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TITLE 5—ADMINISTRATIVE PERSONNEL

Chapter I—Civil Service Commission

PART 6—EXCEPTIONS FROM THE COMPETITIVE SERVICE

LIST OF POSITIONS EXCEPTED

Under authority of § 6.1 (a) of Executive Order No. 9830 and at the request of the Indian Claims Commission, the Commission has determined that appointments to the positions listed below should be made in the same manner as are appointments to positions under Schedule A. The following subparagraph is therefore added to § 6.4 (a):

§ 6.4 Lists of positions excepted from the competitive service—(a) Schedule A. * * *

(40) *Indian Claims Commission.* One private secretary or confidential assistant to each Commissioner.

(Sec. 6.1 (a) E. O. 9830 Feb. 24, 1947, 12 F. R. 1259)

UNITED STATES CIVIL SERVICE COMMISSION,

[SEAL] H. B. MITCHELL,
President.

[F. R. Doc. 47-6457; Filed, July 10, 1947; 8:51 a. m.]

TITLE 7—AGRICULTURE

Chapter VII—Production and Marketing Administration (Agricultural Adjustment)

[Tobacco 12, Part II (1947)]

PART 726—FIRE-CURED AND DARK AIR-CURED TOBACCO

MARKETING QUOTA REGULATIONS, 1947-48 MARKETING YEAR

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AUTHORITY: §§ 726.755 to 726.786, inclusive, issued under 52 Stat. 47, 48, 65, 66, 204, 53 Stat. 1261, 1262, 54 Stat. 393, 394, 727, 728, 1209, 1210, 59 Stat. 506, 60 Stat. 21; 7 U. S. C. and Sup. 1301 et seq.

GENERAL

§ 726.755 *Basis and purpose.* The regulations contained in §§ 726.755 to 726.786, inclusive, are issued pursuant to the Agricultural Adjustment Act of 1938, as amended, and govern the issuance of marketing cards, the identification of tobacco, the collection and refund of penalties, and the records and reports incident thereto on the marketing of fire-cured and dark air-cured tobacco during the 1947-48 marketing year. Prior to preparing the regulations in §§ 726.755 to 726.786, inclusive, public notice (12 F. R. 235) of their formulation was given

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in accordance with the Administrative Procedure Act (60 Stat. 237). The data, views and recommendations pertaining to the regulations in §§ 726.755 to 726.786, inclusive, which were submitted have been duly considered within the limits prescribed by the act, in formulating the procedural provisions of the regulations.

§ 726.756 *Definitions.* As used in the regulations in §§ 726.755 to 726.786, inclusive, and in all instructions, forms and documents in connection therewith, the words and phrases defined in this section shall have the meanings herein assigned to them unless the context or subject matter otherwise requires.

(a) "Act" means the Agricultural Adjustment Act of 1938, as amended.

(b) "County committee" means the group of persons elected within a county to assist in the administration of the Agricultural Conservation Program in such county.

(c) "Dealer or buyer" means a person who engages to any extent in the business of acquiring tobacco from producers without regard to whether such person is registered as a dealer with the Bureau of Internal Revenue.

(d) "Farm" means all adjacent or nearby farm land under the same ownership which is operated by one person, including also:

(1) Any other adjacent or nearby farm land which the county committee, in accordance with instructions issued by the Field Service Branch, Production and Marketing Administration, determines is operated by the same person as part of the same unit with respect to the rotation of crops and with workstock, farm machinery, and labor substantially separate from that for any other lands; and

(2) Any field-rented tract (whether operated by the same or another person) which, together with any other land included in the farm, constitutes a unit with respect to the rotation of crops.

A farm shall be regarded as located in the county in which the principal dwelling is situated, or if there is no dwelling thereon it shall be regarded as located in the county in which the major portion of the farm is located.

(e) "Field assistant" means any duly authorized employee of the United States Department of Agriculture, and any duly authorized employee of a county committee whose duties involve the preparation and handling of records and reports pertaining to tobacco marketing quotas.

(f) "Floor sweepings" means scraps, leaves, or bundles of tobacco, generally of inferior quality, which accumulate on the warehouse floor and which not being subject to identification with any particular lot of tobacco are gathered up by the warehousemen for sale in the form accumulated. Floor sweepings shall not include tobacco defined as "pick-ups."

(g) "Leaf account tobacco" means all tobacco purchased by or for a warehouseman and "leaf account" shall include the records required to be kept and copies of the reports required to be made under these regulations relating to tobacco purchased by or for a warehouseman and resales of such tobacco.

(h) "Market" means the disposition in raw or processed form of tobacco by voluntary or involuntary sale, barter or

exchange, or by gift inter vivos. "Marketing" and "marketed" shall have corresponding meanings to the term "market."

(i) "Nonwarehouse sale" means any first marketing of farm tobacco other than by sale at public auction through a warehouse in the regular course of business.

(j) "Operator" means the person who is in charge of the supervision and conduct of the farming operations on the entire farm.

(k) "Person" means an individual, partnership, association, corporation, estate or trust, or other business enterprise or other legal entity, and wherever applicable, a State, a political subdivision of a State or any agency thereof.

(l) "Pick-ups" means any tobacco previously marketed at auction but not delivered to the buyer because of rejection by the buyer, loss of identification, or any other reason. Pick-ups shall include any tobacco sorted and reclaimed from leaves or bundles which have fallen to the warehouse floor in the usual course of business.

(m) "Producer" means a person who, as owner, landlord, tenant, share cropper, or laborer is entitled to share in the tobacco available for marketing from the farm, or in the proceeds thereof.

(n) "Pound" means that amount of tobacco which, if weighed in its unstemmed form and in the condition in which it is usually marketed by producers, would equal one pound standard weight.

(o) "Resale" means the disposition by sale, barter, exchange or gift inter vivos, of tobacco which has been marketed previously.

(p) "Sale day" means the period at the end of which the warehouseman bills to buyers the tobacco so purchased during such period.

(q) "Secretary" means the Secretary or Acting Secretary of Agriculture of the United States.

(r) "State Committee" means the group of persons designated as the State Committee of the Production and Marketing Administration, charged with the responsibility of administering Production and Marketing Administration programs within the State.

(s) "Suspended sale" means any first marketing of farm tobacco at a warehouse sale for which a memorandum of sale is not issued by the end of the sale day on which such marketing occurred.

(t) "Tobacco" means: (1) Type 21, known as Virginia fire-cured tobacco, (2) types 22, 23, and 24 collectively known as fire-cured tobacco, and (3) types 35 and 36 collectively known as dark air-cured tobacco as classified in Service and Regulatory Announcements No. 118 (7 CFR 30.4 and 30.5) of the Bureau of Agricultural Economics of the United States Department of Agriculture.

"Virginia sun-cured tobacco" means type 37 known as Virginia sun-cured tobacco as classified in Service and Regulatory Announcements No. 118 (7 CFR 30.5).

Any tobacco that has the same characteristics and corresponding qualities, colors, and lengths as either fire-cured or dark air-cured tobacco shall be con-

sidered fire-cured or dark air-cured tobacco regardless of any factors of historical or geographical nature which cannot be determined by examination of the tobacco.

(u) "Tobacco available for marketing" means all tobacco produced on the farm in the calendar year 1947 and all tobacco produced on the farm prior to the calendar year 1947 and carried over to the 1947-48 marketing year, which is not disposed of in accordance with § 726.768.

(v) "Tobacco subject to marketing quotas" means: Any fire-cured or dark air-cured tobacco marketed during the period October 1, 1947, to September 30, 1948, inclusive, and any fire-cured or dark air-cured tobacco produced in the calendar year 1947 and marketed prior to October 1, 1947.

(w) "Trucker" means a person who engages in the business of trucking tobacco to market and selling it for producers regardless of whether the tobacco is acquired from producers by the trucker.

(x) "Warehouseman" means a person engaged in the business of holding sales of tobacco at public auction at a warehouse.

(y) "Warehouse sale" means a marketing by a sale at public auction through a warehouse in the regular course of business.

(z) "Memorandum of sale" means form Tobacco 20 or 21, Fire-cured—47; Tobacco 20 or 21, Dark Air-cured—47; and, in the case of type 21, fire-cured tobacco, a form which provides for information comparable to that appearing in completed form Tobacco 20 or Tobacco 21, as the case may be, and which is approved by the State committee for use by warehousemen in connection with warehouse bills.

(aa) "Bill of nonwarehouse sale" means the form appearing on the reverse side of forms Tobacco 20 and Tobacco 21, except that with respect to type 21, fire-cured tobacco, it shall mean form Tobacco 614, Bill of Nonwarehouse Sale.

(bb) "Marketing card" means form Tobacco 20, Within Quota Marketing Card, or Tobacco 21, Excess Marketing Card, except that with respect to type 21, fire-cured tobacco, it shall mean Tobacco 20X, Within Quota Marketing Card, or Tobacco 21X, Excess Marketing Card.

§ 726.757 *Instructions and forms.* The Director, Tobacco Branch, Production and Marketing Administration shall cause to be prepared and issued such instructions and forms as may be necessary for carrying out the regulations in §§ 726.757 to 726.786, inclusive.

§ 726.758 *Extent of calculations and rule of fractions.* (a) The percentage of excess tobacco available for marketing from a farm, hereinafter referred to as the "percent excess," shall be expressed in tenths and fractions of less than a tenth shall be dropped.

(b) The amount of penalty per pound upon marketings of tobacco subject to penalty, hereinafter referred to as the "converted rate of penalty," shall be expressed in tenths of a cent and fractions of less than a tenth shall be dropped, except that if the resulting con-

verted rate of penalty is less than a tenth, it shall be expressed in hundredths and fractions of less than a hundredth shall be dropped.

FARM MARKETING QUOTAS AND MARKETING CARDS

§ 726.759 *Amount of farm marketing quota.* The marketing quota for a farm shall be the actual production of tobacco on the farm acreage allotment, as established for the farm in accordance with Tobacco 12, Part I, Fire-cured and Dark Air-cured Tobacco Marketing Quota Regulations, 1947-48 (11 F. R. 243). The actual production of the farm acreage allotment shall be the average yield per acre of the entire acreage of tobacco harvested on the farm in 1947 times the farm acreage allotment. The excess tobacco on any farm shall be (a) that quantity of tobacco which is equal to the average yield per acre of the entire acreage of tobacco harvested on the farm in 1947 times the number of acres harvested in excess of the farm acreage allotment, plus (b) any quantity of tobacco carried over from a prior marketing year which, if marketed during the 1946-47 marketing year, would have been subject to penalty when marketed. The acreage of tobacco determined for a farm for the purpose of issuing the correct marketing card for the farm, as provided in § 726.761, shall be considered the harvested acreage for the farm unless the farm operator furnishes proof satisfactory to the county committee that a portion of the acreage planted will not be harvested or that a representative portion of the production of the acreage harvested will be disposed of other than by marketing.

§ 726.760 *No transfers.* There shall be no transfer of farm marketing quotas.

§ 726.761 *Issuance of marketing cards.* A marketing card shall be issued for every farm having tobacco available for marketing. Subject to the approval of the county committee, two or more marketing cards may be issued for any farm. All entries on each marketing card shall be made in accordance with the instructions for issuing marketing cards. Upon the return to the office of the county committee of the marketing card after all the memoranda of sale have been issued therefrom and before the marketing of tobacco from the farm has been completed, a new marketing card of the same kind, bearing the same name, information and identification as the used card shall be issued for the farm. A new marketing card of the same kind shall be issued to replace a card which has been reported to the county committee as having been lost, destroyed, or stolen.

(a) *Within quota marketing card.* A Within Quota Marketing Card (Tobacco 20 or 20K) authorizing the marketing without penalty of the tobacco available for marketing shall be issued for a farm under the following conditions:

(1) If the harvested acreage of tobacco in 1947 is not in excess of the farm acreage allotment; if any excess tobacco carried over from any prior marketing year can be marketed without penalty under the provisions of § 726.767 (b);

and if the operator of the farm does not operate another farm having excess tobacco.

(2) If excess tobacco produced on the farm is disposed of in accordance with § 726.768, or

(3) If the tobacco was grown for experimental purposes on land owned or leased by a publicly-owned agricultural experiment station and is produced at public expense by employees of the experiment station, or if the tobacco was produced by farmers pursuant to an agreement with a publicly-owned experiment station whereby the experiment station bears the costs and risks incident to the production of the tobacco and the proceeds from the crop inure to the benefit of the experiment station; *Provided*: That such agreement is approved by the State committee prior to the issuance of a marketing card for the farm.

(b) *Excess marketing card.* An Excess Marketing Card (Tobacco 21 or 21X) showing the extent to which marketings of tobacco from a farm are subject to penalty shall be issued unless a within quota card is required to be issued for the farm under paragraph (a) of this section, except if (1) the farm operator fails to disclose or otherwise furnish, or prevents the county committee from obtaining any information necessary to the issuance of the correct marketing card, an excess marketing card shall be issued showing that all tobacco from the farm is subject to the rate of penalty set forth in § 726.771 or (2) the county committee determines that it is necessary to issue a "zero-penalty" excess marketing card in order to protect the interest of the Government and insure proper identification of and accounting for tobacco produced on the farm and the proper use of the marketing card issued for the farm.

(c) *Marketing cards for Virginia sun-cured tobacco.* In those counties in which both type 21, Virginia fire-cured tobacco and type 37, Virginia sun-cured tobacco are produced, a within quota marketing card, Tobacco 20X, with the words "Fire-cured" deleted and the words "Virginia Sun-cured" stamped or printed thereon shall be issued for any farm having Virginia sun-cured tobacco available for marketing for use in identifying any marketing of Virginia sun-cured tobacco.

§ 726.762 *Person authorized to issue cards.* The county committee shall designate one person to sign marketing cards for farms in the county as issuing officer. The issuing officer may, subject to the approval of the county committee, designate not more than three persons to sign his name in issuing marketing cards; *Provided*, That each such person shall place his initials immediately beneath the name of the issuing officer as written by him on the card.

§ 726.763 *Rights of producers in marketing cards.* Each producer having a share in the tobacco available for marketing from a farm shall be entitled to the use of the marketing card for marketing his proportionate share.

§ 726.764 *Successors in interest.* Any person who succeeds in whole or in part to the share of a producer in the tobacco

available for marketing from a farm shall, to the extent of such succession, have the same rights as the producer to the use of the marketing card for the farm.

§ 726.765 *Invalid cards.* A marketing card shall be invalid if:

- (a) It is not issued or delivered in the form and manner prescribed;
- (b) Entries are omitted or incorrect;
- (c) It is lost, destroyed, stolen, or becomes illegible;
- (d) Any erasure or alteration has been made, and not properly initialed.

In the event any marketing card becomes invalid (other than by loss, destruction, or theft, or by omission, alteration or incorrect entry which cannot be corrected by a field assistant), the farm operator, or the person having the card in his possession, shall return it to the county office at which it was issued.

If an entry is not made on a marketing card as required, either through omission or incorrect entry, and the proper entry is made and initialed by a field assistant, then such card shall become valid.

§ 726.766 *Report of misuse of marketing card.* Any information which causes a field assistant, a member of a State, county, or community committee, or an employee of a State or county committee, to believe that any tobacco which actually was produced on one farm has been or is being marketed under the marketing card issued for another farm shall be reported immediately by such person to the State committee.

MARKETING OR OTHER DISPOSITION OF TOBACCO AND PENALTIES

§ 726.767 *Extent to which marketings from a farm are subject to penalty.* (a) Marketings of tobacco from a farm having no "carry-over" tobacco available for marketing shall be subject to penalty by the percent excess determined as follows: divide the acreage of tobacco harvested in excess of the farm acreage allotment and not disposed of under § 726.768 of the total acreage of tobacco harvested from the farm.

(b) Marketings of tobacco from a farm having "carry-over" tobacco available for marketing shall be subject to penalty by the percent excess determined as follows:

(1) Determine the number of "carry-over" acres by dividing the number of pounds of "carry-over" tobacco from the prior year by the normal yield for the farm for that year.

(2) Determine the number of "within quota carry-over" acres by multiplying the "carry-over" acres (subparagraph (1) of this paragraph) by the "percent within quota" (i. e., 100 percent minus the "percent excess") for the year in which the "carry-over" tobacco was produced.

(3) Determine the "total acres" of tobacco by adding the "carry-over" acres (subparagraph (1) of this paragraph) and the acreage of tobacco harvested in the current year.

(4) Determine the "excess acres" by subtracting from the "total acres" (subparagraph (3) of this paragraph) the

sum of the 1947 allotment and the "within quota carry-over" acres (subparagraph (2) of this paragraph).

(5) Determine the percentage subject to penalty by dividing the "total acres" into the "excess acres" (subparagraph (4) of this paragraph).

(6) The burden of any penalty with respect to "carry-over" tobacco shall be borne by those persons having an interest in such tobacco.

(c) For the purpose of determining the penalty due on each marketing by a producer of tobacco subject to penalty, the converted rate of penalty per pound shall be determined by multiplying the applicable rate of penalty by the percent excess obtained under paragraphs (a) or (b) of this section. The memorandum of sale issued to identify each such marketing shall show the amount of penalty due.

§ 726.768 *Disposition of excess tobacco.* The farm operator may elect to give satisfactory proof of disposition of excess tobacco prior to the marketing of any tobacco from the farm by any of the following methods:

(a) By a declaration of intention to market all tobacco available for marketing and the payment at the office of the county committee by check or draft or, if required by the county committee, by certified check, cashier's check or postal money order drawn payable to the Treasurer of the United States, in an amount equal to the penalty which would be due upon the marketing of all tobacco available for marketing. Any additional amount of penalty due after all marketings of tobacco from the farm have been made shall be paid by the operator not later than 20 days after receipt of notice of such additional penalty. Any amount collected in excess of the penalty due shall be refunded.

(b) By storage of the excess tobacco, the tobacco so stored to be representative of the entire 1947 crop produced on the farm, and posting of a bond approved by the county committee and the State committee in the penal sum of twice the amount of penalty which will become due upon the marketing of the excess tobacco.

(c) By furnishing to the county committee satisfactory proof that excess tobacco representative of the entire crop will not be marketed.

§ 726.769 *Identification of marketings.* Each marketing of tobacco from a farm shall be identified by an executed memorandum of sale from the marketing card (Tobacco 20 or Tobacco 21) issued for the farm on which the tobacco was produced. In addition, in the case of nonwarehouse sales each marketing shall be identified by an executed bill of nonwarehouse sale (reverse side of memorandum of sale) except that such form is not required to be executed by warehousemen who are authorized on Tobacco 23 to issue memoranda of sale.

(a) *Memorandum of sale.* If a memorandum of sale is not executed to identify a warehouse sale of producer's tobacco by the end of the sale day on which the tobacco was marketed, the marketing shall be a suspended sale, and, unless a memorandum identifying the tobacco so

marketed is executed within four weeks after such sale day, the marketing shall be identified by Tobacco 28. Sale Without Marketing Card, as a marketing of excess tobacco. The memorandum of sale or Tobacco 28 shall be executed only by a field assistant with the following exceptions.

(1) A warehouseman, or his authorized representative, who has been designated on Tobacco 23, may issue a memorandum of sale to identify a warehouse sale if a field assistant is not available at the warehouse when the marketing card is presented. Each memorandum of sale issued by a warehouseman to cover a warehouse sale shall be presented promptly by him to the field assistant for verification with the warehouse records.

(2) A dealer, or his authorized representative, operating a regular receiving point for tobacco who keeps records showing the information specified in § 726.778 and who has been authorized on Authorization to Issue Memoranda of Sale (Tobacco 23) may issue memoranda of sale covering tobacco delivered directly to such receiving point and marketed to such dealer.

The authorization on Tobacco 23 to issue memoranda of sale may be withdrawn by the State committee from any warehouseman or dealer if such action is determined to be necessary in order to properly enforce the provisions of the regulations in §§ 726.755 to 726.786, inclusive. The authorization shall terminate upon receipt of written notice setting forth the State committee's reason therefor.

Each excess memorandum of sale issued by a field assistant shall be verified by the warehouseman or dealer (or his representative) to determine whether the amount of penalty shown to be due has been correctly computed and such warehouseman or dealer shall not be relieved of any liability with respect to the amount of penalty due because of any error which may occur in executing the memorandum of sale.

(b) *Bill of nonwarehouse sale.* Each nonwarehouse sale shall be identified by a bill of nonwarehouse sale completely executed by the buyer and the farm operator, except that if such tobacco is purchased by or for a warehouseman who is authorized on Tobacco 23 to issue memoranda of sale, he or his representative who is also authorized shall issue a memorandum of sale identifying each such purchase, record the purchase in Tobacco 25, Dealer's Record, and attach thereto the county copy of the memorandum of sale.

Each bill of nonwarehouse sale covering any marketing shall be presented to a field assistant for the issuance of a memorandum of sale and for recording in Tobacco 25.

§ 726.770 *Identification of tobacco.* Any warehouseman upon whose floor both Virginia fire-cured tobacco and Virginia sun-cured tobacco are offered for sale at public auction shall display the Virginia fire-cured tobacco separately and shall make and keep records that will insure a separate accounting of all Virginia fire-cured tobacco sold at auction over the warehouse floor.

§ 726.771 *Rate of penalty.* The penalty per pound upon marketings of excess tobacco subject to marketing quotas shall be ten (10) cents per pound in the case of fire-cured tobacco and nine (9) cents per pound in the case of dark air-cured tobacco.

With respect to tobacco marketed from farms having excess tobacco available for marketing the penalty shall be paid upon that percentage of each lot of tobacco marketed which the tobacco available for marketing in excess of the farm quota is of the total amount of tobacco available for marketing from the farm.

§ 726.772 *Persons to pay penalty.* The person to pay the penalty due on any marketing of tobacco subject to penalty shall be determined as follows:

(a) *Warehouse sale.* The penalty due on marketings by a producer through a warehouse shall be paid by the warehouseman who may deduct an amount equivalent to the penalty from the price paid to the producer.

(b) *Nonwarehouse sale.* The penalty due on tobacco purchased directly from a producer other than at public auction through a warehouse (nonwarehouse sale) shall be paid by the purchaser of the tobacco who may deduct an amount equivalent to the penalty from the price paid to the producer.

(c) *Marketings through an agent.* The penalty due on marketings by a producer through an agent who is not a warehouseman shall be paid by the agent who may deduct an amount equivalent to the penalty from the price paid to the producer.

(d) *Marketings outside United States.* The penalty due on marketings by a producer directly to any person outside the United States shall be paid by the producer.

§ 726.773 *Marketings deemed to be excess tobacco.* Any marketing of tobacco under any one of the following conditions shall be deemed to be a marketing of excess tobacco.

(a) *Warehouse sale.* Any warehouse sale of tobacco by a producer which is not identified by a valid memorandum of sale within four weeks following the date of marketing shall be identified by a Tobacco 28, and shall be deemed to be a marketing of excess tobacco. The penalty thereon shall be paid by the warehouseman who may deduct an amount equivalent to the penalty from the amount due the producer.

(b) *Nonwarehouse sale.* Any nonwarehouse sale which (1) is not identified by a valid memorandum of sale and (2) is not recorded in Tobacco 25 within one week following the date of purchase, or (3) if purchased prior to the opening of the local auction markets, is not recorded in Tobacco 25 within one week following the first sale day of the local auction markets, shall be deemed to be a marketing of excess tobacco. The penalty thereon shall be paid by the purchaser of such tobacco.

(c) *Leaf account tobacco.* The part or all of any marketing by a warehouseman which such warehouseman represents to be a leaf account resale but

which when added to prior leaf account resales, as reported under the regulations in §§ 726.755 to 726.786, inclusive, is in excess of prior leaf account purchases shall be deemed to be a marketing of excess tobacco unless and until such warehouseman furnishes proof acceptable to the Director, Tobacco Branch, Production and Marketing Administration, showing that such tobacco is not a marketing of excess tobacco. The penalty found to be due thereon shall be paid by the warehouseman.

(d) *Dealer's tobacco.* The part or all of any marketing of tobacco by a dealer which such dealer represents to be a resale but which when added to prior resales by such dealer is in excess of the total of his prior purchases as reported on Tobacco 25 shall be deemed to be a marketing of excess tobacco unless and until such dealer furnishes proof acceptable to the Director, Tobacco Branch, Production and Marketing Administration, showing that such marketing is not a marketing of excess tobacco. The penalty thereon shall be paid by the dealer.

(e) *Marketings not reported.* Any resale of tobacco which under the regulations in §§ 726.755 to 726.786, inclusive, is required to be reported by a warehouseman or dealer but which is not so reported within the time and in the manner required by the regulations in §§ 726.755 to 726.786, inclusive, shall be deemed to be a marketing of excess tobacco unless and until such warehouseman or dealer furnishes a report of such resale which is acceptable to the Director, Tobacco Branch, Production and Marketing Administration. The penalty thereon shall be paid by the warehouseman or dealer who fails to make the report as required.

(f) *Producer marketings.* If any producer falsely identifies or fails to account for the disposition of any tobacco produced on a farm, an amount of tobacco equal to the normal yield of the number of acres harvested in 1947 in excess of the farm acreage allotment shall be deemed to have been a marketing of excess tobacco from such farm. The penalty thereon shall be paid by the producer.

§ 726.774 *Payment of penalty.* Penalties shall become due at the time the tobacco is marketed and shall be paid by remitting the amount thereof to the State committee not later than the end of the calendar week following the week in which the tobacco became subject to penalty. A draft, money order, or check drawn payable to the Treasurer of the United States may be used to pay any penalty, but any such draft or check shall be received subject to payment at par.

If the penalty due on any warehouse sale of tobacco by a producer as determined under the regulations in §§ 726.755 to 726.786, inclusive, is in excess of the net proceeds of such sale (gross amount for all lots included in the sale less usual warehouse charges), the amount of the net proceeds accompanied by a copy of the warehouse bill covering such sale may be remitted as the full penalty due. Usual warehouse charges shall not in-

clude (a) advances to producers, (b) charges for hauling, or (c) any other charges not usually incurred by producers in marketing tobacco through an auction warehouse.

§ 726.776 *Request for return of penalty.* Any producer of tobacco, after the marketing of all tobacco available for marketing from the farm, and any other person who bore the burden of the payment of any penalty may request the return of the amount of such penalty which is in excess of the amount required under the regulations in §§ 726.755 to 726.786, inclusive, to be paid. Such request shall be filed with the county committee within two (2) years after the payment of the penalty.

RECORDS AND REPORTS

§ 726.776 *Producer's records and reports—(a) Report on marketing card.* The operator of each farm on which tobacco is produced in 1947 shall return to the office of the county committee each marketing card issued for the farm whenever marketings from the farm are completed and in no event later than thirty days after the close of the tobacco auction markets for the locality in which the farm is located. Failure to return the marketing card within the time specified (after formal notification) shall constitute failure to account for disposition of tobacco marketed from the farm in the event that a satisfactory account of such disposition is not furnished otherwise and the allotment next established for such farm shall be reduced.

(b) *Additional reports by producers.* In addition to any other reports which may be required under the regulations in §§ 726.755 to 726.786, inclusive, the operator of each farm or any other person having an interest in the tobacco grown on the farm (even though the harvested acreage does not exceed the acreage allotment and even though no allotment was established for the farm) shall upon written request by registered mail from the State committee and within 10 days after the deposit of such request in the United States mails, addressed to such person at his last known address, furnish the Secretary a written report of the disposition made of all tobacco produced on the farm by sending the same to the State committee showing, as to the farm at the time of filing said report, (1) the number of acres of tobacco harvested, (2) the total production of tobacco, (3) the amount of tobacco on hand and its location, and (4) as to each lot of tobacco marketed, the name and address of the warehouseman, dealer, or other person to or through whom such tobacco was marketed and the number of pounds marketed, the gross price, and the date of the marketing. Failure to file the report as requested or the filing of a report which is found by the State committee to be incomplete or incorrect shall constitute failure of the producer to account for disposition of tobacco produced on the farm and the allotment next established for such farm shall be reduced.

§ 726.777 *Warehouseman's records and reports—(a) Record of marketing.* Each warehouseman shall keep such rec-

ords as will enable him to furnish the Secretary the following information with respect to each sale or resale of tobacco made at his warehouse:

(1) Name of seller (and, in the case of a sale for a producer, the name of the operator of the farm on which the tobacco was produced).

(2) Name of purchaser.

(3) Date of sale.

(4) Number of pounds sold.

(5) Gross sale price.

(6) Amount of any penalty and the amount of any deduction on account of penalty from the price paid the producer.

Records of all purchases and resales of tobacco by the warehouseman shall be maintained to show a separate account for:

(i) Nonwarehouse sales by farmers of tobacco purchased by or on behalf of the warehouseman.

(ii) Purchases and resales for the warehouse leaf account.

(iii) Resales of floor sweepings.

(iv) Resales of pick-ups.

Any warehouseman who grades tobacco for farmers shall maintain a separate account showing the approximate amount of scrap tobacco obtained from the grading of tobacco from each farm.

In the case of resales for dealers the name of the dealer making each resale shall be shown on the warehouse records so that the individual lots of tobacco sold by the dealer can be identified.

(b) *Identification of sale on check register.* The serial number of the memorandum of sale issued to identify each marketing of tobacco from a farm or the number of the warehouse bill(s) covering each such marketing shall be recorded on the check register or check stub for the check written with respect to such sale of tobacco.

(c) *Memorandum of sale and bill of nonwarehouse sale.* A record in the form of a valid memorandum of sale or a sale without marketing card shall be obtained by a warehouseman to cover each marketing of tobacco from a farm through the warehouse and each nonwarehouse sale of tobacco purchased by the warehouseman. For a nonwarehouse sale of tobacco purchased by or for a warehouseman who is not authorized on Tobacco 23 to issue memoranda of sale, no memorandum of sale shall be issued unless the bill of nonwarehouse sale on the reverse side of the memorandum is executed. Any warehouseman who obtains possession of any scrap tobacco in the course of grading tobacco from any farm shall obtain a memorandum of sale to cover the amount of such scrap.

(d) *Suspended sale record.* Any warehouse bills covering farm tobacco for which memoranda of sale have not been issued at the end of the sale day shall be presented to a field assistant who shall stamp such bills "Suspended", write thereon the serial number of the suspended sale, and record the bills on Tobacco 29, Field Assistant's Report: *Provided*, That if a field assistant is not available, the warehouseman may stamp such bills "Suspended" and deliver them to a field assistant when one is available.

(e) *Warehouse entries on dealer's record.* Each warehouseman shall enter on

Tobacco 25 the total purchases and resales made by each dealer or other warehouseman during each sale day at the warehouse. If any tobacco resold by the dealer is tobacco bought by him from a crop produced prior to 1947 the entry on Tobacco 25 shall clearly show such fact.

(f) *Record and report of purchases and resales.* Each warehouseman shall keep a record and make reports on Tobacco 25, Dealer's Record, showing:

(1) All purchases of tobacco directly from producers other than at public auction through a warehouse (non-warehouse sales).

(2) All purchases and resales of tobacco at public auction through warehouses other than his own.

(3) All purchases of tobacco from dealers other than warehousemen and resales of tobacco to dealers other than warehousemen.

The county copy of each memorandum of sale issued to identify each purchase under subparagraph (1) of this paragraph shall accompany the report on which such purchase is recorded.

(g) *Season report of warehouse business.* Each warehouseman shall furnish the State committee not later than thirty (30) days following the last sale day of the marketing season a report on Tobacco 26, Auction Warehouse Report, showing for each dealer or buyer (1) the total pounds and gross price of tobacco purchased and resold on the warehouse floor during the 1947-48 marketing year and (2) the total pounds and gross price of tobacco purchased and resold by such warehouseman during the 1947-48 marketing year.

(h) *Report of penalties.* Each warehouseman shall make reports on Tobacco 27, Report of Penalties, showing the information required with respect to each sale subject to penalty. Tobacco 27 shall be prepared for each week and forwarded, together with remittance of the penalties due, as shown thereon, to the State committee not later than the end of the calendar week following the week in which the tobacco became subject to penalty.

(i) *Report of resales.* Each warehouseman shall make reports on Tobacco 32, Report of Resales, showing the information required with respect to each resale of tobacco at auction on the warehouse floor. Tobacco 32 shall be prepared for each sale day and forwarded to the State committee not later than the end of the calendar week following the week in which the tobacco was resold.

§ 726.778 *Dealer's records and reports.* Each dealer, except as provided in § 726.779, shall keep the records and make the reports as provided by this section.

(a) *Report of dealer's name, address, and registration number.* Each dealer shall properly execute and the field assistant shall detach and forward to the State committee "Receipt for Dealer's Record" contained in Tobacco 25 which is issued to the dealer.

(b) *Record and report of purchases and resales.* Each dealer shall keep a record and make reports on Tobacco 25, Dealer's Record, showing all purchases

and resales of tobacco made by the dealer and, in the event of resale of tobacco bought from a crop produced prior to 1947 the fact that such tobacco was bought by him and carried over from a crop produced prior to 1947.

(c) *Report of penalties.* Each dealer shall make a report on Tobacco 27, Report of Penalties, showing the information with respect to all purchases subject to penalty made by him during each calendar week. The penalties listed on each such report shall be remitted with the report.

(d) *Memorandum of sale and bill of nonwarehouse sale.* A record in the form of a valid memorandum of sale shall be obtained by a dealer to cover each purchase of tobacco directly from a producer other than at auction through a warehouse (nonwarehouse sale). No memorandum of sale shall be issued identifying such purchase unless the bill of nonwarehouse sale, on the reverse side of the memorandum of sale, has been executed.

(e) *Additional records.* Each dealer shall keep such records, in addition to the foregoing, as may be necessary to enable him to furnish the Secretary the following information with respect to each lot of tobacco purchased or sold by him:

(1) Name of the seller, and in the case of a purchase from a producer, the name of the operator of the farm on which the tobacco was produced.

(2) Name of the purchaser.

(3) Date of the transaction.

(4) Number of pounds sold.

(5) Gross purchase or sale price.

(6) Amount of any penalty and the amount of any deduction on account of penalty from the price paid the producer.

(7) In the event of a resale of tobacco bought by him and carried over from a crop produced prior to 1947 the fact that such tobacco was so bought and carried over.

All reports shall be forwarded to the State committee not later than the end of the week following the calendar week covered by the reports.

§ 726.779 *Dealers exempt from regular records and reports.* Any dealer who does not purchase or otherwise acquire tobacco except at a warehouse sale and who does not resell, in the form in which tobacco ordinarily is sold by farmers, more than ten percent of the tobacco purchased by him, shall not be subject to the provisions of § 726.778; but each such dealer shall make such reports to the Secretary as the Director, Tobacco Branch, Production and Marketing Administration, may find necessary to enforce the regulations in §§ 726.735 to 726.786, inclusive.

§ 726.780 *Records and reports of truckers and persons redrying, prizing, or stemming tobacco.* (a) Every person engaged in the business of trucking tobacco for producers shall keep such records as will enable him to furnish the Secretary a report with respect to each lot of tobacco received by him showing (1) the name and address of the farm operator, (2) the date of receipt of the

tobacco, (3) the number of pounds received, and (4) the place to which it was delivered.

(b) Every person engaged in the business of redrying, prizing, and stemming tobacco for producers shall keep such records as will enable him to furnish the Secretary a report showing (1) the information required above for truckers, and in addition, (2) the purpose for which the tobacco was received, (3) the amount of advance made by him on the tobacco, and (4) the disposition of the tobacco.

Each such person shall make such reports to the Secretary as the Director, Tobacco Branch, may find necessary to enforce these regulations.

§ 726.781 *Separate records and reports from persons engaged in more than one business.* Any person who is required to keep any records or make any report as a warehouseman, dealer, processor, or as a person engaged in the business of redrying, prizing, or stemming tobacco for producers, and who is engaged in more than one such business, shall keep such records as will enable him to make separate reports for each such business in which he is engaged to the same extent for each such business as if he were engaged in no other business.

§ 726.782 *Failure to keep records or make reports.* Any warehouseman, dealer, processor, or common carrier of tobacco, or person engaged in the business of redrying, prizing or stemming tobacco for producers, who fails to make any report or keep any record as required under the regulations in §§ 726.755 to 726.786, inclusive, or who makes any false report or record, shall be deemed guilty of a misdemeanor and upon conviction thereof shall be subject to a fine of not more than \$500; and any tobacco warehouseman or dealer who fails to remedy such violation by making a complete and accurate report or keeping a complete and accurate record as required under these regulations within fifteen days after notice to him of such violation shall be subject to an additional fine of \$100 for each ten thousand pounds of tobacco, or fraction thereof, bought or sold by him after the date of such violation: *Provided*, That such fine shall not exceed \$5,000; and notice of such violation shall be served upon the tobacco warehouseman or dealer by mailing the same to him by registered mail or by posting the same at an established place of business operated by him, or both. Notice of any violation by a tobacco warehouseman or dealer shall be given by the Director, Tobacco Branch.

