JURISDICTION: **OKLAHOMA TAX COMMISSION - DECISION**
CITE: **2000-08-22-022 / NOT PRECEDENTIAL**
ID: **UP9700001**
DATE: **08-22-00**
DISPOSITION: **DENIED IN PART / SUSTAINED IN PART**
TAX TYPE: **UNCLAIMED PROPERTY**
APPEAL: **NO APPEAL TAKEN**

FINDINGS OF FACT AND CONCLUSIONS OF LAW

1. The Unclaimed Property Section holds property, consisting of mineral interest proceeds generated from property located in different areas of Oklahoma for ANONYMOUS Energy Co., ANONYMOUS Energy Co./MR. SMITH, TTE, ANONYMOUS Energy 1980-1 Drilling Fund, ANONYMOUS Energy 1980-1 Drilling Program, ANONYMOUS Energy, ANONYMOUS Energy Corp. Employees and ANONYMOUS Energy Corp., which was reported to the Tax Commission by several holders and in various amounts as follows:

Holder Name	Owner Name	Claim Amount
HOLDER ONE	ANONYMOUS Energy Co.	$296.12
HOLDER ONE	ANONYMOUS Energy Co.	$1,212.64
HOLDER TWO	ANONYMOUS Energy Co.	$33.53
HOLDER TWO	ANONYMOUS Energy Co.	$149.02
HOLDER TWO	ANONYMOUS Energy Co.	$159.02
HOLDER THREE	ANONYMOUS Energy Co.	$26.70
HOLDER FOUR	ANONYMOUS Energy Co.	$516.99[1]
HOLDER FIVE	ANONYMOUS Energy Co.	$335.15
HOLDER SIX	ANONYMOUS Energy Co./MR. SMITH, TTE	$2,830.60
HOLDER FOUR	ANONYMOUS Energy 1980-1 Drilling Fund	$7.52[2]
HOLDER SEVEN	ANONYMOUS Energy 1980-1 Drilling Fund	$13.81[3]
HOLDER FOUR	ANONYMOUS Energy 1980-1 Drilling Program	$1,837.39[4]
HOLDER EIGHT	ANONYMOUS Energy	$3,304.63[5]

1The funds were generated from a mineral interest located in COUNTY ONE, Section 27, Township 2N, Range 9W.

2The funds were generated from a mineral interest located in COUNTY TWO, Section 30, Township 13N, Range 7E.

3The funds were generated from a mineral interest located in COUNTY THREE, Section 10, Township 1N, Range 24.

4The funds were generated from a mineral interest located in COUNTY FOUR, Section 25, Township 13N, Range 6E.

5The funds were generated from a mineral interest located in COUNTY FIVE,

HOLDER NINE	ANONYMOUS Energy Co.	$18.09[6]
HOLDER EIGHT	ANONYMOUS Energy	$4,861.04
HOLDER 10	ANONYMOUS Energy Corp. Employees	$49.46
HOLDER 11	ANONYMOUS Energy Corp.	$0.01

2. The funds in the remaining accounts were generated from mineral interests, and unless specified otherwise, no legal description was given.

3. By letter dated October 23, 1996, ANONYMOUS Energy Corporation ("ANONYMOUS ENERGY CORPORATION") filed a claim to the property held in the names of ANONYMOUS Energy Corporation and ANONYMOUS Energy 1980-1 Drilling Program.

4. The Division, by letter dated January 3, 1997, advised ANONYMOUS ENERGY CORP. of receipt of the claim and requested additional documentation verifying that it did business with HOLDER ONE. Additionally, the Division requested copies of the signed Division or Transfer Order for mineral production from HOLDER EIGHT for Section 09-8N-19W, COUNTY FIVE and HOLDER FOUR for Section 27-2N-9W, NW, COUNTY ONE and Section 25-13N-6E, W2 SW, COUNTY FOUR and the mineral deed verifying ownership of the mineral interest.

