

Apr. 4th, 1908.

Hon. A. Schafer,
Public Examiner.

Sir:

I have the honor to submit herewith my report of the examination of the Oil Inspector's Department of the State of Minnesota for the period February 1st, 1908, to February 1st, 1908. Fenton S. Warner was Oil Inspector during that period.

For your information: There are five divisions of the Standard Oil Company who pay their inspection fees to the State of Minnesota from the different divisions, namely: Duluth, Marquette and Minneapolis in Minnesota, La Crosse, Wis. and Fargo, N.D. This report deals exclusively with the Minneapolis division of the Standard Oil Company, consisting of about thirty-one counties, Hennepin and Ramsey included. Mr. Warner has included on his inspection book the receipts from the independent companies in these ten counties. In other words, the total amount of money entered on Mr. Warner's inspection record is the total of what he turned into the State Treasury from the Minneapolis division of the Standard Oil Company. Mr. Warner is credited with these amounts, (see exhibit A to B).

I have compared Mr. Warner with the money paid him, as per the sworn statements of the Standard Oil Company; also the money that Mr. Warner should have received from the independent companies, as per abstracts signed by him, (see exhibit C), finally leaving a shortage of, - - - - - \$8,530.43

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At the time I obtained the record of the Oil Inspector's department from Mr. McDermott, I asked him to give me Mr. Warner's deputation reports, the affidavits of out-shipments and other records that were necessary to make an examination of that department, but he informed me that Mr. Warner had destroyed them, -- that the only record he left was the oil inspection book. All I received from Mr. McDermott that had any bearing on the Warner investigation was this book, which contains the counties in which the Standard Oil Co. and the independent companies do business in the State of Minnesota; also the number of barrels of oil inspected, the number of barrels of oil shipped outside the state by counties, the amount of money turned over to the State Treasurer and the names of the deputies who made the inspections.

On or about January 6th, 1906, I asked Miss Grace Murphy, who was appointed a stenographer under Mr. McDermott about January 15th, 1905, if she knew where Mr. Warner's records were, and her testimony in this phase of the report you will find on page 26.

I obtained from the State Auditor the abstracts containing the amount of money turned over to the State Treasurer monthly, which read in effect, as follows:

The amount of money paid by the Standard Oil Company, all stations, (which means the five divisions of the Standard Oil Co.)

This is followed by the amount of money turned in by the independent companies in Hennepin and Ramsey counties, which is also included in the Minneapolis division of the Standard Oil Company.

Then I obtained from the Standard Oil Company the amount of money paid Mr. Warner for oil inspected in the Minneapolis division. My report is based on this information, i.e., the Oil Inspector's book, the abstracts turned in to the State Auditor by Mr. Warner,

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and also the moneys paid to Mr. Warner by the Standard Oil Company for oil inspected in the Minneapolis division.

With the foregoing information, I believe this report is self-explanatory.

In regard to Benton C. Warner's expense account, which amounts to \$2424.93, I wish to inform you that Mr. Warner's personal expenses have been allowed by the State Auditor without sub-vouchers, and have also the expenses of his deputies. The only record accompanying the same is a receipt, the following being a sample:

"St. Paul, Minn. Aug. 1, 1903:
Received of B. C. Warner, State Oil Inspector, \$108.60.
Transportation, traveling expense, supplies and
material. (Signed) P. G. Warner."

Out-Shipments:

In regard to the out-shipments of oil, Assistant Attorney General, Geo. W. Peterson, addressed the following opinion to this Department on Apr. 3rd:

"Your favor of April 3rd, addressed to this Department, has been referred to me. I quote your letter as follows:-

"In my examinations of the official records of the Oil Inspector's Department, I find as an illustration, the following entry:- 'out-shipments for the month of Oct., 1903, 3,036 bbls.' Let me here state that by 'out-shipments' is meant, shipments of oils coming into the state, which, although inspected in the state, are afterwards sent out of the state, and not contained in the state, and for which deductions are concededly proper. These deductions are obtained by the filing of sworn affidavits by the oil companies covering the outshipments.

"The sworn affidavits are missing. In my report of examinations into the records of the oil inspector's department, please advise me whether I shall include these 'out-shipments' under 'Shortages.'"

In answer thereto I have to advise you that the general rule of evidence is, omnia praesumuntur contra proferentem - every presumption is made against the wrongdoer. This rule is based upon the principle that the conduct of the wrongdoer is attributed to his supposed knowledge that the truth would have operated against him.

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Volume 1, Greenleaf on Evidence, Secs. 37 & 198-a.
Brock's Legal Maxims, Page 717.

Using this rule of construction, I have the honor to advise you that until your examination develops facts to the contrary, it is proper for you to include the "out-shipments" in question under "shortages."

Yours very truly,

(Signed) Geo. W. Peterson
Assistant Attorney General.

P

Illegal Expense:

Questioning the legality of expenses paid by the State of Minnesota to Mr. Warner's deputies, Mr. Peterson, Asst. Attorney General, on April 2nd addressed the following opinion to this department:

Hon. A. Schaefer,
Public Examiner.

Dear Sir:- This office is in receipt of your favor of April 1st, in which you inquire -

1. What is the proper construction to be placed on Section 3 of Chapter 123 G.L. 1901, regulating the compensation of deputy oil inspectors?
2. During what period was said provision in effect?
3. During said period were deputy oil inspectors entitled to expenses?

In answer to your first query your attention is called to said Section 3 of Chapter 123, supra, which, as far as material, reads as follows:-

"Said deputies are hereby authorized and empowered to collect and receipt for all fees earned by them that are now, or may be hereafter, provided by law for the inspection of oils, and shall, when making their monthly reports to the state inspector, as provided in section five of this act, include in such report a verified statement of all monies received by them, and shall account for and pay over, at the time of making such report, all sums collected by them to the state inspector. Said deputy inspectors shall receive no compensation for their said services a salary not to exceed one hundred dollars per month, the same to be paid and proportioned by the state inspector upon the basis of the fees earned and collected by the deputy during the preceding month; but in no case shall the deputy's salary exceed seventy-five per centum of the amount of fees earned by him during the preceding month unless said seventy-five per centum will amount to less than fifty dollars per month, in which case such deputy shall be entitled to receive so much of the fees earned by him, if sufficient therefor, as will equal said sum of fifty dollars, but in no case shall he receive more than the amount of fees earned and collected by him."

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You are advised that said statute shall be interpreted as follows:

A -The deputy oil inspector shall receive seventy-five per cent of his fees, limited however to the sum of \$100 per month. As a practical problem, in case the inspection fees equal or exceed \$133.33 the salary of the deputy is \$100. In case the fees are less than \$133.33 an equal or exceed \$66.66 the salary is seventy-five per cent of such fees, said salary ranging from \$50 to \$100 accordingly.

B -In case seventy-five per cent of the fees collected in any month is less than \$50 then the deputy shall receive \$50, provided the total fees equal or exceed \$50. Thus, in case the fees range from \$50 to \$66.66 the salary is \$50 per month.

C -In case the fees are less than \$50 per month the deputy shall receive such fees and no more.