§ 726.783 *Examination of records and reports.* For the purpose of ascertaining the correctness of any report made or record kept, or of obtaining information required to be furnished in any report but not so furnished, any warehouseman, dealer, processor, common carrier or person engaged in the business of redrying, prizing, or stemming tobacco for producers shall make available for examination upon written request by the State committee or Director, Tobacco Branch, such books, papers, records, ac-

counts, correspondence, contracts, documents, and memoranda as the State committee or Director, Tobacco Branch, has reason to believe are relevant and are within the control of such person.

§ 726.784 *Length of time records and reports to be kept.* Records required to be kept and copies of reports required to be made by any person under the regulations in §§ 726.755 to 726.786, inclusive, for the 1947-48 marketing year shall be kept by him until September 30, 1950. Records shall be kept for such longer period of time as may be requested in writing by the Director, Tobacco Branch.

§ 726.785 *Information confidential.* All data reported to or acquired by the Secretary pursuant to the provisions of the regulations in §§ 726.755 to 726.786, inclusive, shall be kept confidential by all officers and employees of the United States Department of Agriculture and by all members and employees of county committees, and data so reported or acquired shall be made available only to the person supplying the data and also to the extent deemed relevant by the Assistant Administrator for Production, Production and Marketing Administration, in any suit or administrative hearing under Title III of the act.

§ 726.786 *Redelegation of authority.* Any authority delegated to the State committee by the regulations in §§ 726.755 to 726.786, inclusive, may be redelegated by the State Committee.

NOTE: The record keeping and reporting requirements of these regulations have been approved by the Bureau of the Budget in accordance with the Federal Reports Act of 1942. Budget Bureau No. 40-R1281.2.

Done at Washington, D. C. this 8th day of July 1947. Witness my hand and the seal of the Department of Agriculture.

[SEAL] N. E. DODD,
Acting Secretary of Agriculture.

[F. R. Doc. 47-6496; Filed, July 10, 1947;
8:47 a. m.]

TITLE 8—ALIENS AND NATIONALITY

Chapter I—Immigration and Naturalization Service, Department of Justice

IMMIGRATION BONDS

MISCELLANEOUS AMENDMENTS TO CHAPTER

JULY 1, 1947.

Reference is made to the notice which was published in the FEDERAL REGISTER dated May 10, 1947 (12 F. R. 3085) pursuant to section 4 of the Administrative Procedure Act (60 Stat. 238; 5 U. S. C., Supp., 1003) and which stated in full the terms of proposed rules relative to immigration bonds. Such rules are hereby adopted as they were stated in the notice of May 10, 1947, except that §§ 169.1 and 169.2 (b), Chapter I, Title 8, Code of Federal Regulations are modified.

PART 60—FIELD SERVICE DISTRICTS AND OFFICERS

Section 60.20 *Bonds; violation; authority to cancel*, is revoked.

PART 110—PRIMARY INSPECTION AND DETENTION

1. Section 110.20 is amended to read as follows:

§ 110.20 *Immigrant aliens liable to be excluded as public charges; admission under bond.* The immigration officer conducting the primary inspection in the case of an alien who is applying for admission to the United States for permanent residence and who is liable to be excluded because likely to become a public charge or because of physical disability other than tuberculosis or a dangerous contagious disease shall refer the question of admission to the officer in charge of the port and that official may in his discretion admit the alien on primary inspection, if otherwise admissible, upon the furnishing of a bond in the sum of not less than \$1,000 conditioned as prescribed on Form I-354, or, in lieu of such bond, upon the depositing of cash or a postal money order in the sum of not less than \$1,000 for the same purposes and subject to the same conditions as the bond. If the officer in charge of the port does not so admit the alien, the question of admission shall be referred to a board of special inquiry and such board may in its discretion admit the alien, if otherwise admissible, upon the furnishing of the bond or the depositing of the cash or the postal money order described in the preceding sentence. (Sec. 21, 39 Stat. 891; 8 U. S. C. 158)

2. Section 110.21 is amended to read as follows:

§ 110.21 *Form of public charge bonds; action where no longer required.* All bonds, including agreements covering deposits of cash or postal money orders, given as a condition of the admission of an alien under section 21 of the Immigration Act of 1917 (39 Stat. 891; 8 U. S. C. 158) shall be executed on Form I-354 entitled "Bond That Alien Shall Not Become a Public Charge". Where cash or a postal money order is deposited, the depositor shall give his power of attorney and agreement on Form I-304, authorizing the officers designated thereon to collect, assign, or transfer such deposit, in whole or in part, in case of any violation of the conditions of the bond; and the officers accepting such deposit shall give his receipt therefor on Form I-305. If proofs are submitted that the alien is no longer likely to become a public charge or is no longer afflicted with a physical disability, the bond with its appurtenant documents shall be forwarded to the Commissioner of Immigration and Naturalization with an appropriate recommendation.

3. A cross reference as follows is added immediately following § 110.21:

CROSS REFERENCE: For approval and cancellation of public charge bonds, see 8 CFR Part 169.

4. Section 10.33 *Nonimmigrant bonds; approval and cancellation* is revoked.

PART 140—MEDICAL OFFICERS AND HOSPITAL TREATMENT

Section 140.12 is amended by changing the language preceding the first semicolon to read as follows:

§ 140.12 *Hospital treatment of wife or minor child of naturalized citizen; conditions.* No application for hospital treatment on behalf of the wife or minor child of a naturalized citizen shall be considered unless it affirmatively appears in such application that the applicant or someone in his behalf has deposited with the proper hospital official a sum sufficient to defray the cost of such treatment for a period of 60 days or for a less period if it is estimated that a cure may possibly be effected in less than 60 days, and that a bond has been furnished on Form I-355 with approved surety in the sum of not less than \$500 conditioned that at least 15 days prior to the expiration of the period above referred to a further deposit of cash will be made sufficient to cover the cost of treatment for an additional period of 30 days; * * *

PART 150—ARREST AND DEPORTATION

1. Section 150.5 (c) *Delivery bonds* is amended by striking out the second, third, fourth, and last sentences, which read as follows: The approval of the form and execution of the bond by the district director or officer in charge shall be sufficient for the release of an alien, pending final approval of the bond by the Central Office. The sureties may justify in real estate or may deposit any public debt obligations of the United States and any bonds, notes, or other obligations which are unconditionally guaranteed as to both interest and principal by the United States, and which are not redeemable within one year from the date on which they are offered for deposit. The justification in real estate shall be by two owners, each in double the amount of the penalty of the bond over and above all encumbrances. A surety company authorized by the Treasury Department to transact federal bond business shall be an acceptable surety.

2. The cross reference immediately following said § 150.5 (c), reading as follows, shall be stricken out:

CROSS REFERENCE: For "Acceptance of bonds, notes, or other obligations issued or guaranteed by the United States as security in lieu of surety or sureties on penal bonds," see 31 CFR Part 225 (Treasury Department Circular No. 154, revised February 6, 1935).

and the following cross reference shall be inserted in its place:

CROSS REFERENCE: For approval and cancellation of delivery bonds, see 8 CFR Part 169.

The following part is added:

PART 169—IMMIGRATION BONDS

- Sec.
169.1 Acceptable sureties.
169.2 Approval; extension agreements; consent of surety; collateral security.
169.3 Violation; authority to cancel.

AUTHORITY: §§ 169.1 to 169.3, inclusive, issued under sec. 23, 39 Stat. 892, sec. 24, 43 Stat. 166, sec. 37 (a), 54 Stat. 675; 8 U. S. C. 102, 222, 458; sec. 1, Reorg. Plan No. V (3 CFR, Cum. Supp., Ch. IV); 8 CFR, 1943 Supp., 90.1.

NOTE: §§ 169.1 to 169.3, inclusive, prescribe procedural and substantive provisions under, and interpret, those sections of the immigration laws pertaining to bonds, including 9th

proviso, sec. 8, 39 Stat. 875, sec. 18, 39 Stat. 887, 45 Stat. 1551, 58 Stat. 816, sec. 20, 39 Stat. 890, 57 Stat. 553, secs. 21, 22, 39 Stat. 891, sec. 15, 43 Stat. 162, 47 Stat. 524, 54 Stat. 711, 59 Stat. 669; 8 U. S. C. 136 (q), 8 U. S. C. and Supp., 154, 156, 8 U. S. C. 158, 159, 8 U. S. C. and Supp., 215.

§ 169.1 *Acceptable sureties.* In cases other than those where cash or postal money orders are deposited pursuant to § 110.20 of this chapter, the following are the only acceptable sureties on a bond furnished in connection with the administration of the immigration laws or regulations:

(a) A surety company authorized by the Treasury Department to transact Federal bond business;

(b) A surety who deposits United States bonds or notes of the class described in section 1126 of the Revenue Act of 1926, as amended (6 U. S. C. 15), and Treasury Department Regulations issued pursuant thereto, which bonds or notes are not redeemable within one year from the date on which they are offered for deposit; or

(c) Sureties, who must be two in number, each of whom shall justify in real property not exempted from levy and sale upon execution, which real property is actually valued, over and above all encumbrances, at double the amount of the bond, and each of whom shall, in addition to making such justification, satisfactorily establish to the immigration and naturalization officer or employee authorized to approve the bond that his net worth, over and above all obligations and liabilities of any kind, secured or unsecured, is equal to double the amount of the bond.

CROSS REFERENCES: For list of companies acceptable as sureties on Federal bonds, see 31 CFR Part 226 (Treasury Department Form 356 issued semiannually); for acceptance of United States bonds or notes as security, see 31 CFR Part 225 (Treasury Department Circular No. 154, revised February 6, 1935).

§ 169.2 *Approval; extension agreements; consent of surety; collateral security.* (a) Regardless of the section of law or regulations under which the bond has been required, the officers in charge of the several ports, stations, or districts are authorized, either directly or through officers or employees designated by them, where no substantial change is made in the conditions printed on the forms, to approve bonds which are prepared on the following approved forms:

- (1) Form I-331 or Form 557, "Bond for Alien Admitted for Medical Treatment".
- (2) Form I-336 or Form 636, "Bond for Alien in Transit".
- (3) Form I-337 or Form 637, "Bond Conditioned for Departure of an Alien Temporarily Admitted under the Immigration Act of 1924 as a Tourist or Visitor for Business or Pleasure".
- (4) Form I-338 or Form 638, "Bond That an Alien Admitted in Pursuance of a Treaty to Carry on Trade Shall Depart upon Failure to Maintain Status".
- (5) Form I-353 or Form 553, "Bond Conditioned for the Delivery of an Alien".
- (6) Form I-354, "Bond That Alien Shall Not Become a Public Charge".
- (7) Form I-355, "Bond Conditioned for Guarantee of Payment of Hospital Expenses of Alien Receiving Treatment under the Provisions of section 22, Immigration Act of 1917 (39 Stat. 891; 8 U. S. C. 159)".

(8) Form I-372 or Form 572, "Bond for Payment of Extra Compensation for Overtime Services of Immigrant Inspectors and Employees in Connection with the Examination and Landing of Passengers and Crews".

(9) Form I-374 or Form 574, "Bond Conditioned for Departure of an Alien Temporarily Admitted under the Immigration Act of 1924 as a Student".

(b) Such officers are also authorized to approve formal agreements by which a surety consents to an extension of his liability on any such bond and to approve any power of attorney executed on Form I-312 or Form I-313 which purports to authorize the delivery after its release of collateral deposited to secure the performance of any such bond to some person or concern other than the depositor thereof. Unless otherwise specifically provided, bonds prepared on the forms listed in paragraph (a) of this section, all agreements of extension of liability relating thereto, and all powers of attorney for delivery of collateral security deposited in connection therewith shall be retained at the ports, stations, or districts where approved. Bonds prepared on any form other than one of those listed in paragraph (a) of this section, or bonds prepared on any such forms in which the conditions have been materially altered, as well as any agreements of extension of liability relating thereto and any powers of attorney to receive back collateral deposited in connection therewith, shall be submitted to the Commissioner of Immigration and Naturalization for approval. Regardless of the form on which the bond is prepared, any power of attorney not executed on Form I-312 or Form I-313, purporting to authorize the delivery after its release of any deposit of collateral security to some person or concern other than the depositor thereof, shall be forwarded, together with the bond and all appurtenant documents, to the Commissioner for approval. In the same manner, all requests for delivery of collateral security to a person other than the depositor or his approved attorney in fact shall be forwarded to the Commissioner for approval. Instruments and other papers forwarded to the Commissioner under the provisions of this paragraph shall be handled by the General Counsel in accordance with the provisions of § 90.17 (d) of this chapter.

§ 169.3 *Violation; authority to cancel.*

If any condition of a bond executed in connection with the administration of the immigration laws is violated, the district director shall report the facts to the Commissioner of Immigration and Naturalization and shall forward with his report the bond and all appurtenant documents, including in the case of a bond containing the condition that an alien shall not become a public charge, a statement of the exact amount of any expenditure made in the alien's behalf by any agency of the United States Government or of any state or local government. Except as otherwise specifically provided in this chapter, if all the conditions of a bond executed in connection with the administration of the immigration laws are complied with, the district director shall cancel the bond by issuing Form I-391. Such authority to cancel

shall include any case in which none of the conditions of the bond had been violated and all of the conditions ceased to have effect because:

- (a) The alien departed, or was deported, from the United States;
- (b) The warrant for the arrest or deportation of the alien was canceled;
- (c) The alien complied with an order suspending his deportation;
- (d) The alien died;
- (e) The alien was imprisoned;
- (f) The alien was naturalized as a citizen of the United States; or
- (g) A new bond was furnished to take the place of the existing bond.

If a bond canceled by a district director is on file in the Central Office, the district director shall notify the Commissioner of Immigration and Naturalization of the cancellation.

This order shall become effective on September 1, 1947. These rules are based on those provisions of statutes which pertain to the furnishing of bonds in immigration cases, such provisions being cited in the rules hereby prescribed. The general purpose of these rules is to enable the Immigration and Naturalization Service to handle its bond work as expeditiously as possible and to inform persons doing immigration bond business of the requirements.

T. B. SHOEMAKER,
Acting Commissioner of
Immigration and Naturalization.

Approved: July 4, 1947.

TOM C. CLARK,
Attorney General.

[F. R. Doc. 47-6512; Filed, July 10, 1947;
8:47 a. m.]

TITLE 16—COMMERCIAL PRACTICES

Chapter I—Federal Trade Commission

[Docket No. 5472]

PART 3—DIGEST OF CEASE AND DESIST ORDERS

HI-POTE PRODUCTS, ETC.

§ 3.6 (i) *Advertising falsely or misleadingly—Free goods or service*: § 3.6 (t) *Advertising falsely or misleadingly—Qualities or properties of product or service*: § 3.6 (y) (10) *Advertising falsely or misleadingly—Scientific or other relevant facts*: § 3.72 (e) *Offering deceptive inducements to purchase or deal—Free goods*. I. In connection with the offering for sale, sale or distribution of respondent's product Hi-Pote, or any other product of substantially similar composition or possessing substantially similar properties, whether sold under the same name or under any other name, disseminating, etc., any advertisements by means of the United States mails, or in commerce, or by any means to induce, etc., directly or indirectly, the purchase in commerce, etc., of respondent's said product, which advertisements represent, directly or by implication; (a) that it has been established that gray hair results from a vitamin deficiency; (b) that said product will restore the original natural color or any color resembling the

original natural color to gray hair; or, (c) that said product is effective in improving the condition of the finger nails; and, II., in connection with the offering for sale, sale and distribution of respondent's products in commerce, using the word "free," or any other term of similar import, to describe or refer to any product which is not in fact given free of charge, but the price of which is included in the price charged for the same or other products; prohibited. (Sec. 5, 38 Stat. 719 as amended by sec. 3, 52 Stat. 112; 15 U. S. C., sec. 45b) [Cease and desist order, Hi-Pote Products, etc., Docket 5472, May 14, 1947]

At a regular session of the Federal Trade Commission, held at its office in the City of Washington, D. C., on the 14th day of May A. D. 1947.

In the Matter of Edward I. Frankel, an Individual Trading as Hi-Pote Products and as Edward I. Frankel and Associates

This proceeding having been heard by the Federal Trade Commission upon the complaint of the Commission and the answer of the respondent, in which answer respondent admits all the material allegations of fact set forth in said complaint and states that he waives all intervening procedure and further hearing as to said facts, and the Commission having made its findings as to the facts and its conclusion that respondent has violated the provisions of the Federal Trade Commission Act:

It is ordered, That the respondent, Edward I. Frankel, individually and trading as Hi-Pote Products and as Edward I. Frankel and Associates, or trading under any other name, and his representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale or distribution of respondent's product Hi-Pote, or any other product of substantially similar composition or possessing substantially similar properties, whether sold under the same name or under any other name, do forthwith cease and desist from directly or indirectly:

1. Disseminating or causing to be disseminated any advertisement by means of the United States mails or by any means in commerce, as "commerce" is defined in the Federal Trade Commission Act, which advertisement represents, directly or by implication:

(a) That it has been established that gray hair results from a vitamin deficiency;

(b) That said product will restore the original natural color or any color resembling the original natural color to gray hair;

(c) That said product is effective in improving the condition of the finger nails.

2. Disseminating or causing to be disseminated any advertisement by any means for the purpose of inducing or which is likely to induce, directly or indirectly, the purchase in commerce, as "commerce" is defined in the Federal Trade Commission Act, of said product, which advertisement contains any representation prohibited in paragraph 1 hereof.

It is further ordered, That the respondent, Edward I. Frankel, individually and trading as Hi-Pote Products and as Edward I. Frankel and Associates, or trading under any other name, and his representatives, agents and employees, directly or through any corporate or other device, in connection with the offering for sale, sale and distribution of respondent's products in commerce, as "commerce" is defined in the Federal Trade Commission Act, do forthwith cease and desist from using the word "free", or any other term of similar import, to describe or refer to any product which is not in fact given free of charge, but the price of which is included in the price charged for the same or other products.

It is further ordered, That the respondent shall, within sixty (60) days after service upon him of this order, file with the Commission a report in writing setting forth in detail the manner and form in which he has complied with this order.

By the Commission.

[SEAL] OTIS B. JOHNSON,
Secretary.

[F. R. Doc. 47-6462; Filed, July 10, 1947;
8:46 a. m.]

TITLE 24—HOUSING CREDIT

Chapter V—Federal Housing Administration

PART 500—GENERAL

FIELD ORGANIZATION

Section 500.22 *Field organization*, paragraph (b), subparagraph (5) *Locations* (11 F. R. 177A-886) is amended, effective July 1, 1947, by deleting the address "Parkhill Bldg." opposite "Vermont, Burlington" and substituting therefor the following address "Union Station."

(Sec. 1, 48 Stat. 1246, as amended; 12 U. S. C. and Sup., 1702)

[SEAL] R. WINTON ELLIOTT,
Assistant Commissioner.

JULY 1, 1947.

[F. R. Doc. 47-6463; Filed, July 10, 1947;
8:46 a. m.]

PART 500—GENERAL

FIELD ORGANIZATION

Section 500.22 *Field organization*, paragraph (b), subparagraph (5) *Locations* (11 F. R. 177A-886) is amended, effective July 7, 1947, by deleting the address "70 Market Street" opposite "New Hampshire, Manchester" and substituting therefor the following address "Post Office Building."

(Sec. 1, 48 Stat. 1246, as amended; 12 U. S. C. and Sup., 1702)

[SEAL] R. WINTON ELLIOTT,
Assistant Commissioner.

JULY 7, 1947.

[F. R. Doc. 47-6464; Filed, July 10, 1947;
8:47 a. m.]

PART 500—GENERAL

FIELD ORGANIZATION

Section 500.22 *Field organization*, paragraph (b), subparagraph (5) *Locations* (11 F. R. 177A-886) is amended, effective July 1, 1947, by deleting the address "Richards Bldg." opposite Louisiana, New Orleans" and substituting therefor the following address "Farm Credit Administration Bldg."

(Sec. 1, 48 Stat. 1246, as amended; 12 U. S. C. and Supp., 1702)

[SEAL] R. WINTON ELLIOTT,
Assistant Commissioner.

JULY 1, 1947.

[F. R. Doc. 47-6465; Filed, July 10, 1947; 8:47 a. m.]

TITLE 26—INTERNAL REVENUE

Chapter I—Bureau of Internal Revenue

Subchapter A—Income and Excess Profits Taxes

[T. D. 5569]

PART 7—TAXATION PURSUANT TO TREATIES
UNITED KINGDOM; TAXABLE YEARS BEGINNING
AFTER DECEMBER 31, 1944

Regulations affecting the taxation of nonresident aliens who are residents of the United Kingdom and foreign corporations managed and controlled in the United Kingdom under the income tax convention and protocol between the United States and the United Kingdom, proclaimed by the President of the United States on July 30, 1946.

On February 22, 1947, notice of proposed rule making under the income tax convention and supplementary protocol between the United States and the United Kingdom of Great Britain and Northern Ireland, both of which were proclaimed by the President of the United States on July 30, 1946, was published in the FEDERAL REGISTER (12 F. R. 1236). After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following regulations are adopted for the purposes of such convention and protocol (see § 7.514).

- Sec.
7.512 Introductory.
7.513 Applicable provisions of the Internal Revenue Code.
7.514 Scope of the convention.
7.515 Definitions.
7.516 Scope of convention with respect to determination of "industrial or commercial profits."
7.517 Control of a domestic enterprise by a United Kingdom enterprise.
7.518 Income from operation of ships and aircraft.
7.519 Exemption from, or reduction in rate of, United States tax in the case of dividends, interest, royalties, natural resource royalties, and real property rentals.
7.520 Government wages, salaries, pensions, and similar remunerations.
7.521 Compensation for labor or personal services.
7.522 Pensions and life annuities.
7.523 Capital gains.
7.524 Dividends and interest paid by a United Kingdom corporation.

- Sec.
7.525 United Kingdom corporations; exemption from Federal taxation with respect to accumulated profits or undistributed income.
7.526 Visiting professors or teachers.
7.527 Remittances.
7.528 Credit against United States tax liability for income tax paid or deemed to have been paid to the United Kingdom.
7.529 Adjustment of tax liability of nonresident aliens who are residents of the United Kingdom and of United Kingdom corporations.
7.530 Reciprocal administrative assistance.
7.531 Information to be furnished in due course.
7.532 Information in specific cases.

§ 7.512 *Introductory*. The income tax convention between the United States and the United Kingdom of Great Britain and Northern Ireland, signed April 16, 1945, and supplementary protocol, signed at Washington on June 6, 1946, both of which were proclaimed by the President of the United States on July 30, 1946, and effective (for the purposes of United States income and excess profits taxes) for taxable years beginning on or after January 1, 1945 (hereinafter referred to as the convention), provide as follows:

ARTICLE I

(1) The taxes which are the subject of the present Convention are:

(a) In the United States of America: The Federal income taxes, including surtaxes and excess profits taxes (hereinafter referred to as United States tax).

(b) In the United Kingdom of Great Britain and Northern Ireland: The income tax (including surtax), the excess profits tax and the national defense contribution (hereinafter referred to as United Kingdom tax).

(2) The present Convention shall also apply to any other taxes of a substantially similar character imposed by either Contracting Party subsequently to the date of signature of the present Convention or by the government of any territory to which the present Convention is extended under Article XXII.

ARTICLE II

(1) In the present Convention, unless the context otherwise requires:

(a) The term "United States" means the United States of America, and when used in a geographical sense means the States, the Territories of Alaska and of Hawaii, and the District of Columbia.

(b) The term "United Kingdom" means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man.

(c) The terms "territory of one of the Contracting Parties" and "territory of the other Contracting Party" means the United States or the United Kingdom as the context requires.

(d) The term "United States corporation" means a corporation, association or other like entity created or organized in or under the laws of the United States.

(e) The term "United Kingdom corporation" means any kind of juridical person created under the laws of the United Kingdom.

(f) The terms "corporation of one Contracting Party" and "corporation of the other Contracting Party" mean a United States corporation or a United Kingdom corporation as the context requires.

(g) The term "resident of the United Kingdom" means any person (other than a citizen of the United States or a United States corporation) who is resident in the United Kingdom for the purposes of United Kingdom tax and not resident in the United

States for the purposes of United States tax. A corporation is to be regraded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom.

(h) The term "resident of the United States" means any individual who is resident in the United States for the purposes of United States tax and not resident in the United Kingdom for the purposes of United Kingdom tax, and any United States corporation and any partnership created or organized in or under the laws of the United States, being a corporation or partnership which is not resident in the United Kingdom for the purposes of United Kingdom tax.

(i) The term "United Kingdom enterprise" means an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom.

(j) The term "United States enterprise" means an industrial or commercial enterprise or undertaking carried on by a resident of the United States.

(k) The terms "enterprise of one of the Contracting Parties" and "enterprise of the other Contracting Party" mean a United States enterprise or a United Kingdom enterprise, as the context requires.

(l) The term "permanent establishment" when used with respect to an enterprise of one of the Contracting Parties means a branch, management, factory or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. An enterprise of one of the Contracting Parties shall not be deemed to have a permanent establishment in the territory of the other Contracting Party merely because it carries on business dealings in the territory of such other Contracting Party through a bona fide commission agent, broker or custodian acting in the ordinary course of his business as such. The fact that an enterprise of one of the Contracting Parties maintains in the territory of the other Contracting Party a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute such fixed place of business a permanent establishment of such enterprise. The fact that a corporation of one Contracting Party has a subsidiary corporation which is a corporation of the other Contracting Party or which is engaged in trade or business in the territory of such other Contracting Party (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary corporation a permanent establishment of its parent corporation.

(2) For the purposes of Articles VI, VII, VIII, IX and XIV a resident of the United Kingdom shall not be deemed to be engaged in trade or business in the United States in any taxable year unless such resident has a permanent establishment situated therein such taxable year. The same principle shall be applied, mutatis mutandis, by the United Kingdom in the case of a resident of the United States.

(3) In the application of the provisions of the present Convention by one of the Contracting Parties any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of that Contracting Party relating to the taxes which are the subject of the present Convention.

ARTICLE III

(1) A United Kingdom enterprise shall not be subject to United States tax in respect of its industrial or commercial profits unless it is engaged in trade or business in the United States through a permanent establishment situated therein. If it is so engaged, United States tax may be imposed upon the entire

Income of such enterprise from sources within the United States.

(2) A United States enterprise shall not be subject to United Kingdom tax in respect of its industrial or commercial profits unless it is engaged in trade or business in the United Kingdom through a permanent establishment situated therein. If it is so engaged, United Kingdom tax may be imposed upon the entire income of such enterprise from sources within the United Kingdom: *Provided*, That nothing in this paragraph shall affect any provisions of the law of the United Kingdom regarding the imposition of United Kingdom excess profits tax and national defence contribution in the case of inter-connected companies.

(3) Where an enterprise of one of the Contracting Parties is engaged in trade or business in the territory of the other Contracting Party through a permanent establishment situated therein, there shall be attributed to such permanent establishment the industrial or commercial profits which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment, and the profits so attributed shall, subject to the law of such other Contracting Party, be deemed to be income from sources within the territory of such other Contracting Party.

(4) In determining the industrial or commercial profits from sources within the territory of one of the Contracting Parties of an enterprise of the other Contracting Party, no profits shall be deemed to arise from the mere purchase of goods or merchandise within the territory of the former Contracting Party by such enterprise.

ARTICLE IV

Where an enterprise of one of the Contracting Parties, by reason of its participation in the management, control or capital of an enterprise of the other Contracting Party, makes with or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V

(1) Notwithstanding the provisions of Articles III and IV of the present Convention, profits which an individual (other than a citizen of the United States) resident in the United Kingdom or a United Kingdom corporation derives from operating ships documented or aircraft registered under the laws of the United Kingdom, shall be exempt from United States tax.

(2) Notwithstanding the provisions of Articles III and IV of the present Convention, profits which a citizen of the United States not resident in the United Kingdom or a United States corporation derives from operating ships documented or aircraft registered under the laws of the United States, shall be exempt from United Kingdom tax.

(3) This Article shall be deemed to have superseded, on and after the first day of January 1945, as to United States tax, and on and after the 6th day of April, 1945, as to United Kingdom tax, the arrangements relating to reciprocal exemption of shipping profits from income tax effected between the Government of the United States and the Government of the United Kingdom by exchange of Notes dated August 11, 1924, November 18, 1924, November 26, 1924, January 15, 1925, February 13, 1925, and March 16, 1925, which shall accordingly cease to have effect.

ARTICLE VI

(1) The rate of United States tax on dividends derived from a United States corporation by a resident of the United Kingdom who is subject to United Kingdom tax on such dividends and not engaged in trade or business in the United States shall not exceed 15 percent: *Provided*, That such rate of tax shall not exceed five percent if such resident is a corporation controlling, directly or indirectly, at least 95 percent of the entire voting power in the corporation paying the dividend, and not more than 25 percent of the gross income of such paying corporation is derived from interest and dividends, other than interest and dividends received from its own subsidiary corporations. Such reduction of the rate to five percent shall not apply if the relationship of the two corporations has been arranged or is maintained primarily with the intention of securing such reduced rate.

(2) Dividends derived from sources within the United Kingdom by an individual who is (a) a resident of the United States, (b) subject to United States tax with respect to such dividends, and (c) not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom surtax.

(3) Either of the Contracting Parties may terminate this Article by giving written notice of termination to the other Contracting Party, through diplomatic channels, on or before the thirtieth day of June in any year after the year 1945, and in such event paragraph (1) hereof shall cease to be effective as to United States tax on and after the first day of January, and paragraph (2) hereof shall cease to be effective as to United Kingdom tax on and after the 6th day of April, in the year next following that in which such notice is given.

ARTICLE VII

(1) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness) derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax on such interest and not engaged in trade or business in the United States, shall be exempt from United States tax; but such exemption shall not apply to such interest paid by a United States corporation to a corporation resident in the United Kingdom controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

(2) Interest (on bonds, securities, notes, debentures, or on any other form of indebtedness) derived from sources within the United Kingdom by a resident of the United States who is subject to United States tax on such interest and not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom tax; but such exemption shall not apply to such interest paid by a corporation resident in the United Kingdom to a United States corporation controlling, directly or indirectly, more than 50 percent of the entire voting power in the paying corporation.

ARTICLE VIII

(1) Royalties and other amounts paid as consideration for the use of, or for the privilege of using, copyrights, patents, designs, secret processes and formulae, trademarks, and other like property, and derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax on such royalties or other amounts and not engaged in trade or business in the United States, shall be exempt from United States tax.

(2) Royalties and other amounts paid as consideration for the use of, or for the privilege of using, copyrights, patents, designs, secret processes and formulae, trade-marks,

and other like property, and derived from sources within the United Kingdom by a resident of the United States who is subject to United States tax on such royalties or other amounts and not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom tax.

(3) For the purposes of this Article the term "royalties" shall be deemed to include rentals in respect of motion picture films.

ARTICLE IX

(1) The rate of United States tax on royalties in respect of the operation of mines or quarries or of other extraction of natural resources, and on rentals from real property or from an interest in such property, derived from sources within the United States by a resident of the United Kingdom who is subject to United Kingdom tax with respect to such royalties or rentals and not engaged in trade or business in the United States, shall not exceed 15 percent: *Provided*, That any such resident may elect for any taxable year to be subject to United States tax as if such resident were engaged in trade or business in the United States.

(2) Royalties in respect of the operation of mines or quarries or of other extraction of natural resources, and rentals from real property, or from an interest in such property, derived from sources within the United Kingdom by an individual who is (a) a resident of the United States, (b) subject to United States tax with respect to such royalties and rentals, and (c) not engaged in trade or business in the United Kingdom, shall be exempt from United Kingdom surtax.

ARTICLE X

(1) Any salary, wage, similar remuneration, or pension, paid by the Government of the United States to an individual (other than a British subject who is not also a citizen of the United States) in respect of services rendered to the United States in the discharge of governmental functions, shall be exempt from United Kingdom tax.

(2) Any salary, wage, similar remuneration, or pension, paid by the Government of the United Kingdom to an individual (other than a citizen of the United States who is not also a British subject) in respect of services rendered to the United Kingdom in the discharge of governmental functions, shall be exempt from United States tax.

(3) The provisions of this Article shall not apply to payments in respect of services rendered in connection with any trade or business carried on by either of the Contracting Parties for purposes of profit.

ARTICLE XI

(1) An individual who is a resident of the United Kingdom shall be exempt from United States tax upon compensation for personal (including professional) services performed during the taxable year within the United States if (a) he is present within the United States for a period or periods not exceeding in the aggregate 183 days during such taxable year, and (b) such services are performed for or on behalf of a person resident in the United Kingdom.

(2) An individual who is a resident of the United States shall be exempt from United Kingdom tax upon profits, emoluments or other remuneration in respect of personal (including professional) services performed within the United Kingdom in any year of assessment if (a) he is present within the United Kingdom for a period or periods not exceeding in the aggregate 183 days during that year, and (b) such services are performed for or on behalf of a person resident in the United States.

(3) The provisions of this Article shall not apply to the compensation, profits, emol-

¹ Paragraph (3) of Article XI was deleted by the Protocol approved June 6, 1946.

uments or other remuneration of public entertainers such as stage, motion picture or radio artists, musicians and athletes.

ARTICLE XII

(1) Any pension (other than a pension to which Article X applies), and any life annuity, derived from sources within the United States by an individual who is a resident of the United Kingdom shall be exempt from United States tax.

(2) Any pension (other than a pension to which Article X applies), and any life annuity, derived from sources within the United Kingdom by an individual who is a resident of the United States shall be exempt from United Kingdom tax.

(3) The term "life annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in consideration of money paid.

ARTICLE XIII

(1) Subject to section 131 of the United States Internal Revenue Code as in effect on the first day of January, 1945, United Kingdom tax shall be allowed as a credit against United States tax. For this purpose, the recipient of a dividend paid by a corporation which is a resident of the United Kingdom shall be deemed to have paid the United Kingdom income tax appropriate to such dividend if such recipient elects to include in his gross income for the purposes of United States tax the amount of such United Kingdom income tax.

(2) Subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the United Kingdom, United States tax payable in respect of income from sources within the United States shall be allowed as a credit against any United Kingdom tax payable in respect of that income. Where such income is an ordinary dividend paid by a United States corporation, such credit shall take into account (in addition to any United States income tax deducted from or imposed on such dividend) the United States income tax imposed on such corporation in respect of its profits, and where it is a dividend paid on participating preference shares and representing both a dividend at the fixed rate to which the shares are entitled and an additional participation in profits, such tax on profits shall likewise be taken into account in so far as the dividend exceeds such fixed rate.

(3) For the purposes of this Article, compensation, profits, emoluments and other remuneration for personal (including professional) services shall be deemed to be income from sources within the territory of the Contracting Party where such services are performed.

ARTICLE XIV

A resident of the United Kingdom not engaged in trade or business in the United States shall be exempt from United States tax on gains from the sale or exchange of capital assets.

ARTICLE XV

Dividends and interest paid on or after the first day of January 1945 by a United Kingdom corporation shall be exempt from United States tax except where the recipient is a citizen of or a resident of the United States or a United States corporation.

ARTICLE XVI

A United Kingdom corporation shall be exempt from United States tax on its accumulated or undistributed earnings, profits, income or surplus, if individuals who are residents of the United Kingdom control, directly or indirectly, throughout the last half

of the taxable year, more than 50 percent of the entire voting power in such corporation.

ARTICLE XVII

(1) The United States income tax liability for any taxable year beginning prior to January 1, 1936 of any individual (other than a citizen of the United States) resident in the United Kingdom, or of any United Kingdom corporation, remaining unpaid on the date of signature of the present Convention, may be adjusted on a basis satisfactory to the United States Commissioner of Internal Revenue: *Provided*, That the amount to be paid in settlement of such liability shall not exceed the amount of the liability which would have been determined if:

(a) The United States Revenue Act of 1936 (except in the case of a United Kingdom corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, throughout the latter half of the taxable year, by citizens or residents of the United States), and

(b) Articles XV and XVI of the present Convention, had been in effect for such year. If the taxpayer was not, within the meaning of such Revenue Act, engaged in trade or business in the United States and had no office or place of business therein during the taxable year, the amount of interest and penalties shall not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

(2) The United States income tax unpaid on the date of signature of the present Convention for any taxable year beginning after the thirty-first day of December 1935 and prior to the first day of January 1945 in the case of an individual (other than a citizen of the United States) resident of the United Kingdom, or in the case of any United Kingdom corporation shall be determined as if the provisions of Articles XV and XVI of the present Convention had been in effect for such taxable year.

