156	31.54
Reimer-Smith Grain Co.....	157	223.34
Rendle-Dow Stores Co.....	158	64.97
Riverside Ice & Storage Co.....	159	8.10
Roberts, Ray A.....	160	110.63
Rocky Mtn. Coal & Iron Co.....	161	32.05
Rogers Oil Co.....	162	16.08
Romeo Garage	163	13.26
Roselawn Serv. Sta. (J. H. Allen)	164	95.55
Rutherford's Service Sta.....	165	145.89

SCHEDULE H—NO. 1—(Continued)

Names	Check No.	Amount
Saylor Oil Co.....	166	\$ 33.22
Seals Service Station.....	167	48.35
Sears & Sears.....	168	185.10
Sentry Oil Co.....	169	490.55
Shane Oil Co.....	170	242.62
Shepherd, W.	171	16.05
Sherman Auto Co.....	172	131.51
Sipple Oil Co.....	173	611.71
Smith Oil Co., Thos. W.....	174	283.56
Standard Oil Co., Nebr.....	175	23.83
Star Oil Co.....	176	66.01
Stedwell & Son.....	177	230.66
Steele, Leslie R.....	178	15.34
Stotts & Maley Oil Co.....	179	64.18
Sugar City Auto Co.....	180	16.02
Sundays Garage	181	129.10
Superior Refining Co.....	182	396.64
Swinehart, W. H.....	183	24.24
Taylor Grain Co., I. J.....	184	193.42
Telinde Gas & Oil Co.....	185	233.01
Throckmorton & Briggs.....	186	169.69
Trinidad Oil Co.....	187	299.12
Cancelled	188	(See #211 Paid State Treasurer)
Turner Bros.	189	101.34
U. P. Ry. Co.....	190	188.55
U. S. Oil Works.....	191	33.96
Vicks Service Station.....	192	22.42
Victory Motor Co.....	193	228.34
Victory Oil Corp. (Cr. O'Dell) ..	194	C. B. P. 98, Cr. 3c Tax 164.28
Warren Lumber Co.....	195	79.44
Wasatch Stores Co.....	196	25.51
Washington Park Serv. Sta.....	197	136.75
Watkins & Son, J. T.....	198	38.22
Weld County Filling Sta.....	199	284.54
West Central Oil Co.....	200	(See #210 Paid Cities Oil Co.)
Western Nebraska Oil Co.....	201	6.45
White, C. L.....	202	23.00
Windsor Oil Co.....	203	347.70
Zang, Ph. Co.....	204	145.67
Colo. & So. Ry. Co.....	205	29.28
Jones, R. M.....	206	161.02
Wasatch Stores Co.....	207	Error in Penalty Charge 194.04
State Treasurer	208	242.80
State Treasurer	209	See Check #6 23.03
Cities Oil Co.....	210	See Check #200 120.71
State Treasurer	211	See Check #188 137.95
Total		\$29,328.44

SCHEDULE H—NO. 2

Refund of Inspection Fees Paid Under Protest
See Cash Book Page 298

RECEIPTS

February 28, 1929—State Warrant No. 5330.....	\$19,237.33
February 28, 1929—State Warrant No. 5331.....	767.65

Balance on Hand Denver National Bank, March 30, 1929.. \$20,004.98

DISBURSEMENTS

Names	Check No.	Amount
Alamo Hotel and Garage.....	1	\$ 32.44
Barnett Gas & Oil Co.....	2	114.36
Bellrose Service Station.....	3	8.03
Chew-Agri Motor Co.....	4	61.23
Christensen, A. N.....	5	46.57
Cline, W. L.....	6	7.98
Colorado Fuel & Iron Co.....	7	155.73
Colorado Supply Co.....	8	273.72
Consumers Oil Co., Fort Collins.....	9	16.08
Consumers Oil Co., Greeley.....	10	522.20
Craddock & Moore Filling Station.....	11	55.96
Davis, D. E.....	12	32.07
Eckles, J. R.....	13	15.91
Elder, J. T.....	14	96.71
Flagler Filling Station.....	15	185.58
Ft. Lupton Service Station.....	16	32.13
Harris Independent Oil Co.....	17	72.38
Hussie, Maurice	18	40.61
Jeremiassen, Ross	19	14.63
Lohmann Motor Co.....	20	22.55
M & K Oil Co.....	21	135.30
McCune-Scott Oil Co.....	22	7.98
McGrew Oil Co., O. H.....	23	38.69
National Refining Co.....	24	7.95
Penfold Service Station.....	25	213.38
Post Office Service Station.....	26	124.14
Roberts Oil Co.....	27	212.68
Rocky Mountain Coal & Iron Co.....	28	53.28
Rogers Oil Co.....	29	8.08
Rutherford's Service Station.....	30	165.29
Sayler Oil Co.....	31	276.44
Seals Service Station.....	32	56.48
Skinner Oil Co.....	33	260.18
Skoglund Oil Co.....	34	80.33
Trinidad Oil Co.....	35	754.53
Vicks Service Station.....	36	8.04
State Treasurer	37	43.68
Sinclair Refining Co.....	38	15,719.34
Boggs Auto Supply Co.....	39	24.30
Kentz Filling Station.....	40	8.02
Total		\$20,004.98

SCHEDULE H—NO. 3

EARNINGS STATEMENT—INSPECTION FEES

January 1, 1929, to December 31, 1929.

Balance Due State November 30, 1928.....	\$ 2,076.10
By Cash December, 1928.....	767.65

Balance Due State December 31, 1928.....	\$ 1,308.45
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FEES CHARGED—TRANSFERS

March, 1929	\$ 767.65	
March, 1929	16.43	
July, 1929	8.11	
		\$ 792.19
		\$ 2,100.64

CREDITS—MISCELLANEOUS

April, 1929	\$ 777.99	
July, 1929	140.33	
		\$ 918.32
Balance Due State December 31, 1929.....		\$ 1,182.32

SCHEDULE H—NO. 4

LEDGER STATEMENT—INSPECTION FEES

Account	Fee	
Judgment Account—		
Brooks & Hartman.....	\$ 65.53	
Northern Garage	835.75	
Shield Oil Co.....	8.09	
		\$ 909.37
Suspense Account—		
Forsythe Bros., Boulder.....	\$ 24.43	
Great Western Oil Co.....	49.10	
Mitchell Service Station.....	13.75	
Water Commissioners, Denver.....	185.67	
		\$ 272.95
Balance Due State December 31, 1929.....		\$ 1,182.32

SCHEDULE I—NO. 1

EARNINGS STATEMENT—FOUR-CENT TAX

January 1, 1929, to December 31, 1929.

TAXES ASSESSED

	Taxes	Miscellaneous	Total	
June, 1929	\$ 464,764.42	\$ 31.91	\$ 464,796.33	
July, 1929	521,560.04	90.87	521,650.91	
August, 1929	634,012.52	510.71	634,523.23	
September, 1929	724,214.84	387.19	724,602.03	
October, 1929	568,736.94	88.20	568,825.14	
November, 1929	564,250.38	93.95	564,344.33	
December, 1929	426,135.48	3,103.49	429,238.97	
Totals	\$3,903,674.62	\$ 4,306.32	\$3,907,980.94	\$3,907,980.94

CREDITS

	Cash	Miscellaneous	Total	
May, 1929	\$ 2,650.65	\$ 114.36	\$ 2,765.01	
June, 1929	428,345.90	18,114.00	446,459.90	
July, 1929	518,743.08	7,219.35	525,962.43	
August, 1929	617,114.15	9,209.94	626,324.09	
September, 1929	707,760.06	10,183.20	717,943.26	
October, 1929	563,119.01	8,818.35	571,937.36	
November, 1929	548,378.52	9,670.92	558,049.44	
December, 1929	415,875.13	7,838.93	423,714.06	
Totals	\$3,801,986.50	\$71,169.05	\$3,873,155.55	\$3,873,155.55
Balance Due the State December 31, 1929, on 4c Tax.....				\$ 34,825.39

Note—The Miscellaneous column consists of the following: \$8,968.87 transfer of 3c Tax to 4c Tax to simplify collections June, 1929. \$62,200.18 consists of Refunds, Sales to U. S. Government and Railroads, Exports, etc. Full details of same will be found by referring to the index under heading of Miscellaneous Credits. See index for "Four-Cent Tax Ledger Statement."

SCHEDULE I—NO. 2

LEDGER STATEMENT—FOUR-CENT TAX

CURRENT ACCOUNTS
(Credits are denoted by *)

Name	Tax	Remarks
Bagby Oil Co.....	\$ 6.05*	Wrote Dec. 9th.
Beard, Wm. ....	.11	Wrote Oct. 12th.
Bieser, J. H. (Sugar City).....	6.48*	Wrote.
Bromell, M. W.....	.04*	Wrote.
Carroll, Burton, Colorado Springs.	43.12*	Notified in person.
Castle Coal & Supply Co.....	320.52	Paid Jan. 2, 1930.
Castle Rock Oil Co.....	323.16*	On Dec. account.
Cities Oil Co.....	648.32*	On Dec. account.
City and County of Denver.....	14,648.08	Litigation.
Clarke Petroleum Co.....	4,665.24	Process of settlement.
Continental Oil Co.....	3.24*	Wrote account error.
Cossell, Olen	316.92*	On Dec. account.
Costanzo, Frank .....	.59*	Wrote.
Costello, Louis.....	642.32*	On Dec. account.
Crowley County Petroleum Co....	.03	Wrote.
Eberharter, L. ....	.01*	Wrote.
Fidler Oil Co.....	2.04*	Wrote.
Forsythe Oil Co.....	.36*	Express not charged.
Ft. Collins Petroleum Co.....	.80	Paid Jan., 1930.
Goracke, F. M.....	.10	Statement sent.
Hallenbeck, Chas. V.....	318.76	Paid Jan. 2, 1930.
Holyoke Farmers Co-op. Elev. Co..	323.64*	On Dec. account.
Home Oil Co., Grand Junction....	8.68	Wrote.
Johnson Oil Co.....	2.52	Wrote.
Kamm, J. F.....	256.80	Paid Jan., 1930.
Kayser, Allen J.....	5.20*	Wrote.
Keeling Oil Co., Fowler.....	321.84*	Dec. account.
K-T Oil Corporation.....	.88	Wrote.
Larimer County	632.08	
M & K Oil Co.....	4.10*	
Midwest Refining Co.....	39.12*	See Dec. account.
McGrew Oil Co.....	.01*	Wrote.
McGrew-DeLong Oil Co.....	.80	Wrote.
Peoples Oil Co., Loveland.....	25.88*	Wrote.
Post Exchange, Fitzsimons.....	49.44	Paid Jan., 1930.
Pulley Service, Inc.....	636.36	Paid Jan., 1930.
R. W. T. Motor Service, Inc.....	319.72*	Dec. account.
Radio Oil & Gas Co.....	4.80	Paid Jan., 1930.

