

- (C) exploration,
- (D) development, and
- (E) production,

including geological and geophysical costs, carrying costs, unsuccessful exploratory drilling costs, intangible drilling and development costs on productive wells, the cost of unsuccessful development wells, and the cost of acquiring oil and gas reserves by means other than development. Any such calculation shall take into account disposition of capitalized costs, contractual arrangements involving special conveyance of rights and joint operations, differences between book and tax income, and prices used in the transfer of products or other assets from one person to any other person, including a person controlled by, controlling, or under common control with such person.

(2) The full presentation of the financial information of persons engaged in the production of crude oil or natural gas, including—

(A) disclosure of reserves and operating activities, both domestic and foreign, to facilitate evaluation of financial effort and result; and

(B) classification of financial information by function to facilitate correlation with reserve and operating statistics, both domestic and foreign.

(3) Such other information, projections, and relationships of collected data as shall be necessary to facilitate the compilation of such data base.

(Pub. L. 94-163, title V, §503, Dec. 22, 1975, 89 Stat. 958; Pub. L. 95-91, title III, §301, title IV, §402, title VII, §§703, 707, Aug. 4, 1977, 91 Stat. 577, 583, 606, 607; Pub. L. 105-388, §5(a)(15), Nov. 13, 1998, 112 Stat. 3479; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

#### Editorial Notes

##### AMENDMENTS

2004—Subsec. (b)(1). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

1998—Subsec. (b). Pub. L. 105-388, §5(a)(15)(A), substituted “with respect to” for “with respect to” in concluding provisions.

Subsec. (c)(1). Pub. L. 105-388, §5(a)(15)(B), substituted “, controlling,” for “controlling” in concluding provisions.

#### Statutory Notes and Related Subsidiaries

##### TRANSFER OF FUNCTIONS

“Secretary” and “Federal Energy Regulatory Commission” substituted for “Federal Energy Administration” and “Federal Power Commission”, respectively, in subsec. (b)(1) pursuant to sections 301, 402, 703, and 707 of Pub. L. 95-91, which are classified to sections 7151, 7172, 7293, and 7297 of this title and which terminated the Federal Energy Administration and transferred its functions (with certain exceptions) to the Secretary of Energy and terminated the Federal Power Commission and transferred its functions to the Federal Energy Regulatory Commission and the Secretary of Energy.

#### § 6384. Enforcement

##### (a) Civil penalties

Any person who violates any general or special order of the Comptroller General issued

under section 6382(a)(1)(B) of this title may be assessed a civil penalty not to exceed \$10,000 for each violation. Each day of failure to comply with such an order shall be deemed a separate violation. Such penalty shall be assessed by the Comptroller General and collected in a civil action brought by the Comptroller General through any attorney employed by the Government Accountability Office or any other attorney designated by the Comptroller General, or, upon request of the Comptroller General, the Attorney General. A person shall not be liable with respect to any period during which the effectiveness of the order with respect to such person was stayed.

##### (b) Jurisdiction; process

Any action to enjoin or set aside an order issued under section 6382(a)(1)(B) of this title may be brought only before the United States Court of Appeals for the District of Columbia. Any action to collect a civil penalty for violation of any general or special order may be brought only in the United States District Court for the District of Columbia. In any action brought under subsection (a) to collect a civil penalty, process may be served in any judicial district of the United States.

##### (c) Securing compliance with subpoena

Upon petition by the Comptroller General through any attorney employed by the Government Accountability Office or designated by the Comptroller General, or, upon request of the Comptroller General, the Attorney General, any United States district court within the jurisdiction of which any inquiry under this part is carried on may, in the case of refusal to obey a subpoena of the Comptroller General issued under this part, issue an order requiring compliance therewith; and any failure to obey the order of the court may be treated by the court as a contempt thereof.

(Pub. L. 94-163, title V, §504, Dec. 22, 1975, 89 Stat. 959; Pub. L. 108-271, §8(b), July 7, 2004, 118 Stat. 814.)

#### Editorial Notes

##### AMENDMENTS

2004—Subsecs. (a), (c). Pub. L. 108-271 substituted “Government Accountability Office” for “General Accounting Office”.

#### § 6385. Petroleum product information

The President or his delegate shall, pursuant to authority otherwise available to the President or his delegate under any other provision of law, collect information on the pricing, supply, and distribution of petroleum products by product category at the wholesale and retail levels, on a State-by-State basis, which was collected as of September 1, 1981, by the Energy Information Administration.

(Pub. L. 94-163, title V, §507, as added Pub. L. 97-229, §5(a), Aug. 3, 1982, 96 Stat. 252.)