(3) The provisions of paragraph (1) of this Article shall not apply:

(a) Unless the taxpayer files with the Commissioner of Internal Revenue on or before the thirty-first day of December 1947 a request that such tax liability be so adjusted and furnishes such information as the Commissioner may require; or

(b) In any case in which the Commissioner is satisfied that any deficiency in tax is due to fraud with intent to evade the tax.

ARTICLE XVIII

A professor or teacher from the territory of one of the Contracting Parties who visits the territory of the other Contracting Party for the purpose of teaching, for a period not exceeding two years, at a university, college, school or other educational institution in the territory of such other Contracting Party shall be exempted by such other Contracting Party from tax on his remuneration for such teaching for such period.

ARTICLE XIX

A student or business apprentice from the territory of one of the Contracting Parties who is receiving full-time education or training in the territory of the other Contracting Party shall be exempted by such other Contracting Party from tax on payments made to him by persons within the territory of the former Contracting Party for the purposes of his maintenance, education or training.

ARTICLE XX

(1) The taxation authorities of the Contracting Parties shall exchange such information (being information available under the respective taxation laws of the Contracting Parties) as is necessary for carrying out the provisions of the present Convention

or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of the present Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any person other than those concerned with the assessment and collection of the taxes which are the subject of the present Convention. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means, in the case of the United States, the Commissioner of Internal Revenue or his authorized representative; in the case of the United Kingdom, the Commissioners of Inland Revenue or their authorized representatives; and, in the case of any territory to which the present Convention is extended under Article XXII, the competent authority for the administration in such territory of the taxes to which the present Convention applies.

ARTICLE XXI

(1) The nationals of one of the Contracting Parties shall not, while resident in the territory of the other Contracting Party, be subjected therein to other or more burdensome taxes than are the nationals of such other Contracting Party resident in its territory.

(2) The term "nationals" as used in this Article means:

(a) In relation to the United Kingdom, all British subjects and British protected persons, from the United Kingdom or any territory with respect to which the present Convention is applicable by reason of extension made by the United Kingdom under Article XXII; and

(b) In relation to the United States, United States citizens, and all persons under the protection of the United States, from the United States or any territory to which the present Convention is applicable by reason of extension made by the United States under Article XXII;

and includes all legal persons, partnerships and associations deriving their status as such from, or created or organized under, the laws in force in any territory of the Contracting Parties to which the present Convention applies.

(3) In this Article the word "taxes" means taxes of every kind or description, whether national, Federal, state, provincial or municipal.

ARTICLE XXII

(1) Either of the Contracting Parties may, at the time of exchange of instruments of ratification or thereafter while the present Convention continues in force, by a written notification of extension given to the other Contracting Party through diplomatic channels, declare its desire that the operation of the present Convention shall extend to all or any of its colonies, overseas territories, protectorates, or territories in respect of which it exercises a mandate, which impose taxes substantially similar in character to those which are the subject of the present Convention. The present Convention shall apply to the territory or territories named in such notification on the date or dates specified in the notification (not being less than sixty days from the date of the notification) or, if no date is specified in respect of any such territory, on the sixtieth day after the date of such notification, unless, prior to the date on which the Convention would otherwise become applicable to a particular territory, the Contracting Party to whom notification is given shall have informed the other Contracting Party in writing through diplomatic channels that it does not accept such notification as to that territory. In the absence of such extension, the present Convention shall not apply to any such territory.

RULES AND REGULATIONS

(2) At any time after the expiration of one year from the entry into force of an extension under paragraph (1) of this Article, either of the Contracting Parties may, by written notice of termination given to the other Contracting Party through diplomatic channels, terminate the application of the present Convention to any territory to which it has been extended under paragraph (1), and in such event the present Convention shall cease to apply, six months after the date of such notice, to the territory or territories named therein, but without affecting its continued application to the United States, the United Kingdom or to any other territory to which it has been extended under paragraph (1) hereof.

(3) In the application of the present Convention in relation to any territory to which it is extended by notification by the United States or the United Kingdom references to the "United States" or, as the case may be, the "United Kingdom" shall be construed as references to that territory.

(4) The termination in respect of the United States or the United Kingdom of the present Convention under Article XXIV or of Article VI shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of the present Convention or, as the case may be, that Article to any territory to which the Convention has been extended by the United States or the United Kingdom.

(5) The provisions of the preceding paragraphs of this Article shall apply to the Channel Islands and the Isle of Man as if they were colonies of the United Kingdom.

ARTICLE XXIII

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

(2) Upon exchange of ratifications, the present Convention shall have effect

(a) As respects United States tax, for the taxable years beginning on or after the first day of January 1945;

(b) (i) As respects United Kingdom income tax, for the year of assessment beginning on the 6th day of April 1945 and subsequent years; (ii) as respects United Kingdom surtax, for the year of assessment beginning on the 6th day of April 1944 and subsequent years; and (iii) as respects United Kingdom excess profits tax and national defence contribution, for any chargeable accounting period beginning on or after the first day of April 1945 and for the unexpired portion of any chargeable accounting period current at that date.

ARTICLE XXIV

(1) The present Convention shall continue in effect indefinitely but either of the Contracting Parties may, on or before the 30th day of June in any year after the year 1946, give to the other Contracting Party, through diplomatic channels, notice of termination and, in such event, the present Convention shall cease to be effective

(a) As respects United States tax, for the taxable years beginning on or after the first day of January in the year next following that in which such notice is given;

(b) (i) As respects United Kingdom income tax, for any year of assessment beginning on or after the 6th day of April in the year next following that in which such notice is given; (ii) as respects United Kingdom surtax, for any year of assessment beginning on or after the 6th day of April in the year in which such notice is given; and (iii) as respects United Kingdom excess profits tax and national defence contribution, for any chargeable accounting period beginning on or after the first day of April in the year next following that in which such notice is given and for the unexpired portion of any chargeable accounting period current at that date.

(2) The termination of the present Convention or of any Article thereof shall not have the effect of reviving any treaty or arrangement abrogated by the present Convention or by treaties previously concluded between the Contracting Parties.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done at Washington, in duplicate, on the 16th day of April, 1945.

For the Government of the United States of America:

E. R. STETTINIUS, Jr.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

HALIFAX.

PROTOCOL

The Government of the United States of America and the Government of the United Kingdom of Great Britain and Northern Ireland,

Desiring to conclude a supplementary Protocol modifying in certain respects the Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income which was signed at Washington on April 16, 1945,

Have agreed as follows:

ARTICLE I

Paragraph (3) of Article XI of the Convention of April 16, 1945, for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income shall be deemed to be deleted and of no effect.

ARTICLE II

This Protocol, which shall be regarded as an integral part of the said Convention, shall be ratified and the instruments of ratification thereof shall be exchanged at Washington.

In witness whereof the undersigned Plenipotentiaries, being authorized thereto by their respective Governments, have signed this Protocol and have affixed thereto their seals.

Done at Washington, in duplicate, this sixth day of June, 1946.

For the Government of the United States of America:

JAMES F. BYRNES,
Secretary of State,
of the United States of America.

For the Government of the United Kingdom of Great Britain and Northern Ireland:

JOHN BALFOUR,
His Majesty's Envoy Extraordinary
and Minister Plenipotentiary in
Washington.

§ 7.513 *Applicable provisions of the Internal Revenue Code.* The Internal Revenue Code provides in part as follows:

CHAPTER 1—INCOME TAX

SEC. 22. GROSS INCOME

(b) Exclusions from Gross Income. The following items shall not be included in gross income and shall be exempt from taxation under this chapter:

(7) Income exempt under treaty. Income of any kind, to the extent required by any treaty obligation of the United States;

SEC. 62. RULES AND REGULATIONS

The Commissioner, with the approval of the Secretary, shall prescribe and publish all

needful rules and regulations for the enforcement of this chapter.

Pursuant to section 62 of the Internal Revenue Code, and other provisions of the internal revenue laws, the following regulations, which are designated as §§ 7.514 to 7.532, are hereby prescribed and all regulations inconsistent herewith are modified accordingly.

§ 7.514 *Scope of the convention.* The primary purposes of the convention, to be accomplished on a reciprocal basis, are to avoid double taxation upon major items of income derived from sources in one country by persons resident in the other country, and to exchange fiscal information complementary to other provisions of the convention, including those relating to avoidance of double taxation.

The specific classes of income from sources within the United States exempt under the convention from United States tax for taxable years beginning on or after January 1, 1945, are:

(a) Industrial and commercial profits of a United Kingdom enterprise having no permanent establishment in the United States (Article III);

(b) Income derived by a nonresident alien who is a resident of the United Kingdom, or by a United Kingdom corporation, from the operation of ships documented or aircraft registered, under the laws of the United Kingdom (Article V);

(c) Interest and royalties (including film rentals) derived by a nonresident alien who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom if such alien or corporation (1) is subject to United Kingdom tax upon such interest or royalties, and (2) has no permanent establishment in the United States (but such exemption does not apply to interest paid to such foreign corporation controlling the corporation paying such interest) (Articles VII and VIII);

(d) Compensation and pensions paid by the United Kingdom to individuals (other than a citizen of the United States who is not also a British subject) for services rendered to the United Kingdom in the discharge of its governmental functions (Article X);

(e) Compensation for personal services derived by a nonresident alien who is a resident of the United Kingdom if (1) such alien is present in the United States for a period or periods not exceeding 183 days during the taxable year, and (2) such services are performed for, or on behalf of, a person resident in the United Kingdom (Article XI);

(f) Pensions (other than pensions paid by the Government of the United States) and life annuities derived by nonresident alien individuals residing in the United Kingdom (Article XII);

(g) Gains from the sale or exchange of capital assets by a nonresident alien who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom, if such alien or corporation has no permanent establishment in the United States (Article XIV);

(h) Dividends and interest paid on or after January 1, 1945, by a corporation

organized under the laws of the United Kingdom to a nonresident alien or foreign corporation (Article XV);

(i) Remuneration derived from teaching in the United States for a period of not more than two years by a professor or teacher who is from the territory of the United Kingdom, but who is temporarily present in the United States (Article XVIII);

(j) Remittances from sources within the United Kingdom received in the United States by a nonresident alien individual who is from the territory of the United Kingdom but who is temporarily present in the United States for the purpose of education, or training, such remittances being for the purpose of his maintenance, education, or training (Article XIX).

The convention also reduces to 15 percent the rate of tax otherwise imposed upon dividends, natural resource royalties and rentals from real property, derived by a nonresident alien who is resident in the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom if such alien or corporation meets the tests of liability to United Kingdom tax and absence of permanent establishment in the United States set out in paragraph (c) of this section with respect to exemption in the case of interest and royalties.

As to exemption from withholding of the tax at the source in the case of interest, royalties, pensions and life annuities and reduction in the rate of tax from 30 percent to 15 percent in the case of dividends, natural resource royalties, and rentals arising from real property, see Treasury Decision 5532 (26 CFR 7.500 to 7.511).

The convention does not affect the liability to United States income taxation of subjects of the United Kingdom who are residents of the United States except that such individuals are entitled to the benefits of Article X (relating to United Kingdom Government salaries and the like), of Article XIII (1) (relating to credit for United Kingdom income tax), and of Article XXI (relating to equality of taxation). Except as provided in Article X with respect to a citizen of the United States who is also a British subject and in Article XIII relating to the credit for income tax, the convention does not affect taxation by the United States of a citizen of the United States or of a domestic corporation, even though such citizen is resident in the United Kingdom and such corporation is managed and controlled in the United Kingdom. The convention has general application to foreign corporations managed and controlled in the United Kingdom even though such corporations are not organized under the laws of the United Kingdom, but, in the case of corporations organized under the laws of the United Kingdom but managed and controlled outside the United Kingdom, the provisions of Articles V, XV and XVI are applicable.

§ 7.515 *Definitions.* As used in §§ 7.512 to 7.532, inclusive, unless the context otherwise requires, the terms defined in the convention shall have the meanings so assigned to them. Any term used in §§ 7.512 to 7.532, in-

clusive, which is not defined in the convention, but which is defined in the Internal Revenue Code shall be given the definition contained therein unless the context otherwise requires.

As used in §§ 7.512 to 7.532, inclusive:

(a) The term "permanent establishment" means a branch, management, factory, mine, oil well, farm, timberland, plantation, workshop, warehouse, office, or other fixed place of business. The fact that a foreign corporation managed and controlled in the United Kingdom has a domestic subsidiary corporation, or a foreign subsidiary corporation having a branch in the United States, does not of itself constitute either subsidiary corporation a permanent establishment of the parent United Kingdom enterprise. The fact that a United Kingdom enterprise has business dealings in the United States through a bona fide commission agent, broker, or custodian, acting in the usual course of his business as such, or maintains in the United States an office or other fixed place of business used exclusively for the purchase of goods or merchandise, does not mean that such United Kingdom enterprise has a permanent establishment in the United States. If, however, a United Kingdom enterprise carries on business in the United States through an agent who has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or if it has an agent who maintains within the United States a stock of merchandise from which he regularly fills orders on behalf of his principal, then such enterprise shall be deemed to have a permanent establishment in the United States. However, an agent having power to contract on behalf of his principal but only at fixed prices and under conditions determined by the principal does not constitute a permanent establishment of such principal. The mere fact that an agent (assuming he has no general authority to contract on behalf of his employer or principal) maintains samples or occasionally fills orders from incidental stocks of goods maintained in the United States will not constitute a permanent establishment within the United States. The mere fact that salesmen, employees of a United Kingdom enterprise, promote the sale of their employer's products in the United States or that such enterprise transacts business in the United States by means of mail-order activities, does not mean such enterprise has a permanent establishment therein. The term "permanent establishment" as used in the convention implies the active conduct therein of a business enterprise. The mere ownership, for example, of timberlands or a warehouse in the United States by a United Kingdom enterprise does not mean that such enterprise has a permanent establishment therein. As to the effect of the maintenance of a permanent establishment within the United States upon exemption from United States tax in the case of interest and royalties and reduction in the rate of United States tax in the case of dividends, natural resource royalties, and rentals arising from real property, see § 7.519.

(b) The term "enterprise" means any commercial or industrial undertaking whether conducted by an individual, partnership, corporation, or other entity. It includes such activities as manufacturing, merchandising, mining, processing, and banking. It does not include the rendition of personal services. Hence, a nonresident alien who is a resident of the United Kingdom and who renders personal services is not, merely by reason of such services, engaged in an enterprise within the meaning of the convention and his liability to United States tax is not affected by Article III of the convention.

(c) The term "United Kingdom enterprise" means an enterprise carried on by any person (including an individual and foreign corporation, whether or not a corporation organized under the laws of the United Kingdom, which is managed and controlled in the United Kingdom but not including a United States citizen or domestic corporation) who is a resident of the United Kingdom, regardless of whether such enterprise is carried on within or without the United Kingdom.

(d) The term "resident of the United Kingdom" means any nonresident alien (including an individual, fiduciary and partnership) resident in the United Kingdom for the purposes of United Kingdom income tax, and any foreign corporation managed and controlled from within the United Kingdom but not engaged in trade or business within the United States.

(e) The term "industrial and commercial profits", means profits arising from industrial, commercial, mercantile, manufacturing, and like activities of a United Kingdom enterprise as defined in this section. Such term does not include rentals, royalties, interest, dividends, fees, compensation for personal services, nor gains derived from the sale or exchange of capital assets. Such enumerated items of income are not governed by the provisions of Article III of the convention but are subject to the rules elsewhere set forth in the convention and in §§ 7.512 to 7.532, inclusive.

§ 7.516 *Scope of convention with respect to determination of "industrial or commercial profits"*—(a) *General.* Article III of the convention adopts the principle that an enterprise of one of the contracting parties shall not be taxable in the territory of the other contracting party upon its industrial or commercial profits unless it has a permanent establishment in the territory of the latter party. Hence, a United Kingdom enterprise is subject to United States tax upon its industrial and commercial profits to the extent of such profits from sources within the United States only if it has a permanent establishment within the United States. From the standpoint of Federal income taxation, the article has application only to a United Kingdom enterprise and to the industrial and commercial income thereof from sources within the United States. It has no application, for example, to compensation for labor or personal services performed in the United States nor to income derived from real property located in the United States, including rentals and

royalties therefrom, nor to gains from the sale or disposition of such property, nor to interest, dividends, royalties, other fixed or determinable annual or periodical income and gains derived from the sale or exchange of capital assets.

(b) *No United States permanent establishment.* A nonresident alien individual who is a resident of the United Kingdom or a foreign corporation managed and controlled in the United Kingdom, having no permanent establishment in the United States is not, for taxable years beginning on or after January 1, 1945, subject to United States income tax upon industrial and commercial profits from sources within the United States. For example, if such United Kingdom enterprise sells, in 1946, merchandise, such as leather goods, porcelain, textiles, or liquors, through a bona fide commission agent or broker in the United States acting in the ordinary course of his business as such agent or broker, the resulting profits are, under the terms of Article III of the convention, exempt from United States income tax. Likewise no permanent establishment exists if such enterprise, through its sales agents in the United States, secures orders for its products, the sales being made in the United Kingdom.

(c) *United States permanent establishment.* A nonresident alien (including a nonresident alien individual, fiduciary and partnership) who is a resident of the United Kingdom or a foreign corporation managed and controlled in the United Kingdom, having a permanent establishment in the United States, is subject to tax upon industrial and commercial profits from sources within the United States to the same extent as are nonresident aliens and foreign corporations engaged in trade or business therein. In the determination of the income taxable to such alien or foreign corporation all industrial and commercial profits from sources within the United States shall be deemed to be allocable to the permanent establishment in the United States. Hence, for example, if a United Kingdom enterprise having a permanent establishment in the United States sells in the United States, through a commission agent therein goods produced in the United Kingdom, the resulting profits derived from United States sources from such transactions are allocable to such permanent establishment even though such transactions were carried on independently of such establishment. In determining industrial and commercial profits no account shall be taken of the mere purchase of merchandise within the United States by the United Kingdom enterprise. The industrial or commercial profits of the permanent establishment shall be determined as if the establishment were an independent enterprise engaged in the same or similar activities and dealing at arm's length with the enterprise of which it is a permanent establishment.

§ 7.517 *Control of a domestic enterprise by a United Kingdom enterprise.* Article IV of the convention provides, in effect, that if a United Kingdom enterprise by reason of its control of a domestic enterprise imposes on such latter

enterprise conditions different from those which would result from normal business relations between independent enterprises, the accounts between the enterprises may be adjusted so as to ascertain the true net income of each enterprise. The purpose is to place the controlled domestic enterprise on a tax parity with an uncontrolled domestic enterprise by determining, according to the standard of an uncontrolled enterprise, the true net income from the property and business of the controlled enterprise. The basic objective of the article is that if the accounting records do not truly reflect the net income from the property and business of such domestic enterprise the Commissioner of Internal Revenue may intervene and, by making such distributions, apportionments, or allocations as he may deem necessary of gross income or deductions of any item or element affecting net income as between such domestic enterprise and the United Kingdom enterprise by which it is controlled or directed, determine the true net income of the domestic enterprise. The provisions of § 29.45-1 of this chapter (Regulations 111), shall, insofar as applicable, be followed in the determination of the net income of the domestic business.

§ 7.518 *Income from operation of ships and aircraft.* The income derived from the operation of ships documented, or aircraft registered, under the laws of the United Kingdom by a nonresident alien who is a resident of the United Kingdom or by a corporation, association, or other like entity created under the laws of the United Kingdom, is, for taxable years beginning on or after January 1, 1945, exempt from United States income tax under the provisions of Article V of the convention. It is immaterial for the purpose of the exemption whether such corporation is managed and controlled in the United Kingdom.

§ 7.519 *Exemption from, or reduction in rate of, United States tax in the case of dividends, interest, royalties, natural resource royalties, and real property rentals—(a) Dividends, natural resource royalties, and rentals from real property—(1) General.* The tax imposed by the Internal Revenue Code in the case of dividends, natural resource royalties, and rentals arising from real property (including leasehold and other interest in such property), received in any taxable year beginning on or after January 1, 1945, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of the United Kingdom, or (ii) a foreign corporation (whether or not created under the laws of the United Kingdom) which is managed and controlled in the United Kingdom, is limited to 15 percent under the provisions of Article VI (1) (relating to dividends) and Article IX (1) (relating to natural resource royalties and rentals from real property) of the convention if such alien or corporation:

(a) Is subject to United Kingdom tax on such dividends, natural resource royalties and rentals, and

(b) At no time during the taxable year in which such dividends, natural resource royalties and rentals were so derived, was engaged in trade or business within the United States.

For the purposes of Articles VI, VII, VIII, IX and XIV of the convention, the nonresident alien or foreign corporation is not deemed to be engaged in trade or business within the United States unless such alien or foreign corporation has a permanent establishment situated therein at some time in the taxable year in which the income is derived. See Article II (2) of the convention. Thus, if a nonresident alien who is a resident of the United Kingdom, performs personal services within the United States during the calendar year 1946, has no permanent establishment within the United States at any time during such year, and is subject to United Kingdom tax upon dividends derived by him from United States sources in that year, he is entitled to the reduced rate of tax with respect to such dividends, as provided in Article VI (1) of the convention, even though by reason of his having rendered personal services within the United States he is engaged in trade or business therein in that year within the meaning of section 211 (b) of the Internal Revenue Code. If, for example, A, a nonresident alien who is a resident of the United Kingdom, derives in 1946, \$5,000 compensation for such personal services and his only other income from sources within the United States consists of dividends, the dividends are subject to tax at the rate not to exceed 15 percent and his earned income is subject to normal tax and surtax without taking the dividends into account in determining the tax on such earned income.

In any case, however, in which a nonresident alien or a foreign corporation derives from sources within the United States in any taxable year beginning on or after January 1, 1945, royalties from the operation of mines, quarries, or other extraction of natural resources or rentals from real property situated within the United States and is entitled to the reduced rate of 15 percent prescribed in Article IX of the convention, such alien or foreign corporation may for such taxable year elect instead to be subject to Federal income tax as if such alien or corporation were engaged in trade or business within the United States by reason of having a permanent establishment therein. Such election shall be made by so signifying on the return for such year. The election so signified shall be irrevocable for the taxable year for which such election is made. In such a case a return may be filed by the nonresident alien or foreign corporation even though the sole income of such alien or corporation from sources within the United States is fixed or determinable annual or periodical income upon which the tax has been fully satisfied at the source and there exists no necessity for the filing of the return except for the purposes of securing the benefits of Article IX of the convention. See § 29.217-2 of this chapter (Regulations 111).

(2) *Dividends paid by a United States subsidiary corporation.* Under the proviso of Article VI (1) of the convention, dividends paid by a domestic corporation to its foreign parent corporation are subject to tax at the rate of only 5 percent if (i) such foreign corporation controls, directly or indirectly, at the time the dividend is paid 95 percent or more of the voting power in such domestic corporation, (ii) not more than 25 percent of the gross income of the domestic corporation paying the dividend consists of dividends and interest (other than dividends and interest paid to such domestic corporation by its own subsidiary corporations, if any), and (iii) the relationship between such domestic corporation and such foreign corporation has not been arranged or maintained primarily with the intention of securing such reduced rate of 5 percent.

Thus, for example, the X Corporation is a domestic corporation, 97 percent of the entire voting stock of which is controlled by the Y Company, Ltd., a foreign corporation managed and controlled in the United Kingdom, not having a permanent establishment in the United States at any time during the calendar year 1946, and subject to United Kingdom tax with respect to any dividends received by it or credited to its account in the United States. The X Corporation makes its income tax returns on the calendar year basis and throughout each of the years 1943, 1944, and 1945 derived not more than 25 percent of its gross income from interest and dividends from corporations not controlled by it. The relationship between the X Corporation and the Y Company, Ltd., is a relationship arranged and maintained without reference to the reduced rate of tax on dividends provided in the proviso in Article VI (1) of the convention. A dividend was paid by the X Corporation to the Y Company, Ltd., on July 1, 1946. The reduced rate of tax of 5 percent is applicable to such dividend.

(b) *Interest and royalties—(1) General.* Interest (other than interest paid by a subsidiary corporation to its United Kingdom parent corporation, as explained in subparagraph (2) of this paragraph), whether on bonds, securities, notes, debentures or any other form of indebtedness (including interest on obligations of the United States and on obligations of instrumentalities of the United States) and royalties for the privilege of using copyrights, patents, designs, secret processes and formulae, trade-marks, and other like property (including film rentals) received in any taxable year beginning on or after January 1, 1945, from sources within the United States by (i) a nonresident alien (including a nonresident alien individual, fiduciary, and partnership) who is a resident of the United Kingdom, or (ii) a foreign corporation (whether or not organized under the laws of the United Kingdom) which is managed and controlled in the United Kingdom, are exempt from United States tax under the provisions of Articles VII and VIII of the convention if such alien, or corporation:

(a) Is subject to United Kingdom tax on such interest or royalty, and

(b) At no time during the taxable year in which such interest or royalty was so derived, had a permanent establishment situated within the United States.

Such interest and royalties are, therefore, not subject to the withholding provisions of the Internal Revenue Code.

(2) *Interest paid by subsidiary corporation to its United Kingdom parent corporation.* Article VII (1) of the convention provides in part that the exemption from United States tax of interest paid to residents of the United Kingdom shall not apply to interest paid by a domestic corporation to a foreign corporation managed and controlled in the United Kingdom if such foreign corporation controls more than 50 percent of the voting power of all classes of stock of such domestic corporation.

(c) *Beneficiaries of an estate or trust.* A nonresident alien who is a resident of the United Kingdom and who is a beneficiary of a domestic estate or trust, shall be entitled to the exemption, or reduction in the rate of tax, as the case may be, provided in Articles VI, VII, VIII, IX and XIV of the convention with respect to dividends, interest, royalties, natural resource royalties, rentals from real property and capital gains to the extent such item or items are included in his distributive share of income of such estate or trust if he is taxable in the United Kingdom on such income and is not engaged in trade or business in the United States through a permanent establishment. In such case such beneficiary must, in order to be entitled to the exemption or reduction in the rate of tax, execute Form 1001-UK or Form 1001A-UK (modified to show dividends where applicable) and file such form with the fiduciary of such estate or trust in the United States.

In any case in which dividends, interest, royalties, rents or the like are derived from United States sources by a United Kingdom estate or trust any beneficiary of such estate or trust who is not a resident of the United Kingdom is not entitled to any exemption under the convention with respect to such income included in his distributive share of the income of the estate or trust.

§ 7.520 *Government wages, salaries, pensions, and similar remunerations.* Under Article X of the convention any salary, wage, similar remuneration, or pension, paid in taxable years beginning on or after January 1, 1945, by the Government of the United Kingdom for services rendered such Government (whether within or without the United States) in the discharge of its governmental functions by any individual who is not a citizen of the United States, is exempt from Federal income tax. For the purposes of the exemption an individual is treated as not a citizen of the United States if he or she has the dual status of being a citizen of the United States as well as being a subject of the United Kingdom. Thus, if A, a United States citizen, marries a British subject and assumes the status of a British subject by reason of such marriage without relinquishing her United States citizenship and performs personal services in the United States for the Government

of the United Kingdom, the compensation for such services is excluded from gross income. As to the taxation, generally, of compensation of alien employees of foreign governments see section 116 (h) of the Internal Revenue Code § 29.116-2 of this chapter (Regulations 111). The exemption granted by Article X of the convention does not apply to compensation for services rendered incident to the carrying on of any trade or business by the United Kingdom.

§ 7.521 *Compensation for labor or personal services.* Article XI provides, upon a reciprocal basis, that a nonresident alien who is a resident of the United Kingdom is, for taxable years beginning on or after January 1, 1945, exempt from Federal income tax upon compensation (regardless of amount of such compensation) for personal (including professional) services performed during the taxable year within the United States if for such taxable year:

(a) Such alien is temporarily present in the United States for a period or periods not exceeding 183 days during such taxable year, and

(b) Such services are performed for or on behalf of a person resident in the United Kingdom.

As to the source of compensation for labor or personal services see section 119 (a) (3), Internal Revenue Code.

§ 7.522 *Pensions and life annuities.* Under the provisions of Article XII of the convention, pensions (other than pensions paid by the United States) and life annuities derived from sources within the United States by a nonresident alien individual who is a resident of the United Kingdom are exempt from Federal income tax for taxable years beginning on or after January 1, 1945. The term "life annuities" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make payments in consideration of payments made for such obligation.

§ 7.523 *Capital gains.* Under Article XIV of the convention, when read in association with Article II (2) of the convention, gains from the sale or exchange of capital assets by a nonresident alien individual who is a resident of the United Kingdom or by a foreign corporation managed and controlled in the United Kingdom are, for taxable years beginning on or after January 1, 1945, exempt from Federal income tax unless such alien or corporation has a permanent establishment in the United States. As to what constitutes capital assets, see section 117, Internal Revenue Code. As to what constitutes a permanent establishment see § 7.515. If A, a nonresident alien individual who is a resident of the United Kingdom, performs personal services within the United States during the calendar year 1946 for a domestic employer, he is engaged in trade or business within the United States in such taxable year. Section 211 (b), Internal Revenue Code. He carries on in that year no other business activity within the United States other than certain securities transactions upon a domestic stock exchange and maintained no office or other fixed place of business within the United

States at any time during such year. A is not subject to Federal income tax upon his capital gains, if any, realized from his securities transactions. Likewise, a foreign corporation managed and controlled in the United Kingdom selling its products manufactured in the United Kingdom through a resident commission agent or broker in the United States and having certain securities transactions within the United States as its only other business activity therein is exempt from United States tax upon those capital gains, if any, arising from the securities transactions within the United States.

§ 7.524 *Dividends and interest paid by a United Kingdom corporation.* A dividend paid by a foreign corporation constitutes in whole or in part income from sources within the United States and hence is subject to tax in the hands of a nonresident alien or foreign corporation, if 50 percent or more of the gross income of the foreign corporation paying such dividend is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (2) (B), Internal Revenue Code, and § 29.119-3 (b) of this chapter (Regulations 111). Interest paid by a resident foreign corporation constitutes in its entirety income from sources within the United States, and hence is subject to tax in the hands of a nonresident alien individual or foreign corporation, if 20 percent or more of the gross income of the foreign corporation paying such interest is derived from sources within the United States during the period prescribed by the statute. Section 119 (a) (1) (B), Internal Revenue Code, and § 29.119-2 (b) of this chapter (Regulations 111).

Under the provisions of Article XV of the convention, dividends and interest paid by a corporation created under the laws of the United Kingdom to any nonresident alien or to any foreign corporation, whether or not such alien is a resident of the United Kingdom and whether or not such foreign corporation is organized under the laws of the United Kingdom, are, for taxable years beginning on or after January 1, 1945, not subject to Federal income tax regardless of whether the corporation paying such dividends or interest is a resident foreign (as to the United States) corporation and regardless of the percentage of its gross income derived from sources within the United States.

§ 7.525 *United Kingdom corporations; exemption from Federal taxation with respect to accumulated profits or undistributed income.* Section 102 of the Internal Revenue Code imposes (in addition to other taxes imposed by Chapter 1 of such Code) a graduated income tax or surtax upon any domestic or foreign corporation formed or availed of to avoid the imposition of the individual surtax upon its shareholders or the shareholders of any other corporation through the medium of permitting earnings or profits to accumulate instead of dividing or distributing them. Such tax, however, does not apply in the case of personal holding companies as defined in section 501 of the Internal Revenue Code

nor to foreign personal holding companies as defined in Supplement P (section 331) of such Code. Section 500 of the Internal Revenue Code imposes (in addition to the taxes imposed by Chapter 1 of such code) a graduated income tax or surtax upon corporations classified as personal holding companies, regardless of whether or not they are formed or availed of to accumulate earnings or profits for the purpose of avoiding surtax upon shareholders.

Under the provisions of Article XVI of the convention corporations organized under the laws of the United Kingdom are, for taxable years beginning on or after January 1, 1945, subject to neither the tax imposed by section 102 of the Internal Revenue Code nor the tax imposed by section 500 of such code if more than 50 percent of the entire voting power in such corporation is controlled directly or indirectly throughout the last half of the taxable year by nonresident alien individuals who are residents of the United Kingdom. To come within the scope of the exemption, the prescribed proportion of the stock of the United Kingdom corporation concerned must be so owned at all times throughout the last half of the taxable year in which the taxable status of the corporation is involved. In determining the ownership of the voting stock of the United Kingdom corporation, the provisions of §§ 29.503 (a)-1 to 29.503 (a)-7, inclusive, and § 29.503 (b)-1 of this chapter (Regulations 111), shall, in so far as not inconsistent with the convention, be applicable in the administration of the provisions of the convention.

§ 7.526 *Visiting professors or teachers.* Under Article XVIII of the convention, an alien individual who is from the territory of the United Kingdom, but who is temporarily present within the United States for the purposes of teaching, lecturing, or instructing, at any university, college, school, or other educational institution situated within the United States, is, for a period not exceeding two years from the date of his arrival in the United States, exempt for taxable years beginning on or after January 1, 1945, from Federal income tax on remuneration received for such services. It shall be deemed that such alien coming to the United States for the purposes indicated has, for a period of not more than two years immediately succeeding the date of his arrival within the United States for such purposes, the tax status of a nonresident alien in the absence of proof of his intention to remain indefinitely in the United States.

§ 7.527 *Remittances.* Under Article XIX of the convention nonresident alien individuals who are from the territory of the United Kingdom but who are temporarily present in the United States for the purposes of study or for acquiring business experience or training are exempt, for taxable years beginning on or after January 1, 1945, from Federal income tax upon amounts representing remittances from sources within the United Kingdom for the purposes of their maintenance, education, and training.

§ 7.528 *Credit against United States tax liability for income tax paid or deemed to have been paid to the United Kingdom.* For the purpose of avoidance of double taxation, Article XIII of the convention provides that there shall be allowed on the part of the United States, in accordance with section 131 of the Internal Revenue Code as in effect on the first day of January, 1945, for taxable years beginning on or after January 1, 1945, against the United States income and excess profits tax liability a credit for United Kingdom taxes.

In determining the credit under section 131 of the Internal Revenue Code, in any case in which a taxpayer receives a dividend from a foreign corporation managed and controlled in the United Kingdom it shall be deemed that such taxpayer has paid to the United Kingdom, the United Kingdom income tax at the rate appropriate to such dividend, if such taxpayer elects to include in his gross income an amount equivalent to such United Kingdom income tax in addition to the amount of the dividend otherwise included in gross income.

Thus, if such foreign corporation declares during the taxable year 1945 a gross dividend of which the taxpayer's share is \$1,000, and the standard rate of United Kingdom income tax in 1945 is 50 percent and such corporation is not entitled to any "relief" from the payment of the standard rate of tax because of any Dominion income tax paid by it, there is deducted at the source of such corporation incident to the payment of the dividend of \$1,000 the sum of \$500, leaving a net amount of \$500 actually received by the taxpayer. If the taxpayer elects to include the entire amount of \$1,000 in his gross income, the amount of \$500, representing the United Kingdom income tax deemed to have been paid, is allowable as a credit under section 131 of the Internal Revenue Code, subject to the limitations provided in that section. If, however, the foreign corporation is entitled to "relief" for Dominion income tax paid by it so that the amount of tax deducted from the gross dividend is the net United Kingdom income tax (representing the standard tax reduced by the relief for Dominion income tax) the amount of such net United Kingdom tax is the amount allowable as a credit against the United States income tax under the provisions of section 131 of the Internal Revenue Code, subject to the limitations provided in that section provided the taxpayer elects to include in his gross income, in addition to the amount of the dividend received by him, the net United Kingdom tax appropriate to the dividend. See §§ 29.131-1 to 29.131-8 inclusive, of this chapter (Regulations 111).

The net United Kingdom tax is also the basis of the credit in the case of a dividend paid by such corporation subsequent to 1945 even though the tax required to be deducted from such dividend must be determined without taking into account any reduction by reason of "relief" from double taxation to which the corporation paying such dividend may be entitled. Thus, for example, a foreign corporation managed and con-

trolled in the United Kingdom derives all of its income from sources within a British Dominion which imposes an income tax at an effective rate of 20 percent. On July 1, 1946, it pays a dividend, the gross amount of which in the case of A, a United States citizen shareholder resident in the United States, is \$1,000. The amount of tax required to be withheld by the corporation is \$450 or a rate of 45 percent applied to the gross amount of the dividend and A receives a net dividend of \$550. However, the corporation in the payment of its United Kingdom income tax received a credit against the rate of 45 percent for the 20 percent tax paid to the Dominion. Hence the net United Kingdom rate is 25 percent which, applied to the gross dividend of \$1,000, equals \$250 which constitutes the United Kingdom income tax appropriate to the dividend. In such case, if A elects to take a credit for the United Kingdom tax appropriate to the dividend, he must include in gross income the amount of \$550 plus \$250, or \$800, the sum of \$250 being the basis of the resulting credit under the provisions of section 131, Internal Revenue Code.