SCHEDULE I—NO. 2—(Continued)

Name	Tax	Remarks
Raven Oil & Refining Co.....	1.00	Wrote Nov. 27, 1929.
Red Rose Service Station (Egnew)	326.00*	Dec. account.
Schreivogel & Sons.....	320.84	Paid Jan., 1930.
Stedwell & Son.....	924.44*	Dec. account.
Stotts & Maley Oil Co.....	297.00	Paid Jan., 1930.
Sundays Garage	320.52*	Dec. account.
San Juan Oil & Supply Co.....	269.64*	Dec. account.
Triple X Oil Co.....	281.79	Paid \$123.23 on acct., Jan., 1930.
Vincent Auto Co.....	4.36*	Wrote.
Water Commissioners, Denver....	1,577.56	Litigation.
Weld County	11,441.72	Litigation.
Western Stores Co.....	.01*	Wrote.
Zang, Ph. ....	.01	Wrote.
Total		\$30,588.79

SUSPENSE ACCOUNT

Cohan, Jacob	\$ 4,236.60	\$ 4,236.60
Balance Due the State December 31, 1929, on 4c Tax.....		\$34,825.39

SCHEDULE I—NO. 3

DELINQUENT TAXPAYERS SUBMITTED TO THE ATTORNEY GENERAL FOR COLLECTION

December 31, 1929

Name	Ledger Account	Amount	Remarks	Tax
Albin & Lindsey	Suspense	\$ 1,451.08	Litigation	3c
Beard, Wm.	Current	.11	Wrote 10-12	4c
Brooks & Hartman	Judgment	374.76	Last payment March 1, \$50.00	2c
Buchanan, C. S.	Suspense	783.50	Process of settlement	3c
Castle Coal & S. Co.	Current	320.52	Paid Jan. 2, 1930	4c
City and County of Denver	Current	14,648.08	Litigation	4c
City and County of Denver Water Commissioners	Suspense	4,157.37	Process of settlement	3c
City and County of Denver Water Commissioners	Current	1,577.56	Litigation	4c
Clark & Co., Boulder	Suspense	1,210.20	Litigation	3c
Clarke Petrol. Co.	Current	4,665.24	Process of settlement	4c
Cohan, Jacob	Suspense	2,905.74	Litigation	3c
Cohan, Jacob	Suspense	4,236.60	Litigation	4c
Crowley Co. Petrol. Co.	Current	.03	Wrote	4c
Denver Union Oil Co.	Suspense	835.06	Last payment Sept. 3, \$150.00	1c
Denver Union Oil Co.	Suspense	68.83	Demand payment Sept. & Dec.	3c
Ft. Collins Petrol. Co.	Current	.80	Paid Jan., 1930	4c
Forsythe Bros., Boulder	Suspense	699.02	Litigation	1c
Forsythe Oil Co., Boulder	Suspense	87.46	Process of settlement	2c
Forsythe Oil Co., Denver	Suspense	5,651.39	Pays \$500.00 every 3 mo.	1c
Goracke, F. M.	Current	.10	Statement sent	4c
Great Western Oil Co.	Suspense	4,451.86	Atty. Gen. Corresponding	1c
Hallenbeck, C. V.	Current	318.76	Paid Jan. 2, 1930	4c
Home Oil Co., Grand Junction	Current	8.68	Wrote	4c
Johnson Oil Co.	Current	2.52	Wrote	4c
Kamm, J. F.	Current	256.80	Paid Jan., 1930	4c
K-T Oil Corporation	Current	.88	Wrote	4c
Larimer County	Current	632.08		4c
Lincoln County	Suspense	632.47	Paid Jan. 13, 1930	3c
Loser, Oliver	Suspense	1,057.49	Litigation	1c
Loveland Filling Station	Suspense	208.69	Litigation	1c

SCHEDULE I—NO. 3—(Continued)

Name	Ledger Account	Amount	Remarks	Tax
Mellett Oil Co.....	Suspense	\$ 481.26	Litigation	3c
Mitchell Service Station.....	Suspense	1,308.92	Atty. Genl. for Collection.....	2c
Mitchell Service Station.....	Suspense	.08	Atty. Genl. for Collection.....	3c
Navy Gas & Supply Co., Denver.....	Suspense	507.54	Paid Jan. 11, 1930.....	3c
Nisbet Oil Co.....	Suspense	3,871.64	Litigation	3c
Northern Garage	Judgment	6,306.87	Litigation	1c
McGrew-DeLong	Current	.80	Wrote	4c
Out West Oil Co.....	Suspense	100.00	Last payment 6-25-29 \$31.91...	1c
Post Exchange, Fitzsimons Hospital.....	Current	49.44	Paid Jan., 1930.....	4c
Pulley Service, Inc.....	Current	636.36	Paid Jan., 1930.....	4c
Radio Oil & Gas Co.....	Current	4.80	Paid Jan., 1930.....	4c
Raven Oil & Refining Co.....	Current	1.00	Wrote 11-27-29.....	4c
Rio Oil Co.....	Suspense	1,103.28	Litigation	3c
Robo Oil Co.....	Suspense	4,285.22	Litigation	3c
Schreivogel & Sons.....	Current	320.84	Paid Jan., 1930.....	4c
Shield Oil Co.....	Judgment	1,018.46	Litigation	2c
Stotts & Maley Oil Co.....	Current	297.00	Paid Jan., 1930.....	4c
Toliver & Kinney.....	Suspense	187.09	Pays \$25.00 each month.....	1c
Triple X Oil Co.....	Current	281.79	Paid \$123.23 Jan., 1930.....	4c
Weld County	Suspense	22,174.50	Litigation	3c
Weld County	Current	11,441.72	Litigation	4c
Woods Lumber & Supply Co.....	Suspense	247.41	Corresponding	3c
Zang, P. H.....	Current	.01	Wrote	4c
Balance due State December 31, 1929.....				\$105,869.71

RECAPITULATION

Sched. A Total 1c Tax due State December 31, 1929.....	\$ 19,497.47	
Sched. C Total 2c Tax due State December 31, 1929.....	2,789.60	
Sched. G-1 Total 3c Tax due State December 31, 1929.....	43,880.12	
Sched. I-2 Total 4c Tax due State December 31, 1929.....	39,702.52	\$105,869.71
4c Tax due State December 31, 1929.....	\$ 39,702.52	
Less Credits, See Schedule I-2.....	4,877.13	
Balance Ledger Statement, Schedule I-2, 4c Tax.....	\$ 34,825.39	

SCHEDULE J

RECAPITULATION

Total Taxes Due State December 31, 1929

Schedule B —One-Cent Tax.....	\$ 19,497.47	
Schedule D —Two-Cent Tax.....	2,789.60	
Schedule G-2—Three-Cent Tax.....	43,880.12	
Schedule I-2—Four-Cent Tax.....	34,825.39	
	<hr/>	
	\$100,992.58	
Schedule H-4—Inspection Fees.....	1,182.32	
	<hr/>	
Total Amount Due State December 31, 1929.....		\$102,174.90

SCHEDULE K

Recapitulation of Ledger Statements—Inspection Fees

Schedule H-4—Judgment Account.....	\$ 909.37	
Schedule H-4—Suspense Account.....	272.95	
	<hr/>	
Total	\$ 1,182.32	

SCHEDULE L

OPERATING STATEMENT

Office of State Inspector of Oils, January 1, 1929, to December 31, 1929

Salaries	Expense	Remarks
James Duce, State Inspector of Oils.....	\$ 3,000.00	
William Koch, Deputy Inspector.....	2,400.00	
W. W. Cafky, Deputy Inspector.....	1,800.00	
Wm. Roy MacGinnis, Assistant Inspector.....	1,800.00	
N. N. McLean, Asst. Inspector of Oil Pumps.....	1,800.00	
Chas. B. Prior, Bookkeeper and Statistician.....	2,400.00	
L. F. Hoover, Asst. Inspector and Traveling Auditor.....	2,150.00	\$50.00 extra work
M. W. Maroney, Collector and Refund Adjuster.....	2,100.00	
L. A. Blumenthal, Assistant Refund Clerk.....	1,700.00	4 months at \$125.00 per month
R. S. Briggs, Emergency Asst. Bookkeeper.....	450.00	Extra help
Helen McHugh, Stenographer.....	1,500.00	
Dorothy Lowell, Stenographer.....	1,450.00	Two months at \$100.00 per month
Gladys Dingle, Typist.....	1,500.00	
Bertha Officer, Clerk.....	1,620.00	
Katherine G. Beall, Clerk-Typist.....	1,500.00	
Ada Airheart, Clerk-Typist.....	551.60	From July 17, 1929
Eileen Spurgeon, Clerk-Typist.....	145.15	Extra help
Doris Wheeler, Clerk-Typist.....	373.48	Extra help
Elizabeth Wilson, Clerk-Typist.....	156.83	Extra help
Total Salaries for Office.....	\$ 28,397.06	

STATE INSPECTOR OF OILS

SCHEDULE L—(Continued)

Brought forward..... \$ 28,397.06

Expense	Included in		Total	
	Travel	Office Expense Miscellaneous		
William Koch	\$ 1,655.33	\$ 1.40	\$ 1,656.73	
W. W. Cafky.....	607.44	327.12	934.56	
N. N. McLean.....	1,508.95	11.22	1,520.17	
James Duce	229.24	55.00	284.24	
W. Roy MacGinnis.....	1,445.70	3.56	1,449.26	
Gasoline, Repairs, etc.....	1,187.29	.....	1,187.29	
Railroad Scrip-books	210.00	.....	210.00	
Totals	\$ 6,843.95	\$ 398.30	\$ 7,242.25	\$ 6,843.95
Postage			\$ 1,400.98	
Express			19.45	
Stationery, etc.....			3,051.58	
Telegrams and Telephone.....			164.41	
Miscellaneous			492.68	
Equipment			1,033.78	
Legal			2,555.45	
Total Office Expense.....				\$ 8,718.33
Total Administration Expense.....				\$ 43,959.34
LABORATORY				
Salary of Deputy Oil Inspector.....			\$ 1,800.00	
Expense and Supplies.....			421.00	
Equipment .....			.....
Total Laboratory Expense.....				2,221.00
Total Expenses from January 1, 1929, to December 31, 1929.....				\$ 46,180.34

SCHEDULE L—(Continued)

Laboratory Expense, no record of which is kept in the office of the State Inspector of Oils, but kept in State Auditor's Office.

Name Salaries	Date Paid	Voucher No.	Amount	Month	
Wm. S. Mitchell.....	Sept. 6	A 18639	\$ 126.00	Part of July.....	Shale Laboratory
Wm. S. Mitchell.....	Sept. 6	A 18644	150.00	August	Shale Laboratory
Wm. S. Mitchell.....	Oct. 25	A 23090	150.00	September	Shale Laboratory
Wm. S. Mitchell.....	Nov. 9	A 24058	150.00	October	Shale Laboratory
Wm. S. Mitchell.....	Nov. 23	A 25505	150.00	November	Shale Laboratory
Wm. S. Mitchell.....	Dec. 19	A 28074	150.00	December	Shale Laboratory
J. W. Horne.....	Sept. 6	A 18640	137.50	Last half July.....	Service Associate Chemist
J. W. Horne.....	Sept. 6	A 18643	275.00	August	Service Associate Chemist
J. W. Horne.....	Sept. 21	A 22543	275.00	September	Service Associate Chemist
J. W. Horne.....	Sept. 25	A 23089	275.00	October	Service Associate Chemist
J. W. Horne.....	Nov. 23	A 25504	275.00	November	Service Associate Chemist
J. W. Horne.....	Dec. 19	A 28073	275.00	December	Service Associate Chemist
Viola Hutchinson.....	Sept. 6	A 18641	62.50	Last half July.....	Clerk and Stenographer
Viola Hutchinson.....	Sept. 6	A 18642	125.00	August	Clerk and Stenographer
Viola Hutchinson.....	Oct. 25	A 23091	125.00	September	Clerk and Stenographer
Viola Hutchinson.....	Nov. 9	A 24059	125.00	October	Clerk and Stenographer
Viola Hutchinson.....	Nov. 23	A 25506	125.00	November	Clerk and Stenographer
Viola Hutchinson.....	Dec. 19	A 28075	125.00	December	Clerk and Stenographer
Ruth Thorne.....	Oct. 25	A 23092	17.85	October	Clerk and Stenographer
Total not in Office Records.....			\$3,093.85		
Total in Office Records.....			2,221.00		
Total Laboratory Expense and Salaries.....			\$ 5,314.85		
Total Administration Expense.....			43,959.34		

Total paid from 4c Road Tax for Expenses Jan. 1, 1929, to Dec. 31, 1929

\$ 49,274.19

STATE INSPECTOR OF OILS

SCHEDULE L—(Continued)

STATE AUDITOR'S ACCOUNT

Warrants issued Jan. 1, 1929, to Dec. 31, 1929.....				\$ 49,274.19
Outstanding Warrants, Dec. 31, 1928.....				838.84
				<u>\$ 50,113.03</u>
Less Outstanding Warrants Dec. 31, 1929.....	A 29096	\$ 4.09		
	A 29097	.60		
	A 29095	60.00		
	A 29094	99.10		
	A 30313	60.00		223.79
				<u>223.79</u>
Warrants Issued for Expenses.....				\$ 49,889.24

SCHEDULE M

GASOLINE TAX FUND

State Auditor's Account, January 1, 1929, to December 31, 1929

Cash Balance in Fund January 1, 1929.....	\$ 313,664.34
Received from Oil Inspector (see General Cash Statement).....	5,560,348.03
	<u>\$5,874,012.37</u>

DISBURSEMENTS

Transfer Highway Department.....	\$3,719,622.56
Transfer Highway Special.....	103,969.35
Warrants, Administrative Expense.....	\$49,889.59
Warrants, Less Error (see Schedule L).....	.35
	<u>49,889.24</u>
Warrants, Refunds (see Schedule O).....	428,376.26
Warrants, Counties (see Schedule N).....	1,455,430.41
Balance in Road Fund Due Counties Dec. 31, 1929..	116,724.20
	<u>\$5,874,012.02</u>
Plus error as above.....	.35
	<u>\$5,874,012.37</u>