5. ANONYMOUS ENERGY CORP., by letter dated February 19, 1997, advised the Division that it and one of its drilling programs, ANONYMOUS Energy 1980-1 Drilling Program, acquired interests in several wells in the 1980's, including interests in the WELL ONE located in COUNTY FIVE, Section 9-8N-19W; the WELL TWO located in COUNTY ONE, Section 27-2N-9W; and the No. A-1 Well located in COUNTY FOUR, Section 25-13N-6E. ANONYMOUS ENERGY CORP. provided with the letter a copy of a Gas Division Order for #1 Lear WELL TWO located in COUNTY ONE, the NW/4 of Section 27-2N-9W, which shows an interest owned by ANONYMOUS ENERGY CORP. Additionally, a copy of an assignment to ANONYMOUS Energy 1980-1 Drilling Program of several working interests including an interest in the SW/4 of Section 25-13N-6E was provided.

Section 9, Township 8N, Range 19W.

[6]The funds were generated from a mineral interest located in COUNTY ONE, Section 27, Township 2N, Range 9W.

6. The Division, by letter dated April 16, 1997, requested additional information from ANONYMOUS ENERGY CORP. as follows:

1. Date and state of incorporation of your client
2. A certified copy of the Court Order dismissing bankruptcy case of ANONYMOUS Energy Corporation
3. Names, addresses, and percentage interests of investors in ANONYMOUS Energy 1980-1 Drlg. Fund/Program
4. Proof of last known addresses at:
   (i) ANONYMOUS ADDRESS ONE
   (ii) ANONYMOUS ADDRESS TWO
   (iii) ANONYMOUS ADDRESS THREE
   (iv) ANONYMOUS ADDRESS FOUR

7. In response, ANONYMOUS ENERGY CORP. advised by letter dated May 22, 1997, that it was incorporated June 30, 1978, provided a copy of the Order of Dismissal of ANONYMOUS'S ENERGY CORP. bankruptcy case and explained that at varying times the addresses were used by ANONYMOUS ENERGY CORP. or the owners of ANONYMOUS ENERGY CORP. or the Trustee in Bankruptcy. ANONYMOUS ENERGY CORP. further advised that at that time it had been unable to locate the names, addresses and interests of the investors in ANONYMOUS Energy 1980-1 Drilling Fund/Program.

8. By letter dated July 14, 1997, the Division denied the claim for the unclaimed funds held in the names of ANONYMOUS Energy, ANONYMOUS Energy Corp./MR. SMITH, TTE, ANONYMOUS Energy 1980-1 Drilling Fund/Program for the following reasons:

(i) Failure to provide names, addresses, and percentage interests of missing investors/owners of the ANONYMOUS Energy 1980-1 Drlg. Fund/Program
(ii) According to the information made available, the original owner, ANONYMOUS Energy/ANONYMOUS Energy Corp. is no longer in existence.
(iii) Although the Bankruptcy Case of ANONYMOUS Energy is closed, there is no proof that your client is entitled to receive unclaimed funds

9. By letter dated July 30, 1997, ANONYMOUS ENERGY CORP. protested the Division's denial of the claim.

10. In accordance with the Resolution of the Board of Directors of the Corporation dated August 12, 1983, ANONYMOUS ENERGY CORP. on August 18, 1983, filed a Chapter 11 petition in the United States Bankruptcy Court for the ANONYMOUS District of Oklahoma.

11. On June 8, 1984, the Bankruptcy Court for the ANONYMOUS District of Oklahoma denied a motion of ANONYMOUS Bank to convert the case to a Chapter 7 and appointed MR. SMITH as trustee.

12. ANONYMOUS ENERGY CORP. was suspended from doing business as a corporation in Oklahoma on February 19, 1985.

13. The First Amended Plan of Reorganization ("Plan") filed, May 14, 1986, by ANONYMOUS ENERGY CORP. was confirmed by the Court on July 14, 1986.

14. The Plan provided for the total liquidation of the assets of ANONYMOUS ENERGY CORP., the cancellation of all existing stock of ANONYMOUS ENERGY CORP. and the dissolution of the corporation.

15. Section 2.3 of the Plan specified that with the exception of the general partner interest the assets of the limited partnerships in which ANONYMOUS ENERGY CORP. is the general partner would not be included or consolidated with the assets of the estate.