2. In answer to your second query you are advised that Section 4 of said Chapter 123, supra, provides as follows:-

Chapter 20 of the Revised Laws of 1905 entitled "Inspector of Oils," supplanted Chapter 123, supra, and became effective Mar. 1st, 1906. You are accordingly advised that Section 3 of Chapter 123, supra, covering the compensation of deputy oil inspectors, was in effect from January 1st, 1905 until March 1st, 1906.

3. In answer to your third query I call your attention to the following language taken from said Section 3 of Chapter 123, supra, to-wit:

"For the payment of the salaries of the state and deputy inspectors, as provided in this act, and in procuring and furnishing such implements or instruments for testing oils, or for branding, or for blanks, or for traveling expenses necessarily incurred by the state inspector of illuminating oils, as may be necessary and suitable to carry out the provisions and intent of this act, the sum of \$20,000, or so much thereof as may be necessary, shall be and is hereby annually appropriated out of the illuminating oil inspection fund herein provided for, and all payments made pursuant hereto shall be charged to and paid out of the said illuminating oil inspection fund hereby created; provided that no payments shall be made hereunder except upon the warrants of the state auditor, and such warrants shall issue only upon the certificate of the state inspector filed with the state auditor, both in respect to salaries, as herein provided, and to disbursements authorized by the provisions of this act; provided, that nothing in this act contained shall be construed as waiving the right of the state to maintain a civil action, or civil actions, for the recovery of the fees earned by the chief inspector or his deputies, under the provisions of this act."

My opinion is that the "traveling expenses necessarily incurred by the state inspector of illuminating oils" are "disbursements authorized by the provisions of this act," but that the expenses of the deputies, except "in procuring and furnishing such implements or instruments for testing oils, for branding, or for blanks", are without authority of law and no charge against the State.

Very truly yours,

(Signed) Geo. V. Peterson,
Assistant Attorney General.

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Bonds:

In regard to Mr. Warner's bond, I quote the Assistant Attorney General's opinion dated Apr. 3rd, 1903:

"Hon. A. Schaefer,
Public Examiner.

Dear Sir:- Your favor of April 3rd addressed to this Department has been referred to me.

You enclose the official bond of Benton G. Warner, State Oil Inspector during the years 1903-4, in the penal sum of \$5,000; the said bond covering said term of office, is dated December 21, 1902, and the surety upon the bond is the National Surety Company of New York, and said bond was filed Jan. 12, 1903.

You state that an examination discloses that Benton G. Warner, State Oil Inspector, as aforesaid, is short in his accounts about the sum of \$12,000, and you inquire if the Surety Company can now be held for this shortage.

In answer thereto I have the honor to advise you that, in my opinion, the bond is a valid one and the surety thereon is holden, subject to the limitations in the penalty of the bond, to-wit - \$5,000.

Yours very truly,
(Signed) Geo. W. Paterson,
Assistant Attorney General.*

P

The reports on the other divisions of the Standard Oil Company, namely, - Duluth, Mankato, La Crosse, Wis., and Fargo, N.D. will be transmitted just as soon as possible.

I am indebted to the officials of the Standard Oil Company in Chicago, and to the employees of the Minneapolis division of that company, for the many courtesies extended to me while making this investigation.

Respectfully submitted,

W. C. Heilbron
Assistant Corporation Examiner.

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 16. W. T. Coe " " "
 17. M. J. Wiloy " " "
 18. C. E. Hillstrom " " "
 19. W. B. Marshall " " "
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 21. " " " " " " "
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25.--Statement of Inspection Fees paid by Standard Oil Company, covering period January 1903 to January 1905, inclusive, Minneapolis Division, consisting of counties in Schedule A to X of this report.

26.--Testimony of Miss Grace Murphy, Stenographer in the Oil Inspection Department.

27.--Grand Summary of Shortage of Benton G. Warner, State Oil Inspector, for the period of February 1, 1903 to February 1, 1905, amounting to, \$12,010.00.

SECTION I.

Monies paid to the Treasurer of the State of Minnesota, as per Fenton G. Warner's Inspection Record, from the counties in the Minneapolis Division of the Standard Oil Company, for the period February 1, 1903, to February 1, 1905. This includes monies received from Independent Companies in Hennepin and Ramsey Counties.

Mr. Warner is credited with these monies in this section, and is charged with monies paid him by the sworn affidavit of the Standard Oil Company, and also Mr. Warner's sworn affidavit to the State Auditor, which gives in detail the monies received by Mr. Warner from the Independent Companies in Hennepin and Ramsey Counties.

Moneys paid to the Treasurer of the State of Minnesota, as per Fenton G. Warner's Inspection Record, from the following counties in the Minneapolis Division of the Standard Oil Company, for the period Feb. 1, 1903, to Feb. 1, 1905. This includes moneys received from Independent Companies in Hennepin and Ramsey Counties.

Counties.	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
	A	B	C	D	E	F
	Feb. '03.	Mar. '03	Apr. '03	May '03	June '03	July '03
Anoka	\$ 16.65	\$ 16.65	\$ 15.15	\$ 16.65	\$	\$ 33.00
Big Stone		16.65	16.65			16.80
Becker	16.65	16.50		16.65		
Carver		22.35		16.80	16.80	16.65
Chippewa			33.30			16.80
Chisago	16.65		15.65	16.80		19.80
Crow Wing	16.65	16.80	16.50	16.65	16.80	12.45
Dakota	17.85		16.65		16.80	16.65
Douglas	16.65	16.50	30.60			33.60
Grant		36.45		17.85		17.10
Hubbard	16.65	21.30		16.65		
Hennepin	780.15	542.40	635.55	471.50	316.40	348.90
Isanti		16.65		16.50		
Kandiyohi	33.30	16.65	16.50	16.65	17.10	16.80
McLeod	30.90	13.80	48.90	16.65		17.25
Meeker	33.30			33.15		17.25
Morrison			16.65	17.10		16.75
Mills Lac	33.90		21.60			33.60
Otter Tail	33.60		66.00	33.90		33.60
Pope	17.25		16.65			16.65
Renville	16.50		16.65	16.65		16.90
Ramsey	449.40	462.90	468.60	338.10	255.75	294.00
Stearns	49.65	55.80	33.45	33.90	49.95	50.25
Stevens		16.65				17.10
Swift	16.50			33.60		
Traverse	16.65		16.65	17.25		
Todd		16.65	34.20	16.65		
Wadena	16.80	16.65	16.65		12.45	
Washington	16.65	46.20	55.95		36.60	18.75
Wright	33.30	66.60	16.80	65.40	49.95	33.30
Yellow Med's	16.65		39.00	16.80		16.50
Total	\$ 1712.25	\$ 1434.15	\$ 1665.30	\$ 1261.85	\$ 788.60	\$ 1129.45

Moneys paid Fenton G. Warner, State Oil Inspector, by the following companies for oil inspected in the Minneapolis Division, for the period, Feb. 1, 1903, to Feb. 1, 1905. This includes the Standard Oil Co. and the receipts from the Independent Companies in Hennepin and Ramsey Counties.

Fenton G. Warner	Dr.	
Feb. '03, Standard Oil Co.		\$ 1459.65
" Corn Planter Oil Company		135.45
" Craig Oil Co.		79.20
" Bartles Oil Co.		21.15
" Penn Oil & Supply Co.		87.75
" Climax Refin'g Co		31.50
" N.W. Star Oil Co		89.70
" Kunz Oil Co		33.45
		<u>\$ 1937.85</u>

Moneys paid to Treasurer of State of Minnesota, as per Fenton G. Warner's Inspection Record, in the Minneapolis Division of Standard Oil Co., for period, Feb. 1, 1903, to Feb. 1, 1905, and also all receipts from Independent Companies.