SCHEDULE N

DISTRIBUTION OF GASOLINE TAX TO COUNTIES

From January 1, 1929, to December 31, 1929

Counties	Protested Tax	Total Tax	Grand Total	Miles	Per Cent
Adams	\$ 643.46	\$ 14,853.96	\$ 15,497.42	97.1	1.0648
Alamosa	689.15	15,908.57	16,597.72	104.0	1.1404
Arapahoe	683.16	15,770.47	16,453.63	103.1	1.1305
Archuleta	684.50	15,801.17	16,485.67	103.3	1.1327
Baca	1,572.40	36,297.90	37,870.30	237.3	2.6020
Bent	485.74	11,213.01	11,698.75	73.3	.8038
Boulder	782.57	18,065.25	18,847.82	118.1	1.2950
Chaffee	620.25	14,318.29	14,938.54	93.6	1.0264
Cheyenne	844.21	19,488.15	20,332.36	127.4	1.3970
Clear Creek	719.00	16,597.71	17,316.71	108.5	1.1898
Conejos	796.47	18,386.10	19,182.57	120.2	1.3180
Costilla	863.43	19,931.76	20,795.19	130.3	1.4288
Crowley	422.77	9,759.41	10,182.18	63.8	.6996
Custer	632.83	14,608.44	15,241.27	95.5	1.0472
Delta	783.24	18,080.59	18,863.83	118.2	1.2961
Dolores	473.77	10,936.80	11,410.57	71.5	.7840
Douglas	1,081.40	24,963.49	26,044.89	163.2	1.7895
Eagle	852.19	19,672.29	20,524.48	128.6	1.4102
Elbert	840.89	19,411.42	20,252.31	126.9	1.3915
El Paso	1,640.02	37,858.90	39,498.92	247.5	2.7139
Fremont	1,160.93	26,799.34	27,960.27	175.2	1.9211
Garfield	1,034.38	23,878.22	24,912.60	156.1	1.7117
Gilpin	239.30	5,524.31	5,763.61	36.1	.3960
Grand	1,281.55	29,583.77	30,865.32	193.4	2.1207
Gunnison	1,532.03	35,366.04	36,898.07	231.2	2.5352

SCHEDULE N—(Continued)

DISTRIBUTION OF GASOLINE TAX TO COUNTIES

From January 1, 1929, to December 31, 1929

Counties	Protested Tax	Total Tax	Grand Total	Miles	Per Cent
Hinsdale	\$ 322.10	\$ 7,435.38	\$ 7,757.48	48.6	.5330
Huerfano	933.65	21,552.75	22,486.40	140.9	1.5450
Jackson	901.86	20,818.98	21,720.84	136.1	1.4924
Jefferson	1,504.84	34,738.29	36,243.13	227.1	2.4902
Kiowa	968.10	22,347.90	23,316.00	146.1	1.6020
Kit Carson	1,153.27	26,737.97	27,896.24	174.8	1.9167
Lake	495.05	11,427.84	11,922.89	74.7	.8192
La Plata	671.26	15,495.66	16,166.92	101.3	1.1108
Larimer	1,704.32	39,343.17	41,047.49	257.2	2.8203
Las Animas	1,795.08	41,438.46	43,233.54	270.9	2.9705
Lincoln	2,126.36	49,085.86	51,212.22	320.9	3.5187
Logan	1,128.48	26,050.22	27,178.70	170.3	1.8674
Mesa	1,415.40	32,673.67	34,089.07	213.6	2.3422
Mineral	444.65	10,264.42	10,709.07	67.1	.7358
Moffat	1,227.22	28,329.66	29,556.88	185.2	2.0308
Montezuma	913.10	21,078.46	21,991.56	137.8	1.5110
Montrose	1,563.21	36,084.46	37,647.67	235.9	2.5867
Morgan	773.99	17,867.16	18,641.15	116.8	1.2808
Otero	623.58	14,395.01	15,018.59	94.1	1.0319
Ouray	328.08	7,573.50	7,901.58	49.5	.5429
Park	1,425.97	32,917.81	34,343.78	215.2	2.3597
Phillips	693.14	16,000.65	16,693.79	104.6	1.1470
Pitkin	583.88	13,478.49	14,062.37	88.1	.9662
Prowers	1,280.88	29,568.40	30,849.28	193.3	2.1196
Pueblo	1,284.87	29,660.48	30,945.35	193.9	2.1262
Rio Blanco	1,367.00	31,556.28	32,923.28	206.3	2.2621
Rio Grande	571.19	13,185.54	13,756.73	86.2	.9452
Routt	1,122.49	25,912.12	27,034.61	169.4	1.8575
Saguache	1,129.14	26,065.57	27,194.71	170.4	1.8685
San Juan	294.30	6,793.67	7,087.97	44.6	.4870
San Miguel	948.21	21,888.94	22,837.15	143.1	1.5691
Sedgwick	436.67	10,080.26	10,516.93	65.9	.7226
Summit	613.61	14,164.84	14,778.45	92.7	1.0154
Teller	683.83	15,785.82	16,469.65	103.2	1.1316
Washington	1,744.02	40,259.70	42,003.72	263.2	2.8860
Weld	2,252.95	52,008.36	54,261.31	340.0	3.7282
Yuma	1,640.02	37,858.89	39,498.91	247.5	2.7139
	\$60,430.41	\$1,395,000.00	\$1,455,430.41		

SCHEDULE O

GASOLINE TAX REFUND ACCOUNT

Inspector's Revolving Fund

Number of Refund Claims filed from Jan. 1, 1929, to Dec. 31, 1929.....29,820

RECEIPTS

Cash Balance in Fund Dec. 1, 1928.....\$ 47,564.90

Cash Refunds by Inspector..... 36,874.59

Cash Balance in Fund Jan. 1, 1929... \$ 10,690.31

Reimbursement by State Auditing Board
and others as per Schedule P..... 459,927.71

\$470,618.02

DISBURSEMENTS

Cash Refunds by Inspector (Schedule Q). \$431,160.03

*Balance Chargeable Dec. 31, 1929..... 39,457.99

\$470,618.02

RECONCILIATION

(As of December 31, 1929)

*Balance in Bank as per Statement December 31, 1929..... \$ 39,457.99

SCHEDULE P—1

REIMBURSEMENTS OF INSPECTOR'S REVOLVING FUND
By State Auditing Board

Date Paid	Month Paid For	Tax	Voucher Office		Amount	Totals By Months
			No.	No.		
Jan. 2, 1929	Oct. 1928	3c	354709	592	\$31,434.24	
Jan. 31, 1929	Dec. 1928	3c	356720	628	16,938.12	
Jan. 31, 1929	Nov. 1928	3c	356721	627	15,886.17	
						\$ 64,258.53
Mar. 1, 1929	Jan. 1929	3c	A- 1526	664	\$ 8,288.67	
Mar. 30, 1929	Feb. 1929	3c	A- 4541	714	7,010.84	
						\$ 15,299.51
May 1, 1929	March 1929	3c	A- 6637	748	\$ 8,185.56	
						\$ 8,185.56
June 1, 1929	April 1929	3c	A- 9407	790	\$28,449.96	
June 29, 1929	May 1929	4c	A-12111	822	53,562.32	
						\$ 82,012.28
Aug. 5, 1929	June 1929	4c	A-14557	891	\$46,014.06	
Aug. 31, 1929	July 1929	4c	A-16706	910	44,018.11	
						\$ 90,032.17
Sept. 30, 1929	Aug. 1929	4c	A-18892	948	\$60,599.20	
						\$ 60,599.20
Oct. 31, 1929	Sept. 1929	4c	A-22305	1,008	\$57,448.25	
						\$ 57,448.25
Nov. 30, 1929	Oct. 1929	4c	A-24445	1,040	\$50,331.48	
						\$ 50,331.48
Dec. 31, 1929	Nov. 1929	4c	A-26490	1,072	\$31,643.52	
						\$ 31,643.52
Total Reimbursements by State Auditing Board...						\$459,810.50
Jan. 31, 1929	L. H. Thayer, refund over-payment.....				\$	17.86
Mar. 30, 1929	A. P. Ardourel, U. S. Govt. Duplicate Payment					87.00
Mar. 30, 1929	C. M. Placita, refund over-payment.....					4.85
Mar. 30, 1929	E. G. Heckendorf, refund over-payment.....					7.50
						\$ 117.21

Total Reimbursements Calendar Year 1929 (See Schedule O)...\$459,927.71

SCHEDULE P—2

State Auditor's Report of Inspector's Revolving Fund

Total Warrants paid by State Auditor Jan. 1, 1929, to Dec. 31, 1929	\$428,376.26
Total Warrants paid by State Auditor Dec. 1928.....	31,434.24
Total	\$459,810.50

SCHEDULE Q—1

CASH REFUNDS OF TAXES BY OIL INSPECTOR

Number of Refund Claims filed from Jan. 1, 1929, to Dec. 31, 1929.....29,820

Date	No. of Checks		Amount
	From	To	
January, 1929.....	A- 9718	A-12074	\$ 30,875.86
February, 1929.....	A-12075	A-15177	31,012.75
March, 1929.....	A-15178	A-16177	8,529.62
April, 1929.....	A-16178	A-17605	12,621.40
May, 1929.....	A-17606	A-18660	8,717.54
June, 1929.....	A-18661	A-21483	28,004.94
July, 1929.....	A-21484	A-26027	53,090.40
August, 1929.....	A-26028	B- 2025	48,007.44
September, 1929.....	B- 2026	B- 4947	41,034.85
October, 1929.....	B- 4948	B- 8425	61,840.23
November, 1929.....	B- 8426	B-11658	56,542.17
December, 1929.....	B-11659	B-14892	50,882.83

See Schedule O.....\$431,160.03

NOTE—Checks B-16994 to 17025 re-issue in December, 1929, for re-issue of checks cancelled for 30-day limit.

SCHEDULE Q-2

Comparative Statement of Applications for Gasoline Tax Refunds paid and filed in the office of the State Oil Inspector during the months of the following calendar years.

First refunds paid in 1919 and 1920, \$11,791.82; 1921 and 1922, \$25,601.01; 1923, \$14,114.10, by State Auditor.

CASH REFUNDS PAID

Date	1924 by State Auditor	1925 by Oil Inspector	1926	1927	1928	1929
January	\$ 3,202.65	\$ 2,735.74	\$ 3,352.84	\$ 4,285.52	\$ 6,572.28	\$ 8,288.67
February	1,705.17	1,189.30	2,310.11	2,896.93	5,538.35	7,010.84
March	3,147.04	2,966.23	2,778.46	4,036.83	9,849.08	8,185.56
April	2,629.14	2,911.94	3,167.31	5,969.42	22,104.06	28,449.96
May	2,906.76	2,779.71	5,400.41	9,294.92	29,541.87	53,562.32
June	3,120.07	1,703.70	5,136.63	13,956.56	28,525.86	46,014.06
July	2,906.48	2,746.14	4,675.38	13,811.95	24,779.21	44,018.11
August	2,530.24	1,518.33	8,015.20	16,167.34	37,099.72	60,599.20
September	2,809.81	2,705.16	8,156.55	26,682.36	37,440.34	57,448.25
October	2,703.48	3,430.74	7,953.95	19,278.87	31,434.24	50,331.48
November	2,937.42	3,047.30	6,831.64	16,241.37	15,886.17	31,643.52
December	2,568.51	3,893.53	5,482.43	11,297.26	16,938.12	19,672.90
Totals	\$ 33,166.77	\$ 31,627.82	\$ 63,260.91	\$143,919.33	\$265,709.30	\$415,224.87

NOTE—Refunds paid from August, 1923, was when the 2c Tax went into effect.

Refunds paid from May, 1927, was when the 3c Tax went into effect.

Refunds paid from May, 1929, was when the 4c Tax went into effect.

The payments of refunds are always made within sixty days of filing, being impossible to audit and investigate them any faster, as they have to be passed upon by the State Auditing Board after the investigation by the State Inspector of Oils.