16. On August 8, 1986, the Bankruptcy Trustee issued a Notice to all interested parties that he intended to sell certain enumerated assets free and clear of liens. The assets proposed to be sold included, among other property, the following:

1. 14.851547% interest in a producing oil and gas lease covering the Vieth No. 1-26 Well located in Section 26, Township 16 North, Range 5 West, COUNTY EIGHT, Oklahoma.

2. 11.71875% interest in a producing oil and gas lease covering the ANONYMOUS No. 1-22 Well located in the SW/4 NE/4 SW/4 of Section 22, Township 22 North, Range 15 West, COUNTY SEVEN, Oklahoma.

3. 17.38723% interest in a producing oil and gas lease covering the ANONYMOUS No. 1-22 Well located in the W/2 NW/4 of Section 22, Township 6 North, Range 3 West, COUNTY SIX, Oklahoma.

4. Abstract No. XXXXX from inception to August 12, 1982, 7:58 a.m. covering the W/2 SE/4 of Section 9, Township 7 North, Range 3 West, COUNTY SIX, Oklahoma.

5. Abstract No. YYYYY from inception to August 12, 1982, at 7:58 a.m. covering the W/2 SE/4 of Section 9, Township 7 North, Range 3 West, COUNTY SIX, Oklahoma, limited to instruments affecting the interests originally acquired by the AN ANONYMOUS Oil Company OUT OF STATE which have been omitted from the other abstracts.

6. .0019922 overriding royalty interest in a producing oil and gas lease covering the WELL ONE 9-1 Well located in Section 9, Township 8 North, Range 19 West, COUNTY FIVE, Oklahoma.

17. An application for an order approving the sale of certain assets free and clear of liens was filed by the Trustee on October 22, 1986.

18. The Application was not heard by the Court nor was an Order approving the sale ever entered.

19. The Court, pursuant to joint application by the Trustee and HOLDER ONE entered an Order, February 12, 1987, directing HOLDER ONE to pay over to the Trustee all funds attributable to ANONYMOUS ENERGY COMPANY interest in production from the ANONYMOUS No. 1-22 Well, located in the NW/4 of Section 22, Township 6 North, Range 3 West, COUNTY SIX, Oklahoma.

20. An Order dated May 11, 1993, dismissing the Chapter 11 case of ANONYMOUS ENERGY CORP. was filed May 12, 1993.

21. On May 15, 1998, the Secretary of State, issued a certificate evidencing the filing of a Certificate of Renewal, Revival and Extension & Restoration for ANONYMOUS ENERGY CORP.

22. Pursuant to an Oil and Gas Revenue Information Statement from HOLDER SIX, ANONYMOUS ENERGY CORP. received, by check dated April 28, 1998, proceeds of production from WELL ONE No. 9-1 Well, COUNTY FIVE, Oklahoma.

23. The Secretary of State issued a Certificate of Good Standing for ANONYMOUS ENERGY CORP. on May 15, 1998.

24. ANONYMOUS ENERGY CORP. is the managing general partner of the limited partnership, ANONYMOUS Energy 1980-1 Drilling Program.

CONCLUSIONS OF LAW

1. The Oklahoma Tax Commission has jurisdiction of this protest. 60 O.S. 1991, § 675(a).

2. All funds received by the Tax Commission under the provisions of the Uniform Unclaimed Property Act, 60 O.S. 1991, § 651 et seq., including the proceeds from the sale of abandoned property, shall be deposited in the Unclaimed Property Fund, the principal of which constitutes a trust fund for persons claiming any interest in the property delivered to the Tax Commission. 60 O.S. 1991, § 668.

3. A person claiming an interest in any property valued at Fifty Dollars ($50.00) or more delivered to the Tax Commission may file a claim on a prescribed and verified form. 60 O.S. 1991, § 674(a).

4. *Oklahoma Administrative Code* 710:80-7-2 was adopted to facilitate implementation of the Uniform Unclaimed Property Act. This rule sets forth the documentation required to verify ownership of the funds held by the Tax Commission. This rule provides in part as follows:

(b) In addition to items set out in (a) of this Section, the documents described in this subsection needed to establish ownership may be requested:

* * *

(8) Mineral proceeds: One or more of the following as specified in the letter requested documents:
- (A) Mineral deed;
- (B) Surface deed which includes mineral retained, sold, or purchased;
- (C) Probate inventory;
- (D) Oil and gas lease;
- (E) Purchase documents for an overriding royalty interest;
- (F) Current Division Order;
- (G) Certification of current pay status; or
- (H) A letter from the holder authorizing release of funds reported and remitted by the holder.