Assume that a domestic corporation owns stock in a foreign corporation managed and controlled in the United Kingdom (hereinafter referred to as the first United Kingdom corporation), that the first United Kingdom corporation has as its sole income dividends received from a second United Kingdom corporation and that such second United Kingdom corporation derives all its income from sources within the X British Colony which imposes upon such second United Kingdom corporation tax at the rate of 20 percent of its income. Both the first and second United Kingdom corporations are subject to tax imposed by the United Kingdom. However, in the imposition of such tax upon the second United Kingdom corporation, there is allowed under United Kingdom law against the United Kingdom standard tax of 45 percent a credit of 20 percent imposed by the X Colony and hence such corporation pays United Kingdom tax at the rate of 25 percent. The second United Kingdom corporation is deemed under United Kingdom law to have paid the 25 percent United Kingdom tax with respect to the dividends paid by it and, in turn, the first United Kingdom corporation is deemed to have paid United Kingdom tax of 25 percent with respect to such dividends. When, therefore, dividends are received by the domestic corporation from the first United Kingdom corporation, such domestic corporation will for the purposes of the credit under section 131 be deemed to have paid United Kingdom tax of 25 percent. Such domestic corporation may elect to include in its gross income the amount of United Kingdom tax thus deemed to have been paid and to claim credit for such tax under the provisions of section 131 of the Internal Revenue Code.

§ 7.529 *Adjustment of tax liability of nonresident aliens who are residents of the United Kingdom and of United Kingdom corporations.* Article XVII (1) of the convention confers upon the Commissioner of Internal Revenue authority

to adjust the tax liability for taxable years beginning prior to January 1, 1936, of any nonresident alien individual who is a resident of the United Kingdom and of any corporation organized under the laws of the United Kingdom (whether or not such corporation is managed and controlled in the United Kingdom) in any case in which such tax liability remained unpaid on April 16, 1945 (the date of signature of the convention). Such provisions, however, will not apply unless:

(a) The taxpayer files with the Commissioner of Internal Revenue on or before December 31, 1947, a request that such tax liability be so adjusted and a sworn statement showing for each year involved and for such other years as the Commissioner of Internal Revenue may require, (1) by items and classes of income the amounts of dividends, interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed or determinable annual or periodical income, gains, profits, and income derived from sources within the United States; (2) the business transactions, if any, carried on in the United States by or in behalf of the taxpayer during each of such years; and (3) such further information as the Commissioner of Internal Revenue may require in the particular case; and

(b) The Commissioner of Internal Revenue is satisfied that the additional income tax involved did not arise by reason of fraud with intent to evade the tax on the part of the taxpayer concerned.

In any case in which the Commissioner of Internal Revenue deems it appropriate to exercise the authority thus conferred, the resulting tax liability for any such year or years may not exceed the amount of the liability which would be determined had the following been given effect for such year or years:

(1) The Revenue Act of 1936 (but this does not apply in the case of a United Kingdom corporation in which more than 50 percent of the entire voting power was controlled, directly or indirectly, through the latter half of the taxable year for which the liability is being determined by citizens or residents of the United States);

(2) Article XV of the convention, exempting from United States tax dividends and interest paid by a United Kingdom corporation to nonresident aliens or foreign corporations; and

(3) Article XVI of the convention, exempting United Kingdom corporations from the tax imposed by the United States with respect to accumulated or undistributed earnings, profits, income, or surplus.

In any case in which the Commissioner of Internal Revenue has exercised his authority to apply the provisions of Article XVII (1) of the convention, if the taxpayer was not engaged in trade or business within the United States and had no office or place of business therein during the taxable year involved, the aggregate amount of interest and penalties may not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

Article XVII (2) of the convention provides that the Federal income tax liability for taxable years beginning after December 31, 1935, and prior to January 1, 1945, which remains unpaid on April 16, 1945, the date of signature of the convention, in the case of any nonresident alien individual, a resident of the United Kingdom, or of any United Kingdom corporation, shall be determined under the United States internal revenue law properly applicable thereto, except that Articles XV (relating to exemption from United States tax of dividends and interests paid by a United Kingdom corporation) and XVI (relating to exemption of a United Kingdom corporation from United States tax with respect to accumulated earnings or profits) of the convention shall be treated as being in effect for such years. (See §§ 7.524 and 7.525.)

§ 7.530 *Reciprocal administrative assistance.* By Article XX of the convention, the United States and the United Kingdom adopt the principle of exchange of such information as is necessary to the administration of the provisions of the convention or for the prevention of fraud or for the detection of practices which are aimed at reduction of the revenues of either Contracting Party but not including information which would disclose any trade secret or trade process. Pursuant to such principle, every United States withholding agent shall make and file with the collector, in duplicate, an information return on Form 1042D, in addition to the withholding return, Form 1042, for the calendar year 1946 and each subsequent calendar year, with respect to: (a) Dividends from which a tax of 15 percent was withheld from persons whose addresses are in the United Kingdom (5 percent in the case of dividends falling within the scope of the proviso of Article VI (1) of the convention); (b) real property rentals and natural resource royalties from which a tax of 15 percent was withheld from persons whose addresses are in the United Kingdom; (c) royalties and like amounts and interest from which no tax was withheld from persons whose addresses are in the United Kingdom; and (d) all other fixed or determinable annual or periodical income paid to persons whose addresses are in the United Kingdom.

The information and correspondence relative to exchange of information may be transmitted directly by the Commissioner of Internal Revenue to the Commissioners of Inland Revenue.

§ 7.531 *Information to be furnished in due course.* In accordance with the provisions of Article XX of the convention the Commissioner of Internal Revenue will forward to the Commissioners of Inland Revenue as soon as practicable after the close of the calendar year 1946, and of each calendar year thereafter during which the convention is in effect, the names and addresses of all persons whose addresses are within the United Kingdom and who derived from sources within the United States dividends, interest, rents, royalties, salaries, wages, pensions, annuities, or other fixed or determinable annual or periodical profits and income, showing the amounts of

such items of income in the case of each addressee. For these purposes the transmission to the Commissioners of Inland Revenue of information return Form 1042D as provided in § 7.530 for the calendar year 1946, and subsequent calendar years, shall constitute compliance with the provisions of Article XX of the convention and of §§ 7.512 to 7.532 inclusive.

§ 7.532 *Information in specific cases.* Under the provisions of Article XX of the convention and upon request of the Commissioners of Inland Revenue, the Commissioner of Internal Revenue shall furnish to the Commissioners of Inland Revenue any information (other than information that would disclose any trade secret or trade process) available to or obtainable by the Commissioner of Internal Revenue relative to the tax liability of any person under the revenue laws of the United Kingdom in any case in which such information is necessary to the administration of the provisions of the convention or for the prevention of fraud or the administration of statutory provisions against legal avoidance.

[SEAL] JOSEPH D. NUNAN, JR.,
Commissioner of Internal Revenue.

Approved: July 3, 1947.

JOSEPH J. O'CONNELL, JR.,
Secretary of the Treasury.

[F. R. Doc. 47-6479; Filed, July 10, 1947;
8:47 a. m.]

[T. D. 5568]

PART 182—INDUSTRIAL ALCOHOL
MISCELLANEOUS AMENDMENTS

1. On April 23, 1947 a notice of proposed rule making regarding industrial alcohol was published in the Federal Register (12 F. R. 2605).

2. After consideration of all such relevant matter as was presented by interested persons regarding the proposal, the following amendments of Regulations 3, "Industrial Alcohol" (26 CFR, Part 182), §§ 182.6 (h) and (aa), 182.94, 182.99, 182.102, 182.175, 182.179, 182.182, 182.183, 182.229 (g), 182.371 (a), 182.377 (a), 182.383 (a), 182.389 (a), 182.514, 182.706, 182.728, 182.731, 182.738, 182.750, 182.752 (b), 182.754 (Par. 1), 182.785, 182.786, 182.798, 182.802, 182.811, 182.812 (Par. 1), 182.813, 182.816, 182.908, 182.994, 182.995, 182.997, and 182.1006 are hereby adopted.

3. These amendments are designed to terminate the transportation in tank trucks of tax-free alcohol and tax-free distilled spirits authorized by regulations issued during the national emergency due to the shortage of transportation facilities, but considered a jeopardy to the revenue during peace time; to strengthen the requirements for the transportation in tank trucks of denatured alcohol; and to authorize the transportation in tank trucks of butyl alcohol, acetone, ether and fusel oil produced by industrial alcohol plants.

DEFINITIONS

§ 182.6 *Definitions.* * * *

(h) "Carrier" shall mean a person or agency regularly engaged in the trans-

portation of movable property by railroad, steamship, ferryboat, barge, motor truck, airplane, or other vehicle capable of being used as a means of transportation on land, in water, or through the air. The term "motor carrier" shall mean a motor carrier licensed under the Motor Carrier Act of 1935, or an applicable State law, the consignor or consignee acting as a private carrier, or a private carrier employed by, or acting as agent for, the consignor or consignee.

(aa) "Tank car" shall mean a railroad tank car conforming to the requirements of the regulations in this part. "Tank truck" shall mean a motor driven tank truck, including tank truck trailer, conforming to the requirements of the regulations in this part, and of a capacity of not less than 1,000 gallons. (Secs. 3105, 3124, 3176, I. R. C.)

EQUIPMENT

DENATURING PLANTS

§ 182.94 *Denatured alcohol storage tanks.* The proprietor of the denaturing plant shall provide substantially constructed denatured alcohol storage tanks for the storage of all alcohol denatured by him, unless permission is granted by the district supervisor to use mixing tanks for the storage of denatured alcohol or the denatured alcohol is drawn into packages or other portable containers for immediate shipment or storage in the denatured alcohol store-room, or transferred to tank cars or tank trucks for immediate shipment, or transferred by pipe line to contiguous premises operated by the denaturer. Where denatured alcohol storage tanks are provided, they shall be constructed and secured in conformity with the provisions of § 182.74, and must be equipped with a suitable measuring device whereby the actual contents will be correctly indicated: *Provided*, That wooden storage tanks may be used for formulas for which metal storage tanks are unsuitable. Each such tank shall have plainly and legibly painted thereon the words "Denatured Alcohol Storage Tank," followed by its serial number and capacity in wine gallons. The denatured alcohol storage tanks must be located in the denaturing plant: *Provided further*, That the proprietor may be permitted to store denatured alcohol in tanks constructed in conformity with these provisions not necessarily located in a room or building, provided they are permanently fixed and of such size that they may not be readily removed. (Secs. 2829, 3105, 3124, 3176, I. R. C.)

SPECIALLY DENATURED ALCOHOL USERS'
PREMISES

§ 182.99 *Tanks.* If the proprietor desires to receive specially denatured alcohol in tank cars, tank trucks or by pipe line from a denaturing plant on contiguous premises operated by him, he must provide tanks for the storage of the specially denatured alcohol so received by him. Each such tank must be constructed of metal, and shall be of uniform dimensions and equipped with a suitable measuring device whereby the actual contents will be correctly indicated: *Provided*, That wooden tanks may

be used for formulas for which metal tanks are unsuitable. Each such tank shall have plainly and legibly painted thereon the words "Specially Denatured Alcohol Storage Tank," followed by its serial number and capacity in wine gallons. The tanks shall be equipped for locking in such a manner as to prevent access to the denatured alcohol. (Secs. 2829, 3105, 3124, 3176, I. R. C.)

SPECIALLY DENATURED ALCOHOL BONDED
DEALERS' PREMISES

§ 182.102 *Tanks.* If specially denatured alcohol is received in tank cars or tank trucks, the proprietor must provide suitable storage tanks for the storage of such alcohol. Each such tank must be constructed in the manner prescribed in § 182.99 and all openings affording access to the contents shall be equipped for locking. Each such tank must have plainly and legibly painted thereon the words "Specially Denatured Alcohol Storage Tank," followed by its serial number and capacity in wine gallons, and be equipped with a suitable measuring device, whereby the actual contents will be correctly indicated. (Secs. 2829, 3105, 3124, 3176, I. R. C.)

QUALIFYING DOCUMENTS

CARRIERS

§ 182.175 *Application, Form 144.* Every person desiring to transport tax-free alcohol or specially denatured alcohol must file Form 144, "Application for Permit to Transport Tax-free or Specially Denatured Alcohol," in triplicate, for permit so to do. The carrier will specify the mode of transportation, such as railroad, express company, steamship, barge line, truck, etc., and the supervisory districts in which tax-free or specially denatured alcohol will be transported. Where steamship or barge lines or motor carriers operate between certain points and over certain courses or routes, such points and courses or routes will be specified in the application. Where the mode of transportation is by tank truck, the carrier will give the serial number of each tank truck and its capacity. In cases where transportation is in more than one supervisory district, the application shall be filed with the district supervisor in whose district the principal office or place of business of the applicant is located. The provisions of §§ 182.105, 182.106, 182.115, 182.117, and 182.118 are hereby extended, insofar as applicable, to carriers.

(a) *Persons entitled to permit.* Basic permits to transport tax-free or specially denatured alcohol shall be issued only to reputable carriers who are actively and regularly engaged generally in the legitimate business of transportation, and who possess adequate facilities to insure safe delivery at destination of any tax-free or specially denatured alcohol transported by them. (Secs. 3105, 3114 (a), 3124, 3176, I. R. C.)

§ 182.179 *Conditions of approval.* No application shall be approved unless and until it is established by the applicant to the satisfaction of the district supervisor that he is a reputable carrier and is actively and regularly engaged generally in the legitimate business of trans-

portation and that he possesses adequate facilities to insure safe delivery at destination of any tax-free alcohol or specially denatured alcohol which may be transported by him. No application for an original or renewal permit for the transportation in tank trucks of specially denatured alcohol shall be approved unless and until it is determined by the district supervisor, after inspection, that each tank truck meets the requirements of the regulations in this part. (Secs. 3105, 3124, 3176, I. R. C.)

§ 182.182 *Bond, Form 49*—(a) *Tax-free alcohol and specially denatured alcohol in containers other than tank trucks.* Every person filing an application for a basic permit to transport tax-free alcohol or specially denatured alcohol, upon filing his application, Form 144, and before issuance of basic permit pursuant thereto, and before transporting any tax-free alcohol or specially denatured alcohol, shall execute a bond on Form 49, "Bond to Transport Specially Denatured or Tax-free Alcohol," in triplicate, in conformity with the provisions of §§ 182.184 to 182.205, inclusive, and file the same with the district supervisor: *Provided*, That a bond will not be required if the applicant is a railroad or steamship company, or an express company operating thereon, or a motor carrier who has qualified with the Interstate Commerce Commission as a "self-insurer."

(b) *Specially denatured alcohol in tank trucks*—(1) *Transportation by motor carriers.* Motor carriers, as defined in the regulations in this part, in order to transport specially denatured alcohol by tank trucks, must procure permits so to do, in accordance with the regulations in this part and file bond, Form 49, in the penal sum specified in § 182.183. Where such permit is obtained and bond is filed, the permit will also authorize transportation of tax-free alcohol or specially denatured alcohol in barrels or drums without additional bond requirement.

(2) *Transportation by consignors or consignees.* A consignor or consignee, in order to transport specially denatured alcohol in tank trucks controlled and operated by such consignor or consignee, must file application on Form 144 and procure permit, Form 145, authorizing such transportation and file consent of surety, Form 1533, on his bond Form 1432-A, 1435, 1475 or 1480, extending the terms thereof to be liable for the tax, together with penalties and interest on all specially denatured alcohol withdrawn, transported, used, or sold in violation of laws or regulations now or hereafter in force. If the maximum of the present bond is not sufficient when computed as set forth in § 182.183, a new bond in a sufficient penal sum must be furnished to cover the additional liability. These requirements shall not apply where specially denatured alcohol is withdrawn by the United States or any governmental agency thereof and is transported in tank trucks operated by employees of the United States.

(3) *Present permits and bonds.* Basic permits and bonds now held by motor carriers, and by consignors and consign-

ees, which authorize the transportation of tax-free alcohol and specially denatured alcohol, may, on application and the filing of consents of surety, be modified to authorize tank truck shipments of specially denatured alcohol and to contain an undertaking to be liable for the tax, or an amount equal to the tax as provided in subparagraph (2) of paragraph (b) of this section. The consent of surety (or, if preferred, a new bond) must be modified so that the principal and surety will be responsible to the extent specified in § 182.183. (Secs. 3105, 3114 (a), 3124, 3176, I. R. C.)

§ 182.183 *Penal sum.* The penal sum of the bond must be computed at the rate of not less than \$1,000 for each vehicle (other than a tank truck) to be used by the permittee, nor more than \$10,000 for all such vehicles so used. The penal sum of the bond for the transportation of specially denatured alcohol in tank trucks shall be in the penal sum of \$50,000 for each such tank truck, and not more than \$200,000 for the total of all trucks used. (Secs. 3105, 3114 (a), 3124, 3176, I. R. C.)

BASIC PERMITS

ISSUANCE OF ORIGINAL BASIC PERMITS

§ 182.229 *Limitations under permit.*

(g) *Permit to transport tax-free and specially denatured alcohol, Form 145.* The permit will specify the supervisory districts in which the carrier will be permitted to transport tax-free or specially denatured alcohol. If the carrier is a steamship or barge line or motor carrier operating between certain points and over certain courses or routes, such points and courses or routes will be specified in the permit. If the carrier is other than a railroad, steamship, express company, or motor carrier qualified with the Interstate Commerce Commission as a "self-insurer," or has filed bond in less than the maximum penal sum, specified in § 182.183, the permit shall specify the number of vehicles to be used by the permittee in transporting tax-free or specially denatured alcohol in vehicles other than tank trucks and in case of tank trucks the permit shall specify the number of tank trucks to be used in the transportation of specially denatured alcohol and the serial number and capacity of each. (Secs. 3105, 3114, 3124, 3176, I. R. C.)

OPERATION OF INDUSTRIAL ALCOHOL PLANTS

COLLECTION AND REMOVAL OF FUSEL OIL

§ 182.371 *Removal*—(a) *Containers.* Removable fusel oil may be drawn off into barrels, drums, or similar packages, or into tank cars or tank trucks. Packages containing such fusel oil shall be marked by the proprietor with his name, plant number, location (city or town and State), the words "Fusel Oil," and the date of removal in distinct and legible letters. When removal is made in tank cars or tank trucks, the proprietor will affix to the route board of each tank car or tank truck a label containing such data. (Secs. 3105, 3124, 3176, I. R. C.)

PRODUCTION AND REMOVAL OF BUTYL ALCOHOL

§ 182.377 *Removal*—(a) *Containers.* Removable butyl alcohol may be drawn off into barrels, drums, or similar packages, or into tank cars or tank trucks. Packages containing such butyl alcohol shall be marked by the proprietor with his name, plant number, location (city or town and State), the words "Butyl Alcohol," and the date of removal in distinct and legible letters. When removal is made in tank cars or tank trucks, the proprietor will affix to the route board of each tank car or tank truck a label containing such data. (Secs. 3105, 3124, 3176, I. R. C.)

PRODUCTION AND REMOVAL OF ACETONE

§ 182.383 *Removal*—(a) *Containers.* Removable acetone may be drawn off into barrels, drums, or similar packages, or into tank cars or tank trucks. Packages containing such acetone shall be marked by the proprietor with his name, plant number, location (city or town and State), the word "Acetone," and the date of removal in distinct and legible letters. When removal is made in tank cars or tank trucks, the proprietor will affix to the route board of each tank car or tank truck a label containing such data. (Secs. 3105, 3124, 3176, I. R. C.)

PRODUCTION AND REMOVAL OF ETHER

§ 182.389 *Removal*—(a) *Containers.* Removable ether may be drawn off into barrels, drums, or similar packages, or into tank cars or tank trucks. Packages containing such ether shall be marked by the proprietor with his name, plant number, location (city or town and State), the word "Ether," and the date of removal in distinct and legible letters. When removal is made in tank cars or tank trucks, the proprietor will affix to the route board of each tank car or tank truck a label containing such data. (Secs. 3105, 3124, 3176, I. R. C.)

OPERATION OF INDUSTRIAL ALCOHOL BONDED WAREHOUSES

APPROVED CONTAINERS

§ 182.514 *Tank wagons and tank trucks prohibited.* The transportation of undenatured ethyl alcohol in tank wagons or tank trucks will not be permitted. (Secs. 3101, 3105, 3124, 3176, I. R. C.)

OPERATION OF INDUSTRIAL ALCOHOL DENATURING PLANTS

DENATURING MATERIALS

§ 182.706 *Sample for chemist.* The storekeeper-gauger shall take a 1-pint sample of each lot of each denaturant received at the denaturing plant, and forward or deliver the sample to the authorized chemist. Where a lot of any denaturant is received in a tank car, tank truck or in packages and is placed in two or more storage tanks, or is received in a number of packages and retained therein pending analysis and approval of the denaturant, the storekeeper-gauger will take a proportionate sample from each tank or package, as the case may be, and thoroughly mingle the samples together.

From this mixture the officer will take a 1-pint sample and forward or deliver it to the authorized chemist. The storekeeper-gauger shall then lock the tanks with a Government lock or securely close and seal the packages and none of the contents of the tanks or packages may be used until the sample has been officially tested and approved and a report of such test is received by the storekeeper-gauger in charge of the denaturing plant. All samples submitted for analysis must be placed in heavy glass bottles or other suitable containers, to be provided by the denaturer, and must be securely closed and sealed with a wax seal furnished for this purpose or a paper seal signed by the storekeeper-gauger taking the sample.

(a) *Labels on samples.* Each sample shall have a label, Form 1469, "Label for Denaturing Material," affixed thereto showing the name of the denaturer, plant number, serial number of the tank or the number and kind of the package from which the sample was taken, the kind and quantity of the denaturant represented by the sample, the date taken, and the name of the officer taking the sample. (Secs. 3070, 3102, 3105, 3124, 3176, I. R. C.)

APPROVED CONTAINERS

§ 182.728 *Railroad tank cars or tank trucks.* Denatured alcohol may be shipped in railroad tank cars only where the premises of both the denaturer and the consignee are equipped with suitable railroad siding facilities. Denatured alcohol may be transported by tank trucks only where suitable storage tanks are provided on the consignees' premises. The manhole covers, outlet valves and all other openings on all railroad tank cars or tank trucks used for shipping denatured alcohol shall be equipped with facilities for sealing so that the contents cannot be removed without showing evidence of tampering. Railroad or other appropriate seals, dissimilar in marking from cap seals used by the Bureau of Internal Revenue, for securing manhole covers, outlet valves and all other openings in tank cars or tank trucks containing denatured alcohol shall be furnished and affixed by the carrier or the proprietor: *Provided*, That serially numbered cap seals for use on tank trucks for the transportation of specially denatured alcohol shipped from denaturing plants shall be furnished by the Government and affixed by the storekeeper-gauger. Immediately after filling, the tank car or tank truck shall be sealed in such a manner as will secure all openings affording access to the contents of the tank.

(a) *Shipments of completely denatured alcohol—*(1) *To denaturers and their agents.* Completely denatured alcohol may be shipped in tank cars or tank trucks to other denaturing plants, as authorized in § 182.743. Completely denatured alcohol may also be shipped in tank cars or tank trucks by the denaturer to a person or concern acting as his agent, where the title does not pass from the denaturer, for transfer to packages for sale to others, and such packages shall be furnished by the denaturer. When completely denatured alcohol is

thus shipped, the packages filled by the agent must be marked the same as if filled in the denaturing plant of the denaturer (except that the registry number of such plant will be omitted), and must also bear the embossed symbol and serial number, as required in § 182.727. Completely denatured alcohol may also be shipped in tank cars or tank trucks by the denaturer to himself at other premises for disposition in the same manner as in the case of completely denatured alcohol disposed of directly from the denaturing plant of the producer, or it may be so shipped by the denaturer to other producers of completely denatured alcohol at points not on the denaturing plant premises of such other producers, where the product will be filled into properly marked and embossed packages of the person to whom the shipment is made.

(2) *To users.* Upon approval of the district supervisor, completely denatured alcohol may be shipped in tank cars or tank trucks to manufacturers for their own exclusive use and not for resale: *Provided*, That the completely denatured alcohol is run directly from the tank car or tank truck into suitable storage tanks on the manufacturer's premises. Manufacturers desiring to procure completely denatured alcohol in tank cars or tank trucks shall file application therefor with the district supervisor of their district. If the completely denatured alcohol is to be procured from a denaturer located in the same district, the application shall be filed in triplicate, and if the completely denatured alcohol is to be procured from another district, the application shall be filed in quadruplicate. The application shall give the name and address of the denaturer from whom it is desired to procure the completely denatured alcohol, and shall specify the quantity to be received, the reasons for desiring to receive the completely denatured alcohol in tank cars or tank trucks and whether the applicant's premises are equipped with railroad siding facilities. Where it is desired to receive completely denatured alcohol in tank cars or tank trucks regularly, the application may be made for that purpose. If the district supervisor approves the application he will note his approval on all copies thereof, retain one copy, return one copy to the applicant, and forward one copy to the denaturer, and, where shipment is to be made from another district, one copy to the district supervisor of such district. (Secs. 2808, 3070, 3105, 3108 (a), 3109, 3124, 3176, I. R. C.)

§ 182.731 *Tank trucks.* Tank trucks may be used for transporting completely denatured alcohol or specially denatured alcohol subject to the provisions of the regulations in this part. Every tank truck used to transport denatured alcohol must conform to the following requirement: The tank shall be securely and permanently attached to the frame or chassis of the truck or trailer and shall be securely constructed. Interior bulkheads or stiffeners must have proper drainage cut-outs. Manhole covers, outlet valves, vents or pressure relief valves, and all other openings shall be equipped for sealing so as to prevent unauthorized access to the contents of

the tank. Outlets of each compartment must be so arranged that delivery of any compartment will not afford access to the contents of any other compartment. Partial delivery, by meter or otherwise, will not be permitted. There shall be but one consignor per load and not less than the entire contents of any one compartment shall be delivered to any one consignee. Calibrated charts, prepared or certified by competent and recognized authorities or engineers, showing the capacity of each compartment in wine gallons for each inch of depth shall be carried in each truck. Each tank truck shall also be equipped with a route board, at least 10 by 12 inches, constructed of substantial material and permanently attached thereto by roundheaded or carriage bolts, nutted and riveted, battered or welded. Provision will also be made for protection, against the weather, of the permit and label by the use of celluloid or equally substantial material. A copy of the basic permit under which transportation is authorized (as required by § 182.230) and the prescribed label will be affixed to such route board. Tanks shall be so constructed that they will completely drain the contents of each compartment, even when the ground is not perfectly level. Suitable ladders and cat walks, permanently attached, must be provided in order to permit ready examination of manholes and other openings. Provision shall be made for the proper grounding of tank trucks when filling or emptying. Prior to filling, the storekeeper-gauger, or the proprietor where no storekeeper-gauger is assigned, shall determine whether the tank truck is authorized to be used, by comparing the serial number and the capacity of the tank as marked thereon, with the copy of the basic permit, and will inspect all openings to the tank truck to determine whether they may be effectively sealed. If the tank truck does not meet such requirements, its use for the transportation of denatured alcohol will not be permitted. After filling, the storekeeper-gauger or the proprietor, as the case may be, shall seal the tank truck in such a manner as will secure all openings affording access to the contents of the tank. (Secs. 3070, 3105, 3108 (a), 3109, 3124, 3176, I. R. C.)

MARKS AND BRANDS

§ 182.738 *Tank cars and tank trucks—*(a) *Tank cars.* Every railroad tank car used to transport denatured alcohol must have permanently and legibly marked or painted thereon its number, capacity in wine gallons, and the name or symbols of the owner. If the tank car consists of two or more compartments, each compartment must be identified by a letter of the alphabet, such as "A," "B," etc., and the capacity in wine gallons of the compartment must be marked thereon. The denaturer shall securely attach to the route board of each such tank car a label showing the name, registry number, and location (city or town and State) of the denaturing plant, and the name, address, and permit number (if any) of the person to whom the denatured alcohol is shipped, followed by the date of shipment.

(b) *Tank trucks.* Every tank truck used to transport denatured alcohol must have permanently and legibly marked or painted thereon its number, capacity in wine gallons, and the name of the owner in letters at least four inches in height. If the tank truck consists of two or more compartments, each compartment must be identified by a letter of the alphabet, such as "A," "B," etc., and the capacity in wine gallons of each compartment must be marked thereon. The consignor shall securely attach to the route board of each tank truck, a label showing the name, registry number, and location (city or town and State) of the shipping plant or premises; the name, address and permit number (if any) of the person to whom the denatured alcohol is shipped, followed by the date of shipment; the quantity in wine gallons; and the formula number of denatured alcohol contained in each compartment. Such labels shall be destroyed upon emptying the tank truck. (Secs. 2808, 3105, 3124, 3176, I. R. C.)

TRANSFER OF DENATURED ALCOHOL BETWEEN DENATURING PLANTS

§ 182.750 *Receipt of denatured alcohol, general.* Upon receipt of the Forms 1467 and 1473, the storekeeper-gauger in charge of the receiving denaturing plant will make a memorandum record of the shipment and deliver the forms to the proprietor. When the denatured alcohol is received at the denaturing plant, the proprietor and the storekeeper-gauger will examine the shipment and where packages bear evidence of having sustained losses in transit, or railroad tank cars or tank trucks bear evidence of having sustained a loss, the losses will be determined and a report of such losses and of the examination of the shipment will be made to the district supervisor. (Secs. 3105, 3124, 3176, I. R. C.)

§ 182.752 *Method of deposit.* * * *

(b) *Denatured alcohol received in tank cars or tank trucks.* Denatured alcohol received in tank cars or tank trucks shall be weighed or measured and transferred immediately to storage tanks. If it is desired to receive denatured alcohol in railroad tank cars, proper railroad siding facilities must be provided at the denaturing plant. When denatured alcohol is received in tank cars or tank trucks, the seals must not be broken or any denatured alcohol removed, except in the presence of the storekeeper-gauger assigned to the receiving denaturing plant. (Secs. 3105, 3124, 3176, I. R. C.)

WITHDRAWAL OF DENATURED ALCOHOL

§ 182.754 *Specially denatured alcohol.* Specially denatured alcohol may be procured under appropriate permit by manufacturers using specially denatured alcohol, dealers in specially denatured alcohol, and the United States or governmental agency thereof. Prospective permittees or manufacturers may procure samples of specially denatured alcohol, as provided in § 182.826. Specially denatured alcohol must be removed from denaturing plants in approved containers, including tank cars and tank trucks provided the consignee's premises are

equipped with suitable storage tanks. The exact contents of each package must be determined and the package marked in accordance with the regulations in this part. The details of such packages shall be entered on the appropriate forms as hereinafter provided. Specially denatured alcohol removed from denaturing plants must be transported in accordance with § 182.677. The denaturer shall present the permit, Form 1477, 1485, 1486, or 1512, authorizing shipment, to the storekeeper-gauger prior to withdrawal. (Secs. 3070, 3105, 3108 (a), 3109, 3114 (a), 3124, 3176, I. R. C.)

RECORDS AND REPORTS OF PROPRIETOR

§ 182.785 *Form 1453-A.* When specially denatured alcohol is shipped to the United States or a governmental agency thereof, the proprietor will prepare one copy of Form 1453-A, except in the case of tank truck shipments when two copies will be prepared, and deliver them to the storekeeper-gauger who will check the forms with the records and permit, and, if found to agree therewith, he will initial all copies of the form and in the case of tank truck shipments, enclose one copy in a sealed envelope addressed to the Government officer to whom the specially denatured alcohol is consigned, and give the same to the driver of the tank truck for delivery to such officer. Upon receipt of the specially denatured alcohol, the receiving Government officer will execute the certificate of receipt on the form, after noting thereon any deficiency in the quantity received, and forward it to the district supervisor specified at the bottom of the form. The other copy of Form 1453-A will be forwarded by the storekeeper-gauger at the time of shipment to the district supervisor of the district in which the consignor's premises are located. The data required by § 182.786 to be entered on Form 1473 covering tank truck shipments will be entered on Form 1453-A for such transactions. The provisions of § 182.786 (d) will be followed by district supervisors in verifying such shipments of specially denatured alcohol. (Secs. 3070, 3105, 3124, 3176, I. R. C.)

§ 182.786 *Form 1473.* When specially denatured alcohol is shipped from the denaturing plant, the proprietor will prepare Form 1473 reporting the shipment. One copy of the form will be made for intradistrict shipments, and two copies for interdistrict shipments. An additional copy of the form will be prepared in the case of tank truck shipments. Where the proof of the alcohol used in producing specially denatured alcohol is other than 190 degrees of proof, the proof must be shown on Form 1473. Where shipments are made in tank cars, tank trucks, or consist of barrels or drums in carload lots, the name of the carrier and number of the car or tank truck, together with the routing (in the case of railroad tank cars or box cars), shall be entered on the form. The consignor shall not change the routing without giving prompt notice of such action to the district supervisor of his district, and if shipment is made to another district, to the district supervisor of such district. In addition, the serial numbers of the seals used, and in the case of tank trucks,

the State license number, the driver's full name, and the driver's permit number and State issuing the same, shall be recorded on all copies of Form 1473.

(a) *Disposition of forms.* At the time of shipment, the proprietor will deliver all copies of Form 1473 to the storekeeper-gauger, who will check the forms with the records and permits (in the case of specially denatured alcohol), and if found to agree therewith, he will initial the forms. In the case of tank truck shipments, he will enclose one copy in a sealed envelope addressed to the consignee, and give the same to the driver of the tank truck for delivery to the consignee. On receipt at the consignee's premises, the storekeeper-gauger or the consignee will receipt for the shipment, verify the information on the form and note thereon any discrepancies relative to the shipment. The Form 1473 will be forwarded by the storekeeper-gauger or the consignee immediately to the district supervisor of the district in which the consignor is located. In addition, on the day shipments are made, the storekeeper-gauger will forward one copy of the form to the district supervisor of the district in which the consignor is located, and, if shipments are made to another district, one copy to the district supervisor of such district. The same procedure will be followed where shipments in tank trucks are made of completely denatured alcohol, except Forms 1473 will be modified to read "completely" instead of "specially" denatured alcohol.

(b) *Intradistrict shipments.* Where shipment is made to a consignee located in the same district as the denaturing plant, the district supervisor will check Form 1473 with the monthly reports of the consignor and the consignee, and, if receipt of the shipment is duly reported by the consignee and the form agrees with the consignor's monthly report, the district supervisor will initial Part II of the form.

(c) *Interdistrict shipments.* Where shipment is made to another district, the district supervisor of the consignee's district will check Form 1473 with the consignee's monthly report, and, if receipt of the shipment is duly reported, he will execute Part III of the form and forward it to the district supervisor of the district in which the alcohol was shipped, who will check the receipted form with the consignor's monthly report, and, if found to agree therewith, he will initial Part II of the form.

(d) *Nonreceipt of shipment.* When specially denatured alcohol is not received within a reasonable time after shipment, or where any material or unexplained difference exists between the kind and quantity shipped and that received, or where there is reasonable ground to suspect that the specially denatured alcohol has been or will be used for purposes other than those authorized by the consignee's permit and by the law and regulations, the district supervisor shall investigate each case and take appropriate action in respect thereto. In addition, the district supervisor will check daily, on receipt, the Form 1473 covering tank truck shipments, and make any inquiry which he deems necessary with respect to any dis-

crepancy. In the event of failure to receive a form from the storekeeper-gauger at the consignee's premises or from the consignee, as the case may be, within the time normally required for the truck to make the shipment and the form to be sent by mail, the district supervisor will make appropriate investigation. (Secs. 3070, 3105, 3124, 3176, I. R. C.)

SALE AND USE OF COMPLETELY DENATURED ALCOHOL

PROPRIETARY ANTI-FREEZE SOLUTIONS

§ 182.798 *Manufacture of proprietary anti-freeze solutions.* Proprietary anti-freeze solutions may be made with completely denatured alcohol for sale under trade names: *Provided*, That materials such as dye, rust inhibitor, petroleum distillates, etc., satisfactory to the Commissioner are added to the completely denatured alcohol in sufficient quantities to materially change to the composition and character of the completely denatured alcohol. Such solutions are not classified as completely denatured alcohol and may not be marked, branded, or sold as completely denatured alcohol. Completely denatured alcohol may not be obtained in tank cars or tank trucks for use in manufacturing proprietary anti-freeze solutions except by producers of denatured alcohol. (Secs. 3070, 3105, 3109, 3111, 3124, 3176, I. R. C.)

§ 182.802 *Prohibited containers.* Proprietary anti-freeze solutions may not be shipped in tank cars, tank trucks, tank wagons, or packages exceeding 55 wine gallons in capacity, except when shipped in tank cars or tank trucks by manufacturers to themselves at another location for packaging thereat in accordance with these regulations. (Secs. 3070, 3105, 3124, 3176, I. R. C.)