Fenton G. Warner	Cr.
Feb '03 Paid to State Treasurer	\$ 1,712.25 *

* See Schedule A

Shortage for Feb. '03	\$ 1,712.25
	225.60
	<u>\$ 1,937.85</u>

Mar '03	Standard Oil Co	\$ 942.00	Mar. '03 Paid to State	
"	N.W. Star Oil Co.	71.70	Treasurer.....	\$ 1,434.15
"	Climax Refin'g Co	54.75		
"	Penn Oil & Supply Co	156.75	* See Schedule B	
"	Bartles Oil Co	43.95		
"	Craig Oil Co	87.75	Shortage for Mar. '03	84.00
"	CornPlanter Oil Co	161.25		
		<u>\$ 1578.15</u>		<u>\$ 1,518.15</u>
Apr. '03	Standard Oil Co	\$ 1661.30	Apr. '03 Paid to State	
"	CornPlanter Oil Co	152.70	Treasurer	\$ 1,665.30
"	Craig Oil Co	36.70		
"	Bartles Oil Co	26.50	* See Schedule C	
"	Climax Oil Co	66.30		
"	Penn Oil & Supply Co	25.35	Shortage for Apr. '03	375.45
"	Kunz Oil Co	16.65		
"	Minn. Mer. Co.	5.25		
		<u>\$ 2040.75</u>		<u>\$ 2,040.75</u>
May '03	Standard Oil Co	\$ 878.45	May '03 Paid to State	
"	Bartles Oil Co	9.90	Treasurer	\$ 1,261.85
"	Craig Oil Co	54.15		
"	Cornplanter Oil Co	81.15	* See Schedule D	
"	Kunz Oil Co	13.00		
"	Climax Refin'g Co	27.75		
"	Penn Oil & Supply Co	73.95		
"	Minn. Mer. Co.	4.50		
"	Overage	114.00		
		<u>\$ 1261.85</u>		<u>\$ 1,261.85</u>

Moneys paid to the Treasurer of the State of Minnesota, as per Fenton G. Warner's Inspection Record, from the following Counties in the Minneapolis Division of the Standard Oil Company, for the period Feb. 1, 1903, to Feb. 1, 1905. This includes moneys received from the Independent Companies in Hennepin and Ramsey Counties.

Counties.	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
	G	H	I	J	K	L
	AUG. '03	Sept. '03	Oct. '03	Nov. '03	Dec. '03	Jan. '04
Anoka	0	\$ 16.80	\$ 16.65	\$ 33.30	\$ 33.90	\$ 16.65
Big Stone			44.25	21.90	26.70	19.80
Becker	28.65		16.65	16.80		
Carver	16.35	21.60	16.80	21.60	16.95	17.85
Chippewa			16.65		37.95	
Chisago		17.25		16.65	33.30	16.65
Crow Wing		33.45	17.40	16.80	33.15	33.15
Dakota	16.65	16.65	16.50	16.65	70.20	16.65
Douglas		16.65	17.10	24.90	34.35	33.15
Grant			16.65	25.50		16.65
Hubbard		17.70	16.60	17.10	17.10	
Hennepin	655.80	639.45	602.95	565.65	514.20	449.05
Isanti		16.65	18.00	19.80		21.90
Kandiyohi		16.35	33.45	16.80	33.60	16.50
McLeod	33.45	16.65	33.75	34.35	34.65	33.45
Meeker			33.45	26.40	16.80	30.30
Morrison			33.30		33.60	
Mille Lacs		16.60	17.10		49.95	16.65
Otter Tail	16.65	33.45	50.55	50.25	67.50	68.25
Pope		17.10	16.50	16.65	17.10	16.80
Renville	16.65		16.35	16.65	17.10	16.65
Ramsey	629.85	578.40	301.50	390.75	323.40	344.10
Stearns	51.00	49.55	49.95	114.00	68.55	99.90
Stevens			15.75	16.65	16.50	
Swift	16.80	49.20	21.60		38.25	16.80
Traverse			52.05			16.65
Todd	33.30	17.10	33.45	16.50	34.50	51.30
Wadena			33.45		16.65	16.65
Washington	16.60	71.40	67.80	61.35	49.65	78.00
Wright	55.05	49.20	66.75	66.60	66.45	86.35
Yellow Med'te	55.35	17.85	26.55	27.75	47.10	16.65
Totals	1642.35	1729.05	1719.40	1651.35	1749.15	1566.70

Moneys paid to the Treasurer of the State of Minnesota, as per Fenton G. Warner's Inspection Record, from the following counties in the Minneapolis Division of the Standard Oil Company, for the period Feb. 1, 1903, to Feb. 1, 1905. This includes moneys received from Independent Companies in Hennepin and Ramsey Counties.

Counties.	Schedule	Schedule	Schedule	Schedule	Schedule	Schedule
	M	N	O	P	Q	R
	Feb. '04	Mar. '04	Apr. '04	May '04	June '04	July '04
Anoka	\$ 33.45	\$ 16.65	\$ 33.30	\$	\$ 16.80	\$
Big Stone	10.80	19.20	19.80	3.00	27.50	2.55
Carver		16.65		21.75		17.85
Chippewa	16.50			16.65		
Chisago			16.65	16.65		
Crow Wing	38.10		21.45	17.70		16.50
Dakota	16.65		34.50		17.85	28.50
Douglas	17.85	21.60	16.65		16.80	
Grant		38.25				16.50
Hubbard	16.80	16.65			12.32	
Hennepin	520.45	506.15	490.90	292.35	387.90	245.25
Isanti		17.70		16.50		
Kandiyohi	34.35	16.65	16.50	16.65	15.75	
Lac qui Parle	27.60			16.65		21.60
McLeod	33.30	33.90	16.50		39.00	16.80
Meeker	16.50	16.50		16.80	16.65	16.95
Morrison		16.65	16.65	16.80		16.65
Millie Lacs		33.60			22.20	
Otter Tail	33.45	50.70	66.45		17.10	34.50
Pope		33.15	17.70			16.65
Redwood	17.55	21.45			21.60	
Renville	16.65	16.65	16.65	16.50		16.80
Ramsey	373.65	324.75	351.45	278.25	240.75	233.40
Stearns	947.50	49.80	49.95	55.20	32.55	34.65
Stevens	21.60		16.50		16.65	
Sibley	33.15			17.85		21.45
Swift	16.35	16.80		33.15	17.10	16.80
Traverse		16.65	29.10		22.20	
Todd	38.65		15.75		33.45	
Wadena	16.80	16.65	16.65			
Washington	72.00	42.75		38.40		41.40
Wright	49.55	66.15	49.95	33.30	38.85	
Yellow Med'te	72.00	16.65		43.20		
Totals	\$1644.55	\$1442.30	\$1313.05	\$ 965.75	\$1006.82	\$ 814.80

Moneys paid to the Treasurer of the State of Minnesota, as per Denton G. Warner's Inspection Record, from the following counties in the Minneapolis Division of the Standard Oil Company, for the period Feb. 1, 1903, to Feb. 1, 1905. This includes moneys received from Independent Companies in Hennepin and Ramsey Counties.