SCHEDULE Q—3

RECAPITULATION OF TAX COLLECTIONS AND REFUNDS
SHOWING NET TAX COLLECTED

Date	See General Cash Statement Gross Collections	See Schedule P-1 Refunded	See Schedule L Expenses	Net Tax
December 1928	\$ 298,635.80	\$ 37,440.34	\$ 3,380.40	\$ 257,815.06
1929 January 1, 1929, to December 31, 1929				
January	\$ 259,013.11	\$ 64,258.53	\$ 3,100.93	\$ 191,653.65
February	283,099.07	.....	4,145.49	278,953.58
March	271,383.87	15,299.51	3,727.67	252,356.69
April	415,352.90	.....	3,706.23	411,646.67
May	501,800.06	8,185.56	3,488.64	490,125.86
June	441,591.27	82,012.28	3,542.03	356,036.96
July	527,069.00	.....	4,146.67	522,922.33
August	620,344.05	90,032.17	4,350.06	525,961.82
September	711,479.04	60,599.20	4,262.23	646,617.61
October	564,269.01	57,448.25	3,957.81	502,862.95
November	549,028.52	50,331.48	3,849.44	494,847.60
December	415,918.13	31,643.52	4,053.14	380,221.47
Totals	\$5,560,348.03	\$459,810.50	\$46,330.34	\$5,054,207.19
Total Net Tax Collected Available for State Roads.....				\$5,054,207.19

DEPARTMENT REPORT

SCHEDULE R

EARNINGS STATEMENT—GASOLINE LICENSE FUND

January 1, 1929, to December 31, 1929

Date	License No.	Total
December, 1928	5734 to 5815.....	\$ 82.00

DISBURSEMENTS

Date 1928	Voucher No.	Check No.	Name	Expenses
Dec. 18	86	96	W. Roy MacGinnis.....	\$ 54.85
Dec. 28	87	97	W. Roy MacGinnis.....	27.10
				\$ 81.95
Balance in License Fund December 31, 1928.....				\$.05

Date	License No.	Total
January, 1929	5816 to 5949.....	\$ 134.00
February, 1929	5950 to 6096.....	147.00
March, 1929	6097 to 6204.....	108.00
April, 1929	6205 to 6400.....	196.00
		\$ 585.00
Total Cash Received.....		\$ 585.05

DISBURSEMENTS

Date 1929	Voucher No.	Check No.	Expenses
Feb. 15	88	98.....	\$ 133.80
Mar. 4	89	100.....	86.95
Mar. 26	91	102.....	10.20
Mar. 14	90	101.....	58.70
Apr. 10	92	103.....	99.85
Apr. 22	93	104.....	100.62
May 10	94	105.....	71.50
June 14	95	106.....	23.43
Total See Schedule L.....			\$ 585.05

NOTE—The Act creating the above fund was repealed by House Bill No. 529, which went into effect May 1, 1929, at 12:05 a. m.

SCHEDULE S

Statement of Assessment of Taxes and Collections, Monthly, from
January 1, 1929, to December 31, 1929

Assessment one month in advance of payment

Date	Assessment	Tax	Date	Collections	Tax
Dec., 1928.....	\$ 259,571.13	3c	Jan., 1929.....	\$ 249,773.42	3c
Jan., 1929.....	295,690.86	3c	Feb., 1929.....	274,402.29	3c
Feb., 1929.....	255,046.98	3c	Mar., 1929.....	269,408.40	3c
Mar., 1929.....	410,539.47	3c	Apr., 1929.....	415,327.90	3c
Apr., 1929.....	466,102.18	3c	May, 1929.....	499,077.32	3c
May, 1929.....	464,764.42	4c	June, 1929.....	430,996.55	4c
June, 1929.....	521,560.04	4c	July, 1929.....	518,743.08	4c
July, 1929.....	634,012.52	4c	Aug., 1929.....	617,114.15	4c
Aug., 1929.....	724,214.84	4c	Sept., 1929.....	707,760.06	4c
Sept., 1929.....	568,736.94	4c	Oct., 1929.....	563,119.01	4c
Oct., 1929.....	564,250.38	4c	Nov., 1929.....	548,378.52	4c
Nov., 1929.....	426,135.48	4c	Dec., 1929.....	415,893.13	4c
Total Assessment.....	\$5,590,625.24			\$5,509,993.83	
Less Total Collect'ns	5,509,993.83				

Total	\$ 80,631.41
Less deductions for Railroads, U. S. Govt., Exports, etc., See Exhibit L.....	23,881.73
Balance Uncollected	\$ 56,749.68
Per Cent Collected.....	98.5
Per Cent Uncollected.....	1.5

NOTE—Of the above uncollected balance

Denver Board of Water Commissioners is delinquent in 3c Tax.....	\$ 4,157.37
Denver Board of Water Commissioners is delinquent in 4c Tax.....	1,577.56
City and County of Denver is delinquent in 4c Tax.....	14,648.08
Weld County is delinquent in 4c Tax.....	11,441.72
	<u>\$27,824.73</u>

is in litigation, the balance is in the hands of the Attorney General for collection.

SCHEDULE T

SPECIAL PROTEST GASOLINE TAX FUND

December 1, 1928, to April 30, 1929

Balance in Special Protest Fund December 1, 1928.....\$174,332.84

Date	Name	Amount
Dec. 7, 1928	Home Oil Co.....	\$1,180.47
Dec. 11, 1928	The Texas Co.....	826.21
Dec. 26, 1928	A. A. Vickers Petrol. Co.....	286.68
Dec. 26, 1928	Ross Jeremiassen	482.70
Dec. 26, 1928	McGrath's Service Station.....	1,335.87
Dec. 26, 1928	Forsythe Oil Co.....	4,672.74
Dec. 27, 1928	Starkey, Rose	476.71
		<u> </u>
		\$9,261.38
Jan. 9, 1929	Home Oil Co.....	\$1,368.45
Jan. 14, 1929	The Texas Co.....	624.11
Jan. 25, 1929	Ross Jeremiassen	486.30
Jan. 25, 1929	Paramount Oil Co.....	91.74
Jan. 26, 1929	M. T. Forsythe.....	242.22
Jan. 26, 1929	McGrath's Service Station.....	1,469.55
Jan. 28, 1929	Starkey, Rose	479.82
Jan. 31, 1929	Forsythe Oil Co.....	4,402.50
		<u> </u>
		\$9,164.69
Feb. 13, 1929	The Texas Co.....	\$ 742.79
Feb. 25, 1929	Ross Jeremiassen	247.74
Feb. 26, 1929	A. A. Vickers Petrol. Co.....	1,350.87
Feb. 26, 1929	McGrath's Service Station.....	1,363.56
Feb. 28, 1929	Starkey, Rose	724.62
Feb. 28, 1929	Forsythe Oil Co.....	4,246.20
		<u> </u>
		\$8,675.78
		<u> </u>
		\$ 27,101.85

Total Amount Held in Special Protest Fund February 28, 1929. \$201,434.69

The above amount has been removed from the Special Protest Fund by the State Treasurer, and paid into the Road Tax Fund as per authority on the above dealers, letters agreeing to same being filed in the office of the State Inspector of Oils.

SCHEDULE U
LEDGER STATEMENT
PENALTY ON DELINQUENT TAX INCLUDED IN EARNING STATEMENT OF FOUR-CENT TAX
TRANSFERRED TO ROAD FUND

Date	Names	Collected	Assessed	Monthly Total	Total
July 31, 1929	Triple X Oil Co.....	\$ 31.49	\$ 31.49		
July 31, 1929	Mountview Filling Station.....	4.29	4.29		
July 31, 1929	Craig Farmers Milling & Elevator Co.....	25.37	25.37		
July 31, 1929	Velvetine Oil Co.....	8.20	8.20		
July 31, 1929	Western Nebraska Oil Co.....	14.96	14.96		
July 31, 1929	Golden Rod Filling Station (Wm. Jones).....	6.44	6.44		
				\$ 90.75	
Aug. 21, 1929	Velvetine Oil Co.....	\$ 8.20	\$ 8.20		
Aug. 21, 1929	O. Johnson	25.30	25.30		
Aug. 29, 1929	Aldan Oil Co.....	3.01	3.01		
Aug. 30, 1929	Triple X Oil Co.....	62.96	62.96		
Aug. 30, 1929	West Denver Coal & Oil Co.....	62.60	62.60		
Aug. 30, 1929	Clarke Petroleum Co.....	61.90	61.90		
Aug. 30, 1929	Strang Garage Co.....	118.52	118.52		
Aug. 30, 1929	M. W. Bromell.....	23.77	23.77		
Aug. 30, 1929	O. Johnson	6.40	6.40		
				\$ 372.66	
Sept. 1, 1929	Central Garage	\$ 4.00	\$ 4.00		
Sept. 1, 1929	O. H. McGrew.....	63.78	63.78		
Sept. 17, 1929	Colorado Fuel & Iron Co.....	25.16	25.16		
Sept. 19, 1929	M. W. Bromell.....	7.92	7.92		
Sept. 23, 1929	Arkansas Valley Auto Co.....	31.21	31.21		
Sept. 25, 1929	Cities Oil Co.....	143.44	143.44		
Sept. 17, 1929	Raven Oil & Ref. Co.....	1.28	1.28		
				\$ 276.79	
Oct. 15, 1929	Riverside Filling Station.....	\$ 25.28	\$ 25.28		
Oct. 21, 1929	Golden Rod Filling Station (Wm. Jones).....	62.92	62.92		
				\$ 88.20	
Nov. 1, 1929	Nelson Service Station.....	\$ 62.46	\$ 62.46		
Nov. 18, 1929	A. J. Finch.....	31.49	31.49		
				\$ 93.95	
Dec. 2, 1929	Golden Rod Filling Station (Wm. Jones).....	\$ 31.83	\$ 31.83		
				\$ 31.83	
Amount Collected for Penalty in 1929.....					\$ 954.18

EXHIBIT A

Gallons of Gasoline Upon Which Tax Has Been Assessed to Dealers in the State of Colorado for the Period of 13 Months, to-wit: Nov. 1, 1928, to Nov. 30, 1929

Company	Address	3c Tax	4c Tax	Total
Ace Petroleum Co.....	Denver .....	.....	23,864	23,864
Adams Motor Co.....	Colorado Springs.....	113,982	174,626	288,608
Aldan Oil Co.....	Pueblo	193,824	258,175	451,999
Aldons, L. V.....	Grover	24,146	7,933	32,079
Alexander Industries, Inc.....	Colorado Springs.....	26,923	51,422	78,345
Arapahoe County Oil Co.....	Littleton	64,175	86,181	150,356
Arkansas Valley Auto Co.....	Pueblo	32,151	47,436	79,587
Atchison, Topeka & Santa Fe.....	Topeka, Kan.....	476	1,200	1,676
Automatic Oil & Gas Service, Inc.....	Pueblo	32,143	80,535	112,678
Babb, I. C.....	Dacona	16,304	.....	16,304
Bagby Oil Co.....	Alamosa	137,185	148,998	286,183
Barnett Gas & Oil Co.....	Denver	169,931	362,479	532,410
Beard, Wm.	Colorado Springs.....	40,156	55,500	95,656
Bellrose Service Station.....	Eaton	12,346	.....	12,346
Bennett, E. G.....	Palisade	32,273	55,088	87,361
Birdsall-Stockdale Motor Co.....	Colorado Springs.....	127,269	116,582	243,851
Boggs Auto Supply Co.....	Sterling	275,079	489,456	764,535
Boyd Bros.	Galeton .....	.....	39,679	39,679
Bradford Auto Co.....	Elkhart, Kansas.....	3,900	17,747	21,647
Brewster Motor Co.....	Ft. Lupton	138,876	142,423	281,299
Bridges-McMichael Oil Co.....	Bushnell, Neb.....	140	.....	140
Bright's Service Station.....	Peckham	28,993	18,998	47,991
Broadmoor Hotel Co.....	Colorado Springs.....	.....	138,925	138,925
Bromell, M. W.....	Arlington	8,163	30,013	38,176
Buchanan, C. S.....	Greeley	32,066	.....	32,066