OPERATIONS BY DEALERS IN SPECIALLY DENATURED ALCOHOL

RECEIPT OF SPECIALLY DENATURED ALCOHOL

§ 182.811 *Railroad tank cars or tank trucks.* If the bonded dealer receives specially denatured alcohol in railroad tank cars, railroad siding facilities for the receipt of such tank cars must be provided at the bonded dealer's premises. The denatured alcohol received in tank cars or tank trucks must be immediately deposited in storage tanks constructed in conformity with the provisions of § 182.102. When so deposited, the formula of the denatured alcohol shall be plainly marked on the storage tank. (Secs. 3070, 3105, 3124, 3176, I. R. C.)

FILLING OF PACKAGES BY BONDED DEALERS

§ 182.812 *When permissible.* Bonded dealers who receive specially denatured alcohol in tank cars or tank trucks and transfer the same to storage tanks in their storerooms, as provided in § 182.811, may fill packages of such specially denatured alcohol. Bonded dealers may also fill packages of specially denatured alcohol from denaturers' original packages where such original packages have been so damaged in transit as to necessitate repackaging, or where, upon receipt of approved Form 1477, Form 1485,

Form 1486, or Form 1512, it is necessary to fill smaller packages for sale to authorized permittees in quantities less than the contents of the denaturer's original package, and specially denatured alcohol of the formula desired is not available in storage tanks for the filling of such packages. (Secs. 2808, 2866, 3070, 3105, 3124, 3176, I. R. C.)

§ 182.813 *Sale.* Specially denatured alcohol may be sold by bonded dealers holding basic permit, Form 1476, to manufacturers using specially denatured alcohol, and to other bonded dealers in specially denatured alcohol, pursuant to withdrawal permit, Form 1485 or Form 1477, as the case may be. Bonded dealers may also furnish samples of specially denatured alcohol to manufacturers, other bonded dealers, and to prospective permittees pursuant to sample permit, Form 1512: *Provided*, That in the case of samples, where the quantity involved in any case does not exceed 8 fluid ounces, permit, Form 1512, will not be required. Sales of specially denatured alcohol may also be made to the United States or governmental agencies thereof pursuant to permit, Form 1468. The provisions of § 182.754, respecting sales of specially denatured alcohol by denaturers, are hereby made applicable to sales of specially denatured alcohol by bonded dealers. Specially denatured alcohol sold by bonded dealers must be transported in accordance with § 182.677. Record and report of such transactions shall be reported on Form 1478, as provided in § 182.822. Tank trucks used for the transportation of specially denatured alcohol by bonded dealers, after filling, shall be sealed by appropriate seals, serially numbered, furnished and affixed by the shipper. The seal shall be dissimilar in marking from the cap seals used by the Bureau of Internal Revenue. The serial numbers of seals used and the data with respect to the carrier set forth in § 182.786 will be recorded by the dealer on Form 1473. One copy of the form will be forwarded by the dealer to the district supervisor of the district in which the dealer is located. One copy of the form will be forwarded to, and verified by, the consignee, and forwarded by him to the district supervisor of the district in which the consignor is located. (Secs. 3070, 3105, 3109, 3114 (a), 3124, 3176, I. R. C.)

LOSSES OF SPECIALLY DENATURED ALCOHOL

§ 182.816 *Losses in transit.* Losses in transit to bonded dealer's premises must be ascertained at the time the specially denatured alcohol is received by the bonded dealer. Accordingly, when packages, tank cars or tank trucks are received which show evidence of having sustained a loss in transit the bonded dealer should determine the extent of the loss at that time. The quantity ascertained to have been lost will be reported on Form 1478 on the line on which receipt of the shipment is reported, and in the column provided therefor. Where the quantity lost from any package, tank car or tank truck exceeds 1 per cent of the quantity originally contained therein, claim for allowance of the entire quantity lost from the package, tank car or tank truck will

be made by the bonded dealer. If the loss does not exceed 1 per cent, so calculated, claim for allowance will not be required, provided there are no circumstances indicating that the specially denatured alcohol lost or any part thereof, was unlawfully used or removed. (Secs. 3105, 3113, 3124, 3176, I. R. C.)

CARRIERS

§ 182.908 *Restricted use of containers—(a) Tank wagons or tank trucks.* Tank wagons or tank trucks shall not be used for the transportation of undenatured ethyl alcohol.

(b) *Railroad tank cars.* Shipment of alcohol or denatured alcohol by railroad tank cars may be made only when the premises of the consignor and consignee are equipped with satisfactory railroad siding facilities and the consignee is otherwise authorized to receive such shipment. (Secs. 3105, 3111, 3114 (a), 3124, 3176, I. R. C.)

IMPORTATION OF ALCOHOL FOR INDUSTRIAL PURPOSES

§ 182.994 *Customs gauge and release.* Prior to release from customs custody, the alcohol will be gauged by a customs officer who will enter the details of the gauge on all copies of the Form 1440. When shipments are made in tank cars, the details of the gauge of each tank car will be reported separately thereon in accordance with the column headings on Form 1440. The customs officer will also show on each copy of Form 1440 the country of exportation of the alcohol. In addition, he will ascertain and state on each copy of the Form 1440 the rate of customs duty paid on the alcohol and the rate of customs duty which would have been applicable had such spirits been imported for beverage purposes. The customs officer will forward two copies of Form 1440 to the storekeeper-gauger at the industrial alcohol plant, bonded warehouse, or denaturing plant designated in the application, and retain one copy for customs purposes. The storekeeper-gauger at the plant or warehouse will, on receipt of the two copies of Form 1440, verify the shipment, note on both copies any discrepancies, forward one copy to the district supervisor of the district in which the plant or warehouse is located, and deliver the remaining copy to the proprietor of the plant or warehouse. (Secs. 3105, 3124, 3125 (a), 3176, I. R. C.)

§ 182.995 (a) *Tank cars to be sealed.* Where shipments of alcohol from customs custody to the industrial alcohol plant, bonded warehouse, or denaturing plant are made in tank cars, all openings affording access to the tanks will be sealed by the customs officer with customs seals.

(b) *Packages.* Where shipments of alcohol from customs custody are made in packages, the customs officer will gauge and release the alcohol pursuant to appropriate permit, Form 1436 or Form 1463, and application, Form 1440, in triplicate, in the same manner as alcohol shipped in tank cars, except that the sealing of the car in which transported will not be required. (Secs. 3105, 3124, 3125 (a), 3176 I. R. C.)

§ 182.997 *Gauging.* Upon receipt of the alcohol at the industrial alcohol plant, bonded warehouse, or denaturing plant from customs custody, it will be gauged in accordance with §§ 182.325 to 182.469 and §§ 182.683 to 182.790, inclusive, and the Gauging Manual: *Provided*, That where the bonded premises consist of storage tanks only, the spirits may be gauged upon receipt at such premises by any one of the following four methods, preference to be given in the order named:

(1) Weighed in scale tanks.
(2) Gauged by volume in accurately calibrated storage tanks.

(3) Weighed on railroad car scales located on bonded premises by weighing tank cars before and after filling and emptying, as the case may be.

(4) Gauged by volume in accurately calibrated tank cars. (Secs. 3105, 3124, 3125 (a), 3176, I. R. C.)

WITHDRAWAL OF IMPORTED ALCOHOL TAX FREE FOR USE OF THE UNITED STATES

§ 182.1006 *Bill of lading and customs seals.* Where the alcohol is transported by common carrier, the person to whom the alcohol was delivered for shipment shall furnish a copy of the bill of lading covering transportation of the alcohol from the port of entry to final destination to the governmental agency of the United States to whom the alcohol is consigned. If the alcohol is shipped in tank cars, all openings affording access to the tanks will be sealed by the customs officer with customs seals. (Secs. 3105, 3124, 3125 (b), 3176, I. R. C.)

4. Treasury Decision 5121, approved February 26, 1942, and Treasury Decision 5164, approved July 15, 1942, are hereby revoked.

5. This Treasury decision shall be effective on the 31st day after the date of its publication in the FEDERAL REGISTER.

(Secs. 2808, 2829, 2866, 3070, 3101, 3102, 3105, 3108, 3109, 3111, 3113, 3114, 3124, and 3176, 53 Stat. 307, 318, 330, 355, 357, 358, 359, 360, 364, sec. 3125, 56 Stat. 971; 26 U. S. C. and Sup. 2808, 2829, 2866, 3070, 3101, 3102, 3105, 3108, 3109, 3111, 3113, 3114, 3124, 3125, and 3176)

[SEAL] JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved: July 3, 1947.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-6478; Filed, July 10, 1947;
8:47 a. m.]

TITLE 29—LABOR

Chapter V—Wage and Hour Division, Department of Labor

Subchapter B—Statements of General Policy or Interpretation Not Directly Related to Regu- lations

PART 776—COVERAGE OF WAGE AND HOURS PROVISIONS OF FAIR LABOR STANDARDS ACT OF 1938

Sec.
776.0 Introductory statement.
776.1 General scope of statutory provisions.
776.2 Employee basis of coverage.
776.3 Place of work.

Sec.
776.4 Coverage not dependent on method
of compensation.
776.5 Exemptions.
776.6 Engagement in commerce.
776.7 Engagement in production of goods
for commerce.
776.8 Collection and dissemination of in-
formation; production of written
materials.
776.9 Performance of both covered and
noncovered work.
776.10 Local producers using out-of-State
raw materials.
776.11 Production of materials used in pro-
duction of other goods for com-
merce.

AUTHORITY: §§ 776.0 to 776.11, inclusive, issued under 52 Stat. 1080; 29 U. S. C. 201 et seq.

§ 776.0 *Introductory statement.* (a) Since the enactment of the Fair Labor Standards Act of 1938, the views of the Administrator as to who are within the general coverage of the wage and hours provisions of the act have been expressed in interpretations issued from time to time in various forms. These interpretations were always issued with the understanding that they were only advisory, so far as the rights and liabilities of employers and employees were concerned, because the courts alone had the authority to make legally binding interpretations. However, the Portal-to-Portal Act of 1947¹ contemplates that interpretations of the Administrator will now, under certain circumstances, be controlling in determining such rights and liabilities in the courts. This has made it necessary, for the protection of employees and employers who may seek to rely on the Administrator's interpretations, that interpretations previously issued concerning coverage under the wage and hours provisions of the Fair Labor Standards Act be re-examined in order to determine whether they now correctly interpret the law in the light of developments subsequent to their issuance, and that the Administrator's position be clarified for the future. This part, as of the date of its publication in the FEDERAL REGISTER, supersedes and replaces such prior interpretations. Its purpose is to make available in one place general interpretations of the Administrator which will provide "a practical guide to employers and employees as to how the office representing the public interest in enforcement of the law will seek to apply it."² The interpretations contained in this part indicate, with respect to the general coverage of the wage and hours provisions of the Fair Labor Standards Act, the construction of the law which the Administrator believes to be correct and which will guide him in the performance of his administrative duties under the Act unless and until he is otherwise directed by authoritative decisions of the courts or concludes, upon re-examination of an interpretation, that it is incorrect.

(b) Effective on the date of publication of this part in the FEDERAL REGISTER, all prior general and specific interpretations contained in interpretative bulletins, releases, opinion letters and other

statements issued with respect to the interpretation of the general coverage of the wage and hours provisions of the Fair Labor Standards Act of 1938 are rescinded and withdrawn. An interpretation so rescinded and withdrawn shall not hereafter constitute an interpretation of the Administrator unless and until it is reissued as such. However, the action of the Administrator in rescinding or withdrawing any such prior interpretation or his omission to discuss a particular problem in this part or in interpretations supplementing it does not constitute an administrative interpretation or practice or enforcement policy.

§ 776.1 *General scope of statutory provisions.* (a) Under sections 6 and 7 the wage and hours provisions are applicable to employees "engaged in commerce or in the production of goods for commerce." "Commerce" is defined as trade, commerce, transportation, transmission, or communication among the several States, or from any State to any place outside thereof—or roughly, "interstate commerce." In the preliminary declaration of policy in section 2, Congress recited that it sought to remedy certain evils, namely, "labor conditions detrimental to the maintenance of the minimum standard of living necessary for health, efficiency, and general well-being of workers," which Congress found "(1) causes commerce and the channels and instrumentalities of commerce to be used to perpetuate such labor conditions among the workers of the several States; (2) burdens commerce and the free flow of goods in commerce; (3) constitutes an unfair method of competition in commerce; (4) leads to labor disputes burdening and obstructing commerce and the free flow of goods in commerce; and (5) interferes with the orderly and fair marketing of goods in commerce." From this declared policy of Congress it is evident that, apart from certain specific exemptions enumerated later in the statute, Congress intended a very wide application of its regulatory power over interstate commerce; and the Administrator, in interpreting the statute for the purpose of performing his administrative duties, should properly lean toward a broad interpretation of the key words, "engaged in commerce or in the production of goods for commerce."

(b) Congress might have extended the act to purely local commerce within the District of Columbia, or within a Territory or possession, in virtue of the national legislative power over such political units. Congress did not do so, however. The employees must be "engaged in commerce, or in the production of goods for commerce." "Commerce" is defined in section 3 (b) as meaning "trade, commerce, transportation, transmission, or communication among the several States, or from any State to any place outside thereof." In section 3 (c) "State" is defined as meaning "any State of the United States, or the District of Columbia, or any Territory or possession of the United States."

(c) Therefore, employees within the District of Columbia, and the Territories and possessions (Alaska, Hawaii, Puerto Rico, the Canal Zone, Guam, Guano Is-

¹ Pub. Law 49, 80th Cong., Chap. 52, 1st Sess.

² Skidmore v. Swift & Co., 324 U. S. 134.

lands, Samoa, Virgin Islands) are dealt with on the same basis as employees working in any of the 48 States.

§ 776.2 *Employee basis of coverage.* It is noted that the coverage as described in sections 6 and 7 does not deal in a blanket way with industries as a whole. Thus, in section 6, it is provided that every employer shall pay the statutory minimum wage to "each of his employees who is engaged in commerce or in the production of goods for commerce." It thus becomes primarily an individual matter as to the nature of the employment of the particular employee. Some employers in a given industry may not be subject to the act at all; other employers in the industry may be subject to the act in respect to some of their employees, and not others; still other employers in the industry may be subject to the act in respect to all their employees.

§ 776.3 *Place of work.* Since the act contains no prescription as to the place where the employee must work, it is evident that employees otherwise coming within the terms of the act are entitled to its benefits whether they perform their work at home, in the factory, or elsewhere.

§ 776.4 *Coverage not dependent on method of compensation.* The act is not limited to employees working on an hourly wage. The present requirement of section 6 as to minimum wages is that the employee must be paid at the rate of not less than 40 cents an hour. This does not mean that employees cannot be paid on a piece-work basis; it merely means that whatever the basis on which the workers are paid, whether it be monthly, weekly, or on a piece-work basis, they must receive at least the equivalent of the minimum hourly rate. Rules and regulations prescribed by the Administrator (Part 516 of this chapter) provide for the keeping of records in such form as to enable compensation on a piece-work basis to be translated into terms of an hourly rate.

§ 776.5 *Exemptions.* This part does not deal with the various exemptions provided in the statute. Some of these exemptions are self-executing; others call for definitions or other action by the Administrator.

§ 776.6 *Engagement in commerce.* The first category of workers included, those "engaged in (interstate) commerce," applies, typically but not exclusively, to employees in the telephone, telegraph, radio, and transportation industries, since these industries serve as the actual instrumentalities and channels of interstate commerce. Employees who are an essential part of the stream of interstate commerce are also included in the phrase "engaged in commerce"; for example, employees of a warehouse whose activities are connected with the interstate receipt or distribution of goods. Employees engaged in producing fuel, power, or other goods or facilities for use or consumption entirely within the State by essential instrumentalities of interstate commerce, when such use or consumption directly aids or facilitates the interstate activities performed by means

of such instrumentalities, may likewise be deemed "engaged in commerce." They would, in any event, be producing goods "for commerce" as explained in § 776.7 (c). Thus, for example, the act is considered applicable to employees engaged in producing electric energy, steam, fuel, or water for use within the State by railway terminals or depots, telephone exchanges, radio broadcasting stations, etc. The activities of such employees directly facilitate, aid, and contribute to interstate transportation, transmission and communication.

§ 776.7 *Engagement in production of goods for commerce.* (a) The second category of workers included, those engaged "in the production of goods for (interstate) commerce," applies typically but not exclusively, to that large group of employees engaged in manufacturing, processing, or distributing plants, a part of whose goods moves in commerce out of the State in which the plant is located. This is not limited merely to employees who are engaged in actual physical work on the product itself, because by express definition in section 3 (j) an employee is deemed to have been engaged "in the production of goods, if such employee was employed in producing, manufacturing, mining, handling, transporting, or in any other manner working on such goods, or in any process or occupation necessary to the production thereof, in any State." Therefore the benefits of the statute are extended to such employees as maintenance and repair workers, watchmen, clerks, stenographers, messengers, all of whom, if not actually engaged in the production of goods, must be considered as engaged in processes or occupations "necessary to the production" by the producer of goods for commerce. Enterprises cannot operate without such employees. If they were not doing work "necessary to the production" of the goods they would not be on the payroll. Significantly, it is provided in section 15 (b) that "proof that any employee was employed in any place of employment where goods shipped or sold in commerce were produced, within 90 days prior to the removal of the goods from such place of employment, shall be prima facie evidence that such employee was engaged in the production of such goods." Hence, all the employees, in a place of employment where goods shipped or sold in interstate commerce were produced, are included in the coverage, unless the employer maintains the burden of establishing, as to particular employees, that their functions are so definitely segregated that they do not contribute to the production of the goods for interstate commerce as these terms are broadly defined in the act.

(b) Employees are engaged in the production of goods "for commerce" where the employer intends or hopes or has reason to believe that the goods or any unsegregated part of them will move in interstate commerce. The fact that the goods do move in interstate commerce is strong evidence that the employer intended, hoped, or had reason to believe that the goods would move in interstate commerce.

(c) The Fair Labor Standards Act, however, in its application to employees engaged in the production of goods for interstate commerce, is not limited to employees engaged in the production (as defined in the act) of goods for shipment across State lines. The courts have indicated that goods are produced "for commerce," even though they do not subsequently leave the State, if they are produced in order to supply the needs of interstate commerce, or to serve as an essential part of such commerce, or to aid or facilitate the carrying on of interstate commerce by essential instrumentalities or facilities of commerce such as interstate railroads, highways, telegraph or telephone systems, pipe lines, airports, harbors, and the like. For example, employees must be considered engaged in the production of goods for interstate commerce when engaged within a State in such activities as producing ice, electric energy, railroad ties, crushed rock, bituminous aggregate, ready-mixed concrete, telephone and telegraph poles, or other similar items for use or consumption wholly within the same State by interstate railroads, telegraph or telephone companies, etc., in carrying on interstate transportation or communication; or for use or consumption within that State in the maintenance, repair, or reconstruction of essential instrumentalities of interstate trade, commerce, transportation, transmission or communication.

(d) Whether employees are engaged "in the production of goods for (interstate) commerce" depends upon circumstances as they exist at the time the goods are being produced, not upon some subsequent event. Thus, if a lumber manufacturer produces lumber to fill the order of a local contractor in the expectation that the lumber will be used to build a schoolhouse within the State, the manufacturer will not become retroactively subject to the act in respect to those goods, because the contractor subsequently goes bankrupt and the lumber is sold to a purchaser who moves the lumber to another State. On the other hand, if the lumber manufacturer produced the lumber to fill an out-of-State order, the rights of the employees under sections 6 and 7 of the act are not affected by the subsequent fact that a fire destroys the finished lumber before it is shipped out of the State.

(e) Employees engaged in the production of goods that move out of the State of production are engaged "in the production of goods for commerce" even though the employer does not himself ship the goods across State lines. It is immaterial that the producer passes title to the purchaser within the State of production. If the goods are purchased by an out-of-State purchaser, *f. o. b.* the factory, and are taken by the purchaser out of the State, the employees in the factory are engaged in the production of goods for interstate commerce. The same is true if the producer sells his products within the State of production to a wholesaler or retailer who, in turn, sells them in interstate commerce.

(f) There are other situations in which employees of an employer who does not ship his goods directly in interstate com-

merce may yet be engaged in the production of goods for commerce. This will be true where one producer sells goods to a second producer within the State who, in turn, sells goods in interstate commerce, the first producer's goods being a part or ingredient of the second producer's goods. In this connection, attention is called to section 3 (i) which defines the term "goods" to include "any part or ingredient" of goods. Thus, if a manufacturer of buttons sells his products within the State to a manufacturer of shirts, the shirts being shipped in interstate commerce, the employees of the button manufacturer are engaged in the production of goods for commerce; and, if a lumber manufacturer sells his lumber locally to a furniture manufacturer who sells furniture in interstate commerce, the employees of the lumber manufacturer would likewise come within the scope of the act.

(g) Even where the goods which one producer sells to another producer are not technically parts or ingredients of the goods which the second producer sells in interstate commerce, the employees of the first producer may be within the scope of the act. Thus, where the manufacturer of containers sells the containers within the State to another manufacturer or to a shipper who packs goods into the containers and sells the goods in the containers in interstate commerce, the employees of the container manufacturer would be engaged in the production of goods for commerce. A contrary interpretation has been suggested, based upon the definition of the term "goods" in section 3 (i), which provides that the term "goods" does not include goods after their delivery into the "actual physical possession of the ultimate consumer thereof other than a producer manufacturer, or processor thereof." From this definition it has been suggested that the manufacturer or shipper who uses the containers to ship his own goods out of the State is the ultimate consumer of the containers and that, consequently, the employees of the container manufacturer are not engaged in the production of goods for commerce as the term "goods" is used in the act. It is our opinion that the manufacturer or shipper above is not the ultimate consumer of the containers. At times, the purchaser who consumes the contents of the containers is the ultimate consumer of the containers. For example, the ultimate consumer of a shoe box is not the manufacturer of the shoes, but the man who buys and wears the shoes. At other times, the ultimate consumer is the dealer who destroys the containers. Thus, if goods are shipped in boxes and the wholesaler or retailer in the State of destination removes the goods and destroys the boxes, such wholesaler or retailer would be the ultimate consumer of the boxes.

(h) Irrespective of the question as to who is the ultimate consumer, however, it is our opinion that the employees of the container manufacturer are subject to the act. The fact that products lose their character as "goods" when they come into the actual physical possession of the ultimate consumer does not affect the coverage of the act as far as the em-

ployees producing the products are concerned. The facts at the time that the products are being produced determine whether an employee is engaged in the production of goods for commerce, and at the time of the production of the containers they were clearly "goods" within the meaning of the statute since they were not, at that point of time, in the actual physical possession of the ultimate consumer. All that the term "goods" quoted above is intended to accomplish is to protect ultimate consumers, other than producers, manufacturers, or processors of the goods in question from the "hot goods" provision of section 15 (a) (1). This seems clear from the language of the statute. Thus section 15 (a) (1) makes it unlawful for any person "to transport * * * (or) * * * ship * * * in commerce * * * and goods" produced in violation of the labor standards set up by the act. By defining "goods" in section 3 (i) so as to exclude goods "after their delivery into the actual physical possession of the ultimate consumer thereof other than a producer, manufacturer, or processor thereof," the Congress made it clear that it did not intend to hold the ultimate consumer as a violator of section 15 (a) (1) if he should transport "hot goods" across a State line. Thus, if a person purchases a pair of shoes from a retail store* and carries the shoes across a State line, the purchaser is not, in our opinion, guilty of a violation of section 15 (a) (1) if the shoes were produced in violation of the wage or hours provisions of the statute. But Congress clearly did not intend to permit an employer to avoid the minimum wage and maximum hours standards of the act by making delivery within the State into the actual physical possession of the ultimate consumer who transports or ships the goods outside the State. Thus, it is our opinion that employees engaged in building a boat for delivery to the purchaser at the boatyard are within the coverage of the act if the employer, at the time the boat is being built, intends, hopes, or has reason to believe that the purchaser will sail it outside the State.

(i) A case somewhat similar to those that have been considered above should be noted. A garment manufacturer sends his goods to an independent contractor within the State to have the materials sewn and returned to him for further processing. After the materials have been sewn by the employees of the independent contractor they are returned to the garment manufacturer and subsequently move in interstate commerce. It seems clear that the employees of the independent contractor are engaged in the production of goods for commerce. There is nothing in the definition of the word "produced" in section 3 (j) that would lend any credence to the argument that the division of the production functions between the employees of the garment manufacturer

and the employees of the independent contractor who do the work of sewing the garments in any way militates against the employees of the independent contractor being engaged in the production of goods for commerce. On the contrary, section 3 (j) expressly provides that "an employee shall be deemed to have been engaged in the production of goods if such employee was employed in producing * * * such goods, or in any process or occupation necessary to the production thereof."

§ 776.8 *Collection and dissemination of information; production of written materials.* Attention is again called to section 3 (i) which defines goods to include "articles or subjects of commerce of any character." It seems clear that the term "goods" includes publications, pamphlets, or any other written materials. Accordingly, employees engaged in the collection and dissemination of information which is transmitted to other States in the form of publications, pamphlets, or any other written materials are engaged in the production of goods for commerce even though the actual work of printing may be done by an independent printing establishment. Typically this would apply to employees of organizations such as trade associations and research and compilation services. It should be noted, too, that such employees may also be "engaged in commerce" inasmuch as the continued use of the mails and the channels and instrumentalities of interstate commerce in collecting and disseminating information would bring the employees' work within the category of work in interstate commerce.

§ 776.9 *Performance of both covered and noncovered work.* (a) Where an employee is engaged in the production of any goods for interstate commerce, the act makes no distinction as to the percentage of his employer's goods or of the goods upon which he works that move in interstate commerce. The entire legislative history of the act leads to the conclusion that Congress intended to exclude from the channels of interstate commerce all goods produced under labor conditions detrimental to the health, efficiency, and general well-being of workers. The President's message advocating the passage of wage and hours legislation stated that "goods produced under conditions which do not meet rudimentary standards of decency should be regarded as contraband and ought not to be allowed to pollute the channels of interstate trade." The Congress expressly found in section 2 (a) (1) that the production of goods under labor conditions detrimental to health, efficiency, and general well-being of workers "causes commerce and the channels and instrumentalities of commerce to be used to spread and perpetuate such labor conditions among the workers of the several States." The reference in section 15 (a) (1) to "any goods" is convincing proof of this intent of Congress to make no distinction as to the percentage of goods which move in interstate commerce. That section makes it unlawful for any person "(1) to transport, offer for transportation, ship, deliver, or sell

*Note that the retail or service establishment exemption in section 13 (a) (2) does not protect the retail store from a violation of the "hot goods" provision if it sells in interstate commerce goods produced in violation of sections 6 or 7.

in commerce, or to ship, deliver, or sell with knowledge that shipment or delivery or sale thereof in commerce is intended, any goods in the production of which any employee was employed in violation of section 6 or section 7."

(b) Thus, there is no justification for determining the applicability of the act to a particular employee on the basis of the percentage of the goods he produces, or of his employer's goods, which move in interstate commerce. However, this does not necessarily mean that an employee who at some particular time may engage in work which brings him within the coverage of the act is, by reason of that fact, thereafter indefinitely entitled to the benefits of the statute. In determining the applicability of the act, the workweek is to be taken as the standard. Thus, if in any workweek an employee produces goods for commerce and also produces goods for local consumption or performs work otherwise outside the coverage of the act, the employee is entitled to both the wage and hours benefits of the act for all the time worked during that week. The proportion of the employee's time spent in each type of work is not material. An employee spending any part of a workweek producing goods for commerce will be considered on exactly the same basis as an employee engaged exclusively in producing goods for commerce during the workweek and the total number of hours which the employee works during the workweek at both types of work must be compensated for in accordance with the minimum wage and maximum hours standards of the act.

(c) It is thus recognized that an employee may be subject to the act one week and not the next. It is likewise true that some employees of an employer may be subject to the act and others not. But the burden of effecting segregation between workweeks and between different employees is upon the employer (see § 776.7 (a)) and, as to any particular employee not accorded the benefits of the act during any workweek, it would be necessary, for example, to show that he did not prepare or handle materials used in the production of goods for interstate commerce, nor clean machinery used in such production, nor aid in any way in the production of any goods for commerce, nor engage in interstate commerce. Our experience thus far has indicated that much so-called "segregation" does not satisfy these tests and that many so-called "segregated employees" were in fact engaged in the production of goods for commerce.

§ 776.10 *Local producers using out-of-state raw materials.* There are manufacturers or processors who produce goods for consumption wholly within the State of manufacture or processing, but receive their raw materials from outside the State. Typical of this group is a baker who receives his flour from outside the State and sells his bread for consumption within the State. Employees of employers engaged in the production of goods for local consumption cannot be considered as "engaged in (interstate) commerce" merely because they are

working on or processing goods brought from outside the State that have come to rest within the State and have ceased to be articles moving in interstate commerce. However, employees of such employers may be covered on other grounds. Thus, employees ordering or purchasing the raw materials from other States or handling or unpacking them upon receipt from other states, are "engaged in commerce" and therefore entitled to the benefits of the act. See also the situations described in §§ 776.6, 776.7 (c), and 776.11. As stated in § 776.2, the coverage of the act is primarily an individual matter as to the nature of the employment of the particular employee.

§ 776.11 *Production of materials used in production of other goods for commerce.* There are cases where employees producing goods for use entirely within the State of production can be said to be engaged in a "process or occupation necessary to the production" of other goods which move out of the State of production, and are, therefore, subject to the act. This would be true of the employees of a tool and die concern which sells all its products within the State for use by a producer of goods for commerce. The legislative history and subsequent court decisions indicate that the act was intended to apply, for example, to employees who make or create tools, dies, patterns, designs, blueprints, machinery or parts, all of which are sold within the State to a local purchaser who uses the tools, dies, patterns, designs, blueprints, machinery or parts in the production of goods which move in interstate commerce. Coverage likewise extends to employees engaged in repairing, reconstructing or installing within the States machine parts for machinery used in the production of goods for interstate commerce. Similarly, the act applies to employees engaged in producing fuel, power, water, or other goods, which are used or consumed entirely within the State in the production of goods for interstate commerce. In accordance with this principle, the act is applicable typically to employees engaged in producing power or water, all of which is locally consumed, but some of which is sold to local manufacturers and consumed by them within the State in the production of other goods for interstate commerce.

Signed at Washington, D. C., this 3d day of July 1947.

[SEAL] Wm. R. McCOMB,
Administrator.

[F. R. Doc. 47-6456; Filed, July 10, 1947;
12:30 p. m.]

TITLE 32—NATIONAL DEFENSE

Chapter VII—Sugar Rationing Administration, Department of Agriculture

[3d Rev. RO 3, Amdt. 61]

PART 707—RATIONING OF SUGAR SUGAR

A rationale for this amendment has been issued simultaneously herewith and

11 F. R. 177, 14281.

has been filed with the Division of the Federal Register.

Third Revised Ration Order 3 is amended in the following respects:

1. Section 13.1 (a) is amended by revoking subparagraphs (5) and (6) and redesignating subparagraphs (7), (8), (9), and (10) as subparagraphs (5), (6), (7), and (8) respectively, and adding a new subparagraph (9) to read as follows:

(9) The United States Atomic Energy Commission, Los Alamos, New Mexico Project.

2. Section 13.2 (a) (3) is amended to read as follows:

(3) On or after July 1, 1943, by any of the other designated agencies, by a naval vessel or naval activity of the United Nations, by the Navy, Army and Air Force Institutes (of Great Britain), or by the India Supply Mission.

3. Section 13.5 (c) is amended by revoking subparagraph (2) and redesignating subparagraphs (3) and (4) as subparagraphs (2) and (3) respectively.

This amendment shall become effective July 1, 1947.

Issued this 8th day of July 1947.

[SEAL] N. E. DODD,
Acting Secretary of Agriculture.

Rationale Accompanying Amendment No. 61 to Third Revised Ration Order 3

In view of the liquidation of the activities of the Maritime Commission has been carrying on as a designated agency under the provisions of the rationing regulations, this amendment removes the Maritime Commission from the list of designated agencies.

This amendment also adds to the present list of designated agencies The Atomic Energy Commission, Los Alamos, New Mexico Project. Hitherto it has obtained sugar-containing products for the subsistence of its personnel from the Army, which is a designated agency. Owing to the fact that the Army will cease to be connected with this project after June 30, 1947, and due to its isolated condition, it is deemed desirable to name the project a "designated agency" in order to facilitate its obtaining of sugar-containing products for the personnel employed there.

[F. R. Doc. 47-6558; Filed, July 10, 1947;
10:34 a. m.]

Chapter VIII—Office of International Trade, Department of Commerce

Subchapter B—Export Control

CERTAIN EXPORT LICENSES

REVOCATION AND MODIFICATION

It is hereby ordered, That (1) all outstanding individual export licenses validated prior to June 30, 1947 authorizing the exportation of petroleum products classified under Department of Commerce Schedule B Nos. 501325, 501600,

501700, 502700, 503000, and 503100 are hereby revoked and shall be returned by the holders thereof to the Office of International Trade; and (2) all outstanding SP (Special Project) licenses are modified by revoking any authority granted prior to June 30, 1947 to export petroleum products classified under Department of Commerce Schedule B Nos. 501325, 501600, 501700, 502700, 503000 and 503100.

(Sec. 6, 54 Stat. 714; 55 Stat. 206; 56 Stat. 463; 58 Stat. 671; 59 Stat. 270; 60 Stat. 215, Pub. Law 145, 80th Cong.; 50 U. S. C. App. and Sup. 701, 702; E. O. 9630, September 27, 1945, 10 F. R. 12245)

Dated: July 3, 1947.

FRANCIS MCINTYRE,
Director,
Export Control Branch.

[F. R. Doc. 47-6470; Filed, July 10, 1947; 8:47 a. m.]

TITLE 31—MONEY AND FINANCE: TREASURY

Chapter I—Monetary Offices, Department of the Treasury

[1947 Department Circular 1]

PART 129—VALUES OF FOREIGN MONETIES

JULY 1, 1947.

§ 129.10 Calendar year 1947.¹ * * *

(c) Quarter beginning July 1, 1947.

Pursuant to section 522, title IV, of the Tariff Act of 1930, reenacting section 25 of the act of August 27, 1894, as amended, the following estimates by the Director of the Mint of the values of foreign monetary units are hereby proclaimed to be the values of such units in terms of the money of account of the United States that are to be followed in estimating the value of all foreign merchandise exported to the United States during the quarter beginning July 1, 1947, expressed

in any such foreign monetary units: *Provided, however,* That if no such value has been proclaimed, or if the value so proclaimed varies by 5 per centum or more from a value measured by the buying rate in the New York market at noon on the day of exportation, conversion shall be made at a value measured by such buying rate as determined and certified by the Federal Reserve Bank of New York and published by the Secretary of the Treasury pursuant to the provisions of section 522, Title IV, of the Tariff Act of 1930.

The value of foreign monetary units, as shown below in terms of United States money, is the ratio between the legal gold content of the foreign unit and the legal gold content of the United States dollar. It should be noted that this value, with respect to most countries, varies widely from the present exchange rates. Countries not having a legally defined gold monetary unit, or those for which current information is not available, are omitted.