Counties.	Schedule S	Schedule T	Schedule U	Schedule V	Schedule W	Schedule X
	Aug. '04	Sept. '04	Oct. '04	Nov. '04	Dec. '04	Jan. '05
Anoka	\$ 16.65	\$ 16.65	\$ 34.65	\$ 17.10	\$ 32.40	\$ 49.80
Big Stone	18.15	3.00	5.40	21.15	34.50	28.20
Carver	17.85		22.05	21.30	16.65	33.75
Chippewa		17.25	21.45		16.80	21.75
Chisago	17.25	16.65	22.35	16.80	27.60	16.50
Crow Wing	16.80	17.10	17.10	17.25	19.80	33.30
Dakota	19.80		16.65	33.25	21.75	49.20
Douglas	17.10	16.20	16.65	33.75	32.25	33.75
Grant			16.35	33.75		33.75
Hubbard					16.80	32.25
Hennepin	390.60	542.45	487.50	413.00	341.20	555.60
Isanti	16.65		22.20		21.75	
Kandiyohi	16.80	34.65	16.65	33.15	16.65	33.60
Lac qui Parle		28.50		22.50	19.50	27.60
McLeod		59.70	22.35	43.05	16.50	78.90
Meeker	16.65		16.65	16.65	33.60	37.05
Morrison	16.65		16.65	34.65	16.30	32.85
Mille Lacs	15.75	16.65	16.65	17.10	34.50	16.50
Otter Tail	49.80		33.30	67.05	68.25	32.25
Pope	17.85		16.50	17.10	17.25	33.90
Redwood	16.65		19.80	16.65	34.35	27.75
Renville	16.65	17.10	27.30		28.20	28.05
Ramsey	355.05	472.05	449.70	336.45	321.45	466.05
Stearns	66.90	16.65	67.65	101.10	100.50	115.95
Stevens		17.10	16.50	16.50	17.10	16.65
Sibley		28.50			27.45	
Swift	16.50	15.75	23.20	15.75	34.05	16.50
Traverse	12.30			28.95		17.10
Todd	33.30		16.65	33.30	33.75	34.50
Wadena	17.85		17.85	16.50	16.65	17.10
Washington		71.55	44.55	55.20	69.45	39.30
Wright	16.65	49.95	49.95	62.65	62.95	71.10
Yellow Med'e	21.90	64.90	55.35		55.95	
Totals	\$1238.10	\$1512.35	\$1614.60	\$1571.95	\$1626.40	\$2030.65

Fenton G. Warner		Dr.	Fenton G. Warner	Cr.
June '03	Standard Oil Co	\$ 508.20	June '03 Paid State	
"	Kunz Oil Co	18.00	Treasurer	\$ 788.60 *
"	Penn Oil & Supply Co	7.35		
"	Cornplanter Oil Co	87.90	* See Schedule E	
"	Craig Oil Co	72.00		
"	Climax Refin'g Co	50.55		
"	Bartles Oil Co	12.45		
"	OVERAGE	32.15		
		<u>\$ 788.60</u>		<u>\$ 788.60</u>
July '03	Standard Oil Co	\$ 869.40	July '03 Paid to State	
"	Bartles Oil Co	13.50	Treasurer	\$ 1,129.45 *
"	Craig Oil Co	36.15		
"	Cornplanter Oil Co	117.30	* See Schedule F	
"	Penn Oil & Supply Co	60.25		
"	Kunz Oil Co	18.00		
"	Climax Refin'g Co	7.95		
"	C. St. P. M. & O. Ry.	9.15	Shortage for July '03	2.25
		<u>\$ 1131.70</u>		<u>\$ 1,131.70</u>
Aug. '03	Standard Oil Co	\$ 1666.95	Aug. '03 Paid State	
"	Cornplanter Oil Co	72.75	Treasurer	\$ 1,642.35 *
"	Craig Oil Co	62.55		
"	Bartles Oil Co	44.85	* See Schedule G	
"	Penn Oil & Supply Co	137.55		
"	Climax Refin'g Co	46.50		
"	Kunz Oil Co	18.15		
"	C. St. P. M. & O. Ry.	19.05	Shortage for Aug. '03	426.00
		<u>\$ 2068.35</u>		<u>\$ 2,068.35</u>
Sept. '03	Standard Oil Co	\$ 1943.25	Sept. '03 Paid State	
"	Penn Oil & Supply Co	138.15	Treasurer	\$ 1,729.05 *
"	Climax Refin'g Co	63.55		
"	Kunz Oil Co	18.15	* See Schedule H	
"	Cornplanter Oil Co	63.40		
"	Craig Oil Co	69.45		
"	Bartles Oil Co	24.15	Shortage for Sept. '03	601.05
		<u>\$ 2330.10</u>		<u>\$ 2,330.10</u>
Oct. '03	Standard Oil Co	\$ 1431.35	Oct. '03 Paid State	
"	Cornplanter Oil Co	143.70	Treasurer	\$ 1,719.40 *
"	Craig Oil Co.	106.95		
"	Bartles Oil Co	37.95	* See Schedule I	
"	C. St. P. M. & O. Ry.	9.00		
"	Penn Oil & Supply Co	13.00		
"	Climax Refin'g Co	70.65		
"	Kunz Oil Co	73.95	Shortage for Oct. '03	167.15
		<u>\$ 1886.55</u>		<u>\$ 1,886.55</u>

Fenton G. Warner		Dr.	Fenton G. Warner	Cr.
Nov. '03	Standard Oil Co	\$ 1581.40	Nov. '03 Paid State	
"	Craig Oil Co	115.35	Treasurer	\$ 1,651.35*
"	Cornplanter Oil Co	184.95		
"	Bartles Oil Co	11.70	* See Schedule J	
"	Penn Oil & Supply Co	102.15		
"	Climax Refin'g Co	50.40		
"	Kunz Oil Co	54.45		
"	C.St.P.M. & O.Ry.	9.00		
"	N.W. Star Oil Co	47.40	Shortage for Nov. '03	505.45
		<u>\$ 2158.80</u>		<u>\$ 2,156.80</u>
Dec. '03	Standard Oil Co	\$ 1579.05	Dec. '03 Paid State	
"	Cornplanter Oil Co	327.60	Treasurer	\$ 1,749.15*
"	Craig Oil Co.	126.00		
"	Bartles Oil Co	33.00	* See Schedule K	
"	Penn Oil & Supply Co	111.45		
"	Climax Refin'g Co	82.20		
"	Kunz Oil Co	17.85		
"	C.St.P.M. & O.Ry.	19.50	Shortage for Dec. '03	547.50
		<u>\$ 2296.65</u>		<u>\$ 2,296.65</u>
Jan. '04	Standard Oil Co.	\$ 1302.75	Jan. '04 Paid State	
"	Cornplanter Oil Co	219.45	Treasurer	\$ 1,566.70*
"	Craig Oil Co	105.40		
"	Bartles Oil Co	23.40	* See Schedule L	
"	Penn Oil & Supply Co	43.60		
"	Climax Refin'g Co.	44.55		
"	Kunz Oil Co	17.70		
"	C.St.P.M. & O.Ry.	9.00	Shortage for Jan. '04	204.15
		<u>\$ 1770.35</u>		<u>\$ 1,770.35</u>
Feb. '04	Standard Oil Co	\$ 1379.35	Feb. '04 Paid State	
"	Cornplanter Oil Co	250.50	Treasurer	\$ 1,644.55*
"	Craig Oil Co	110.85		
"	Bartles Oil Co	15.30	* See Schedule M	
"	Penn Oil & Supply Co	55.50		
"	Climax Refin'g Co	59.10		
"	Kunz Oil Co	33.45		
"	C.St.P.M. & O.Ry.	9.00	Shortage for Feb. '04	310.50
		<u>\$ 1985.05</u>		<u>\$ 1,955.05</u>
Mar. '04	Standard Oil Co	\$ 746.30	Mar. '04 Paid State	
"	Cornplanter Oil Co	179.70	Treasurer	\$ 1,442.30*
"	Craig Oil Co	76.50		
"	Bartles Oil Co	149.10	* See Schedule N	
"	Penn Oil & Supply Co	35.70		
"	Kunz Oil Co	53.35		
"	Climax Refin'g Co	72.75		
"	See Line	16.50		
"	C.St.P.M. & O.Ry.	9.00		
"	OVRAGE	102.90		
		<u>\$ 1442.30</u>		<u>\$ 1,442.30</u>