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Buck's Service Station.....	Hillrose	49,027	63,491	112,518
Burlington Equity Exchange Co.....	Burlington	24,237	86,347	110,584
Burlington Oil Co.....	Burlington	80,589	123,657	204,246
Bus Transportation Co.....	Denver	2,469	3,687	6,156
Calhan Motor Co.....	Calhan	20,901	22,251	43,152
Carröll, Burton	Colorado Springs.....	274,292	365,487	639,779
Carröll Motor Co.....	Brush	16,081	63,183	79,264
Carroll, W. K.....	Pueblo .....	.....	84,656	84,656
Carver, Ed. R.....	Wiley	48,260	70,800	119,060
Castle Coal & Supply Co.....	Walsenburg	8,008	193,672	201,680
Castle Rock Oil Co.....	Castle Rock.....	73,159	36,577	109,736
Central Garage	Salida	121,197	195,924	317,121
Central Gas & Oil Co.....	Denver	87,358	.....	87,358
Champlin Refining Co.....	Enid, Okla.....	44,709	97,401	142,110
Cheek & Biers.....	Kersey	66,044	118,109	184,153
Chew-Agri Motor Co.....	Seibert	64,538	56,962	121,500
C., B. & Q. Ry. Co.....	Omaha, Neb.	1,253	2,934	4,187
Chrisman Service Station.....	Pueblo .....	.....	23,648	23,648
Christensen, A. N.....	Limon	48,459	71,592	120,051
Christopher Oil Co.....	Yuma	8,152	94,910	103,062
Cities Oil Co.....	Grand Junction.....	170,073	283,432	453,505
Cities Service Oil Co.....	Denver	715,184	935,117	1,650,301
City of Colorado Springs.....	Colorado Springs.....	24,272	47,361	71,633
City and County of Denver.....	Denver	207,650	366,201	573,851
City of Greeley	Greeley	16,240	.....	16,240
City Oil & Fuel Co.....	Longmont	141,332	200,867	342,199
Clarke Petroleum Co.....	Denver .....	.....	132,105	132,105
C. M. S. Motor Co.....	Elkhart, Kan.....	.....	10,500	10,500
Cohan, J. (Drive Oil Co.).....	Denver	401,271	108,625	509,896
Colorado Fuel & Iron Co.....	Denver	29,734	47,706	77,440

EXHIBIT A--(Continued)

Company	Address	3c Tax	4c Tax	Total
Colorado Petroleum Products Co.....	Denver	96,879	102,983	199,862
Colorado Springs & Interurban Ry.....	Colorado Springs.....	6,557	19,034	25,591
Colorado Supply Co.	Denver .....	.....	180,466	180,466
Colorado-Utah Petroleum Co.	Denver	133,713	142,009	275,722
Colorado-Utah Supply Co.	Mt. Harris	15,894	41,376	57,270
Consumers Oil Co.....	Colorado Springs.....	104,561	180,677	285,238
Consumers Oil Co.....	Ft. Collins	72,952	100,156	173,108
Consumers Oil Co.....	Greeley	893,844	981,397	1,875,241
Continental Oil Co.....	Ponca City, Okla.....	15,380,953	19,386,076	34,767,029
Co-operative Oil Co.....	Paoli	74,476	132,991	207,467
Corner Service Station.....	Wiggins	64,437	94,947	159,384
Cossel, Olen	Fountain	22,352	39,348	61,700
Costanzo, Frank	Sargents	6,485	19,951	26,436
Craig Farmers Milling & Elevator Co.....	Craig .....	.....	55,080	55,080
Cripple Creek Auto Co.....	Cripple Creek.....	42,234	76,776	119,010
Crowley County Petrol. Co.....	Crowley	21,367	44,386	65,753
Crown Service Co.....	Trinidad	203,092	212,048	415,140
Cuney & Smith.....	Yuma	6,515	12,288	18,803
Cunningham & Sons.....	Ft. Collins.....	198,445	195,404	393,849
Daum, F. P.....	Longmont	46,689	68,934	115,623
Davis, D. E.....	Stratton	81,125	94,887	176,012
Davis, T. T.....	Bethune	32,224	51,534	83,758
DeBoer, Jack, Inc.....	Colorado Springs.....	.....	156,367	156,367
Denco Oil Co.....	Sigman	15,994	266,164	282,158
Denver Ice & Cold Storage Co.....	Denver	37,094	70,728	107,822
D. & R. G. W. Ry. Co.....	Denver .....	.....	28,147	28,147
D. & S. L. Ry. Co.....	Denver	2,003	1,678	3,681
Denver Union Oil Co.....	Denver	738,333	955,988	1,694,321
DeWitt Motor Co.....	Buena Vista.....	18,618	57,628	76,246
Diamond Gas & Fuel Co.....	Denver	253,285	393,835	647,120

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Dickerson, R. C.....	Lycan .....	.....	790	790
Diodosio, Mike	Pueblo	89,613	103,055	192,668
Douglas County Gas & Oil Co.....	Castle Rock.....	8,167	31,569	39,736
Eberharter, L.	Louisville .....	.....	15,936	15,936
Eckles, J. R.....	Lamar	146,323	175,825	322,148
Egnew, R. C.....	Delta	56,195	57,597	113,792
Elbert Gas & Oil Co.....	Elbert	48,219	73,241	121,460
Elder, J. T.....	Las Animas.....	64,999	71,042	136,041
El Paso County.....	Colorado Springs.....	8,288	.....	8,288
Equity Co-op. Oil Co.....	Yuma .....	.....	94,712	94,712
Everly Oil Co.....	Longmont	96,537	118,293	214,830
Farmer's Elevator Co.....	Julesburg	32,269	78,986	111,255
Faulconer, Oscar	Crook	8,090	71,465	79,555
Fidler Oil Co.....	La Junta.....	108,337	126,107	234,444
Finch, A. J.....	Gill .....	.....	39,839	39,839
Firestone Tire Stores, Inc.....	Pueblo .....	.....	6,330	6,330
Flagler Filling Station.....	Flagler	94,894	125,960	220,854
Fleming Service Station.....	Fleming	55,922	106,849	162,771
Forbush Fuel & Ice Co.....	Pueblo	270,452	408,879	679,331
Ford Motor Co.....	Denver	89,420	118,089	207,509
Forsythe Oil Co.....	Boulder	157,192	178,254	335,446
Forsythe Oil Co.....	Denver	935,781	1,078,753	2,014,534
Forsythe Filling Station, M. T.....	Denver	39,438	47,520	86,958
Ft. Collins Petroleum Co.....	Ft. Collins.....	63,624	126,517	190,141
Fowler Motor Co.....	Fowler	104,988	143,959	248,947
Galeton Motor Co.....	Galeton	40,663	.....	40,663
Genoa Oil Co.....	Genoa	72,359	149,612	221,971
Giannette, Frank	Pueblo .....	.....	62,883	62,883
Giddings & Thayer.....	Timnath	12,324	30,313	42,637
Gill Gas Co.....	Gill	36,207	86,641	122,848

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Golden Ash Fuel Co.....	Boulder	145,052	201,940	346,992
Golden Rod Filling Station.....	Brush	56,955	95,103	152,058
Golden Rule Oil Co.....	Wichita, Kan.....	343,034	649,208	992,242
Golden Rule Refining Co.....	Wichita, Kan.	72,736	.....	72,736
Goodbar Oil Co.....	Colorado Springs.....	40,552	125,810	166,362
Goracke, F. M.....	Milliken	41,898	78,210	120,108
Grand Oil Co.....	Grand Junction.....	71,851	339,022	410,873
Gust & Roman.....	Mead .....	.....	54,113	54,113
Hallenbeck, Chas. V.....	Rifle	40,500	70,604	111,104
Harris Independent Oil Co.....	Evans	101,745	118,578	220,323
Hawthorn, E. L.....	La Junta .....	.....	29,496	29,496
Hicks & Remington.....	Hugo	59,798	88,474	148,272
Highland Oil & Gas Co.....	Pueblo	32,494	86,934	119,428
Hively & Gray.....	Ignacio .....	.....	13,394	13,394
Holyoke Farmers Co-op. Elevator Co.....	Holyoke	81,709	124,639	206,348
Home Oil Co.....	Grand Junction.....	180,611	223,140	403,751
Home Oil & Supply Co.....	{ Haxtun Lamar	228,919	392,741	621,660
	{ Springfield			
Hopkins, Earl	Eastlake	54,487	31,636	86,123
Horn, Otto H.....	Ft. Collins .....	.....	23,672	23,672
Horton, I. D.....	Ft. Lupton.....	88,842	94,871	183,713
Hudnall Oil Co.....	Las Animas.....	202,083	228,962	431,045
Hudson, Sim, Oil Co.....	Burlington	72,834	110,302	183,136
Huerfano Trading Co.....	Alamosa	13,646	.....	13,646
Hughes Bros., Inc.....	Pueblo	153,468	252,550	406,018
Hunker Oil Co.....	Sterling	56,436	86,612	143,048
Independent Distributors	Walsenburg .....	.....	15,898	15,898
Independent Oil Co.	Colorado Springs.....	99,216	152,441	251,657
Jeremiassen, Ross	Ault	88,272	118,425	206,697

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Johnson, G. R.	New Raymer		63,189	63,189
Johnson Oil Co.	Johnson, Kan.		8,680	8,680
Johnson, O.	Boone		53,773	53,773
Johnson's Corner	Longmont	96,900	134,284	231,184
Jones Garage	Pierce	42,290	85,855	128,145
Jones, L. E.	Rangely	2,151	1,566	3,717
Kamm Service Station	Sterling		6,420	6,420
Kayser, Allen J.	Denver		48,389	48,389
Keeling Oil Co.	Branson	120,561	221,808	342,369
Kent Oil Co.	Salina, Kan.	7,399	21,656	29,055
Kentz, Fred	Denver	45,877	7,941	53,818
Kepler Gas & Oil Co.	Delta	24,245	31,484	55,729
Kiesau, Gust	Loveland		35,256	35,256
Kiser-Roberts Oil Co.	Keensburg	49,169	95,330	144,499
Kissock, J. R., Inc.	Ft. Collins		8,012	8,012
Koontz Gas & Oil Co.	Pueblo		132,407	132,407
K-T Oil Corporation	Wichita, Kan.	126,645	205,147	331,792
Larimer County	Ft. Collins	30,822	31,579	62,401
LaVeta Automotive Co.	La Veta		70,792	70,792
Lenzini Motor Co.	Walsenburg	163,006	198,071	361,077
Lincoln County	Hugo		16,138	55,688
Littleton Gas & Oil Co.	Littleton	127,564	186,223	313,787
Lohmann Motor Co.	Brighton	35,795	39,603	75,398
Loser, Oliver	Center	298,402	544,731	843,133
Manter Oil Co.	Manter, Kan.	19,623	20,699	40,322
M & K Oil Co.	Ft. Collins	55,196	72,939	128,135
M & O Oil Co.	Denver	216,973	252,719	469,692
Marland Refining Co.	Ponca City, Okla.	695,230	342,182	1,037,412
Martin, Robert	Greeley	23,987	33,175	57,162
Merchants Oil Co.	Denver	594,433	825,810	1,420,243

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Mesa Garage, Battery & Tire Shop.....	Pueblo	118,559	170,956	289,515
Metzger Motor Co.....	Elizabeth	24,034	23,806	47,840
Midwest Refining Co.....	Denver .....	.....	2,629,430	2,629,430
Miller Garage	Ft. Collins.....	48,659	47,550	96,209
Mona Motor Oil Co.....	Council Bluffs, Ia.....	46,021	217,534	263,555
Montrose Hardware Co.....	Montrose	70,116	228,663	298,779
Morgan County Buick Co.....	Ft. Morgan.....	8,071	61,429	69,500
Morgan Petroleum Products Co.....	Denver	1,851	.....	1,851
Morrison Oil Co.....	Denver	911,178	683,658	1,594,836
Mosman, C. B.....	Carr	7,984	7,872	15,856
Mountain & Plain Oil Co.....	Denver	56,626	266,633	323,259
Mountain States Construction Co.	Mt. Harris .....	.....	18,860	18,860
Mountain States Oil Corporation	Denver	8,857	121,528	130,385
Mountain Tire & Gas Co.....	Colorado Springs.....	120,407	194,634	315,041
Mountview Filling Station.....	Dacona	22,190	8,127	30,317
McBurney Oil Co.....	Colorado Springs.....	235,408	376,239	611,647
McCrary, Dall B.....	Cotopaxi .....	.....	31,523	31,523
McCune Oil Co.....	La Junta.....	125,574	185,468	311,042
McGrath's Service Station.....	Denver	361,910	244,786	606,696
McGrew Oil Co., O. H.....	Ft. Morgan.....	145,340	256,986	402,326
McGrew-DeLong Oil Co.....	Ft. Morgan.....	361,907	457,444	819,351
McGrew Service Station.....	Sedgwick	53,331	71,321	124,652
McNeal Oil Co.....	La Junta.....	88,506	140,183	228,689
McPeak Oil Co.....	Otis	22,383	55,412	77,795
McReynolds, J. T.....	Windsor .....	.....	8,135	8,135
National Refining Co.....	Kansas City, Mo.....	8,126	31,467	39,593
Navy Gas Co.	Haxtun, Julesburg.....	88,703	149,658	238,361
Navy Gas & Supply Co.....	Denver	2,184,493	2,694,262	4,878,755
Navy Gas & Supply Co.....	Pueblo	427,236	563,165	990,401
Nelson Service Station.....	Pueblo	56,903	78,813	135,716