Country	Monetary unit	Value in terms of U. S. money	Remarks
Argentina	Peso (gold)	\$1.6335	Conversion of notes into gold suspended Dec. 16, 1929. Paper peso circulating medium.
Brazil	Cruzeiro	.2025	Decree law of Oct. 6, 1942, established the cruzeiro as the unit of currency, replacing the milreis. Conversion of notes into gold suspended Nov. 22, 1930.
Canada and Newfoundland	Dollar	1.6931	Redemption of notes into gold suspended. Export of gold prohibited except under license.
Colombia	Peso	.5714	Present gold content of .56424 grams of gold 9/10 fine established by law of Nov. 19, 1938, effective Nov. 30, 1938. Obligation to sell gold suspended Sept. 24, 1931.
Costa Rica	Colon	.1781	Parity of .158267 fine gram gold established by decree law effective Mar. 22, 1947.
Cuba	Peso	1.0000	Gold content of .9873 gram 9/10 fine established by Law No. 244 of May 22, 1934, and confirmed by Law No. 410 of Aug. 10, 1934.
Denmark	Krone	.4537	Conversion of notes into gold suspended Sept. 29, 1931.
Egypt	Pound (100 piasters)	8.3692	Conversion of notes into gold suspended Sept. 21, 1931.
Ethiopia	Dollar	.4025	New unit established by Proclamation of the Emperor on May 25, 1945, effective July 23, 1945.
Finland	Markka	.0426	Conversion of notes into gold suspended Oct. 12, 1931.
Great Britain	Pound sterling	8.2397	Obligation to sell gold at legal monetary par suspended Sept. 21, 1931.
Guatemala	Quetzal	1.0000	Decree No. 203 of Dec. 10, 1945, defined the monetary unit as 15 5/21 grains gold 9/10 fine. Conversion of notes into gold suspended Mar. 6, 1933.
Haiti	Gourde	.2000	National bank notes redeemable on demand in U. S. dollars.
Hungary	Forint	.0852	New unit based on 13.210 forint per kilogram fine gold, effective July 1946.
Ireland	Pound	8.2397	Conversion of notes into gold suspended Sept. 21, 1931.
Nicaragua	Cordoba	1.6933	Embargo on gold exports Nov. 13, 1931.
Panama	Balboa	1.0000	U. S. money principal circulating medium.
Peru	Sol	.4740	Conversion of notes into gold suspended May 18, 1932; exchange control established Jan. 23, 1945.
Philippines	Peso	.5000	Act of Mar. 16, 1935; agreement between U. S. and Philippines concerning trade and related matters based on Philippine Trade Act of 1946.
Rumania	Leu	.0101	Exchange control established May 18, 1932.
Sweden	Krona	.4537	Conversion of notes into gold suspended Sept. 29, 1931.
Union of South Africa	Pound	8.2397	Conversion of notes into gold suspended Dec. 28, 1932.
Union of Soviet Socialist Republics	Ruble	.1981	On basis of 5.6807 rubles per gram of fine gold.
Uruguay	Peso	.6583	Present gold content of .585018 grams fine established by law of Jan. 18, 1938. Conversion of notes into gold suspended Aug. 2, 1914; exchange control established Sept. 7, 1931.
Venezuela	Bolivar	.3267	Exchange control established Dec. 12, 1936.

(Sec. 25, 28 Stat. 552, sec. 403, 42 Stat. 17, sec. 522, 42 Stat. 974, sec. 522, 46 Stat. 739; 31 U. S. C. 372)

[SEAL] E. H. FOLEY, Jr.,
Acting Secretary of the Treasury.

[F. R. Doc. 47-6477; Filed, July 10, 1947; 8:45 a. m.]

TITLE 36—PARKS AND FORESTS

Chapter II—Forest Service, Department of Agriculture

PART 201—NATIONAL FORESTS

TONGASS NATIONAL FOREST; EXCLUSION OF TRACT OF LAND

CROSS REFERENCE: For order affecting the tabulation in § 201.1 by the exclusion of a tract of land from Tongass National Forest, and restoration to entry, see Public Land Order 377 under Title 43, Chapter I, *infra*.

TITLE 43—PUBLIC LANDS: INTERIOR

Subtitle A—Office of the Secretary of the Interior

[Order 2344]

PART 4—DELEGATIONS OF AUTHORITY

MISCELLANEOUS AMENDMENTS

Sections 4.1 to 4.3, inclusive (11 F. R. 8164; Order No. 2233) are revised to read as follows:

§ 4.1 *Supervisory assignments.* The following assignments of bureaus and offices are made for supervisory purposes:

- (a) Secretary and Under Secretary.
 - (1) Office of the Solicitor.
 - (2) Program Staff.
 - (1) Oil and Gas Division.
 - (ii) Office of Land Utilization.
 - (3) Office of Information.

¹ 12 F. R. 1190, 2451.

- (4) Division of Power.
 - (i) Bonneville Power Administration.
 - (ii) Southwestern Power Administration.
 - (iii) Power activities of other bureaus.
- (5) Division of Personnel Supervision and Management.
- (6) Division of Budget and Administrative Management.
- (7) Division of Administrative Services.
- (8) Division of Territories and Island Possessions.
 - (b) Assistant Secretary Davidson.
 - (1) Bureau of Land Management.
 - (2) Bureau of Mines.
 - (3) Geological Survey.
 - (4) National Park Service.
 - (c) Assistant Secretary Warne.
 - (1) Bureau of Reclamation.
 - (2) Bureau of Indian Affairs.
 - (3) Fish and Wildlife Service.

The Secretary or Under Secretary will refer any matter to one of the Assistant

Secretaries when the demands upon his time do not permit personal attention. The assignments made in this section shall in no way impair the responsibilities and review functions of the several policy, legal, or administrative offices of the Department.

§ 4.2 *Departmental mail.* All mail and papers requiring action at the Secretarial level will be set up for signature by "Secretary of the Interior" (and placed on the appropriate letterhead under existing orders, using "Office of the Secretary" in case of doubt). The Secretary's Mail Center will distribute papers and mail in accordance with the assignments made in § 4.1, unless instructions to the contrary are issued by a member of the Secretariat.

§ 4.3 *Succession of authority.* The officers of the Department who are authorized to perform the duties of the Secretary of the Interior in case of the death, resignation, absence, or sickness of the Secretary are designated by the President in Executive Order No. 9866 (June 14, 1947; 12 F. R. 3909).

(R. S. 161, secs. 3, 12, Pub. Law, 404, 79th Cong., 60 Stat. 238, 244; 5 U. S. C. 22)

J. A. KRUG,
Secretary of the Interior.

JULY 3, 1947.

[F. R. Doc. 47-6445; Filed, July 10, 1947;
8:47 a. m.]

Chapter I—Bureau of Land Management, Department of the Interior

Appendix—Public Land Orders

[Public Land Order 377]

ALASKA

EXCLUDING A TRACT OF LAND FROM THE TONGASS NATIONAL FOREST AND RESTORING IT TO ENTRY

By virtue of the authority vested in the President by the act of June 4, 1897, 30 Stat. 11, 36 (U. S. C. Title 16, sec. 473), and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

The following-described tract of public land in Alaska, occupied as a resort site, and identified by a survey of which the plat and field notes are on file in the Bureau of Land Management, Washington, D. C., is hereby excluded from the Tongass National Forest as hereinafter indicated, and restored, subject to valid existing rights, to application and sale under the trade and manufacturing site act of May 14, 1898, 30 Stat. 413, as amended (U. S. C. Title 48, sec. 461):

TONGASS NATIONAL FOREST

U. S. Survey No. 2403, Lot 93, Herring Bay, 2.14 acres; latitude 55°19'20" N., longitude 131°30'00" W.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

JULY 1, 1947.

[F. R. Doc. 47-6439; Filed, July 10, 1947;
8:46 a. m.]

[Public Land Order 378]

NEW MEXICO

REVOCATION OF EXECUTIVE ORDER NO. 6086 OF MARCH 28, 1933

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943, it is ordered as follows:

Executive Order No. 6086 of March 28, 1933, establishing the Rio Grande Wildlife Refuge within Socorro and Sierra Counties, New Mexico, is hereby revoked.

Part of the land released by this order is covered by first form reclamation withdrawal and some of it has been patented. Information as to the status of any particular tract will be furnished on request, by the District Land Office at Las Cruces, New Mexico, where applications for any land subject to disposal shall be filed.

This order shall not otherwise become effective to change the status of such lands until 10:00 a. m. on September 2, 1947. At that time the lands shall, subject to valid existing rights and the provisions of existing withdrawals, become subject to application, petition, location, or selection as follows:

(a) *Ninety-day period for preference-right filings.* For a period of 90 days from September 2, 1947 to December 2, 1947, inclusive, the public lands affected by this order shall be subject to (1) application under the homestead or the desert land laws, or the small tract act of June 1, 1938 (52 Stat. 609, 43 U. S. C. sec. 682a), as amended, by qualified veterans of World War II, for whose service recognition is granted by the act of September 27, 1944 (58 Stat. 747, 43 U. S. C. secs. 279-283), subject to the requirements of applicable law, and (2) application under any applicable public-land law, based on prior existing valid settlement rights and preference rights conferred by existing laws or equitable claims subject to allowance and confirmation. Applications by such veterans shall be subject to claims of the classes described in subdivision (2).

(b) *Twenty-day advance period for simultaneous preference-right filings.* For a period of 20 days from August 12, 1947, to September 2, 1947, inclusive, such veterans and persons claiming preference rights superior to those of such veterans, may present their applications, and all such applications, together with those presented at 10:00 a. m. on September 2, 1947, shall be treated as simultaneously filed.

(c) *Date for non-preference right filings authorized by the public-land laws.* Commencing at 10:00 a. m. on December 2, 1947, any of the lands remaining unappropriated shall become subject to such application, petition, location, or selection by the public generally as may be authorized by the public-land laws.

(d) *Twenty-day advance period for simultaneous non-preference right filings.* Applications by the general public may be presented during the 20-day period from November 11, 1947, to December 2, 1947, inclusive, and all such applications, together with those presented at 10:00 a. m. on December 2, 1947, shall be treated as simultaneously filed.

Veterans shall accompany their applications with certified copies of their certificates of discharge, or other satisfactory evidence of their military or naval service. Persons asserting preference rights, through settlement or otherwise, and those having equitable claims, shall accompany their applications by duly corroborated affidavits in support thereof, setting forth in detail all facts relevant to their claims.

Applications shall be acted upon in accordance with the regulations contained in § 295.8 of Title 43 of the Code of Federal Regulations (Circular No. 324, May 22, 1914, 43 L. D. 254), and Part 296 of that title, to the extent that such regulations are applicable. Applications under the homestead laws shall be governed by the regulations contained in Parts 166 to 170, inclusive, of Title 43 of the Code of Federal Regulations and applications under the desert land laws and the small tract act of June 1, 1938, shall be governed by the regulations contained in Parts 232 and 257, respectively, of that title.

Available information indicates that the lands embraced in the Rio Grande Wildlife Refuge are generally rough in character, being largely canyon walls, but having some areas of fairly level and marsh lands in the floor of the canyon.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

JULY 1, 1947.

[F. R. Doc. 47-6440; Filed, July 10, 1947;
8:46 a. m.]

[Public Land Order 379]

ILLINOIS, IOWA, MINNESOTA, MISSOURI, AND WISCONSIN

RESERVING LANDS FOR USE OF DEPARTMENT OF INTERIOR AS WILDLIFE REFUGE AND MANAGEMENT AREAS

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943, and in furtherance of the purposes of and in accordance with the act of March 10, 1934, 48 Stat. 401 (U. S. C. Title 16, secs. 661-666), as amended by the act of August 14, 1946 (60 Stat. 1080), it is ordered as follows:

Subject to valid existing rights, the following-described lands in Illinois, Iowa, Minnesota, Missouri, and Wisconsin, are hereby reserved and set apart for the use of the Department of the Interior as wildlife refuge and management areas:

LOCK AND DAM No. 9

IOWA, ALLAMAKEE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 97 North, Range 2 West

Section 5: That portion of the west 25 acres of the NE $\frac{1}{4}$ NW $\frac{1}{4}$ lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said NE $\frac{1}{4}$ NW $\frac{1}{4}$.

Section 9: All of Government Lots 1, 2, 3, and 4.

Section 10: All of Government Lot 2.

Section 16: All of Government Lot 1.

Section 17: All of Government Lot 2. That portion of Government Lots 3 and 4 described

as follows: beginning at a point on the west bank of St. Paul Slough 264.0 feet south of the northeast corner of said Lot 3, thence west along a line 412.5 feet, thence north 7 degrees 00 minutes east, 1485.0 feet, thence east along a line 412.5 feet, more or less, to the west bank of St. Paul Slough, thence in a southwesterly direction along said west bank of St. Paul Slough to point of beginning.

Township 98 North, Range 2 West

Section 33: All of Government Lot 8.
Section 34: All of Government Lot 3.

Township 99 North, Range 3 West

Section 4: All of Government Lots 1, 2, 3, 4, and 5. SW $\frac{1}{4}$ NW $\frac{1}{4}$.

Section 5: All of Government Lots 1, 2, 3, 4, and 5.

Section 6: All of Government Lots 11 and 13.

Section 7: All of Government Lots 1, 4, 5, 6, and 11.

Section 8: All of Government Lots 1, 2, 3, 4, 5, 6, and 7. All of an unsurveyed island located in "Big Lake," so called.

Section 9: All of fractional section.

Section 16: All of Government Lots 1, 2, 5, and 6.

Section 17: All of Government Lots 1, 2, 3, 4, 5, 6, and 8.

Section 18: That portion of Government Lot 1 described as follows: beginning at the northeast corner of said Lot 1, thence in a southeasterly direction along a straight line along the shore line of Big Slough, running through said Lot 1, 528.0 feet, thence west along a line parallel to the north line of said Lot 1, 280.5 feet, thence northwesterly along a line 528.0 feet, more or less, to a point on the north line of said Lot 1, 280.5 feet west of the point of beginning, thence east along the north line of said Lot 1, 280.5 feet to the point of beginning.

Section 20: All of Government Lots 1 and 2.

Township 99 North, Range 4 West

Section 1: All of Government Lot 1.
Section 12: All of Government Lot 1.

Township 100 North, Range 3 West

Section 17: All of Government Lots 4, 7, 8, 9, and 10.

Section 18: All of Government Lot 5.

Section 19: All of Government Lot 5.

Section 20: All of Government Lot 1.

Section 29: All of fractional section.

Section 30: All of Government Lots 1, 2, 4, 5, 6, 8, and 9; S $\frac{1}{2}$ SE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$.

Section 31: All of Government Lots, 4, 5, 6, 7, 8, 9, 10, 11, and 12; N $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ NW $\frac{1}{4}$.

Section 32: All of Government Lots 1, 2, 3, and 4; SW $\frac{1}{4}$ SE $\frac{1}{4}$; SE $\frac{1}{4}$ SW $\frac{1}{4}$; E $\frac{1}{2}$ SW $\frac{1}{4}$ SW $\frac{1}{4}$.

Section 33: All of fractional section.

Township 100 North, Range 4 West

Section 24: All of Government Lot 2.

Section 25: All of Government Lot 1.

Section 36: All of Government Lots 2, 3, 4, 5, 6, and 7; NW $\frac{1}{4}$ NE $\frac{1}{4}$.

MINNESOTA, HOUSTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 101 North, Range 3 West

Section 18: W $\frac{1}{2}$ NW $\frac{1}{4}$ and the NW $\frac{1}{4}$ SW $\frac{1}{4}$.

Township 101 North, Range 4 West

Section 13: SE $\frac{1}{4}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SE $\frac{1}{4}$ excepting the east 33.0 feet thereof, and S $\frac{1}{2}$ SE $\frac{1}{4}$.
Section 24: E $\frac{1}{2}$, S $\frac{1}{2}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, and SE $\frac{1}{4}$ SW $\frac{1}{4}$.

WISCONSIN, CRAWFORD COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 9 North, Range 6 West

Section 2: That portion of Government Lots 2 and 3 lying west of the westerly right

of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Lots 2 and 3. All of Government Lot 9.

Section 3: That portion of Government Lot 7 described as follows: Beginning at corner 1, on the bank and water's edge of the Mississippi River, a point a 4' x 4' x 48' post on high bank in a mound of stones bears north 72 degrees east, 9.9 feet distant, faced and scribed K1. Navigation Day Mark No. 773 on the Iowa shore of the Mississippi River bears south 6 degrees 15 minutes west; thence north 72 degrees east, 198.0 feet to corner 2, a 4' x 4' x 48' maple post marked K2. A 10-inch maple blazed and scribed B. T. bears north 60 degrees east 33 feet distant, thence south 18 degrees east, 440.22 feet to corner 3 in a marsh, a point no witness trees available, thence south 72 degrees west 198.0 feet to corner 4 on the bank and the water's edge of the Mississippi River. A point a 4' x 4' x 48' post set in a mound of stone bears north 72 degrees east, 9.9 feet distant, faced and scribed K4. From this post a 10-inch blazed willow north 792.0 feet distant, thence north 18 degrees west along shore line of the Mississippi River 440.22 feet to the place of beginning.

Section 23: That portion of Government Lot 2 described as follows: beginning at the point of intersection of the south line of said Lot 2, with the original westerly right of way line of the Chicago, Burlington and Quincy Railroad, thence west along the south line of said Lot 2, 140.0 feet, to a point 100.0 feet, more or less, from and at right angles to the center line of the new west-bound main track of the said railroad company, thence north 50 degrees 40 minutes east, more or less, 820.0 feet; thence easterly at right angles to last-described course 36.0 feet to a point in said original westerly right of way line, thence southwesterly 740.0 feet, more or less, measured along said westerly right of way line to the place of beginning. That portion of Government Lot 3 lying east of a line 100.0 feet radially distant from, parallel to and southeasterly of the present easterly main track of the Chicago, Burlington and Quincy Railroad and west of a line described as follows: beginning at a point on the west line of said Lot 3, 799.0 feet north of the southwest corner thereof, thence north 44 degrees 44 minutes east, 729.5 feet, more or less, to a point on the north line of said Lot 3, 865.0 feet west of the northeast corner thereof.

Township 10 North, Range 6 West

Section 6: That portion of the NW $\frac{1}{4}$ SW $\frac{1}{4}$ lying southwesterly of a line described as follows: beginning at a point on the south line of the NW $\frac{1}{4}$ SW $\frac{1}{4}$, 780.0 feet west of the southeast corner thereof, thence north 65 degrees 56 minutes west, 275.4 feet, more or less, to a point on the west line of said NW $\frac{1}{4}$ SW $\frac{1}{4}$, 1200.0 feet south of the northwest corner thereof. That portion of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ described as follows: beginning at the northwest corner of the SW $\frac{1}{4}$ SW $\frac{1}{4}$, thence east along the north line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$ to a point 780.0 feet west of the northeast corner thereof, thence south 61 degrees 19 minutes east, 314.9 feet, thence south 47 degrees 17 minutes east 176.8 feet, thence south 14 degrees 28 minutes east 294.1 feet, more or less, to the intersection with the northerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said SW $\frac{1}{4}$ SW $\frac{1}{4}$, thence northwesterly along said northerly right of way line to the intersection with the west line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$, thence north along the west line of said SW $\frac{1}{4}$ SW $\frac{1}{4}$, 315.0 feet, more or less, to the point of beginning.

Section 15: That portion of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ lying southwesterly of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said SW $\frac{1}{4}$ SW $\frac{1}{4}$.

Section 19: All of Government Lots 5, 6, and 7.

Section 21: All of Government Lot 1.

Section 22: That portion of Government Lots 1, 2, 3, and 4, and NE $\frac{1}{4}$ NW $\frac{1}{4}$, and SW $\frac{1}{4}$ NE $\frac{1}{4}$ lying southwesterly of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Section 22.

Section 26: That portion of the NW $\frac{1}{4}$ NW $\frac{1}{4}$ lying southwesterly of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said NW $\frac{1}{4}$ NW $\frac{1}{4}$.

Section 27: That portion of Government Lot 1 lying southerly and westerly of the westerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Government Lot 1.

Section 35: That portion of Government Lots 2, 3, and 4 lying west of the westerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Section 35.

Township 10 North, Range 7 West

Section 1: All that portion of the W $\frac{1}{2}$ NW $\frac{1}{4}$ lying south of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out excepting therefrom that portion described as follows: beginning at a point on the southwesterly right of way line of said railroad 130.0 feet southeasterly from the intersection of said southwesterly right of way line and the north line of the SW $\frac{1}{4}$ NW $\frac{1}{4}$, southwesterly at right angles to said right of way line 150.0 feet, thence southeasterly at right angles to last-described course 770.0 feet, thence northeasterly at right angles to last-described course 150.0 feet, to a point in the said southwesterly right of way line, thence northwesterly along said southwesterly right of way line to place of beginning.

That portion of the NW $\frac{1}{4}$ SE $\frac{1}{4}$ lying south of the southerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said NW $\frac{1}{4}$ SE $\frac{1}{4}$.

Section 14: All of Government Lot 9.

Township 11 North, Range 7 West

Section 26: All of Government Lot 3.

Section 27: All of Government Lots 4 and 5.

Section 34: All of Government Lots 2, 3, and 4. All of the SE $\frac{1}{4}$ excepting therefrom the Iowa-Wisconsin Bridge Company Road as now laid out across said SE $\frac{1}{4}$.

Section 35: All of Government Lots 3 and 4 excepting therefrom that portion lying northeasterly of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Government Lots 3 and 4. All of Government Lots 5 and 7 excepting therefrom the Iowa-Wisconsin Bridge Company road as now laid out across said Government Lots 5 and 7.

Section 36: That portion of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ lying southwesterly of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said SW $\frac{1}{4}$ SW $\frac{1}{4}$.

WISCONSIN, VERNON COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 12 North, Range 7 West

Section 16: That portion lying west of the westerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said section and southerly of the Bad Axe River passing through said section.

LOCK AND DAM No. 11

WISCONSIN, GRANT COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 1 North, Range 2 West

Fractional section 7: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 17: All that part of $W\frac{1}{2}W\frac{1}{2}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way. $W\frac{1}{2}SE\frac{1}{4}SW\frac{1}{4}$.

Fractional section 18: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 19: $N\frac{1}{2}$.

Fractional section 20: $NW\frac{1}{4}$.

Township 1 North, Range 3 West

Fractional section 1: All that part of $NE\frac{1}{4}-NE\frac{1}{4}$ lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way except that part of an island therein.

Townships 1 and 2 North, Range 3 West

An unnamed island lying at the mouth of Grant River located in section 1, township 1 north and section 36, township 2 north.

Township 2 North, Range 3 West

Fractional section 5: All that part of $SW\frac{1}{4}$ and all that part of $SW\frac{1}{4}SE\frac{1}{4}$ lying southerly of Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 6: All that part of Government lots 3, 4, 5, and 6, lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 7: Government lots 3 and 4. $SW\frac{1}{4}NE\frac{1}{4}$.

Fractional section 8: Government lots 1, 2, 3 and 4. $NW\frac{1}{4}NE\frac{1}{4}$.

Fractional section 9: Government lots 3 and 10. All that part of Government Lot 4 in $E\frac{1}{2}SW\frac{1}{4}NE\frac{1}{4}$. All that part of $NE\frac{1}{4}-NE\frac{1}{4}$, all that part of $W\frac{1}{2}NE\frac{1}{4}NW\frac{1}{4}$, all that part of $W\frac{1}{2}W\frac{1}{2}$ and all that part of Government lot 5 lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way. All that part of Government lots 8 and 9 lying northerly of the following described line: Beginning at a point which is north $00^{\circ}12'$ west, 2381.3 feet from the southwest corner of Government lot 10; thence north $88^{\circ}16'$ west, 361.2 feet; south $36^{\circ}09'$ west, 213.5 feet; south $44^{\circ}13'$ west, 1903.0 feet; south $28^{\circ}44'$ west, 300.3 feet; north $74^{\circ}12'$ west, 221.0 feet; north $12^{\circ}38'$ east, 317.8 feet; north $32^{\circ}50'$ west, 127.6 feet; north $74^{\circ}31'$ west, 41.3 feet to a point in the center line of Grant River, said point being north $21^{\circ}21'$ east, 1116.4 feet from the southwest corner of said Government lot 8.

Fractional section 10: All that part lying southerly and southwesterly of the following described line, except Government lot 2: Beginning on the south line of fractional section 10 at a point which is north $89^{\circ}53'$ west, 173.0 feet from the southeast corner thereof; thence north $49^{\circ}33'$ west 717.6 feet along the Chicago, Burlington and Quincy Railroad Company's southwesterly right of way line; thence south $46^{\circ}00'$ west, 459.4 feet; south $62^{\circ}56'$ west, 316.7 feet to the southwest corner of $SE\frac{1}{4}SE\frac{1}{4}$ said fractional section 10; thence north $45^{\circ}25'$ west, 1885.0 feet to the northeast corner said Government lot 2; thence north $89^{\circ}55'$ west, 500.0 feet along the north line thereof; thence north $18^{\circ}20'$ west, 1390.0 feet to a point on the north line of Government lot 1; thence north $58^{\circ}45'$ west, 1475.0 feet; north $22^{\circ}05'$ east, 200.0 feet to a point on said southwesterly right of way line; thence northwesterly along said right of way line, a total distance of 600.1 feet to the west line of said fractional section 10.

Section 14: All that part of Government lots 1 and 2 lying southerly of the following-described line: Beginning on the west line of said lot 1 at a point which is south $00^{\circ}04'$ east, 1076.0 feet from the northwest corner thereof; thence south $53^{\circ}30'$ east, 2400.0 feet; south $70^{\circ}07'$ east, 800.8 feet to the intersection of the east line of said lot 2 with the center line of Grant River. All that part of Government lots 3, 4, and 5 lying southwesterly of the Chicago, Burlington

and Quincy Railroad Company's right of way.

Fractional section 15: All that part of the $NE\frac{1}{4}$ lying northerly of the center line of Grant River and southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 16: Government lot 5. All that part of Island No. 210 located in fractional sections 16 and 17, lying easterly of the following described line: Beginning at a point on the ordinary high water line on the northerly side of said island, said point being south $05^{\circ}04'$ west, 1668.8 feet, more or less, from the northwest corner of said fractional section 16; thence south $14^{\circ}34'$ west, 425.3 feet, more or less, to a point on the aforesaid ordinary high water line on the southerly line of said island.

Fractional section 23: Government lots 4 and 5. All that part of $E\frac{1}{2}$ northeasterly of the center line of Grant River and southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Section 24: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way and northeasterly of the center line of Grant River.

Fractional section 25: All that part of Government Lots 1, 2, 4, and 5, lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 36: Government Lot 2. All that part of $E\frac{1}{2}$ lying easterly of the center line of Grant River and westerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 2 North, Range 4 West

Fractional section 1: All that part of Government Lots 1, 2, and 3 lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 2: All that part of Government Lots 1, 2, and 3 lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way. Government Lots 5, 6, and 7.

Fractional section 3: Government Lots 5 and 10.

Fractional section 4: Government Lots 1, 3, 4, 5, and 6. All that part of $N\frac{1}{2}$ lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way and northerly of Government Lots 1, 2, and 6.

Fractional section 5: Government Lots 5 and 6. All that part of Island No. 201 in $E\frac{1}{2}W\frac{1}{2}$.

Fractional section 6: Government Lots 2, 3, and 4. An unnamed island lying immediately upstream from Island No. 201.

Fractional section 10: Government Lot 2, subject to the right of the Chicago, Burlington and Quincy Railroad Company to enter upon and use a portion for maintaining a drainage ditch.

Township 3 North, Range 4 West

Fractional section 31: All that part of Government Lots 1 and 2 lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 32: All that part of Government Lots 1, 2, and 3 lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 33: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 3 North, Range 5 West

Fractional section 35: All that part of $NE\frac{1}{4}NE\frac{1}{4}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way. $S\frac{1}{2}N\frac{1}{2}$. $S\frac{1}{2}$, subject to the right of way easement of the Interstate Power Company for constructing, operating, and maintaining power lines.

Fractional section 36: All that part lying southwesterly of the Chicago, Burlington and

Quincy Railroad Company's right of way excepting Government Lot 7.

IOWA, DUBUQUE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 89 North, Range 2 East

Fractional section 1: All that part of $NW\frac{1}{4}NW\frac{1}{4}$, and Government Lots 1 and 2 lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. Lot 2 of Lot "C" (according to the plat recorded in the records of Dubuque County, Iowa, in Plat Book 3 of Lands at page 129) being part of Island No. 219.

Township 90 North, Range 2 East

Fractional section 14: All that part of Government Lot 3 lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. Government Lot 4.

Fractional section 23: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except that part of Maquoketa Island therein.

Fractional section 25: All except that part of the town site of Peru and that part of Maquoketa Island located therein.

Fractional section 26: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except the town site of Peru and that part of the west 660.0 feet of Government lot 1 included therein.

Fractional section 36: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except lot 3 of lot 2 of Government lot 6 and except those parts of Island No. 219 and the town site of Peru located therein. Townsite of Peru (according to the plat thereof recorded in the records of Dubuque in Book of Plats No. 4, at pages 16, 17 and 18) located in fractional sections 25, 26 and 36 and Section 35. Lots No. 237, 238, 239, 240, 255, 256, 257, 258, 259, 260, and 261 and all those parts of the streets adjacent thereto.

Township 89 North, Range 3 East

Fractional section 6: Lots E and F (according to the plat recorded in the records of Dubuque County in Plat Book 3 of Lands at page 114) consisting of Island No. 220 and 2 small islands southeasterly thereof.

CLAYTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 91 North, Range 1 West

Island No. 195 located in fractional sections 16 and 21. Island No. 198 and an unnamed island northeasterly thereof located in fractional sections 23 and 24. Island No. 199 and Island No. 200 located in fractional sections 23, 24 and 25.

Township 92 North, Range 2 West

Fractional section 21: Goetz Island. An unnamed small island immediately south of Goetz Island located in fractional sections 21 and 28.

Fractional section 27: All that part of Government lot 2 lying in $SE\frac{1}{4}NW\frac{1}{4}$, being a part of Island No. 189.

Fractional section 28: All that part of the north 3500 feet lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except islands therein.

Fractional section 29: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except that part lying northeasterly of the center line of a former slough.

Fractional section 33: All that part of Island No. 189 therein.

Fractional section 34: Government Lot 2 with accretions thereto, being a part of Island No. 189.

LOCK AND DAM No. 12

ILLINOIS, JO DAVIESS COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 27 North, Range 1 East

Section 5: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 8: All that part of Government Lot 2 of N $\frac{1}{2}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way. S $\frac{1}{2}$ Government Lot 1 of S $\frac{1}{2}$. Government Lot 2 of S $\frac{1}{2}$.

Section 9: All that part described as follows: beginning at the southwest corner of said section 9; thence north 01°21' west, 756.2 feet along the west line thereof; thence due east, 1222.1 feet; thence south 02°06' west, 778.7 feet to a point on the south line of said section 9; thence along said south line north 88°56' west, 1176.0 feet to the point of beginning.

Section 16: All that part of N $\frac{1}{2}$ N $\frac{1}{2}$ lying southwesterly of the right of way for a public road situated in E $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$, and in SW $\frac{1}{4}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$. All that part of the S $\frac{1}{2}$ N $\frac{1}{2}$ and all that part of S $\frac{1}{2}$ lying westerly of the rights of way for the Chicago, Burlington and Quincy Railroad Company and for a public road situated in NW $\frac{1}{4}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$.

Fractional section 20: Except Island No. 246. Island No. 246 located in fractional sections 20, 21 and 29.

Fractional section 21: All that part lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way except Island No. 246, subject to the right, title and interest of the Chicago, Burlington and Quincy Railroad Company to construct and maintain a drainage ditch through, on, over, upon, and across said land.

Fractional section 28: All that part lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 29: Except Islands Nos. 245 and 246. Island No. 245 located in fractional sections 29 and 32.

Fractional section 32: Except Island No. 245.

Fractional section 33: All that part of N $\frac{1}{2}$ NW $\frac{1}{4}$ lying westerly of Chicago, Burlington and Quincy Railroad Company's right of way. SW $\frac{1}{4}$ NW $\frac{1}{4}$; W $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$. All that part of S $\frac{1}{2}$ lying westerly of centerline of Crooked Slough.

Township 27 North, Ranges 1 East and 1 West

Island No. 241 located in fractional sections 8 and 17, township 27 north, range 1 east and in fractional sections 12 and 13, township 27 north, range 1 west.

Township 27 North, Range 1 West

Fractional section 1: All that part of E $\frac{1}{2}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way and northeasterly of Galena River.

Fractional section 12: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way, and easterly of Galena River.

An unnamed island lying at the head of Stone Slough between Islands Nos. 239 and 241.

Townships 27 and 28 North, Range 1 West

All that part of Island No. 239 lying in fractional sections 1 and 12, township 27 north and in fractional sections 34, 35 and 36, township 28 north, with the following exceptions:

(a) All that part of said section 1 lying southwesterly of the following described line: Beginning on the west line of said fractional section 1 at a point which is south 00°06' east, 1712.0 feet from the northwest corner thereof to a point on the centerline of an unnamed slough thence northeasterly along the centerline of said slough, a total distance of 372.0 feet to the centerline of Harris Slough thence southerly and south-

easterly along centerline of said slough to the south line of said fractional section 1.

(b) All that part of said fractional section 34 lying westerly and southerly of the following described lines: Beginning at a point on the east line of said fractional section 34 at a point which is north 03°39' west, 423.1 feet from the east quarter corner thereof; thence north 61°59' west, 1550.0 feet; thence due north, 900.0 feet to a point on the right bank of Harris Slough.

(c) West 863.1 feet of the SW $\frac{1}{4}$ said fractional section 35.

Township 28 North, Range 1 West

Section 17: All that part lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 18: All that part of W $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way except Island No. 233.

Fractional section 20: All that part lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way and northerly and easterly of the centerline of Menominee Slough except that part of W $\frac{1}{2}$ -SW $\frac{1}{4}$ NE $\frac{1}{4}$ included therein. An unnamed island located in fractional sections 19 and 20. Island No. 234 located in fractional section 20.

Fractional section 21: All that part in N $\frac{1}{2}$ S $\frac{1}{2}$ except Island No. 233 and all that part in NW $\frac{1}{4}$ lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way. NE $\frac{1}{4}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ and the W $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$.

Township 28 North, Ranges 1 West and 2 West

All that part of Island No. 233 located in fractional sections 18, 19, 20, and 21, township 28 north, range 1 west, and in fractional sections 13 and 24, township 28 north, range 2 west, except parts lying in south 870.0 feet of SE $\frac{1}{4}$ SE $\frac{1}{4}$ of said fractional section 18, in E $\frac{1}{2}$ said fractional section 19, and in W $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ said fractional section 20.

Township 28 North, Range 2 West

Fractional section 2: All that part of E $\frac{1}{2}$ W $\frac{1}{2}$ and all that part of E $\frac{1}{2}$ lying southwesterly of the Chicago, Burlington, and Quincy Railroad Company's right of way. All that part of W $\frac{1}{2}$ W $\frac{1}{2}$ lying southwesterly of the Illinois Central Railroad Company's right of way.

Fractional section 3: All that part of E $\frac{1}{2}$ NE $\frac{1}{4}$ lying easterly of the westerly bank of Menominee River and southwesterly of the Illinois Central Railroad Company's right of way. All that part of W $\frac{1}{2}$ NE $\frac{1}{4}$ described as follows: Beginning at the center of fractional section 3; thence north 00°01' west, 1833.1 feet along the north and south quarter line; thence due east, 456.2 feet; south 37°15' west, 317.4 feet; south 05°31' east, 353.1 feet; south 23°34' east, 260.6 feet; south 04°27' east, 259.8 feet; south 38°40' west, 201.7 feet; south 07°33' west, 216.8 feet; south 57°06' east, 576.6 feet; south 74°18' east, 151.5 feet to a point on the east and west quarter line; thence south 89°34' west, 897.3 feet to the point of beginning. All that part of Island No. 230 located in SE $\frac{1}{4}$ fractional section 3. All that part of W $\frac{1}{2}$ W $\frac{1}{2}$ lying southerly of Frenress Lake, except islands therein. All that part of E $\frac{1}{2}$ W $\frac{1}{2}$ except Island No. 230. SE $\frac{1}{4}$ except Island No. 230.

Fractional section 4: All that part of the easterly 1800 feet southerly of Frenress Lake except islands.

Fractional section 11: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way except islands therein. An unnamed island located in NE $\frac{1}{4}$ and NW $\frac{1}{4}$ fractional section 11. An unnamed small island located northeasterly of the toe of an unnamed island located in NE $\frac{1}{4}$ and NW $\frac{1}{4}$ fractional section 11. An unnamed small island lo-

cated southeasterly of an unnamed island located in NE $\frac{1}{4}$ and NW $\frac{1}{4}$ fractional section 11. An unnamed island located in NW $\frac{1}{4}$ fractional section 11.

Fractional section 12: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way except islands therein. An unnamed island located in fractional sections 12 and 13.

Fractional section 13: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way except that part of Island No. 233 and two unnamed islands therein. An unnamed island located in fractional sections 13 and 24.

Township 29 North, Range 2 West

All that part of an unnamed island located in NE $\frac{1}{4}$ fractional section 30.

Fractional section 33: All that part of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ lying southerly of Frenress Lake, except that part of an island therein.

IOWA, DUBUQUE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 88 North, Range 3 East

All that part of Nine Mile Island or Green's Island located in fractional sections 11, 13, 14 and 24, except that part of said fractional section 24 lying southwesterly of the centerline of that unnamed slough which intersects the north line thereof at a point which is 956.7 feet easterly from the northwest corner thereof. An unnamed island easterly of Nine Mile Island located in fractional section 13. An unnamed island, westerly of Nine Mile Island located in fractional sections 14 and 15. An unnamed island, southwesterly of Nine Mile Island, located in fractional sections 14, 23 and 24.

JACKSON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 87 North, Range 5 East

Island No. 242 located in fractional sections 19 and 30. Island No. 243 located in fractional sections 19, 30 and 31.