Fenton G. Warner Dr.

Fenton G. Warner Cr.

Apr. '04 Standard Oil Co. \$ 1,136.10
 " Craig Oil Co. 91.95
 " Cornplanter Oil Co. 120.75
 " Bartles Oil Co. 63.30
 " Climax Refin'g Co. 64.35
\$ 1,476.45

Apr. '04 Paid to State
 Treasurer \$ 1,313.05 *
 * See Schedule O
 Shortage for Apr. '04 163.40
\$ 1,476.45

May '04 Standard Oil Co. \$ 556.50
 " Cornplanter Oil Co. 154.95
 " Craig Oil Co. 70.50
 " Bartles Oil Co. 24.75
 " Climax Refining Co. 11.10
 " Kunz Oil Co. 16.65
 " C. St. P. N. & O. 18.00
 " Soo Line 16.65
 " High Grade Oil Co. 3.75
 " Overage, = 93.90
\$ 966.75

May '04 Paid to State
 Treasurer, \$ 966.75 *
 * See Schedule P

June '04 Standard Oil Co. \$ 748.08
 " Craig Oil Co. 27.90
 " Cornplanter Oil Co. 80.70
 " Bartles Oil Co. 23.70
 " Climax Refining Co. 32.25
 " Fenn Oil & Supply Co. 37.20
 " Overage 57.02
\$ 1,006.82

June '04 Paid to State
 Treasurer, \$ 1,006.82 *
 * See Schedule Q

July '04 Standard Oil Co. \$ 511.50
 " Craig Oil Co. 36.00
 " Cornplanter Oil Co. 67.65
 " Bartles Oil Co. 29.85
 " Penn Oil & Supply Co. 50.55
 " Climax Refining Co. 12.00
 " Kunz Oil Co. 18.00
 " Omaha Ry. 9.00
 " Overage 20.25
\$ 814.80

July '04 Paid to State
 Treasurer, \$ 814.80*
 * See Schedule R

Aug. '04 Standard Oil Co. \$ 897.15
 " Craig Oil Co. 55.65
 " Cornplanter Oil Co. 151.35
 " Bartles Oil Co. 13.35
 " Penn Oil & Supply Co. 106.95
 " Climax Refining Co. 46.95
 " Kunz Oil Co. 25.55
\$ 1,306.95

Aug. '04 Paid to State
 Treasurer, \$ 1,238.10 *
 * See Schedule S
 Shortage for Aug. '04, 68.85
\$ 1,306.95

Fenton G. Warner

Dr.

Fenton G. Warner

Cr.

Sept. '04	Standard Oil Co	\$ 1263.15
"	Cornplanter Oil Co	277.65
"	Craig Oil Co	92.40
"	Bartles Oil Co	65.85
"	Penn Oil&Supply Co	203.40
"	Climax Refin'g Co.	155.25
"	Kunz Oil Co	33.45
"	C.St.P.M.& O.Ry.	9.00
		<u>\$ 2100.15</u>

Sept. '04 Paid State
Treasurer \$ 1,512.35*

* See Schedule T

Shortage for Sept. '04
\$ 587.80
\$ 2,100.15

Oct. '04	Standard Oil Co	\$ 1963.05
"	Cornplanter Oil Co	204.30
"	Craig Oil Co	104.70
"	Bartles Oil Co	33.70
"	Penn Oil&Supply Co	127.95
"	Climax Refin'g Co	27.05
"	Kunz Oil Co	70.80
"	Soe Railway	16.65
		<u>\$ 2563.20</u>

Oct. '04 Paid State
Treasurer \$ 1,614.60*

* See Schedule U

Shortage for Oct. '04
\$ 948.60
\$ 2,563.20

Nov. '04	Standard Oil Co	\$ 1437.45
"	Cornplanter Oil Co	200.40
"	Craig Oil Co	73.35
"	Bartles Oil Co	51.15
"	Penn Oil&Supply Co	141.30
"	Kunz Oil Co	103.80
"	Climax Refin'g Co	73.00
"	Pure Oil Co	26.10
"	C.St.P.M.& O.Ry.	9.00
		<u>\$ 2117.55</u>

Nov. '04 Paid State
Treasurer \$ 1,571.95*

* See Schedule V

Shortage for Nov. '04
\$ 545.60
\$ 2,117.55

Dec. '04	Standard Oil Co	\$ 1321.35
"	Craig Oil Co	116.55
"	Cornplanter Oil Co	113.65
"	Bartles Oil Co	31.85
"	Penn Oil&Supply Co	49.80
"	Climax Refin'g Co	67.35
"	Pure Oil Co	17.55
"	C.St.P.M.& O.Ry.	27.00
		<u>\$ 2250.10</u>

Dec. '04 Paid State
Treasurer \$ 1,626.40*

* See Schedule W

Shortage for Dec. '04
\$ 623.70
\$ 2,250.10

Fenton G. Warner		Dr.	Fenton G. Warner	Cr.
Jan. '05	Standard Oil Co.	\$ 1366.80	Jan. '05 Paid State	
"	Complanter Oil Co	232.68	Treasurer**	\$ 2,030.85
"	Craig Oil Co	83.70		
"	Bartles Oil Co	82.80	* See Schedule X	
"	Pure Oil Co	3.90		
"	Penn Oil&Supply Co	72.45		
"	Climax Refin'g Co	81.30		
"	Kunz Oil Co	17.85		
"	C.St.P.M.& O.Ry.	9.00		
"	OVERAGE *	30.40		
		<u>\$ 2030.85</u>		<u>\$ 2,030.85</u>

For moneys charged to Mr. Warner from the different Oil Companies see statement as taken from the Standard Oil Company's books, Exhibit *A*, and for the balance see Mr. Warner's sworn affidavits as made to the State Auditor, Exhibit .

For moneys paid to the State Treasurer refer to Mr. Warner's oil inspection record, (Exhibit *B*), which contains the amount of money included in the schedules A to X, inclusive, of this report.