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Nisbet Oil Co.....	Denver	263,844	.....	263,844
Northern Garage	Ft. Collins	121,154	141,944	263,098
Oasis Service Station.....	Golden	72,489	102,650	175,139
Olson, Dave, Inc.....	Denver	26,383	63,013	89,396
Otero Petroleum Sales Co.....	Rocky Ford.....	219,200	316,468	535,668
Out West Oil Co.....	Colorado Springs.....	116,333	181,459	297,792
P. & M. Oil Co.....	Grand Junction.....	146,782	182,566	329,348
Paramount Oil Co., Inc.....	Trinidad	169,143	275,757	444,900
Patch Oil Co., J. E.....	Denver	7,985	55,151	63,136
Peeetz Consumers Oil Co.....	Peeetz	23,625	67,932	91,557
Penfold, Jay, Oil Co.....	Loveland	73,370	86,995	160,365
Penfold Service Station.....	Ft. Lupton.....	134,272	166,482	300,754
Peoples Oil Co.....	Loveland	193,208	273,939	467,147
Peterson's Filling Station.....	Ft. Collins.....	34,458	32,998	67,456
Petrol-Benzol Co.	Denver	178,361	324,351	502,712
Phillips Petroleum Co.....	Bartlesville, Okla.....	16,038	553,847	569,885
Pinks Service Station.....	Denver	80,407	31,543	111,950
Platte-Weber Oil Co.....	Colorado Springs.....	114,123	301,677	415,800
Plummers Service Station.....	Ft. Collins.....	43,790	39,696	83,486
Porter Oil Co.....	Venango, Neb.....	955	26,104	27,059
Post Exchange, Fitzsimons Gen. Hosp.....	Bunnell	8,597	13,638	22,235
Post Office Service Station.....	Boulder	211,769	205,278	417,047
Potato Growers Co-op. Co.....	Eaton	120,399	196,808	317,207
Poudre Canon Filling Station.....	Laporte	107,338	268,015	375,353
Powerine Company.....	Denver	2,262,990	2,900,994	5,163,984
Powerine Station	Julesburg .....	.....	68,288	68,288
Prather Gas & Service Station.....	Yuma	7,980	23,858	31,838
Public Service Co. of Colorado.....	Denver	46,953	95,737	142,690
Pueblo Gas & Service Station.....	Pueblo	145,229	180,013	325,242
Pulley Service, Inc.	Pueblo	96,383	114,365	210,748

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Putnam Filling Station.....	Ft. Lupton.....	56,990	79,307	136,297
Quality Oil Co.....	Hereford	46,591	67,177	113,768
R. W. T. Service, Inc.....	Pueblo .....	.....	62,989	62,989
Radio Gas & Oil Co.....	Loveland	24,250	86,984	111,234
Raven Oil & Refining Co.....	Vernal, Utah.....	1,338	2,066	3,404
Red Cap Service Station.....	Colorado Springs.....	16,209	.....	16,209
Red Dot Oil Co.....	Denver	114,031	97,172	211,203
Reed Gas & Oil Co.....	Alamosa	136,095	198,501	334,596
Reimer-Smith Grain Co.....	Holyoke	61,122	106,821	167,943
Rendle-Dow Stores Co.....	Parshall	16,354	84,352	100,706
Riverside Filling Station.....	Laporte	19,467	25,424	44,891
Riverside Ice & Storage Co.....	Ft. Collins.....	57,084	79,363	136,447
Robar Corporation	Denver	334,038	646,446	980,484
Roberts Oil Co.....	Vona	98,958	147,398	246,356
Rogers Oil Co.....	Brighton	40,182	55,286	95,468
Romeo Garage.....	Romeo	20,433	77,361	97,794
Romine Oil & Supply Co.....	Colorado Springs.....	84,636	305,819	390,455
Rutherford's Service Station.....	Eaton	94,691	149,875	244,566
Sam's Automatic Service Station.....	Hudson	48,147	47,215	95,362
San Luis Consumers Gas & Oil Co.....	Alamosa	32,069	134,188	166,257
Sayler Oil Co.....	Lamar	98,847	139,873	238,720
Schreivogel & Sons, A. M.....	Kit Carson.....	40,261	78,568	118,829
Scott Oil Co.....	Falcon	98,222	122,884	221,106
Seal's Service Station.....	Limon	38,524	78,969	117,493
Sears & Sears.....	Walsenburg	64,642	63,102	127,744
Sentry Oil Co.....	Denver	243,233	564,722	807,955
Seymour, Mack.....	Milliken	14,646	14,320	28,966
Shane Oil Co.....	Denver	49,044	55,198	104,242
Shepherd, W.	Elizabeth	32,056	31,432	63,488
Sherman Auto Co.....	Greeley	195,371	276,198	471,569

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Siegel Oil Co.....	Denver	494,330	565,847	1,060,177
Sinclair Refining Co.....	Kansas City, Mo.....	4,212,831	6,699,030	10,911,861
Sindt Service Station.....	Eaton	56,540	102,722	159,262
Sipple Oil Co.....	Yuma	129,970	133,880	263,850
Skoglund Oil Co.....	Canon City.....	123,199	183,968	307,167
Smith Oil Co., Thos. W.....	Sterling	97,940	150,639	248,579
Sommers Oil Co.....	Denver	1,367,799	1,935,836	3,303,635
Springhetti, Louis	Leadville	96,071	96,071	96,071
Standard Oil Co. of Nebraska.....	Omaha, Neb.....	4,980	19,830	24,810
Star Oil Co.....	Denver	80,519	495,824	576,343
Starkey Automatic Pump Co.....	Ft. Collins.....	137,177	244,615	381,792
Stedwell & Son.....	Wray	85,799	126,745	212,544
Steele, Leslie R.....	Boulder	8,498	10,727	19,225
Stotts & Maley.....	Peetz	21,355	33,774	55,129
Strang Garage Co.....	Colorado Springs.....	57,067	162,554	219,621
Sugar City Auto Co.....	Sugar City.....	.....	62,844	62,844
Suhl Oil Co.....	Haxtun	8,073	39,543	47,616
Sunday's Garage.....	Lamar	32,526	63,238	95,764
Superior Refining Co.....	Denver	242,536	269,663	512,199
Swinehart, W. E.....	Creede	8,157	23,717	31,874
Taylor Grain Co.....	Paoli	40,500	109,949	150,449
Telinde Gas & Oil Co.....	Monte Vista.....	65,055	126,951	192,006
Texas Company, The.....	Denver	7,408,155	13,178,802	20,586,957
Throckmorton & Briggs.....	Henderson	56,478	78,976	135,454
Toliver & Kinney Merc. Co.....	Ft. Collins.....	88,820	181,960	270,780
Triangle Motor Co.....	Brighton	105,831	87,061	192,892
Trinidad Oil Co.....	Trinidad	389,614	502,414	892,028
Triple X Oil Co.....	Springfield	24,339	39,564	63,903
Tri-Valley Gas & Oil Co.....	Byers	176,649	386,176	562,825
Turner Bros.	Nunn	20,947	30,052	50,999

EXHIBIT A—(Continued)

Company	Address	3c Tax	4c Tax	Total
Union Pacific Ry. Co.	Omaha, Neb.	556	640	1,196
Union Refining Co.	Denver	880,722	1,361,861	2,242,583
U. S. Oil Works	Omaha, Neb.	10,400	39,785	50,185
Valley Oil Co.	Lamar	7,895	7,895	7,895
Vasseur, M. J.	Loveland	.....	5,981	5,981
Velvetine Oil Co.	Strasburg	121,024	127,872	248,896
Vickers Petroleum Co.	Denver	2,502,708	1,009,454	3,512,162
Vicks Service Station	Boyero	8,133	27,831	35,964
Victory Motor Co.	Agate	40,680	63,386	104,066
Victory Oil Corporation	Burlington	14,289	1,028	15,317
Vincent Auto Co.	Yuma	.....	13,789	13,789
Vollmer Bros.	Colorado Springs	16,023	23,650	39,673
Walter's, Inc.	Pueblo	81,093	281,955	363,048
Warren Lumber Co.	Snyder	30,785	28,597	59,382
Washington Park Service Station	Denver	56,998	55,455	112,453
Water Commissioners, Board of	Denver	24,322	39,440	*63,762
Watkins & Son, J. T.	Greeley	54,809	80,810	135,619
Weld County, Board of County Commissioners	Greeley	189,739	286,042	475,781
Weld County Filling Station	La Salle	81,411	87,123	168,534
West Denver Coal & Oil Co.	Denver	754,086	776,036	1,530,122
Western Nebraska Oil Co.	Sidney, Neb.	4,815	7,820	12,635
Western Stores Co.	Delagua	.....	8,031	8,031
White, C. L.	Boyero	6,100	.....	6,100
White Eagle Oil & Refining Co.	Kansas City, Mo.	1,387,772	2,321,271	3,709,043
Windsor Oil Co.	Windsor	144,649	135,142	279,791
Your Oil Company	Ft. Morgan	65,012	79,304	144,316
Zang Co., Ph.	Denver	24,173	55,211	79,384
Totals		65,456,401	96,037,305	161,493,706

*In Litigation.

EXHIBIT B

Collection of Inspection Fees and Gasoline Tax for Calendar Years 1913 to 1929

	Year	Inspection Fees	Gasoline Taxes	Total	Per Cent of Increase on Previous Year
	1913	\$ 9,660.91	.....	\$ 9,660.91	.....
	1914	15,692.69	.....	15,692.69	.....
	1915	20,457.38	.....	20,457.38	.....
	1916	25,410.22	.....	25,410.22	.....
	1917	37,083.99	.....	37,803.99	.....
	1918	40,878.27	.....	40,878.27	.....
1c Tax	.....1919	46,177.74	\$ 274,401.06	320,578.80	.....
	1920	47,246.98	458,394.82	505,641.80	57 7/10
	1921	59,751.98	566,570.36	626,322.34	23 9/10
	1922	63,332.96	644,912.30	708,245.26	13 1/10
	1923	73,684.82	922,643.73	996,328.55	40 7/10
2c Tax	.....1924	113,642.02	1,773,361.66	1,887,003.68	89 4/10
	1925	108,313.29	1,845,470.48	1,953,783.77	3 5/10
	1926	115,147.86	2,169,456.07	2,284,603.93	16 9/10
3c Tax	.....1927	73,649.57	3,272,537.05	3,346,186.62	46 5/10
	1928	26,618.08	4,115,298.82	4,141,916.90	23 8/10
3c and 4c Tax	.....1929	.....	5,560,348.03	5,560,348.03	34 2/10
Total	.....	\$876,748.76	\$21,603,394.38	\$22,480,143.14	

Note.—No Inspection Fees were collected in 1929, as Supreme Court decided against collection thereof, and all fees collected from the inception of the 3c Tax, May 1st, 1927, were returned.

EXHIBIT C

Statement of Inspection and Collection Costs per 1,000 Gals., 1913 to 1929

	Gasoline and Refined Oil	Gallons Inspected	Net Expenses	Cost per
				Thousand
				Gallons
May 21, 1913, to Nov. 30, 1914	16,233,093	\$ 8,733.03	\$0.05%
Dec. 1, 1914, to Nov. 30, 1915	20,153,025	3,646.86	.01%
Dec. 1, 1915, to Nov. 30, 1916	24,771,822	7,646.87	.03%
Dec. 1, 1916, to Nov. 30, 1917	36,434,570	7,270.67	.01%
Dec. 1, 1917, to Nov. 30, 1918	41,468,441	8,111.60	.01%
Dec. 1, 1918, to Nov. 30, 1919	48,805,769	17,376.02	.03%
Dec. 1, 1919, to Nov. 30, 1920	58,153,226	17,376.01	.02%
Dec. 1, 1920, to Nov. 30, 1921	72,096,708	24,344.32	.03%
Dec. 1, 1921, to Nov. 30, 1922	74,626,073	24,344.33	.03%
Dec. 1, 1922, to Nov. 30, 1923	82,483,381	21,593.44	.02%
Dec. 1, 1923, to Nov. 30, 1924	102,784,400	21,593.45	.02%
Dec. 1, 1924, to Nov. 30, 1925	111,015,425	41,290.38	.03%
Jan. 1, 1926, to Dec. 31, 1926	119,674,394	41,053.35	.03%
Jan. 1, 1927, to Dec. 31, 1927	136,127,047	45,240.29	.03%
Jan. 1, 1928, to Dec. 31, 1928	149,862,388	33,417.29	.02%
Jan. 1, 1929, to Dec. 31, 1929	162,985,733	45,146.56	.02%

Note.—The above statement includes all costs incurred incident to the collection of Inspection Fees and Gasoline Taxes from 1913 to 1928, and Gasoline Taxes only for 1929; also includes expenses of the Laboratory at Boulder, Colorado, for the testing of Gasoline and Oils from 1913 to 1929.