LOCK AND DAM No. 13

ILLINOIS, CARROLL COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 25 North, Range 2 East

Island No. 259 located in fractional sections 11, 12 and 13. An unnamed small island located in fractional section 13 southerly of Island No. 259. An unnamed island located in fractional section 13 southeasterly of Island No. 259.

Township 25 North, Ranges 2 and 3 East

An unnamed island located in fractional section 13, township 25 north, range 2 east, and in fractional section 18, township 25 north, range 3 east.

ILLINOIS, WHITESIDE COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 22 North, Range 3 East

Section 2: All that part westerly of the following described line: Beginning at the northeast corner of section 2; thence south 00°38' east, 900.0 feet along the east line thereof; south 23°50' west, 2470.0 feet; south 43°13' west, 2050.0 feet; north 86°31' west, 274.5 feet; south 01°13' east, 300.0 feet to the south quarter corner of said section 2.

Fractional section 3: All except parts of islands therein. Island No. 284 and that part of an unnamed island therein.

Fractional section 10: N $\frac{1}{2}$ and N $\frac{1}{2}$ SE $\frac{1}{4}$. All that part of SW $\frac{1}{4}$ lying easterly of an unnamed slough in the W $\frac{1}{2}$ of said SW $\frac{1}{4}$.

Section 11: W $\frac{1}{2}$ NW $\frac{1}{4}$ and NW $\frac{1}{4}$ SW $\frac{1}{4}$.

ILLINOIS, CARROLL COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 23 North, Range 3 East

Fractional section 2: All of lots 12, 13, and 14 of fractional section 2, of the subdivision

of fractional sections 2 and 3 (according to a plat recorded in Surveyors Record "F" of Carroll County at page 8). All that part lying westerly of the centerline of Big Slough and southerly of the north line of Lot 15, section 2, of the subdivision of fractional sections 2 and 3 (according to a plat recorded in Surveyor's Record "F" of Carroll County at page 8).

Fractional section 3: All that part lying southwesterly of the centerline of Big Slough except lot 5 of the subdivision of fractional sections 2 and 3 (according to a plat recorded in Surveyor's Record "F" of Carroll County at page 8).

Fractional section 10: All except that part of an island therein. An unnamed island located in fractional sections 10 and 15.

Section 11: All that part lying westerly of the centerline of Big Slough.

Section 14: All that part lying westerly of the centerlines of Mill Slough and Big Slough.

Fractional section 15: $N\frac{1}{2}$ except that part of an island therein. $SW\frac{1}{4}$ and all that part lying southeasterly of the centerline of Big Slough.

Fractional section 21: $N\frac{1}{2}$, $N\frac{1}{2}S\frac{1}{2}$, and the north 484.1 feet of $SE\frac{1}{4}SE\frac{1}{4}$.

Fractional section 22: All that part of $NE\frac{1}{4}$ lying easterly of the centerline of Big Slough. $NW\frac{1}{4}$ except $NE\frac{1}{4}SE\frac{1}{4}NW\frac{1}{4}$. $S\frac{1}{2}$ except $SW\frac{1}{4}SW\frac{1}{4}$.

Section 23: All that part in $N\frac{1}{2}$ lying southwesterly of the centerline of Mill Slough. All that part of $SW\frac{1}{4}$ except school lots 6 and 7 of the subdivision of said $SW\frac{1}{4}$ section 23 (according to a plat recorded in Surveyor's Records of Carroll County, in Book "E" at page 13). All those parts of lots 6, 7, and 8 of the subdivision in $SE\frac{1}{4}$ section 23 (according to a plat recorded in Surveyor's Records of Carroll County in Book "C" at page 521) lying westerly of the centerline of Crooked Slough.

Section 26: All that part of lots 1, 2, 3 and 4 of the subdivision of $NE\frac{1}{4}$ (according to a plat recorded in Surveyor's Records of Carroll County in Book "C" at page 521, lying westerly of the centerline of Crooked Slough. $W\frac{1}{2}$ except $SE\frac{1}{4}SW\frac{1}{4}$ and except $N\frac{1}{2}$ Lot 31 of the subdivision of $NW\frac{1}{4}$ section 26 (according to a plat recorded in the records of Carroll County in Book "U" of Deeds at page 80).

Section 27: $E\frac{1}{2}$ except the following described part: Beginning at the center of section; thence along the west line of said $E\frac{1}{2}$ north $00^{\circ}17'$ west, 1626.5 feet; thence north $89^{\circ}45'$ east, 1325.0 feet to a point in the centerline of Big Slough; thence southerly along said centerline, a total distance of 390.3 feet to a point; thence south $89^{\circ}55'$ west, 278.1 feet; south $21^{\circ}02'$ west, 499.3 feet; south $00^{\circ}01'$ west, 774.9 feet to a point on the east and west quarter line of said section 27; thence along said quarter line south $89^{\circ}20'$ west, 781.4 feet to the point of beginning. All that part of an unnamed island located in fractional sections 21, 28 and 33 lying in said fractional section 33 and in $S\frac{1}{2}$ fractional section 28. All that part of Island No. 283 located in fractional sections 33 and 34 lying northerly of the following described line: Beginning at a point on the ordinary high water line of the southwesterly bank of said island which point is south $00^{\circ}53'$ west, 3719.1 feet from the northeast corner of said fractional section 33; thence north $74^{\circ}07'$ east, 307.2 feet to a point on the ordinary high water line of the northeasterly bank of said island. $SE\frac{1}{4}NW\frac{1}{4}$. All of an unnamed island located in fractional sections 27, 28, 33 and 34, except that part in $N\frac{1}{2}$ of said fractional sections 27 and 28.

Fractional section 34: Lots 5, 6, 9, 10, 11, 21, 22, 23, 24, 28 and 30 of the subdivision of fractional section 34 (according to plat recorded in the records of Carroll County in Surveyor's Record Book "F" at page 15). All that part of $E\frac{1}{2}SE\frac{1}{4}$ lying westerly of the centerline of Big Slough. All that part of

lot 29 of the subdivision of fractional section 34 (according to plat recorded in the records of Carroll County in Surveyor's Record Book "F" at page 15) described as follows: Beginning on the south line of said lot 29 at a point which is south $89^{\circ}53'$ west, 963.1 feet from the southeast corner thereof; thence south $89^{\circ}53'$ west, 316.6 feet along said south line to a point on the centerline of an unnamed slough; thence north $21^{\circ}41'$ east, 195.7 feet; north $89^{\circ}55'$ east, 348.1 feet; south $29^{\circ}43'$ west, 209.3 feet to the point of beginning. All that part of an unnamed island located in fractional section 34, opposite the mouth of Turkey Slough, lying northerly of the following described line: Beginning on the ordinary high water line on the westerly bank of said island at a point which is south $12^{\circ}49'$ east, 3566.4 feet from the northwest corner of said fractional section 34; thence north $74^{\circ}07'$ east, 207.7 feet to a point on the said ordinary high water line of the easterly bank of said island.

Section 35: All that part of $NW\frac{1}{4}NW\frac{1}{4}$ lying easterly of the centerline of Big Slough.

Township 24 North, Range 3 East

Fractional section 9: All that part exclusive of Savanna Island lying southerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. All that part of Savanna Island located in fractional sections 9, 16, 21 and 28 described as follows: All that part of said fractional section 9 lying southeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, and all that part of $S\frac{1}{2}S\frac{1}{2}$ said fractional section 9, westerly of said right of way, subject to right of Northwestern Illinois Utilities Company to reconstruct and maintain a transmission power line; lots 1, 5, 8, 9, 14, 18, 21 and $S\frac{1}{2}$ lot 2 of the subdivision of said fractional section 16 (according to a plat recorded in the Surveyor's Records of Carroll County in Book "D" at page 528) and also that part of Lots 10, 22 and 23 of the aforesaid subdivision exclusive of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way; $S\frac{1}{2}N\frac{1}{2}$ and $S\frac{1}{2}$ said fractional section 21 and said fractional section 28.

Section 15: All that part of $W\frac{1}{2}E\frac{1}{2}NW\frac{1}{4}$ lying southerly of the centerline of Plum River. All that part of $W\frac{1}{2}NW\frac{1}{4}$ lying southeasterly of the easterly and southerly right of way line for the Carroll County Drainage and Levee District No. 1. $S\frac{1}{2}$ except $NE\frac{1}{4}SE\frac{1}{4}$.

Fractional section 16: Lots 24 to 29, inclusive, of the subdivision of fractional section 16 (according to a plat recorded in the Surveyor's Records of Carroll County in Book "D" at page 528).

Fractional section 21: $NE\frac{1}{4}$ except Savanna Island. All that part of $SE\frac{1}{4}$ lying easterly of Savanna Island and westerly of the centerlines of a former slough and Stedman Lake and lying southerly of the following described line: Beginning on the centerline of Savanna Slough at a point which is north $24^{\circ}29'$ west, 2040.3 feet from the southeast corner of fractional section 21; thence south $89^{\circ}51'$ east, 138.4 feet; south $35^{\circ}36'$ west, 264.3 feet to a point on said centerline of former slough.

Section 22.

Section 23: $SW\frac{1}{4}NW\frac{1}{4}$ and $SW\frac{1}{4}$.

Section 26: $W\frac{1}{2}$.

Fractional section 27: Except that part of Island No. 271 therein.

Fractional section 28: All that part of $N\frac{1}{2}NE\frac{1}{4}$ lying northeasterly of Savanna Island and northerly and westerly of the centerlines of Stedman Lake and an unnamed slough. An unnamed island located in fractional section 28 lying west of Savanna Island. An unnamed small island located in $SE\frac{1}{4}$ fractional section 28 lying northwesterly of Island No. 271. Island No. 271 located in fractional sections 27, 28 and 34.

Fractional section 34: All that part of $NE\frac{1}{4}$ lying southwesterly of the southwesterly right

of way for the levee of the Carroll County Drainage and Levee District No. 1. South 790.8 feet of $NW\frac{1}{4}$ and north 454.9 feet of said $NW\frac{1}{4}$ except that part of Island No. 271 therein. $S\frac{1}{2}$ except the following described part: Beginning on the east line of fractional section 34 at a point which is north $00^{\circ}05'$ east, 2,170.7 feet from the southeast corner thereof; thence north $89^{\circ}32'$ west, 216.1 feet to a point on the centerline of an unnamed slough; thence in a southerly direction along said centerline, a total distance of 2,257.8 feet, to a point on the south line of said fractional section 34 which point is south $89^{\circ}54'$ west, 641.6 feet from said southeast corner.

Section 35: All that part of $W\frac{1}{2}$ lying northerly and easterly of the right of way for the levee of the Carroll County Drainage and Levee District No. 1.

Township 25 North, Range 3 East

Section 20: $NE\frac{1}{4}SW\frac{1}{4}$, $S\frac{1}{2}SE\frac{1}{4}SW\frac{1}{4}$ and $NW\frac{1}{4}SE\frac{1}{4}$.

Fractional section 28: All that part of $NW\frac{1}{4}NW\frac{1}{4}$ lying westerly of the following described line: Beginning on the north line of said fractional section 28 at a point which is south $89^{\circ}12'$ east, 1,113.9 feet from the northwest corner thereof; thence southerly along said centerline, a total distance of 1,290.6 feet; thence south $59^{\circ}49'$ west, 170.7 feet to a point on the south line of said $NW\frac{1}{4}NW\frac{1}{4}$ which point is south $89^{\circ}03'$ east, 1,108.9 feet from the southwest corner thereof. Island No. 266, located in fractional sections 28 and 33.

Fractional section 29: $NE\frac{1}{4}NW\frac{1}{4}$ and $NE\frac{1}{4}$ except $NW\frac{1}{4}NE\frac{1}{4}$. Island No. 263, locally known as Santa Fe Island located in fractional section 29. Two unnamed islands located in fractional section 33 and lying southerly of Island No. 266.

IOWA, JACKSON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 85 North, Range 5 East

Fractional section 1: Except that part of Island No. 255 therein. Island No. 255 located in fractional sections 1 and 12.

Fractional section 2: Except Government Lot 1.

Section 11: $N\frac{1}{2}SE\frac{1}{4}$.

Fractional section 12: All that part of $NE\frac{1}{4}$ lying northeasterly of the centerline of the former channel of the Maquoketa River. $N\frac{1}{2}SW\frac{1}{4}$ and $NE\frac{1}{4}SE\frac{1}{4}$. All that part of $S\frac{1}{2}SE\frac{1}{4}$ lying northwesterly of the following described line: Beginning on the south line of said $S\frac{1}{2}SE\frac{1}{4}$ at a point which is north $89^{\circ}52'$ east, 1962.7 feet from the southwest corner thereof; thence north $37^{\circ}35'$ east, 1084.1 feet to the east line of said $S\frac{1}{2}SE\frac{1}{4}$.

Fractional section 13: All that part of Government Lots 1 and 5 lying northerly of the following described line: Beginning on the north line of said fractional section 13 at a point which is north $89^{\circ}52'$ east, 349.8 feet from the northwest corner of said government lot 1; thence south $38^{\circ}33'$ east, 1311.2 feet; north $37^{\circ}35'$ east, 1301.7 feet to the north line of said government lot 5.

Townships 85 and 86 North, Range 5 East

Island No. 250 located in fractional sections 3 and 4, township 85 north and in fractional sections 33 and 34, township 86 north except government lot 7 of said fractional section 3. An unnamed island located in fractional section 3, township 85 north and in fractional sections 33 and 34 and lying northeasterly of Island No. 250.

Township 86 North, Range 5 East

Two unnamed islands located in $SW\frac{1}{4}$ fractional section 20.

Township 85 North, Range 6 East

The following described lands in sections 7, 8, 16, 17 and 21 are subject to the right of the Green Island Levee and Drainage Dis-

trict to maintain existing levees and ditches thereon.

Fractional section 7: All that part of $W\frac{1}{2}$ lying northerly and easterly of the following described line: Beginning on the south line of fractional section 7 at a point which is south $89^{\circ}52'$ west, 658.3 feet from the south quarter corner thereof; thence north $39^{\circ}37'$ west, 254.2 feet; north $75^{\circ}39'$ west, 388.1 feet; north $53^{\circ}27'$ east, 541.1 feet; north $13^{\circ}19'$ west, 719.7 feet; north $40^{\circ}46'$ west, 706.4 feet; south $71^{\circ}58'$ west, 293.9 feet; south $59^{\circ}59'$ west, 415.7 feet; south $37^{\circ}35'$ west, 882.9 feet to a point on the west line of said section 7; thence along said west line to the centerline of Maquoketa River; thence along said centerline in a northeasterly direction for a total distance of 1,367.1 feet to a point on the centerline of a former channel of said river; thence northwesterly along said former channel in a northwesterly direction to the said west line of section 7. All of Government Lot 1 except the south 660.0 feet thereof. North 803.3 feet of the west 808.3 feet of Government Lot 2.

Fractional section 8:

Fractional section 15: $S\frac{1}{2}$ Government Lot 4.

Fractional section 16: $N\frac{1}{2}$, $N\frac{1}{2}SW\frac{1}{4}$ and $W\frac{1}{2}SE\frac{1}{4}$.

Fractional section 17: All that part of $NE\frac{1}{4}$ and all that part of the east 500 feet of $SE\frac{1}{4}NW\frac{1}{4}$ lying northeasterly of Snag Slough. $N\frac{1}{2}NW\frac{1}{4}$.

Section 21: $E\frac{1}{2}$ except $SE\frac{1}{4}NE\frac{1}{4}$. All that part of $W\frac{1}{2}$ lying southeasterly of the right of way for the Green Island Levee and Drainage District No. 1.

Fractional section 22: $NW\frac{1}{4}NW\frac{1}{4}$ and $SW\frac{1}{4}SW\frac{1}{4}$. Island No. 260 located in fractional sections 24 and 25.

Fractional section 25: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except islands therein. An unnamed island located in fractional section 25, lying northeasterly of Indian Island. All that part of Island No. 258 located in the $S\frac{1}{2}$ of fractional sections 25 and 26 except that part of Government Lot 2 said fractional section 25 therein. Indian island located in fractional sections 25 and 36.

Fractional section 26: All that part of Government Lots 4, 5, 6 and 7 lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, subject to the right of the Chicago, Milwaukee, St. Paul and Pacific Railway Company to maintain ditch.

Section 27: All that part of the $NE\frac{1}{4}NE\frac{1}{4}$ lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way and southerly of the centerline of an unnamed slough, subject to right of the Chicago, Milwaukee, St. Paul and Pacific Railway Company to maintain ditch.

Section 28: All that part of the $E\frac{1}{2}$ lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 36: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, except that part of Indian Island therein.

IOWA, CLINTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 82 North, Range 7 East

Fractional section 5: Except the north 523.0 feet of $E\frac{1}{2}NW\frac{1}{4}SE\frac{1}{4}$ and the south 164.6 feet of $SW\frac{1}{4}SE\frac{1}{4}$.

Fractional section 8: Government Lot 1 except west 333.4 feet thereof, Government Lot 2 except south 131.1 feet thereof, $N\frac{1}{2}$ Government Lot 3, Government Lot 4, $W\frac{1}{2}NE\frac{1}{4}$ and $W\frac{1}{2}$ except $W\frac{1}{2}SW\frac{1}{4}$. Island No. 285 located in fractional section 8. An unnamed island located in fractional sections 8 and 17 lying northwesterly of Island No. 286.

Fractional section 17: Lots 2 and 4 of Government Lot 5 (according to a plat recorded in the records of Clinton County, in Deed Record No. 44 at page 390). Government Lot 1, $S\frac{1}{2}N\frac{1}{2}NE\frac{1}{4}NW\frac{1}{4}$, $N\frac{1}{2}S\frac{1}{2}NE\frac{1}{4}NW\frac{1}{4}$, $E\frac{1}{2}W\frac{1}{2}NW\frac{1}{4}$ and $N\frac{1}{2}SE\frac{1}{4}NW\frac{1}{4}$. All that part of $NW\frac{1}{4}SW\frac{1}{4}$ lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, subject to drainage easement of Chicago, Milwaukee, St. Paul and Pacific Railroad Company for the purpose of permitting water to drain across. An unnamed small island located in fractional section 17 opposite Government Lot 5. An unnamed small island located in fractional section 17 and 20.

Township 83 North, Range 7 East

Fractional section 4: Except that part of islands therein. An unnamed island located in fractional section 4 lying easterly of Island No. 274.

Fractional section 5: All that part of $SE\frac{1}{4}$ lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except that part of Island No. 274 therein.

Fractional section 9: All that part lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 16: All that part lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 20: Government Lot 3. All that part of Government Lot 2, all that part of $N\frac{1}{2}NE\frac{1}{4}$ and all that part of $W\frac{1}{2}$ lying southeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. Round Island located in fractional sections 20, 21 and 29. Island No. 279 located in fractional sections 20 and 21. Island No. 280 located in fractional sections 20, 21, 28 and 29.

Fractional section 21: Government Lot 1 and all that part lying westerly of Government Lots 1 and 2. Island No. 278, an unnamed island northwesterly thereof and Bucks Bar Island located in fractional section 21. An unnamed island located in fractional sections 21, 28 and 29 lying easterly of Islands No. 279, 280 and 281. Island No. 281 located in fractional sections 28 and 29.

Fractional section 29: All that part lying southeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except that part of Islands therein. Island No. 282 lying in fractional sections 29 and 32.

Fractional section 32: Except that part of Island No. 282 therein.

CLINTON AND JACKSON COUNTIES
FIFTH PRINCIPAL MERIDIAN

Townships 83 and 84 North, Range 7 East

Island No. 273 located in fractional section 5, township 83 north and in fractional section 32, township 84 north. Island No. 274 located in fractional sections 4 and 5, township 83 north and in fractional sections 32 and 33, township 84 north.

JACKSON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 84 North, Range 7 East

Fractional section 5: Government Lot 1. Island No. 265 and two unnamed islands lying northwesterly thereof located in fractional section 5. All that part of Keller's Island located in fractional sections 5, 8, 17, 18 and 20 described as follows: Government Lots 1, 9 and south 737.4 feet of Government Lot 8 in said fractional section 5; all that part of Government Lot 5 said fractional section 8 lying northwesterly of the northwesterly line of the Savanna-Sabula bridge Company's right of way and east of the following described line: Beginning on the north line of said Lot 5 due west, 293.1 feet from its intersection with said right of way

line; thence due south, 1241.4 feet to said right of way line; all that part of Government Lots 5, 6, and 7 lying southeasterly of the Savanna-Sabula Bridge Company's right of way and all that part of Government Lot 8 exclusive of said right of way and the north 742.0 feet of Government Lot 4 exclusive of said right of way and all that part of Government Lot 6 lying northwesterly of the northwesterly line of the Savanna-Sabula Bridge Company's right of way in said fractional section 8; said fractional sections 17 and 20 exclusive of said right of way, subject to right of Northwestern Illinois Utilities Company to reconstruct and maintain a transmission power line; Government Lot 9 in said fractional section 18.

Fractional section 6: Government Lots 6 and 8 and that part of Government Lot 7 lying southeasterly of the following described line: Beginning on the north line of said Government Lot 7 at a point which is south $89^{\circ}41'$ west, 1170.1 feet from the northeast corner thereof; thence south $00^{\circ}20'$ east 395.4 feet; south $89^{\circ}40'$ west, 770.4 feet to a point on the centerline of Esmay Slough. All that part of $S\frac{1}{2}S\frac{1}{2}$ westerly of Government Lot 8 and easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 7: All that part of $N\frac{1}{2}$ lying easterly of the centerline of Esmay Slough except the north 500.0 feet of $NE\frac{1}{4}NE\frac{1}{4}$. All that part of $S\frac{1}{2}$ lying easterly of the following described line: Beginning at a point on the south line of section 7 at a point which is north $89^{\circ}41'$ west, 3206.3 feet from the southeast corner thereof; thence north $01^{\circ}38'$ west, 1367.3 feet to a point on the south line of $N\frac{1}{2}S\frac{1}{2}$; thence north $06^{\circ}09'$ west, 1331.2 feet to a point on the north line of said $S\frac{1}{2}$.

Fractional section 8: All of Government Lot 2 exclusive of the Savanna-Sabula Bridge Company's right of way except the north 657.1 feet of the south 880.9 feet thereof. All that part of Government Lot 3 lying southeasterly of the Savannah-Sabula Bridge Company's right of way. An unnamed island located in fractional sections 8 and 17 lying easterly of Kellers Island.

Fractional section 17: Government Lot 1 and that part lying southwesterly of Government Lot 5. Island No. 267 and an unnamed island lying northeasterly thereof located in fractional section 17, subject to right of Northwestern Illinois Utilities Company to reconstruct and maintain a transmission power line. An unnamed island located in fractional sections 17 and 20 lying easterly of Kellers Island, subject to right of Northwestern Illinois Utilities Company to reconstruct and maintain a transmission power line.

Fractional section 18: All that part easterly and northerly of the following described line except Government Lot 9: Beginning at the north quarter corner of section 19; thence north $00^{\circ}22'$ east, 1045.9 feet; thence south $89^{\circ}52'$ west, 661.3 feet; thence north $02^{\circ}30'$ east, 886.9 feet; thence north $02^{\circ}00'$ east, 1797.2 feet; thence north $00^{\circ}55'$ east, 471.5 feet; thence north $00^{\circ}27'$ east, 628.4 feet; thence north $01^{\circ}38'$ west, 454.4 feet to a point on the north line of section 18 which is north $89^{\circ}41'$ west, 3206.3 feet from the northeast corner thereof.

Section 19: All that part of $N\frac{1}{2}N\frac{1}{2}NE\frac{1}{4}$ lying northeasterly of the right of way for a public road.

Fractional section 20: All that part lying northerly of Esmay Slough and westerly of Kellers Island. An unnamed island located in $NW\frac{1}{4}$ fractional section 20. Island No. 269 located in fractional sections 29 and 32.

Township 85 North, Range 7 East

Two unnamed islands located in fractional section 31 lying northwesterly of Kellers Island.

LOCK AND DAM No. 14

ILLINOIS, ROCK ISLAND COUNTY, FOURTH
PRINCIPAL MERIDIAN

Township 19 North, Range 1 East

An unnamed island located in N $\frac{1}{2}$ fractional section 1. An unnamed island located in N $\frac{1}{2}$ and S $\frac{1}{2}$ fractional section 1. An unnamed island located in S $\frac{1}{2}$ fractional section 1.

Township 20 North, Range 1 East

The northernmost of two small unnamed islands located in fractional section 36. The southernmost of two small unnamed islands located in fractional section 36.

Township 20 North, Ranges 1 and 2 East

An unnamed island located in fractional sections 25 and 36, township 20 north, range 1 east, and in fractional section 30, township 20 north, range 2 east.

Township 20 North, Range 2 East

An unnamed island located in fractional sections 30 and 31.

Township 21 North, Range 2 East

An unnamed island located in W $\frac{1}{2}$ fractional section 33. An unnamed island located in N $\frac{1}{2}$ and SW $\frac{1}{4}$ fractional section 33. An unnamed island located in fractional sections 33 and 34 lying westerly of Island No. 294. All that part of Island No. 294 also known as Meredosia Island, located in fractional sections 26, 27, 33, 34 and 35 lying in said fractional section 33 and in W $\frac{1}{2}$ W $\frac{1}{2}$ said fractional section 34.

WHITESIDE COUNTY, FOURTH PRINCIPAL
MERIDIAN

Township 21 North, Range 2 East

Fractional section 26: All that part northwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, and southwesterly of the southwesterly line of Lower Albany, Village of Albany, except islands therein. Island No. 294 also known as Meredosia Island located in fractional sections 26, 27, 34 and 35. An unnamed island located in SW $\frac{1}{4}$ fractional section 26 lying northeasterly of Island No. 294. An unnamed island located in W $\frac{1}{2}$ and NE $\frac{1}{4}$ fractional section 26. The northernmost of two unnamed islands located in N $\frac{1}{2}$ fractional section 26. The southernmost of two unnamed islands located in N $\frac{1}{2}$ fractional section 26.

Fractional section 35: All that part northwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except that part of Island No. 294 therein.

Township 21 North, Range 3 East

Section 4: All that part described as follows: Beginning at a point north 61°17' west, 1638.4 feet from the southeast corner SW $\frac{1}{4}$ SE $\frac{1}{4}$; thence south 10°16' west, 228.1 feet along the westerly line, Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way; south 77°41' west, 147.7 feet; north 51°35' east, 69.5 feet; north 15°57' west, 532.0 feet; south 42°48' east, 407.3 feet along the southwesterly line of the Chicago, Burlington and Quincy Railroad Company's right of way to the point of beginning.

Fractional section 5: All that part described as follows: Beginning on the southerly line of the Clinton and Illinois Bridge Company's right of way at a point south 45°22' west, 446.2 feet from the east quarter corner; thence south 07°16' west, 110.3 feet; south 89°20' west, 1028.0 feet; north 20°43' west 197.2 feet to a point on said southerly right of way line; thence easterly 1127.0 feet along said southerly right of way line to the point of beginning.

Township 22 North, Range 3 East

Fractional section 16: All that part described as follows: Beginning at the south-

east corner of school lot 2 (according to a plat recorded in the records of Whiteside County in Plat Book 1 at page 18); thence south 89°41' west, 328.9 feet; north 00°08' west, 1373.7 feet; south 89°01' east, 330.1 feet; south 00°05' east, 1366.2 feet to the point of beginning. School Lot 5 (according to a plat recorded in the records of Whiteside County in Plat Book 1 at page 18).

Fractional section 21: Lot 3 (according to a plat recorded in the records of Whiteside County in Plat Book 4 at page 44). All that part of Lots 4 and 5 (according to a plat recorded in the records of Whiteside County in Plat Book 4 at page 44) northerly of the Chicago, Burlington and Quincy Railroad Company's right of way. All that part of Lots 6 and 7 (according to a plat recorded in the records of Whiteside County Plat Book 4 at page 44) westerly of the following-described line: Beginning at a point north 02°16' west, 345.1 feet from the southeast corner of said lot 6; thence south 02°16' east, 146.0 feet; south 60°48' west, 83.8 feet; south 69°52' west, 316.8 feet; south 57°58' west, 189.4 feet; south 33°14' west, 233.2 feet; south 54°22' west, 130.1 feet; south 38°48' west, 138.2 feet; south 38°46' west, 156.7 feet; south 21°24' west, 134.2 feet; south 24°40' west, 176.6 feet; south 43°42' west, 152.5 feet; south 16°54' west, 243.7 feet; south 81°57' east, 22.6 feet to the northwesterly line of the Chicago, Burlington and Quincy Railroad Company's right of way; thence southerly along said right of way line to the south line of said Lot 7.

IOWA, SCOTT COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 80 North, Range 5 East

Fractional section 24: All that part northerly and easterly of the northerly and easterly toe of Carroll District (Private) levee except islands therein. An unnamed island in SE $\frac{1}{4}$ fractional section 24. Island No. 299, also known as Island No. 3 located in fractional sections 24, 25 and 36.

Fractional section 25: All that part easterly of the easterly toe of Carroll District (Private) levee and westerly and northerly of centerline of Grant Slough except islands therein. All that part of Island No. 300 in fractional section 25 and N $\frac{1}{2}$ fractional section 36.

Fractional section 36: All that part easterly of the easterly toe of Carroll District (Private) levee and westerly of the centerline of Grant Slough. An unnamed small island located in N $\frac{1}{2}$ fractional section 36 lying westerly of Island No. 300.

CLINTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 80 North, Range 6 East

An unnamed island located in NE $\frac{1}{4}$ NE $\frac{1}{4}$ fractional section 5. An unnamed island located in NE $\frac{1}{4}$ fractional section 5. An unnamed small island located in NE $\frac{1}{4}$ SW $\frac{1}{4}$ fractional section 5. An unnamed island located in SW $\frac{1}{4}$ fractional section 5. An unnamed island located in fractional section 7 lying northeasterly of Adams Island also known as Island No. 6. An unnamed island in fractional section 18 lying easterly of Adams Island.

Townships 80 and 81 North, Range 6 East

Swan Island also known as Island No. 295 located in fractional sections 4 and 5, township 80 north, and in fractional sections 32 and 33, township 81 north. An unnamed island located in fractional sections 4 and 5, township 80 north, and in fractional section 33 township 81 north southerly of Swan Island. Willow Island located in fractional section 4, township 80 north and in fractional section 33, township 81 north, southeasterly of Swan Island.

Township 81 North, Range 6 East

An unnamed island located in fractional section 25 lying southerly of Beaver Island, Island No. 292 located in fractional section

26 lying southerly of Beaver Island. An unnamed small island located in SE $\frac{1}{4}$ fractional section 33 northerly of Swan Island.

Township 81 North, Ranges 6 and 7 East

All that part of Beaver Island, located in fractional sections 13, 23, 24, 25 and 26, township 81 north, range 6 east and fractional sections 18 and 19, township 81 north, range 7 east, described as follows: All that part of said fractional section 23 except N $\frac{1}{2}$ of south 380.8 feet of Government Lot 4, except north 205.3 feet of south 778.5 feet of said Government Lot 4, except S $\frac{1}{2}$ N $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$ and except S $\frac{1}{2}$ SE $\frac{1}{4}$ SE $\frac{1}{4}$; all that part of fractional section 24 described as follows: Beginning at the southwest corner NE $\frac{1}{4}$ NE $\frac{1}{4}$; thence north 39°22' east 722.5 feet; south 67°03' east, 1,066.5 feet to a point on east line; south 00°15' east, 164.0 feet along said east line; south 88°13' west, 1,441.8 feet; north 00°01' east, 66.2 feet to the point of beginning; SW $\frac{1}{4}$, N $\frac{1}{2}$ NE $\frac{1}{4}$ SE $\frac{1}{4}$, NW $\frac{1}{4}$ SE $\frac{1}{4}$ and lot 5 of the subdivision of Government Lots 3 and 4 of said fractional section 24 (according to recorded records of Clinton County in Book 10 at page 191); Lots 1, 2, 3, 4, and 6 of Doolittle's subdivision of Government Lot 1, Lots 2 and 9 of Doolittle's subdivision of Government Lot 2, and Lot 5 of Doolittle's subdivision of Government Lot 3 of said fractional section 26 (according to a plat recorded in the records of Clinton County in Book 4 at page 33); NE $\frac{1}{4}$ NW $\frac{1}{4}$ and SW $\frac{1}{4}$ said fractional section 19; all that part of SW $\frac{1}{4}$ SW $\frac{1}{4}$ said fractional section 18 described as follows: Beginning at the southeast corner of said SW $\frac{1}{4}$ SW $\frac{1}{4}$; thence south 89°39' west, 658.4 feet along the south line thereof; north 00°04' east, 331.5 feet; south 89°37' west, 339.0 feet; north 00°01' east, 813.5 feet; north 79°25' east, 1,012.5 feet to the northeast corner of said SW $\frac{1}{4}$ SW $\frac{1}{4}$; thence south 00°04' east, 1,324.7 feet along the east line thereof to the point of beginning; all that part of said fractional section 13 and W $\frac{1}{2}$ W $\frac{1}{2}$ said fractional section 18 lying northerly of the following described line except the part also described herein: Beginning at the southwest corner of Government Lot 6 said fractional section 13; thence north 00°35' east, 152.4 feet along the west line thereof; thence north 74°17' east, 836.6 feet; north 83°46' east, 505.7 feet to a point on the west line of Government Lot 5 said fractional section 13; thence south 00°21' east, 349.4 feet along said west line to the southwest corner thereof; thence north 88°57' east, 660.4 feet along south line of said Lot 5; north 00°03' east, 328.8 feet; north 88°46' east, 343.5 feet; north 34°00' west, 864.7 feet; north 66°26' east, 1,667.6 feet; north 81°15' east, 718.0 feet to a point on the east line of said W $\frac{1}{2}$ W $\frac{1}{2}$ fractional section 18, excepting from the above described part of said fractional section 13 the following described part: Beginning at a point which is north 11°50' east, 1,755.5 feet from the said southwest corner of Government Lot 5; thence north 00°47' east, 666.4 feet to a point on the ordinary high water line of Beaver Slough; thence 349.5 feet northeasterly along said ordinary high water line to a point; south 00°47' east, 780.0 feet; south 89°13' west, 330.0 feet to the point of beginning.

LOCK AND DAM No. 24

ILLINOIS, CALHOUN COUNTY, FOURTH PRINCIPAL
MERIDIAN

Township 8 South, Ranges 4 and 5 West

Middleton Island, also known as Island No. 462, located in fractional sections 6 and 7, township 8 south, range 4 west and fractional sections 1 and 12, township 8 south, range 5 west.

Township 8 South, Range 5 West

An unnamed island located in fractional sections 1 and 2 lying northwesterly of Middleton Island.

PIKE COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 7 South, Range 5 West

Fractional section 18: All that part lying southerly of the Alton Railroad Company's right of way and southwesterly of the right of way for the levee of the Sny Island Levee Drainage District.

Fractional section 19: Except islands therein. An unnamed island located in fractional sections 19, 20, and 29. An unnamed island located in NW $\frac{1}{4}$ fractional section 19. The northernmost of two unnamed islands located in SE $\frac{1}{4}$ fractional section 35. The southernmost of two unnamed islands in SE $\frac{1}{4}$ fractional section 35.

Township 6 South, Range 6 West

An unnamed island located in SW $\frac{1}{4}$ fractional section 7 lying northeasterly of Denmark Island. An unnamed island located in fractional sections 7 and 18 lying northeasterly of Denmark and Atlas Islands.

Fractional section 15: All that part lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District except parts of islands therein. Bay Island located in fractional sections 15 and 16. Cottonwood Island, also known as Island No. 452 and as Island No. 39, located in fractional sections 16 and 17. An unnamed small island located in NE $\frac{1}{4}$ fractional section 18.

Fractional section 22: All that part of NE $\frac{1}{4}$ lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District excepting the islands therein. Willow Bar Island located in N $\frac{1}{2}$ fractional section 22 lying southeasterly of Willow Island.

Township 6 South, Range 7 West

An unnamed island located in SW $\frac{1}{4}$ fractional section 1. The northernmost of two unnamed islands located in N $\frac{1}{2}$ fractional section 12. The southernmost of two unnamed islands located in N $\frac{1}{2}$ fractional section 12.

MISSOURI, PIKE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 53 North, Range 1 East

Fractional section 6: SE $\frac{1}{4}$ SW $\frac{1}{4}$ and S $\frac{1}{2}$ SE $\frac{1}{4}$.

Fractional section 7: All that part of E $\frac{1}{2}$ and all that part of E $\frac{1}{2}$ W $\frac{1}{2}$ lying northeasterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 8: All that part northerly of the Chicago, Burlington and Quincy Railroad Company's right of way except that part easterly of the following described line: Beginning on the northerly line of said right of way which point is north 17°29' west, 1775.5 feet from the southeast corner of said fractional section 8; thence north 13°12' east, 14.8 feet to the ordinary high water line on the right bank of the Mississippi River.