**Mr. Warner retired from the Oil Inspection Department January 31, 1905.

SUMMARY OF SHORTAGE OF FENTON G. WARDER
in the Minneapolis Division of Stand-
ard Oil Co., including Independent
Companies.

<u>Months.</u>	<u>Overage</u>	<u>Shortage</u>
Feb. '03		\$ 225.60
Mar. '03		84.00
Apr. '03		375.45
May '03	\$ 114.00	
June '03	32.15	
July '03		2.25
Aug. '03		430.00
Sept. '03		601.05
Oct. '03		167.15
Nov. '03		505.45
Dec. '03		547.50
Jan. '04		204.15
Feb. '04		310.50
Mar. '04	102.90	
Apr. '04		165.40
May '04	95.90	
June '04	87.02	
July '04	80.25	
Aug. '04		68.85
Sept. '04		587.80
Oct. '04		948.60
Nov. '04		545.60
Dec. '04		623.70
Jan. '05	80.40	
	\$ 560.62	\$ 6,387.05
Shortage,		\$8,826.43

SECTION II.

OUTSHIPMENTS.

Number of Barrels of Inspected Oil Shipped
Outside of State, for which the
State received no fees. *

*The above heading is taken from Mr. Warner's Inspection Record.

<u>Month</u>	<u>Hennepin</u>	<u>Ramsey</u>	<u>Winona</u>	<u>Other Counties.</u>
Feb. '03	1,084	282	119	
Mar. '03	323	205	148	
Apr. '03	214	294	111	4
May '03	163	137	40	4
June '03	164	107	106	6
July '03	144	246	90	14
Aug. '03	328	242	80	
Sept. '03	1,901	336	120	
Oct. '03	2,793	114	120	9
Nov. '03	864	495	99	
Dec. '03	620	532	93	1
Jan. '04	484	442	141	3
Feb. '04	535	247	121	
Mar. '04	268	236	87	
Apr. '04	232	213	59	10
May '04	204	164	71	
June '04	120	142	73	
July '04	71	83		
Aug. '04	246	184	66	
Sept. '04	247	189	106	
Oct. '04	749	374	102	
Nov. '04	671	639	115	
Dec. '04	816	719	141	
Jan. '05	841	569	58	
	<u>14,082</u>	<u>7,191*</u>	<u>2,266 **</u>	<u>51 ***</u>
	7,191*			
	2,266**			
	51***			
Total,	23,590 bbls. @ 15¢ per bbl., \$3,538.50			

SECTION III.

Illegal expenses paid deputies:

B. F. Ward,	Wenepin County	\$ 354.00
W. T. Coe,	" "	88.75
M. J. Wiley,	Ramsey "	680.10
C. E. Hillstrom,	" "	137.95
W. E. Marshall,	St. Louis "	767.80
C. M. Grandall,	Dakota "	64.15

Illegal salary:

C. M. Grandall,	Dakota County	<u>552.32</u>
Total -----		\$2,092.75

WENTON G. WARNER.

<u>Months.</u>	<u>Salary.</u>	<u>Expenses.</u>
Feb. '03	\$ 200.00	\$ 173.40
Mar. '03	200.00	199.15
Apr. '03	200.00	95.25
May '03	200.00	93.35
June '03	200.00	104.70
July '03	200.00	113.60
Aug. '03	200.00	104.70
Sept. '03	200.00	96.70
Oct. '03	200.00	136.65
Nov. '03	200.00	97.45
Dec. '03	200.00	118.35
Jan. '04	200.00	86.90
Feb. '04	200.00	86.70
Mar. '04	200.00	76.95
Apr. '04	200.00	81.90
May '04	200.00	76.90
June '04	200.00	79.45
July '04	200.00	73.45
Aug. '04	200.00	128.90
Sept. '04	200.00	81.35
Oct. '04	200.00	79.65
Nov. '04	200.00	87.45
Dec. '04	200.00	62.35
Jan. '05	200.00	89.65
	<u>\$4,800.00 *</u>	<u>\$2,424.90 *</u>

* Vouchers for salary and expenses, - see Exhibit C.

DEPUTY INSPECTOR
B. F. WARD, HENNEPIN CO.

<u>Month.</u>	<u>Salary</u>	<u>Expenses</u>
Feb. '03	\$ 100.00	\$ 3.75
Mar. '03	100.00	5.35
Apr. '03	100.00	20.80
May '03	100.00	5.10
June '03	100.00	5.65
July '03	100.00	5.50
Aug. '03	100.00	10.95
Sept. '03	100.00	16.90
Oct. '03	100.00	17.35
Nov. '03	100.00	24.30
Dec. '03	100.00	21.95
Jan. '04	100.00	21.45
Feb. '04	100.00	18.65
Mar. '04	100.00	19.70
Apr. '04	100.00	18.85
May '04	100.00	14.75
June '04	100.00	16.40
July '04	100.00	8.45
Aug. '04	100.00	16.90
Sept. '04	100.00	18.45
Oct. '04	100.00	18.65
Nov. '04	100.00	16.70
Dec. '04	100.00	18.55
Jan. '05	100.00	8.40
	<u>\$2,400.00</u>	<u>\$354.00*</u>

* Vouchers for salary and expenses, - see Exhibit D.

Deputy Inspector: W. T. COE, MINNEAPOLIS, Hennepin Co.

<u>Month</u>	<u>Salary</u>	<u>Expenses</u>
Feb. '03	\$ 100.00	\$ 2.75
Mar. '03	100.00	2.85
Apr. '03	100.00	3.75
May '03	100.00	2.60
June '03	100.00	1.00
July '03	100.00	1.00
Aug. '03	100.00	3.10
Sept. '03	100.00	3.90
Oct. '03	100.00	3.60
Nov. '03	100.00	3.50
Dec. '03	100.00	3.60
Jan. '04	100.00	3.60
Feb. '04	100.00	4.00
Mar. '04	100.00	4.65
Apr. '04	100.00	4.80
May '04	100.00	3.90
June '04	100.00	3.65
July '04	100.00	3.60
Aug. '04	100.00	3.45
Sept. '04	100.00	3.90
Oct. '04	100.00	3.95
Nov. '04	100.00	2.30
Dec. '04	100.00	3.35
Jan. '05	100.00	9.75
	<u>12,400.00</u> *	<u>683.75</u> *

* Vouchers for salary and expenses, - see Exhibit E.

DEPUTY INSPECTOR

M. J. WILEY, RAMSEY CO.

<u>Month.</u>	<u>Salary</u>	<u>Expenses</u>
Feb. '03	\$ 100.00	\$ 26.25
Mar. '03	100.00	25.35
Apr. '03	100.00	24.75
May '03	100.00	24.75
June '03	100.00	31.25
July '03	100.00	24.80
Aug. '03	100.00	31.55
Sept. '03	100.00	31.60
Oct. '03	100.00	29.75
Nov. '03	100.00	29.40
Dec. '03	100.00	31.60
Jan. '04	100.00	29.85
Feb. '04	100.00	26.95
Mar. '04	100.00	27.85
Apr. '04	100.00	26.45
May '04	100.00	25.45
June '04	100.00	28.90
July '04	100.00	16.90
Aug. '04	100.00	24.70
Sept. '04	100.00	28.75
Oct. '04	100.00	33.35
Nov. '04	100.00	27.30
Dec. '04	100.00	28.40
Jan. '04	100.00	51.30
	<u>\$2,400.00</u> *	<u>\$680.10</u> *

*Vouchers for salary and expenses, -see Exhibit F.