EXHIBIT D

Statement of Collection Costs of Inspection Fees and Gasoline Taxes per One Dollar from 1913 to 1929 (See Exhibit B)

Year	Total Collections	Cost	Cost of Collection per One Dollar	1929 Total Collections	1929 Net Cost Shale Lab. Included	Cost of Collection per One Dollar
1913	\$ 9,660.91					
1914	15,692.69	\$ 8,733.03	\$0.05 1/5			
1915	20,457.38	3,646.86	.01 7/10			
1916	25,410.22	7,646.87	.03			
1917	37,083.99	7,270.67	.02			
1918	40,878.27	8,111.60	.02			
1919	320,578.80	17,376.02	.05 2/5			
1920	529,456.02	17,376.01	.03 3/10			
1921	627,966.11	24,344.32	.03 9/10			
1922	711,504.28	24,344.33	.03 2/5			
1923	919,679.22	21,593.44	.02 3/10			
1924	1,836,676.77	21,593.45	.01 1/5			
1925	1,953,783.77	41,290.38	.02 1/10			
1926	2,284,603.93	41,053.35	.01 4/5			
1927	3,346,186.62	45,240.29	.01 3/10			
1928	4,141,916.90	35,888.51	.00 9/10			
1929	5,560,348.03	46,180.34	.00 8/10	\$5,560,348.03	\$49,274.19	\$0.00886
Total	\$22,381,883.91	\$371,689.47				

Note.—Fiscal Years to 1925. Calendar Years 1925 to 1929.

Net Cost, 1913 to 1927. Gross Cost, 1928 and 1929.

EXHIBIT E

Comparative Statement of Gasoline Consumed in Colorado from
1913 to 1929

Year	Gallons	Increase Over Former Year
1913	5,860,855	
1914	10,372,238	52.95
1915	14,482,629	39.63
1916	19,988,001	38.01
1917	29,879,153	49.49
1918	32,800,910	9.78
1919	42,361,550	29.15
1920	51,917,098	22.56
1921	60,390,692	16.32
1922	65,891,200	9.11
1923	75,258,403	14.22
1924	94,031,766	24.95
1925	98,741,301	5.01
1926	112,380,309	13.81
1927	128,304,024	14.16
1928	142,027,665	10.69
1929	155,507,842	9.49

EXHIBIT F

Comparative Statement of Delinquent Taxes for Fiscal Years 1925 to 1928 and Calendar Year 1929

	Nov. 30 1925	Nov. 30 1926	Nov. 30 1927	Nov. 30 1928	Dec. 31 1929
Delinquent 1c Tax—Schedule A.....	\$188,993.09	\$111,185.28	\$ 24,657.69	\$ 23,959.08	\$ 19,497.47
Delinquent 2c Tax—Schedule C.....	340,758.36	227,041.39	35,656.26	24,094.57	2,789.60
Delinquent 3c Tax—Schedule G-1.....	.....	.....	\$1,004.21	186,565.09	43,880.12
Delinquent 4c Tax—Schedule I-3.....	.....	.....	.....	.....	39,702.52
Total Schedule I-3.....	<u>\$529,751.45</u>	<u>\$338,226.67</u>	<u>\$141,318.16</u>	<u>\$234,618.74</u>	<u>\$105,869.71</u>

Note.—The 1c Tax Balance is being paid each month in installments; note the reduction since 1925.

The 2c Tax Balance is tied up by Litigation.

The 3c Tax Balance is also tied up by Litigation.

The 4c Tax Balance was all settled by January 15, 1930, except amount tied up by Litigation with City and County of Denver and Weld County.

EXHIBIT G

Sample of Affidavit required to be filed by the 25th day of each month for the previous month's receipts in the office of the State Inspector of Oils

TO THE STATE INSPECTOR OF OILS,
 State Capitol,
 Denver, Colorado.

The undersigned Distributor, during the month of....., 19....., has received the following cars of Gasoline and Refined Oil at the stations of said Distributor named below.

Date Unloaded	Shipped From (Town and State)	Shipped to (Town)	Car Initial	Car No.	Invoice Gallonage	
					Gas	R. O.

Note.—2% deduction allowed only on car-load lots.

Total Gallonage.....
 Less 2% Disc.
 Balance
 Road Tax \$.....

Name of Distributor

By

Make all checks payable to State Inspector of Oils.

STATE OF COLORADO,

.....County of..... } ss.

..... of lawful age, being first duly sworn, on his oath says: That he signed the above statement on behalf of said Distributor; that said statement truly sets forth the gasoline sold, offered for sale, or used by said Distributor in this State during the month of....., 19.....

(SEAL)

Signed

Subscribed and sworn to before me this.....day of....., 19.....

My commission expires....., 19.....

Notary Public.

STATE INSPECTOR OF OILS

EXHIBIT H

Sample of Affidavit for Tank Truck deliveries to be filed by the 25th day of each month for the previous month's deliveries into or out of the State, in the office of the State Inspector of Oils

AFFIDAVIT.

To JAMES DUCE, State Inspector of Oils,
Room 12, State Capitol Building, Denver, Colorado.

Sold into the State of Colorado during the month of....., 19.....

.....
Name of Company Address
.....
Date

Date	Name	Address	Gals. Gas	Gals. R. O.

.....
Signed.....

Subscribed and sworn to before me this.....day of....., 19.....

My commission expires.....

(SEAL)

Notary Public.

EXHIBIT I
SOURCE OF GASOLINE SUPPLY

For Calendar Years 1914 to 1929 (For 1913 See 1927 Dept. Report)

	1914	1915	1916	1917	1918	1919	1920	1921
California			14,736					
Colorado	416,560	332,168	395,035	3,546,823	5,701,883	6,454,277	6,610,291	5,222,884
Kansas	2,573,449	2,255,127	2,494,058	4,641,656	4,486,988	6,132,237	10,528,273	14,942,981
Missouri	12,199			49,144	75,015	12,974	79,505	391,526
Nebraska	37,645	26,470	36,058	42,494	29,935	182,754	49,111	36,819
New Mexico								
Oklahoma	615,280	1,439,072	2,430,933	4,021,819	6,900,589	10,432,605	14,175,711	16,442,353
Texas	5,300	1,500	2,319			58,661	130,323	3,480,976
Utah								
Wyoming	6,711,805	10,428,292	14,614,862	17,577,217	15,606,500	19,088,042	20,343,884	19,873,153
Totals	10,372,238	14,482,629	19,988,001	29,879,153	32,800,910	42,361,550	51,917,098	60,390,692
	1922	1923	1924	1925	1926	1927	1928	1929
California		58,217	215,050	269,749	187,409	41,055		
Colorado	7,019,477	7,010,704	10,282,726	5,659,669	9,555,417	15,465,893	18,164,163	19,029,208
Kansas	7,065,370	7,391,348	5,953,767	9,819,345	6,844,453	14,135,557	18,491,680	23,998,336
Missouri				16,002				
Nebraska	32,075	90,315	53,577	21,698	35,539	95,105	129,657	111,438
New Mexico				1,350,223	2,014,429	2,314,029	2,617,796	2,382,770
Oklahoma	6,485,613	14,964,480	19,068,947	18,986,618	19,276,048	29,875,514	26,082,400	31,802,699
Texas	2,450,740	1,334,482	676,155	801,184	945,848	1,673,332	2,409,842	5,840,205
Utah				86,139	101,459	409,386	24,419	30,195
Wyoming	42,837,945	44,408,857	57,781,544	61,730,674	73,419,707	64,294,153	74,107,708	72,259,543
Louisiana								53,448
Totals	65,891,220	75,258,403	94,031,766	98,741,301	112,380,309	128,304,024	142,027,665	155,507,842

EXHIBIT J

Total Gallons of Gasoline Shipped into Counties of Colorado,
Annually and Semi-Annually in the Calendar Year 1929

(SEE EXHIBIT I)

Counties	January to June	July to December	Total for 1929
Adams	722,796	1,197,136	1,919,932
Alamosa	808,516	1,003,010	1,811,526
Arapahoe	1,044,758	1,108,383	2,153,141
Archuleta	90,390	76,116	166,506
Baca	1,110,642	1,419,991	2,530,633
Bent	516,121	589,872	1,105,993
Boulder	2,595,901	3,512,355	6,108,256
Chaffee	1,409,709	2,472,177	3,881,886
Cheyenne	369,654	434,135	803,789
Clear Creek .....	.....	.....	.....
Conejos	203,843	253,765	457,608
Costilla	224,618	196,142	420,760
Crowley	329,342	385,180	714,522
Custer	83,335	100,152	183,487
Delta	685,845	818,355	1,504,200
Denver	23,701,356	24,878,719	48,580,075
Dolores	139,873	.....	139,873
Douglas	263,765	264,393	528,158
Eagle	98,436	132,945	231,381
Elbert	450,813	439,135	889,948
El Paso	4,340,042	5,141,684	9,481,726
Fremont	1,019,282	1,178,709	2,197,991
Garfield	601,763	970,444	1,572,207
Gilpin	22,551	56,631	79,182
Grand	195,470	408,877	604,347
Gunnison	104,165	222,093	326,258
Hinsdale .....	.....	.....	.....
Huerfano	911,368	967,767	1,879,135
Jackson	83,980	216,895	300,875
Jefferson	254,962	255,489	510,451
Kiowa	330,969	358,030	688,999
Kit Carson.....	1,250,593	1,109,319	2,359,912
Lake	229,562	340,115	569,677
La Plata	296,357	340,920	637,277
Larimer	2,855,555	3,262,768	6,118,323
Las Animas	1,862,011	2,035,641	3,897,652
Lincoln	846,456	1,058,620	1,905,076
Logan	1,690,751	1,967,806	3,658,557
Mesa	1,404,291	1,792,688	3,196,979
Mineral	27,342	49,039	76,381
Moffat	379,821	676,299	1,056,120

EXHIBIT J—(Continued)

Counties	January to June	July to December	Total for 1929
Montezuma	76,290	270,617	346,907
Montrose	509,949	608,540	1,118,489
Morgan	1,710,992	1,823,909	3,534,901
Otero	1,631,193	1,808,426	3,439,619
Ouray	25,176	.....	25,176
Park .....	.....	.....	.....
Phillips	856,154	960,527	1,816,681
Pitkin	25,463	20,495	45,958
Prowers	1,427,249	1,477,491	2,904,740
Pueblo	4,001,060	4,784,078	8,785,138
Rio Blanco	19,528	20,991	40,519
Rio Grande	536,696	903,514	1,440,210
Routt	269,445	515,183	784,628
Saguache	487,931	448,513	936,444
San Juan	19,647	49,546	69,193
San Miguel	71,372	.....	71,372
Sedgwick	619,168	824,587	1,443,755
Summit .....	.....	.....	.....
Teller	135,667	152,078	287,745
Washington	526,504	494,817	1,021,321
Weld	4,816,632	5,377,066	10,193,698
Yuma	889,708	1,062,841	1,952,549
Total	72,212,828	83,295,014	155,507,842

EXHIBIT K (See Exhibit L)
Gasoline Exported Out of State Jan. 1, 1929, to Dec. 31, 1929