5. The burden of proof in all proceedings before the Tax Commission, unless otherwise provided by law, is on the party opposing the action to show in what respect the action or proposed action of the Tax Commission is incorrect. Rule 710:1-5-47 of the *Oklahoma Administrative Code*. The denial of a protest is appropriate where the party opposing the proposed action fails to provide evidence which is sufficient to entitle the party to the relief requested. See, *Continental Oil Company v. Oklahoma State Board of Equalization*, 570 P.2d 315 (Okl. 1977).

6. Section 1141 of the Bankruptcy Code sets forth the effect of the confirmation of a Plan in part as follows:

(b) Except as otherwise provided in the plan or order confirming the plan, the confirmation of a plan vests all the property of the estate in the debtor.

7. The Court may dismiss a Chapter 11 case for the reasons enumerated in Section 1112(b), which include the "inability to effectuate substantial consummation of a confirmed plan." 11 U.S.C. § 1112(b)(7).

8. A case dismissed under Section 349 of the Code revests the property of the estate in the entity in which the property was vested immediately before the commencement of the case. 11 U.S.C. § 349(b)(3).

9. Here, the bankruptcy case of ANONYMAS ENERGY CORP. was dismissed on May 11, 1993. The evidence submitted indicates that the Court never approved the proposed sale of assets or that a sale was completed. Further, upon dismissal, the assets of the bankruptcy estate reverted to ANONYMOUS ENERGY CORP. Accordingly, the unclaimed property held by the Tax Commission in the names of ANONYMOUS Energy Co., ANONYMOUS Energy Co./MR. SMITH, TTE, ANONYMOUS Energy and ANONYMOUS Energy Corp. belongs to ANONYMOUS Energy Corp.

10. ANONYMOUS ENERGY CORP., as managing general partner of the limited partnership, ANONYMOUS Energy 1980-1 Drilling Program, is entitled to receive the unclaimed property held by the Tax Commission in the name of ANONYMOUS Energy 1980-1 Drilling Program.

11. ANONYMOUS ENERGY CORP. did not sustain its burden of proof in that ANONYMOUS ENERGY CORP. failed to provide documentation proving that it was entitled to the funds held by the Tax Commission in the names of ANONYMOUS Energy 1980-1 Drilling Fund and ANONYMOUS Energy Corp. Employees.

12. The protest to the denial of the claim of ANONYMOUS ENERGY CORP. to the unclaimed property held by the Tax Commission in the names of ANONYMOUS Energy Co., ANONYMOUS Energy Co./MR. SMITH, TTE, ANONYMOUS Energy, ANONYMOUS Energy Corp. and ANONYMOUS Energy 1980-1 Drilling Program should be sustained and the unclaimed property should be distributed to ANONYMOUS Energy Corp.

13. The protest to the denial of ANONYMOUS ENERGY to the unclaimed property held by the Tax Commission in the names of ANONYMOUS Energy Drilling Fund and ANONYMOUS Energy Corp. Employees should be denied.

DISPOSITION

Based on the foregoing the protest to the denial of the claim of ANONYMOUS Energy Corp. to the unclaimed property held by the Tax Commission in the names of ANONYMOUS Energy Co., ANONYMOUS Energy Co./MR. SMITH, TTE, ANONYMOUS Energy, ANONYMOUS Energy Corp. and ANONYMOUS Energy 1980-Drilling Program

should be sustained and the unclaimed property should be distributed to ANONYMOUS Energy Corp. It WAS further DETERMINED that the claim of ANONYMOUS Energy Corp. to the unclaimed property held by the Tax Commission in the name of ANONYMOUS Energy 1980-1 Drilling Fund and ANONYMOUS Energy Corp. Employees be denied.

OKLAHOMA TAX COMMISSION

CAVEAT: This decision was **NOT** deemed precedential by the Commission. This means that the legal conclusions are not generally applicable or are limited in time and/or effect. Non-precedential decisions are not considered binding upon the Commission. Thus, similar issues may be determined on a case-by-case basis.