Deputy Inspector: C. B. HILSTROM, RAMSEY CO.

<u>Month.</u>	<u>Salary</u>	<u>Expenses</u>
Feb. '03	\$ 100.00	\$ 3.75
Mar. '03	100.00	4.65
Apr. '03	100.00	3.60
May '03	100.00	4.65
June	100.00	3.90
July '03	100.00	5.70
Aug. '03	100.00	6.70
Sept. '03	100.00	8.55
Oct. '03	100.00	8.00
Nov. '03	100.00	6.90
Dec. '03	100.00	6.40
Jan. '04	100.00	6.70
Feb. '04	100.00	4.70
Mar. '04	100.00	4.35
Apr. '04	100.00	5.70
May '04	100.00	2.90
June '04	100.00	4.70
July '04	100.00	2.90
Aug. '04	100.00	4.75
Sept. '04	100.00	7.55
Oct. '04	100.00	7.45
Nov. '04	100.00	8.55
Dec. '04	100.00	7.55
Jan. '05	100.00	2.45
	<u>\$2,400.00 *</u>	<u>\$137.95 *</u>

* Vouchers for salary and expenses, - see Exhibit G. *

Deputy Inspector: W. B. MARSHALL, ST. LOUIS CO.

<u>Month.</u>	<u>Salary</u>	<u>Expenses</u>
Feb. '03	\$ 100.00	\$ 31.25
Mar. '03	100.00	49.00
Apr. '03	100.00	29.60
May '03	100.00	29.75
June '03	100.00	18.60
July '03	100.00	31.60
Aug. '03	100.00	33.80
Sept. '03	100.00	36.65
Oct. '03	100.00	36.80
Nov. '03	100.00	34.65
Dec. '03	100.00	36.90
Jan. '04	100.00	32.60
Feb. '04	100.00	34.70
Mar. '04	100.00	31.60
Apr. '04	100.00	31.60
May '04	100.00	26.80
June '04	100.00	26.75
July '04	100.00	23.85
Aug. '04	100.00	26.40
Sept. '04	100.00	34.90
Oct. '04	100.00	41.35
Nov. '04	100.00	32.40
Dec. '04	100.00	31.70
Jan. '05	<u>100.00</u>	<u>24.35</u>
	\$2,400.00 *	\$ 767.80 *

* Vouchers for salary and expenses, - see Exhibit H.

C. M. GRANDALL, DAKOTA CO.

<u>Month</u>	<u>Salary</u>	<u>Expenses</u>	<u>County</u>	<u>Inspections</u>
Feb. '03			Dodge	17.85
Feb. '03	\$ 88.90	----	Chisago	\$ 16.65
			Hubbard	16.65
			Kittson	16.80
			Marshall	16.50
			Polk	17.10
			Traverse	16.65
				<u>\$ 118.20</u>
Mar. '03	95.30	----	Carver	\$ 22.35
			Hubbard	21.30
			Stevens	16.65
				<u>\$ 60.30</u>
Apr. '03	100.00	----	Clay	16.65
			Dakota	16.65
			Morrison	16.65
			Traverse	16.65
				<u>\$ 66.60</u>
May '03	91.50	----	Carver	16.80
			Chisago	16.80
			Hubbard	16.65
			Morrison	17.10
			Traverse	17.25
				<u>\$ 84.60</u>
June '03	70.20	----	Carver	\$ 16.80
			Dakota	16.80
				<u>\$ 33.60</u>
July '03	84.05	----	Carver	\$ 16.65
			Chisago	19.80
			Dakota	16.65
			Morrison	15.75
			Stevens	17.10
				<u>\$ 85.95</u>
Aug. '03	100.00	----	Carver	\$ 16.35
			Dakota	16.65
			Marshall	16.80
			Norman	17.10
			Red Lake	16.80
				<u>\$ 83.70</u>
Sept. '03	100.00	8.90	Carver	\$ 21.60
			Chisago	17.35
			Douglas	16.65
			Hubbard	17.70
			Red Lake	17.10
				<u>\$ 90.30</u>
Oct. '03			Marshall	33.45
Oct. '03	100.00	----	Carver	16.80
			Dakota	16.60
			Hubbard	16.50
			Morrison	33.30
			Norman	15.75
			Stevens	15.75
				<u>\$ 148.05</u>

C.N. Crandall, con't.

<u>Month</u>	<u>Salary</u>	<u>Expenses</u>	<u>County</u>	<u>Inspections</u>
Nov. '03	\$100.00	\$ 4.35	Carver Chicago Dakota Hubbard Stevens Red Lake	\$ 21.60 16.65 16.65 17.10 15.65 17.10 \$ 105.75
Dec. '03	100.00	8.60	Carver Chicago Dakota Hubbard Morrison Stevens Red Lake	\$ 16.95 33.30 70.30 17.10 35.60 16.50 17.70 \$ 205.35
Jan. '04	100.00	----	Carver Chicago Dakota Marshall	17.85 16.65 16.65 16.50 \$ 67.65
Feb. '04	100.00	----	Dakota Hubbard Norman Scott Stevens Red Lake	16.65 16.80 16.65 17.85 21.60 16.65 \$ 106.20
Mar. '04	100.00	----	Carver Hubbard Morrison Traverse	16.65 16.65 16.65 16.65 \$ 66.60
Apr.	85.40	----	Chicago Dakota Morrison Stevens Traverse	16.65 17.85 16.65 16.50 12.30 \$ 79.95
May '04	75.25	----	Carver Chicago Morrison	21.75 16.65 14.80 \$ 55.20
June '04	76.20	----	Dakota Hubbard Traverse Stevens	17.85 12.32 22.20 16.65 \$ 69.02
July '04	75.95	----	Carver Morrison Norman Scott	17.85 16.65 16.80 16.65 \$ 67.95

C.M. Grandall, con't.

<u>Month</u>	<u>Salary</u>	<u>Expenses</u>	<u>County</u>	<u>Inspection</u>
Aug. '04	\$100.00	\$----	Carver Chisago Dakota Marshall Morrison Traverse Red Lake	\$ 17.85 17.25 19.80 17.10 16.65 12.30 16.65 <u>\$ 117.50</u>
Sept. '04	100.00	16.65	Chisago Marshall Scott Stevens Red Lake	16.65 12.00 17.10 17.10 16.65 <u>\$ 79.50</u>
Oct. '04	100.00	\$16.45	Carver Chisago Dakota Marshall Morrison Norman Stevens Red Lake Roseau	22.05 22.35 16.65 27.60 16.65 26.40 16.60 27.65 15.80 <u>\$ 199.55</u>
Nov. '04			Grow Wing	16.65
Nov. '04	100.00	4.35	Carver Chisago Marshall Morrison Norman Scott Stevens Traverse Red Lake	21.50 16.80 46.20 34.65 11.10 16.65 16.80 28.95 10.50 <u>\$ 219.60</u>
Dec. '04	100.00	4.80	Carver Chisago Dakota Hubbard Morrison Norman Scott Stevens Red Lake Roseau	16.65 27.60 21.75 16.80 16.20 15.75 19.80 17.10 36.30 48.45 <u>\$ 237.00</u>
		<u>\$ 64.15</u>		

C.M.Crandall, Cont'd.