Date 1929	Wyoming	Oklahoma	Kansas	Nebraska	New Mexico	Utah
January	7,551	18,248	7,273	1,290	73,914½	6,990½
February	3,974	.....	4,227	1,145	46,127	6,051
March	3,041	.....	.....	1,479	34,724	5,526
April	3,801	.....	6,385	4,272	43,592	10,628
May	1,026	.....	15,260	4,625	45,447	10,417
June	10,114	.....	10,393	6,728	55,384	13,876
July	12,915	.....	13,514	7,149	45,610	8,954
August	15,634	.....	14,874	11,121	51,856	13,512
September	13,288	.....	25,462	17,289	55,011	16,842
October	11,485	.....	16,539	10,113	49,422	14,027
November	20,308	.....	24,017	6,412	50,013	15,102
December	10,443	.....	14,150	5,058	35,091	15,424
Totals	113,580	18,248	152,094	76,681	586,191½	137,349½

EXHIBIT L

Gasoline Exempted from Tax, Including That Used by Railroads, U. S. Government, Exports and Cash Refunds for the Calendar Year 1929

Date 1929	Gross Gals. Inspected	Adjust- ments	Used on Railroads	Used by U. S. Govt.	Miscel. Refunds	Exported Out of State	Gallons Exempted By Cash Refunds	Total Gallons Exempted	Net Gallons Taxed
January	9,856,362	6,926	30,122	29,360	2,004	115,267	1,029,195	1,212,874	8,643,488
February	8,501,530	24,282	6,009	36,243	12,202	61,524	1,033,758	1,174,018	7,327,512
March	13,684,612	16,528	36,456	110,509	4,627	44,770	284,321	497,211	13,187,401
April	15,536,703	6,166	33,511	42,445	3,878	68,678	420,713	575,391	14,961,312
May	11,671,941	8,528	7,455	31,376	9,953	76,775	290,584	424,671	11,247,270
June	13,038,973	14,863	73,355	50,933	3,599	96,495	933,498	1,172,743	11,866,230
July	15,850,313	.....	38,633	45,947	7,366	88,142	1,324,760	1,504,848	14,345,465
August	18,105,371	.....	38,700	62,581	21,706	106,997	1,025,871	1,255,855	16,849,516
September	14,218,374	.....	70,601	47,033	9,003	127,892	1,200,186	1,454,715	12,763,659
October	14,106,214	20,561	24,886	66,908	6,517	101,586	1,546,006	1,766,464	12,339,750
November	10,653,378	7,818	61,985	52,437	3,681	115,852	1,413,554	1,655,327	8,998,051
December	10,405,810	16,067	52,444	38,155	9,670	80,166	1,272,071	1,468,573	8,937,237
Totals	155,629,581	121,739	474,157	613,927	94,206	1,084,144	11,774,517	14,162,690	141,466,891

EXHIBIT M

Gallons of Refined Oil Shipped into State for Calendar Year 1929,
Dec., 1928

Date	Gross	Exported	Net
1928	Gallonage		Gallonage
December, 1928.....	480,489	4,360	437,429
1929			
January, 1929.....	593,750	2,490	591,260
February, 1929.....	513,491	....	513,491
March, 1929.....	698,250	....	698,250
April, 1929.....	799,887	....	799,887
May, 1929.....	669,033	....	669,033
June, 1929.....	493,341	....	493,341
July, 1929.....	548,255	....	548,255
August, 1929.....	810,996	....	810,996
September, 1929.....	699,326	....	699,326
October, 1929.....	593,917	....	593,917
November, 1929.....	541,005	3,926	537,079
December, 1929.....	516,640	5,635	511,005
Total Calendar Year 1929.....	7,477,891	12,051	7,465,840

EXHIBIT N

Gasoline Consumption in Comparison to Number of Registered
Motor Vehicles

Calendar Years	Motor Vehicles Registered	Per Cent Increase	Gasoline Consumption	Per Cent Increase	Average Gallons per Machine
1914.....	21,439	....	10,372,238	....	483.8
1915.....	31,836	48.49	14,482,629	39.63	454.9
1916.....	48,027	50.86	19,988,001	38.01	416.2
1917.....	71,355	48.57	29,879,153	49.49	418.7
1918.....	87,116	22.09	32,800,910	9.78	376.5
1919.....	108,501	24.55	42,361,550	29.15	390.4
1920.....	130,913	20.66	51,917,098	22.56	396.6
1921.....	148,607	13.52	60,390,692	16.32	406.4
1922.....	165,098	11.10	65,891,220	9.11	399.1
1923.....	191,429	15.95	75,258,403	14.22	393.1
1924.....	215,473	12.56	94,031,766	21.33	423.8
1925.....	241,959	12.29	98,741,301	5.01	408.1
1926.....	254,693	5.26	112,380,309	13.81	441.2
1927.....	269,854	5.95	128,304,024	14.16	475.4
1928.....	284,543	5.45	142,013,099	10.69	499.1
1929.....	304,631	7.05	155,507,842	9.5	510.4

Note.—Increase of consumption per machine from 1924 to 1929 is caused by large increase of bus lines, heavy truck lines, taxicabs, closed cars and general use of tractors and gasoline operated machinery.

To estimate the amount of gasoline used in a county, multiply average gallons per machine by number of motor vehicles registered in said county.

EXHIBIT O

MR. JAMES DUCE,
 State Oil Inspector,
 Capitol Building,
 Denver, Colorado.

Dear Sir:

The following is a report of the work carried on in the State Oil Laboratory for the year 1929:

Gasoline Tests

January	1,224	August	2,165
February	1,162	September	1,789
March	1,472	October	1,567
April	1,745	November	1,520
May	1,465	December	1,337
June	1,636		
July	1,726	Total for year.....	18,808

This shows an increase of 1,288 over the year 1928.

Check tests on gasoline.....	400
Linseed oil.....	20
Turpentines	20
Distillation	130
Oil Analyses.....	100
Miscellaneous	10
Heat determination of fuel oils.....	11

Respectfully submitted,

J. A. HUNTER.

EXHIBIT P

**Shale Oil Investigations by the State of Colorado in Co-operation
With the U. S. Bureau of Mines**

One of the potential resources of the State of Colorado is the immense oil shale bed in the western part of the state. The ever-increasing demand for motor fuel is bringing the development and utilization of this wealth closer to a necessity and reality.

During the past few years the State of Colorado in co-operation with the U. S. Bureau of Mines has been conducting research experiments for the purpose of developing economic methods of producing and refining shale oil. Steady progress has been made in the work. During the past year two problems were undertaken: the "cracking" or distillation under pressure of the crude oil to determine the percentage of gasoline which could be produced from the crude, and the chemical treatment of the "cracked" or pressure distillate to make a refined marketable product.

Costs were also taken into consideration.

CRACKING EXPERIMENTS

The oils used for this study were made in the N-T-U and Pumpherson retorts at the government plant, Rulison, Colorado. These oils differed from each other mainly in the amount of straight run gasoline distilled from the crude oil before cracking. A representative oil from the N-T-U retort had a gravity of 21.5° A. P. I. and yielded 8 per cent skimmed gasoline. A Pumpherson oil had a gravity of 27.5° A. P. I. and contained 13.5 per cent skimmed gasoline. After distilling out the gasoline at atmospheric pressure the topped crude was distilled to dry coke (containing no oil) under various pressures, ranging from 50 to 150 pounds. It was found that the maximum conversion to gasoline was made at pressure between 120 and 130 pounds.

The still used for these investigations was designed in the laboratory and while not entirely comparable to stills used in the petroleum industry, it is similar to them and gives results which can be compared with petroleum cracking processes. Figure I shows a picture of the complete apparatus in operation.

1. Reservoir for charging stock.
2. High pressure pump for charging still.
3. Still made of seamless steel tubing, 9/16 inch thick, 25 inches long, and 4 inches inside diameter.
4. Reflux tower made of the same material as the still and about the same size.
5. Pressure gauges.
6. Thermometer wells.
7. Water condensers.
8. Distillate receiver.
9. Knockdown tower.
10. Trap.
11. Hydrogen sulphide absorbers used to determine the amount of this gas given off by the distillation.
12. Activated charcoal used for recovery of absorption gasoline (very light gravity gasoline).
13. Meter for measuring the noncondensable or dry gas.
14. Gas sampling bottle.
15. Excess gas burner.
16. Brick still setting, insulated and inclosing gas burner.

The total capacity of this still was five liters.

In making the experiments three liters of the topped crude oil were charged to the still, and after the distillation was started two more liters were charged, 50 c.c. at a time at intervals of 15 to 30 minutes, depending on the rate of distillation. The rate was regulated to give the maximum yield of crude cracked gasoline distillate. The recovery of the products from a 130 pound pressure run on Pumpherson oil was as follows: coke, 23.5 per cent by weight; dry gas, 18.5 per cent by weight; and per cent by volume of gasoline, crude skimmed gasoline, 13.5; crude cracked gasoline, 44.4; absorption gasoline, 7.9, making a total gasoline recovery of 65.8 per cent.

The analysis of the dry gas was as follows:

Carbon dioxide	0.0
Illuminants	10.9
Oxygen	1.6
Hydrogen	1.6
Carbon monoxide.....	6.2
Methane	47.8
Ethane	29.2
Nitrogen	2.7
B. t. u. per cu. ft.....	1240

REFINING EXPERIMENTS

A number of methods previously tried for treating the crude cracked gasoline were again repeated. Some of these were, passing the gasoline in the vapor phase through fullers earth, treating with liquid sulphur dioxide, the Frash treatment with copper oxide and treating with sulphuric acid at atmospheric temperature. All of these processes reacted with the gasoline and improved its quality, but they did not produce a finished product which would pass government specifications.

A comparatively new method developed for the treatment of California gasoline was tried and found to work successfully on shale gasoline. This process as applied to shale oil pressure distillate consists of first removing the nitrogen compounds with two-normal sulphuric acid or with the hydrolized acid sludge from the low temperature treatment, then treating the nitrogen free crude gasoline with 66 Baume sulphuric acid at temperatures between 0° F. and 20° F. The process is known as the low temperature sulphuric acid treatment. A small refrigerating plant with a brine tank and cooling chamber was installed for chilling the distillate and acid and for keeping the temperature within the stated limits while the acid was being added to the gasoline and agitated.

(Mixing of the acid and the oil produced heat.)

It was found that by using three successive acid treatments the sulphur content could be reduced to 1/10 of 1 per cent, the present required specification. It was also found that the sludge from two treatments, one of which was with new acid, could be used in place of new acid. The total amount of acid required being not in excess of 3½ per cent by volume. It was further discovered that the spent acid sludge from the low temperature process could be hydrolized and used instead of fresh two-normal acid for the removal of the nitrogen bases. Thus by utilizing the acid sludges the total consumption of acid could be kept to 3 per cent by volume.

The steps of treating the crude pressure distillate were as follows:

1. Removal of the tar bases with dilute caustic solution, 12½%.
2. Water wash.

3. Removal of nitrogen with hydrolized sludge from the low temperature treatment.
4. Water wash.
5. Low temperature sulphuric acid treatment.
 - a Treatment with acid sludge at 0° F. to 10° F.
 - b Treat with once used acid sludge at 0° F.
 - c Treat with 3 per cent fresh 66° Be. acid at 0° to 10° F.
6. Water wash.
7. Caustic wash.
8. Water wash.
9. Refractionation with wet steam.

The following tables summarize the results obtained by the above described process:

Analysis of the crude pressure distillate:

A. P. I. gravity.....	50°
Sulphur .....	.4 to .5%
Nitrogen	20+%
Unsaturation	35%
Color, dark.	
Corrosion, very heavy.	

Analysis of the refined gasoline:

A. P. I. gravity	57°
Sulphur .....	.08 to .111%
Nitrogen	none
Doct, sweet.	
Corrosion, slight.	
Odor, good.	
Unsaturation	20%
Color, water white and stable.	

The Engler distillation on this refined gasoline conformed to A. P. I. specifications. The total loss in refining was from 15 to 17 per cent, and the total conversion to refined gasoline from the crude oil was 50 per cent. This gasoline was tested on the University dynamometer in the automotive laboratory and found to

give 0.75 of a horse-power more per gallon than an equal grade of petroleum gasoline.

The cost of producing this gasoline was between $5\frac{1}{2}$ and $6\frac{1}{2}$ cents per gallon as estimated on comparative treatment of petroleum as found in the Hand Book of the Kansas City Testing Laboratory.

PYRIDINE AND PYRIDINE COMPOUNDS

The acid sludge obtained by the removal of the nitrogen bases was neutralized with caustic soda to liberate the unsaturated hydro-carbon compounds which had united with the acid. This separated oil was then fractionated and the fraction which distilled over between 170° F. and 210° F. was found to contain pyridine and pyridine compounds with a small per cent of water. The quantity recovered was approximately 0.75 of a gallon per barrel of crude pressure distillate.

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