<u>Month.</u>	<u>Salary</u> *	<u>Inspection</u>	<u>Excess Illegally Paid.</u>
Feb.'03	\$ 98.90	\$118.20	\$ 10.25
Mar.'03	95.30	60.30	45.30
Apr.'03	100.00	66.60	50.00
May '03	91.50	84.60	28.05
June '03	70.20	33.60	36.60
July '03	84.05	85.95	19.60
Aug.'03	100.00	83.70	37.22
Sept.'03	100.00	90.30	32.28
Oct.'03	100.00	148.05	
Nov.'03	100.00	105.75	20.69
Dec.'03	100.00	205.35	
Jan'04	100.00	67.65	49.25
Feb.'04	100.00	106.20	20.35
Mar.'04	100.00	64.60	50.00
Apr.'04	85.40	79.95	25.43
May '04	73.25	55.20	23.25
June '04	78.20	69.02	26.44
July'04	75.95	67.35	25.43
Aug.'04	100.00	117.60	11.80
Sept.'04	100.00	79.50	40.38
Oct.'04	100.00	199.55	
Nov.	100.00	219.60	
Dec.'04	100.00	237.00	

Total excess salary paid C.M.Crandall, \$552.32

*Voucher for salary and expenses, - see Exhibit I.

SECTION IV.

Comparative Statement of Fees Received for Oil Inspection
During the years 1901, 1902, 1903, 1904, 1905 & 1906, as shown by the
State Inspection Record.

Statement of Inspection Fees paid by Standard Oil Company,
covering period January 1903 to January 1905, inclusive, Minneapolis
Division, consisting of counties in Schedule A to X of this report.

Testimony of Miss Grace Murphy.

Grand Summary of Shortage of Penton G. Warner, State Oil
Inspector, for the period of February 1, 1903, to February 1, 1905.

Comparative Statement of Fees Received for Oil Inspection
 During the years 1901, 1902, 1903, 1904, 1905 & 1906,
 as Shown by the State Inspection Record.

Month	1901	1902	1903	1904	1905	1906
Jan.	\$2,922.45	\$4,890.30	\$3,391.35	\$2,905.30	3,306.45	3,608.55
Feb.	2,738.85	2,666.80	2,842.05	2,819.50	2,925.30	2,319.30
Mar.	2,687.10	2,395.15	2,454.45	2,286.95	2,075.65	2,172.90
Apr.	1,687.60	2,150.55	2,507.70	2,107.45	1,870.10	1,485.55
May	1,405.80	1,696.65	2,050.85	1,634.55	1,472.00	1,638.90
June	1,587.15	1,413.00	1,379.70	1,502.40	1,627.50	1,373.30
July	1,523.70	1,382.55	1,822.75	1,448.55	1,606.20	1,047.55
Aug.	1,945.90	3,075.45	2,886.00	2,128.35	2,127.00	2,419.00
Sept.	2,729.40	3,529.65	2,682.75	2,585.45	2,941.75	1,509.45
Oct.	3,168.15	3,321.75	3,291.35	3,095.40	3,460.90	3,664.20
Nov.	3,279.15	3,332.25	3,174.90	3,017.65	3,686.95	4,308.05
Dec.	4,301.55	4,518.50	3,220.15	3,044.95	3,821.40	3,944.95
	<u>\$30,176.80</u>	<u>\$34,372.40</u>	<u>\$31,704.00</u>	<u>\$28,576.50</u>	<u>\$30,921.20</u>	<u>\$29,491.70</u>
	<u>34,372.40*</u>		<u>28,576.50*</u>		<u>29,491.70*</u>	
	<u>\$64,549.20</u>		<u>\$60,280.50</u>		<u>\$60,412.90</u>	
					3,866.95--Moneys re-	
					turned to	
					State Treas-	
					urer by J.	
					A.McDermott	
					for 1905-6	
					<u>\$64,279.85</u>	

Julius J. Heinrich, Oil Inspector, January, 1901.

Fred L. Schiffman, " " Feb., 1901, to Jan. ²¹/1903.

F. G. Warner " " Jan. 21, 1903 to Feb. 1, 1905.

J.A.McDermott, " " Feb. 1905 to Oct. 31, 1907.

Statement of Inspection Fees paid by Standard Oil Company,
 covering period Jan. '03 to Jan. '05, inclusive. Minneapolis Division
 consisting of Counties in Schedule A to X of this report.

<u>1903</u>		
January	F. G. Warner	\$ 590.55
February	"	1459.65
March	"	942.00
April	"	1661.30
May	"	878.45
June	"	508.20
July	"	869.40
August	"	1666.95
September	"	1943.25
October	"	1431.35
November	"	1581.40
December	"	1579.05
		<u>\$15111.65</u>

<u>1904</u>		
January	F. G. Warner	\$ 1302.75
February	"	1379.35
March	"	746.80
April	"	1136.10
May	"	556.50
June	"	748.05
July	"	511.50
August	"	897.15
September	"	1263.15
October	"	1963.05
November	"	1437.45
December	"	1821.35
		<u>\$13763.20</u>

<u>1905</u>		
January	F. G. Warner	\$ 1366.80

Miss Grace Murphy, being first duly sworn, testified as follows:

Q. What is your name?

A. Grace Murphy.

Q. You are at present stenographer in the State Oil Inspection Department?

A. Yes.

Q. When did you take that position in said Department?

A. I went in on the same day that Mr. McDermott went in--I think on January 16, 1908--either the 16th or 20th, I don't remember which.

Q. Were there any records on file in the Oil Inspector's Department left there by Mr. Warner?

A. I did not see any except that big book.

Q. Were there any deputies' reports or affidavits of out shipments?

A. Not that I know of. I did not see anything.

Q. If they had been there, you would probably have seen them?

A. I suppose I would.

Q. Was Mr. Warner around the office after he retired from the position of Oil Inspector?

A. I could not really say, because I did not know him.

Grace Murphy

Miss Grace Murphy was sworn by Anton Schaefer, Public Examiner,
on April 2, 1908.

Witness *M. G. Heppelbron*

Witness *E. W. Baker*

St. Paul, Minn., April 3, 1908.

Grand Summary of shortage of Fenton G. Warner, State Oil
Inspector, for the period of February 1, 1903 to February 1, 1905

Shortage in Minneapolis Division of the
Standard Oil Company, and also Hennepin and
Ramsey Counties, (Independent Companies). \$ 5,826.43

Shortage on account of "outshipments",
there being no proof of said "outshipments."
23,590 bbls. at 15¢ per bbl. 3,538.50

Illegal expenses paid deputies:

B.F. Ward	Hennepin County	354.00
W. T. Coe	" "	88.75
M. J. Wiley	Ramsey "	680.10
C. E. Hillstrom	" "	137.95
W. B. Marshall	St Louis "	767.80
M. M. Grandall,		64.15

Illegal salary:
C. M. Grandall, Dakota County 552.32

Total - - - - - \$12,010.00

#552