Townships 53 and 54 North, Range 1 East

An unnamed small island located in fractional section 6, township 53 north, and in fractional section 31, township 54 north, lying northeasterly of Pharrs Island.

Townships 53 and 54 North, Ranges 1 East and 1 West

Pharrs Island, also known as Mackey Island and as Island No. 24, located in fractional section 6, township 53 north, range 1 east, fractional section 31, township 54 north, range 1 east, fractional section 1, township 53 north, range 1 west, fractional section 36, township 54 north, range 1 west.

Township 54 North, Ranges 1 East and 1 West

Island No. 461 located in fractional section 81, township 54 north, range 1 east, and fractional section 36, township 54 north, range 1 west.

Township 54 North, Range 1 West

Two unnamed small islands located in SE $\frac{1}{4}$ fractional section 36, lying between Pharrs Island and Island No. 461. An unnamed small island located in SE $\frac{1}{4}$ fractional section 36, lying northwesterly of Island No. 461.

Township 55 North, Range 2 West

Three small unnamed islands located in N $\frac{1}{2}$ fractional section 17 lying upstream and adjacent to Blackbird Island.

Township 55 North, Ranges 2 West and 3 West

An unnamed island in Gilberts Chute located in fractional section 6, township 55 north, range 2 west and fractional section 1, township 55 north, range 3 west, lying southerly of Slim Island.

LOCK AND DAM NO. 25

ILLINOIS, CALHOUN COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 12 South, Range 2 West

Section 6: W $\frac{1}{2}$. SW $\frac{1}{4}$ NE $\frac{1}{4}$. All that portion of the SE $\frac{1}{4}$ lying west of a line described as follows: Beginning at a point in the south line of said SE $\frac{1}{4}$, distant therein south 88 degrees 51 $\frac{1}{2}$ minutes east, 324 feet from a stone marking southwest corner SE $\frac{1}{4}$ SE $\frac{1}{4}$; running thence north 7 degrees 12 $\frac{1}{2}$ minutes east, 2,648.2 feet to a point in the north line of said SE $\frac{1}{4}$, distant therein north 87 degrees 44 $\frac{1}{2}$ minutes west, 669.6 feet from a stone marking the east quarter corner of said section.

Section 7: All that portion lying west of a line described as follows: Beginning at a point in the south line of said section, distant therein south 89 degrees 43 $\frac{1}{2}$ minutes west, 809.3 feet from a walnut tree marking the southeast corner of said section; running thence, from said point of beginning north 0 degrees 13 minutes west, 1589.1 feet; thence north 0 degrees 58 minutes west, 526.4 feet; thence north 1 degree 42 minutes west, 373.8 feet; thence north 36 degrees 49 minutes west, 156.9 feet; thence north 11 degrees 17 $\frac{1}{2}$ minutes west, 385.9 feet; thence north 5 degrees 36 $\frac{1}{2}$ minutes west, 603.9 feet; thence north 5 degrees 27 $\frac{1}{2}$ minutes east, 273.2 feet; thence north 0 degrees 30 $\frac{1}{2}$ minutes west, 678.0 feet; thence north 7 degrees 57 $\frac{1}{2}$ minutes east, 721.5 feet to a point in the north line of said section, distant therein south 88 degrees 51 $\frac{1}{2}$ minutes east, 324 feet from a stone marking the northwest corner NE $\frac{1}{4}$ NE $\frac{1}{4}$.

Section 18: All of an unnamed island, in the Mississippi River, opposite the N $\frac{1}{2}$ of said section. All that portion of the fractional N $\frac{1}{2}$ lying west of a line described as follows: Beginning at a point in the south line of said N $\frac{1}{2}$, distant therein south 89 degrees 29 $\frac{1}{2}$ minutes west, 193.9 feet from a stone marking the east quarter corner of said section; running thence north 23 degrees 06 minutes west, 485.3 feet; thence north 48 degrees 20 minutes west, 425.7 feet; thence north 9 degrees 47 $\frac{1}{2}$ minutes west, 347.1 feet; thence north 3 degrees 17 minutes west, 246.2 feet; thence north 0 degrees 12 $\frac{1}{2}$ minutes east, 983.4 feet; thence north 8 degrees 23 $\frac{1}{2}$ minutes west, 353.5 feet to a point in the north line of said section, distant therein south 89 degrees 43 $\frac{1}{2}$ minutes west, 809.3 feet from a walnut tree marking the northeast corner of said section.

Townships 11 and 12 South, Range 3 West

All of Turner Island, otherwise known as Island No. 55, along with three towheads, or small islands lying between said Turner Island and the Illinois mainland, in the Mississippi River, located in fractional section 36, township 11 south, and fractional section 1, township 12 south, aforesaid range 3 west.

Township 12 South, Range 3 West

Section 1: All of fractional section.
Section 12: All of fractional section.
Section 13: All of fractional section.

LOCK AND DAM NO. 26

ILLINOIS, JERSEY AND MADISON COUNTIES, THIRD PRINCIPAL MERIDIAN

Township 6 North, Ranges 10 and 11 West

All of Piasa Island in the Mississippi River, also known as Island No. 60, located in fractional section 31, township 6 north, range 10 west, Madison County, Illinois, and in fractional section 25, township 6 north, range 11 west, Jersey County, Illinois.

MADISON COUNTY, THIRD PRINCIPAL MERIDIAN

Township 6 North, Range 10 West

Section 31: All of Sunflower Island in the Mississippi River. All of Island No. 61 in the Mississippi River located in fractional sections 31 and 32.

JERSEY COUNTY, THIRD PRINCIPAL MERIDIAN

Township 6 North, Range 11 West

Section 26: All of Eagles Nest Island in the Mississippi River.

Township 6 North, Range 13 West

Section 4: NW $\frac{1}{4}$ NW $\frac{1}{4}$, and SW $\frac{1}{4}$ SW $\frac{1}{4}$.

Section 5: All of fractional section.

Section 8: All of fractional section.

Section 9: W $\frac{1}{2}$.

Section 13: All that portion lying south of the right of way of Illinois State Highway No. 109, and west of a line described as follows: Beginning at a stake in the south right of way line of Illinois State Highway No. 109, distant south 0 degrees 55 minutes east, 2,209.5 feet from a stone set at the northwest corner of lands conveyed by Helen A. Smith to the State of Illinois, by deed recorded in Book 150, Page 440 of the Deed Records of Jersey County, Illinois; thence, from said point of beginning, south 0 degrees 55 minutes east, 461.1 feet, more or less, to the ordinary high water mark of the Illinois River.

Section 14: All that portion lying south of a line described as follows: Beginning at a point in the west line of said section 14, distant therein south 0 degrees 53 minutes east, 2,377.3 feet from a fence post marking the northwest corner of said section; thence, from said point of beginning, south 85 degrees, 40 $\frac{1}{2}$ minutes east, 536.8 feet; thence south 77 degrees 33 $\frac{1}{2}$ minutes east, 475.0 feet; thence north 85 degrees 43 $\frac{1}{2}$ minutes east, 883.6 feet; thence north 26 degrees 30 minutes east, 483.1 feet; thence north 23 degrees 09 $\frac{1}{2}$ minutes east, 436.8 feet; thence north 49 degrees, 49 $\frac{1}{2}$ minutes east, 462.0 feet; thence north 70 degrees 02 minutes east, 916.9 feet; thence south 71 degrees 02 $\frac{1}{2}$ minutes east, 822.1 feet; thence north 45 degrees 24 minutes east, 471.5 feet; thence north 2 degrees 41 $\frac{1}{2}$ minutes east, 201.4 feet to the south right of way line of Illinois State Highway No. 109; thence, with said south right of way line in an easterly direction to the east line of said section 14.

Section 15: All that portion lying south of a line described as follows: Beginning at a point in the west line of said section, distant therein south 0 degrees 47 minutes east, 1,225.0 feet from a stone set at the northwest corner of said section; thence, from said point of beginning, south 55 degrees 10 $\frac{1}{2}$ minutes east, 264.2 feet; thence south 40 degrees 10 minutes east, 691.6 feet; thence south 77 degrees 49 minutes east, 345.8 feet; thence south 52 degrees 47 minutes east, 384.2 feet; thence south 69 degrees 06 minutes east, 661.1 feet; thence south 81 degrees 30 minutes east, 485.5 feet; thence south 64 degrees 23 minutes east, 255.2 feet; thence east along the north line of the SE $\frac{1}{4}$ of said section to the north quarter corner of said SE $\frac{1}{4}$; thence, along the north line of the SE $\frac{1}{4}$ of

said section, north 89 degrees 00 minutes east, 839.2 feet; thence north 78 degrees 50 minutes east, 326.2 feet; thence north 29 degrees 34½ minutes east, 291.2 feet to the east line of said section, distant therein south 0 degrees 53 minutes east, 2,377.3 feet from a fence post marking the northeast corner of said fractional section.

Township 7 North, Range 13 West

Sections 5 and 6: A parcel of land described as follows: Beginning at a stone marking the southwest corner of section 5, thence, from said point of beginning, south 89 degrees 00 minutes east, 1323.2 feet to a stake marking the south quarter corner of section 5, thence north 0 degrees 08½ minutes east, 511.0 feet; thence north 68 degrees 46½ minutes west, 1,077.6 feet; thence south 82 degrees 31½ minutes west, 2014.8 feet; thence south 29 degrees 51 minutes west, 399.8 feet; thence north 86 degrees 30 minutes west, 326.3 feet; thence north 39 degrees 23 minutes west, 90.4 feet; thence south 45 degrees 40½ minutes west, 72.9 feet; thence south 18 degrees 2 minutes west, 226.1 feet; thence south 0 degrees 16 minutes east, 309.8 feet to a point in the south line of section 6; thence north 89 degrees 50 minutes east, 1608.8 feet to the point of beginning.

Section 7: All of fractional section lying east of Otter Creek.

Section 8: W½.

Section 17: N½NW¼; SW¼NW¼; and NW¼SW¼ except 16 acres taken off the east side of the said NW¼SW¼.

Section 18: All of fractional N½ on the mainland. All of fractional NE¼SE¼ on the mainland.

Section 32: All that portion lying south of right of way of the Mississippi River Power Company.

Section 33: All that portion of the W½ of the W½ of said section lying south of the right of way of the Mississippi River Power Company.

CALHOUN COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 12 South, Range 1 West

Section 30: Fractional S½.

Section 31: Fractional E½. E½ of NW¼. All of the SW¼ lying north and east of a line described as follows: Beginning at a point in the south line of said section 31, distant therein south 89 degrees 50 minutes east, 2,657.7 feet from a stone marking the southwest corner of said section; thence, from said point of beginning, north 33 degrees 11 minutes west, 1698.7 feet; thence north 17 degrees 36 minutes west, 800.5 feet; thence south 68 degrees 27 minutes west, 215.0 feet; thence north 21 degrees 15 minutes east, 270.4 feet; thence north 40 degrees 46 minutes west, 427.0 feet to a point in the north line of the SW¼ of said fractional section, distant therein south 89 degrees 20 minutes west, 1,528.6 feet from the center of said fractional section.

Section 32: All of fractional section on the mainland. All of Six Mile Island in the Illinois River, located in fractional sections 30, 31 and 32, township and range aforesaid.

Township 13 South, Range 1 West

Section 1: All of fractional section on the mainland. All of Island No. 525 in the Mississippi River, also known as Island No. 59, located in said fractional section.

Section 2: All that portion lying south and east of a line described as follows: Beginning at a point in the south line of said section, distant therein north 88 degrees 53 minutes east, 210.0 feet from a stone set at the southwest corner of said fractional section; thence, from said point of beginning, north 36 degrees 20 minutes east, 1,171.4 feet; thence north 44 degrees 24½ minutes west, 545.9 feet; thence north 19 degrees 29 minutes east, 206.8 feet; thence north 43 degrees 13½ minutes east, 434.0 feet; thence south 31 de-

grees 00 minutes east, 365.6 feet; thence north 65 degrees 20 minutes east, 1,770.8 feet; thence north 0 degrees 25 minutes west, 456.7 feet; thence north 89 degrees 08 minutes east, 1,338.0 feet; thence due north 315.0 feet; thence north 50 degrees 57 minutes east, 1,722.6 feet to a point in the east line of said fractional section, distant therein due north 1,380.0 feet from a stone marking the east quarter corner of said fractional section.

Section 4: All of fractional section.

Section 5: All of fractional section.

Section 6: All that portion lying east of a line described as follows: Beginning at a stone marking the southeast corner of said section, and running thence north 21 degrees 12½ minutes west, 880.3 feet; thence north 9 degrees 43½ minutes west, 1,077.8 feet; thence south 89 degrees 32 minutes west, 490.0 feet; thence north 56 degrees 32 minutes east, 647.3 feet; thence north 69 degrees 51½ minutes west, 1,292.4 feet; thence north 28 degrees 20 minutes west, 570.3 feet; thence north 22 degrees 31 minutes east, 578.8 feet; thence north 6 degrees 21½ minutes west, 1,498.9 feet to a point in the north line of said section, distant therein south 89 degrees 50 minutes east, 3,357.6 feet from a stone marking the northwest corner of said section.

Section 8: All that portion lying north and east of a line described as follows: Beginning at a stone marking the northwest corner of said section, and running thence south 30 degrees 30½ minutes east, 696.3 feet; thence south 44 degrees 14½ minutes east, 988.3 feet; thence south 49 degrees 01 minute east, 1,131.3 feet; thence south 40 degrees 09 minutes east, 728.3 feet; thence north 88 degrees 57 minutes east, 270.0 feet; thence south 0 degrees 04 minutes east, 180.0 feet; thence south 66 degrees 46½ minutes east, 734.5 feet; thence south 82 degrees 28½ minutes east, 697.8 feet; thence north 81 degrees 01 minute east, 512.3 feet; thence south 57 degrees 48½ minutes east, 902.9 feet to a point in the east line of said section, distant therein north 0 degrees 01 minute east, 1,638.5 feet from a stone marking the southwest corner of said section.

Section 9: All of fractional section, except a parcel described as follows: Beginning at a stone marking the southwest corner of said fractional section, and running thence, along the west line of said fractional section, north 0 degrees 01 minute east, 880.0 feet; thence south 56 degrees 52½ minutes east, 1,573.2 feet to a point in the south line of said fractional section; thence, along said south line south 89 degrees 07 minutes west, 1,317.8 feet to the point of beginning.

Section 10: All that portion lying west of a line described as follows: Beginning at a point in the south line of said section, distant therein north 89 degrees 07 minutes east, 586.5 feet from a stone set at the southwest corner of said section; thence, from said point of beginning, north 12 degrees 16 minutes west, 427.5 feet; thence north 33 degrees 24½ minutes east, 1,689.1 feet; thence north 29 degrees 56½ minutes east, 1,442.5 feet; thence north 37 degrees 34 minutes east, 492.0 feet; thence south 34 degrees 27 minutes east, 340.2 feet; thence due north 690.0 feet; thence north 25 degrees 22 minutes east, 1,489.5 feet, more or less, to the ordinary high water mark of the Illinois River.

Section 11: All of fractional section, except W½NW¼. All of Squaw Island in the Mississippi River, located in fractional sections 11, 12 and 14.

Section 12: All of fractional section. All of a small unnamed island in the Mississippi River, located in the fractional NW¼ of said section.

Section 14: All of fractional section.

Section 15: All that portion lying east of a line described as follows: Beginning at a point in the north line of said section, distant therein north 89 degrees 56½ minutes west, 200.0 feet from a stone marking the northeast corner of said section; thence,

from said point of beginning, south 26 degrees 48½ minutes west, 1,473.1 feet; thence south 18 degrees 52 minutes west, 1,138.4 feet; thence south 23 degrees 11 minutes west, 1,069.5 feet; thence south 6 degrees 12 minutes west, 370.2 feet; thence due east 44.0 feet; thence south 7 degrees 37 minutes west, 561.6 feet; thence south 15 degrees 32½ minutes west, 338.0 feet; thence south 29 degrees 36 minutes west, 400.0 feet; thence south 28 degrees 12 minutes west, 380.0 feet to a point in the south line of said section, distant therein south 89 degrees 26½ minutes west, 881.0 feet from a stone marking the southeast corner of SW¼SE¼ of said section.

Township 11 South, Range 2 West

Section 25: S½.

Section 26: All that portion of the SE¼ lying east of a line described as follows: Beginning at a point in the south line of said SE¼, distant therein south 89 degrees 26 minutes east, 2,102.6 feet from a stone set at the south quarter corner of said section 26; thence, from said point of beginning, north 1 degree 49½ minutes east, 1,097.6 feet; thence north 85 degrees 32 minutes east, 487.8 feet to a point in the east line of said section 26; thence, with said east line, north 0 degrees 01 minutes west, 760.0 feet; thence, leaving said west line, north 56 degrees 03 minutes west, 232.8 feet; thence north 25 degrees 25½ minutes west, 706.1 feet to the north line of said SE¼, distant therein south 89 degrees 44 minutes west, 496.0 feet from a stake marking the east quarter corner of said section.

Section 35: All that portion lying north and east of a line described as follows: Beginning at a point in the north line of said section, distant therein south 89 degrees 26 minutes east, 2,102.6 feet from a stone marking the north quarter corner of said section; thence, from said point of beginning, south 6 degrees 02½ minutes west, 968.4 feet; thence south 13 degrees 22 minutes east, 1,049.2 feet; thence south 25 degrees 25 minutes east, 917.6 feet to a point in the east line of said section, distant therein north 0 degrees 15½ minutes west, 2,473.5 feet from a stone marking the southeast corner of said section.

Section 36: All that portion lying north and east of a line described as follows: Beginning at a point in the south line of said section, distant therein south 89 degrees 24½ minutes east, 1,410.2 feet from a stone marking the southwest corner of said section; thence, from said point of beginning, north 27 degrees 03 minutes west, 1,265.9 feet; thence north 35 degrees 06 minutes west, 1,069.5 feet; thence north 25 degrees 25 minutes west, 537.6 feet to a point in the west line of said section, distant therein north 0 degrees 15½ minutes west, 2,473.5 feet from a stone marking the southwest corner of said fractional section. All of Helmbold Island in the Illinois River located in fractional sections 25 and 36, township and range aforesaid.

Township 12 South, Range 2 West

Section 1: A parcel of land described as follows: Beginning at a point in the north line of said section, distant therein south 89 degrees, 24½ minutes east, 1,542.2 feet from a stone set at the northwest corner of said section; thence, from said point of beginning, and with the north line of said section, south 89 degrees, 24½ minutes east, 881.5 feet, more or less, to the ordinary high water mark of the Illinois River; thence downstream with said ordinary high water mark the following courses and distances: South 23 degrees 17 minutes west, 373.0 feet; south 17 degrees 36 minutes west, 334.8 feet; and south 11 degrees 25 minutes west, 326.4 feet; thence leaving said ordinary high water mark, north 89 degrees 24½ minutes west, 336.4 feet, more or less; thence north 7 degrees 47 minutes west, 476.7 feet; thence

north 17 degrees 59 minutes west, 541.6 feet to the place of beginning.

MISSOURI, ST. CHARLES COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 48 North, Range 6 East

Section 6: All of Slim Island in the Mississippi River, located in section 1, township 48 north, range 5 east of the fifth principal meridian, and in section 6, township 48 north, range 6 east of the fifth principal meridian.

Section 8: All of two islands in the Mississippi River, collectively known as Lawler Islands, located in sections 5, 8 and 9, township and range aforesaid.

Section 9: All of Portage Island in the Mississippi River, located in section 9, township and range aforesaid.

The above described lands are shown upon War Department maps entitled "Mississippi River", "Lock and Dam No. 25", Sheet 1 dated January 31, 1939; "Lock and Dam No. 26", Sheets 1, 2, 4 and 5 dated February 18, 26, 19 and 27, 1937, respectively, and "Lock and Dam No. 24", Sheets 1 to 5, inclusive, dated July 6, 1937, File Nos. 24-G-6.2, 7.2, 8.3, 9.2 and 10.3, filed in the United States Engineer Office, St. Louis; "Lock and Dam No. 9", Sheets 1 to 7, File Nos. MISS L/D 9/28-1, 2, 3, 4, 5, 6 and 7, filed in the United States Engineer Office, St. Paul, Minnesota; "Lock and Dam No. 11", Sheets 1, 2, 3, 4 and 6 dated April 13, 1937, File Nos. 11-G-46.3, 47.4, 48.6, 49.3 and 51.4, respectively; "Lock and Dam No. 12", Sheets 1 to 5, inclusive, dated May 10, 1937, File Nos. 12-G-16.4, 17.5, 18.5, 19.5 and 20.5; "Lock and Dam No. 13", Sheets 1 to 6, inclusive, dated June 2, 1937, file Nos. 13-G-18.5, 19.3, 20.7, 21.5, 22.4 and 23.4; and "Lock and Dam No. 14", Sheets 2 to 6, inclusive, dated June 11, 1937, File Nos. 14-G-11.4, 12.4, 13.5, 14.4 and 15.6, filed in United States Engineer Office at Rock Island, Illinois.

The above-described lands have been acquired by the United States in connection with the improvement of navigation in Mississippi River Pools Nos. 9, 11, 12, 13, 14, 24, 25, and 26, and their reservation and use as wildlife refuge and management areas shall be subject to the primary use thereof by the War Department for navigation, flood-control, and all other related purposes, including, but not limited to, temporary or permanent change in water-surface elevation, dredging, spoil areas, construction of training works, bank protection, and navigation aids. Nothing herein recited shall restrict the right of the public to use for purposes of navigation any navigable waters within the area covered by this order.

Details in connection with the use and administration of these lands may be agreed upon between the War Department and the Department of the Interior.

C. GIRARD DAVIDSON,

Assistant Secretary of the Interior.

JULY 2, 1947.

[F. R. Doc. 47-6441; Filed, July 10, 1947; 8:46 a. m.]

[Public Land Order 380]

ILLINOIS, IOWA, MINNESOTA, MISSOURI, AND WISCONSIN

RESERVING LANDS FOR USE OF DEPARTMENT OF INTERIOR AS WILDLIFE REFUGE AND MANAGEMENT AREAS

By virtue of the authority vested in the President and pursuant to Executive

Order No. 9337 of April 24, 1943, and in furtherance of the purposes of and in accordance with the act of March 10, 1934, 48 Stat. 401 (U. S. C. Title 16, secs. 661-666) as amended by the act of August 14, 1946 (60 Stat. 1080), it is ordered as follows:

Subject to valid existing rights, the following described lands in Illinois, Iowa, Minnesota, Missouri, and Wisconsin are hereby reserved and set apart for the use of the Department of the Interior as wildlife refuge and management areas;

LOCK AND DAM NO. 9

IOWA, ALLAMAKEE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 97 North, Range 2 West

Section 6: That portion of Government Lot 1 lying south of the southeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said Government Lot 1.

Section 7: That portion of Government Lot 3 lying east of the southeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said Government Lot 3.

Township 98 North, Range 2 West

Section 7: That portion of Government Lot 1 lying north of the northeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said Government Lot 1.

Section 17: That portion of Government Lots 2, 3, and 4 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 20: That portion of Government Lot 4 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 28: All of Government Lot 1.

Section 29: That portion of Government Lots 1, 2, and 3 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 32: That portion of Government Lots 3, 4, and 5 lying east and south of the southeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section. All of Government Lot 6 excepting therefrom the south 7.48 acres. All of the SW $\frac{1}{4}$ SE $\frac{1}{4}$ excepting therefrom the south 7.52 acres. That portion of the E $\frac{1}{2}$ SW $\frac{1}{4}$ lying east of the southeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Township 99 North, Range 3 West

Section 7: All of Government Lots 12, 13, and 14, excepting therefrom that portion of Government Lot 14 lying west of the northeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 18: That portion of Government Lots 7, 8, 9, and 10 lying east of the northeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 19: That portion of Government Lot 2 lying east of the northeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said Government Lot 2. That portion of the SE $\frac{1}{4}$ NE $\frac{1}{4}$ lying northeasterly of the northeasterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said SE $\frac{1}{4}$ NE $\frac{1}{4}$.

Section 20: That portion of Government Lots 7 and 8 lying north and east of the northeasterly right of way line of the Chi-

cago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 33: That portion of Government Lots 2 and 3 lying east and north of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Township 99 North, Range 4 West

Section 1: That portion of Government Lots 5, 6, 7, and 8 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section. All of Government Lot 9.

Section 12: That portion of Government Lots 2 and 3, SW $\frac{1}{4}$ NE $\frac{1}{4}$ and the NE $\frac{1}{4}$ SE $\frac{1}{4}$ lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out.

Township 100 North, Range 3 West

Section 7: All of Government Lot 10.

Section 18: All of Government Lot 3. That portion of Government Lot 4 lying north of a line 775.5 feet north of and parallel to the south line of said Government Lot 4, and that portion of said Lot 4 described as follows: beginning at the southwest corner of said Lot 4, thence north along the west line of said Lot 4, 775.5 feet, thence east 842.49 feet, thence south 775.5 feet to the south line of said Lot 4, thence west along the south line of said Lot 4, 842.49 feet to the point of beginning.

Section 19: All of Government Lot 12.

Section 30: All of Government Lot 3.

Township 100 North, Range 4 West

Section 12: E $\frac{1}{2}$ NW $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ -SE $\frac{1}{4}$.

Section 13: W $\frac{1}{2}$ W $\frac{1}{2}$.

Section 14: That portion of the SE $\frac{1}{4}$ NE $\frac{1}{4}$ lying east of a line described as follows: Beginning at a point on the south line of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 721.0 feet west of the southeast corner thereof, thence north 35 degrees 07 minutes west, 225.0 feet, thence north 42 degrees 22 minutes east, 1261.1 feet, more or less, to a point on the east line of said SE $\frac{1}{4}$ NE $\frac{1}{4}$, 200.0 feet south of the northeast corner thereof. That portion of Government Lot 5 lying east of a line described as follows: Beginning at a point on the east line of said Lot 5, 1620.0 feet north of the southeast corner thereof, thence north 35 degrees 07 minutes west, 1255.2 feet, more or less, to a point on the north line of said Lot 5, 721.0 feet west of the northeast corner thereof.

Section 23: All of Government Lot 5.

Section 24: All of Government Lots 3, 4, 6, 7, 8, 9, 10, and 11.

Section 25: All of Government Lots 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13. That portion of Government Lot 14 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said Lot 14.

Section 36: All of Government Lots 8 and 12. That portion of Government Lots 9, 10, and 11 lying east of the easterly right of way of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

MINNESOTA, HOUSTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 101 North, Range 3 West

Section 31: All of Government Lot 1.

Section 32: All of Government Lot 3.

Township 101 North, Range 4 West

Section 13: S $\frac{1}{2}$ SW $\frac{1}{4}$.

Section 14: That portion of the SE $\frac{1}{4}$ lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said SE $\frac{1}{4}$.

Section 23: NE $\frac{1}{4}$ NE $\frac{1}{4}$. All of Government Lots 1, 2, 3, and 4. That portion of Government Lots 5, 6, 7, and 8 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

RULES AND REGULATIONS

Section 24: N $\frac{1}{2}$ NW $\frac{1}{4}$.

Section 26: That portion of Government Lot 5 lying east of a line described as follows: beginning at a point on the south line of said Lot 5, 860.0 feet east of the southwest corner thereof, thence north 2 degrees 32 minutes east, 352.1 feet, thence north 26 degrees 03 minutes east, 250.4 feet, thence north 3 degrees 26 minutes west, 250.4 feet, thence north 6 degrees 29 minutes west, 492.7 feet, more or less, to a point on the north line of said Lot 5, 910.0 feet, east of the northwest corner thereof. That portion of Government Lots 6, 7, and 8 lying east of the easterly right of way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad as now laid out across said section.

Section 35: All of Government Lot 1. That portion of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ lying east of the easterly line of the recorded plat of the Village of Jefferson, Minnesota. All of the SE $\frac{1}{4}$ NE $\frac{1}{4}$. All of the E $\frac{1}{2}$ E $\frac{1}{2}$ SE $\frac{1}{4}$.

Section 36: All of Government Lots 8, 9, 10, and 11. All of the SW $\frac{1}{4}$.

WISCONSIN, CRAWFORD COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 9 North, Range 6 West

Section 27: That portion of Government Lots 1 and 2 lying west of the northwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Lots 1 and 2.

Township 10 North, Range 6 West

Section 7: That portion of Government Lots 3 and 4 lying south of the southerly right of way line of the Chicago, Burlington, and Quincy Railroad as now laid out across said Lots 3 and 4.

Township 11 North, Range 7 West

Section 26: That portion of Government Lot 2 lying west of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Lot 2.

Section 35: That portion of Government Lot 1 lying west of the southwesterly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said Lot 1.

WISCONSIN, VERNON COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 11 North, Range 7 West

Section 4: All of Government Lots 2, 3, and 4. That portion of Government Lot 5 and the SW $\frac{1}{4}$ NE $\frac{1}{4}$ lying west of the westerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said section.

Section 9: All of Government Lots 1, 2, 3, 4, 5 and 6.

Section 16: All of Government Lot 1.

Township 12 North, Range 7 West

Section 21: That portion of Government Lots 1 and 2 lying west of the westerly right of way line of the Chicago, Burlington and Quincy Railroad as now laid out across said section.

LOCK AND DAM No. 11

WISCONSIN, GRANT COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 1 North, Range 2 West

Fractional section 17: All that part of NE $\frac{1}{4}$ SW $\frac{1}{4}$, all that part of E $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ and all that part of SE $\frac{1}{4}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 20: All that part of NW $\frac{1}{4}$ NE $\frac{1}{4}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 2 North, Range 3 West

Section 4: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 5: All that part of SE $\frac{1}{4}$ SE $\frac{1}{4}$ lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 2 North, Range 5 West

Fractional section 1.

Township 3 North, Range 5 West

Fractional section 26: All that part lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 27: All that part of SE $\frac{1}{4}$ lying southerly of government lots 3 and 4. Island No. 194 located in fractional sections 27, 28, 29, 33 and 34.

Fractional section 34: All that part of Government lot 4 lying in NW $\frac{1}{4}$ NE $\frac{1}{4}$. Government lots 5, 6, and 7.

Fractional section 35: All that part of NW $\frac{1}{4}$ NE $\frac{1}{4}$ and all that part of N $\frac{1}{2}$ NW $\frac{1}{4}$ lying southerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 3 North, Range 6 West

Fractional section 2: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 3: All that part of Government Lot 1 except that part occupied by the Chicago, Burlington and Quincy Railroad Company for drainage ditch right of way, lying westerly and southwesterly of the following described line: Beginning on the north line of said Government Lot 1 at a point which is south 89 degrees 59 minutes west, 105.4 feet from the south quarter corner of fractional section 34; thence south 16 degrees 21 minutes east, 438.7 feet to a point on the southeasterly line of said drainage ditch right of way; thence south 62 degrees 12 minutes east, 820.6 feet; thence due east, 573.6 feet to a point on the east line of said Government Lot 1; thence south 00 degrees 11 minutes east, 516.0 feet along said east line to the southeast corner of said Government Lot 1. All that part of Government Lots 2 and 3 and all that part of E $\frac{1}{2}$ NE $\frac{1}{4}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way excepting that part occupied by said railroad company for drainage ditch right of way in said Government Lot 3. Government Lot 4.

Fractional section 10: All that part lying northeasterly of the following described centerline of a former slough: Beginning in the center of said slough at a point on the east line of said fractional section 10 which is south 00 degrees 24 minutes east, 1650.0 feet, more or less, from the northeast corner of said section; thence in a northwesterly direction, along the meanders of said centerline, a total distance of 2288.5 feet, more or less to a point on the ordinary high water line on the left bank of Cassville Slough, a part of the Mississippi River; thence up-stream along said ordinary high water line a total distance of 620.2 feet more or less to a point on the north line of said fractional section 10, which point is south 89 degrees 59 minutes west, 1343.5 feet from said northeast corner.

Fractional section 11: All that part of Government Lot 1, all that part of E $\frac{1}{2}$ NW $\frac{1}{4}$ and all that part of E $\frac{1}{2}$ lying southwesterly of Chicago, Burlington and Quincy Railroad Company's right of way. Government Lots 2 and 3.

Fractional section 14.

Township 4 North, Range 6 West

Fractional section 34: All that part of Government Lot 2 except the drainage ditch right of way occupied by the Chicago, Burlington and Quincy Railroad Company lying westerly and northerly of the following de-

scribed line: Beginning on the south line of said Government Lot 2 at a point which is south 89 degrees 59 minutes west, 105.4 feet from the southeast corner thereof; thence north 16 degrees 21 minutes west, 950.5 feet to a point on the northwesterly line of said drainage ditch right of way; thence north 00 degrees 56 minutes west, 841.0 feet; north 02 degrees 41 minutes west, 755.8 feet; north 87 degrees 44 minutes east, 314.3 feet to a point on the east line of said Government Lot 2; thence north 02 degrees 27 minutes west, 138.8 feet, along said east line to a point on the westerly line of the Chicago, Burlington and Quincy Railroad Company's right of way; thence north 18 degrees 15 minutes west, 40.0 feet along said westerly right of way line to a point on the north line of said Government Lot 2 which point is north 89 degrees 59 minutes west, 10.9 feet from the northeast corner thereof.

IOWA, DUBUQUE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 90 North, Range 2 East

Fractional section 3: All that part of Government Lot 1 lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 10: All that part of Government Lots 1, 2, and 3, all that part of W $\frac{1}{2}$ SE $\frac{1}{4}$ and all that part of SE $\frac{1}{4}$ SE $\frac{1}{4}$ lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. An unnamed island located in fractional sections 10 and 11.

Fractional section 11: Government Lot 1.

Fractional section 14: Government Lots 1 and 2.

Section 15: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

CLAYTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 91 North, Range 1 West

Fractional section 7: Except the following described part: Beginning on the west line of said fractional section 7 at a point which is north 00 degrees 09 minutes west, 746.0 feet from the southwest corner thereof; thence north along said west line, north 00 degrees 09 minutes west, 2458.2 feet; north 74 degrees 36 minutes east, 144.4 feet; north 50 degrees 58 minutes east, 323.8 feet; north 41 degrees 59 minutes east, 385.5 feet; north 45 degrees 17 minutes east, 271.7 feet; north 29 degrees 03 minutes east, 272.9 feet; south 65 degrees 56 minutes east, 388.3 feet; south 59 degrees 38 minutes east, 713.7 feet; south 54 degrees 05 minutes east, 993.6 feet; south 33 degrees 31 minutes west, 693.1 feet to a point on the east and west quarter line; thence along said quarter line north 86 degrees 14 minutes west, 556.1 feet; south 42 degrees 56 minutes east, 496.7 feet; south 37 degrees 47 minutes east, 385.4 feet; south 48 degrees 40 minutes west, 1290.8 feet; south 41 degrees 36 minutes east, 332.8 feet; south 89 degrees 51 minutes west, 1633.0 feet to the point of beginning.

Fractional section 8:

Fractional section 16: Except Island No. 195.

Fractional section 17: All that part lying northeasterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 18: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except the following described part of Government Lot 4: Beginning on the northeasterly line of said right of way at its intersection with the north line of said Government Lot 4 which point is north 86 degrees 23 minutes west, 1715.8 feet from the northeast corner thereof; thence along said north line south 86 degrees 23 minutes east, 725.1 feet; south 63 degrees 40 minutes east, 392.1 feet; south

29 degrees 53 minutes east, 929.3 feet to a point on the said northeasterly right of way line; thence northwesterly along said right of way line to the point of beginning.

Section 20: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 21: All that part except Island No. 195, lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 23: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, except islands therein.

Fractional section 24: Except islands therein.

Fractional section 25: All that part lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way, except that part of an island therein.

Section 26: All that part lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Township 91 North, Range 2 West

Fractional section 11: All that part lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way and northerly of the following described line, except islands therein. Beginning at a point on the northeasterly line of said railroad company's right of way, which point is north 38 degrees 20 minutes east, 3901.2 feet from the south quarter corner of said fractional section 11; thence north 45 degrees 59 minutes east, 340.0 feet to a point on the east line of said fractional section 11, said point being north 38 degrees 57 minutes east, 4238.4 feet from said quarter corner. A small unnamed island located in fractional section 11.

Fractional section 12: All that part lying northerly of the following described line: Beginning on the east line of said fractional section 12 on the centerline of Turkey River at a point which is north 00 degrees 09 minutes west, 3518.9 feet from the southeast corner thereof; thence upstream along said centerline, south 44 degrees 09 minutes west, 278.5 feet; thence north 00 degrees 29 minutes west, 540.1 feet; south 68 degrees 26 minutes west, 886.7 feet; north 79 degrees 28 minutes west, 576.4 feet; south 62 degrees 14 minutes west, 2802.9 feet; north 04 degrees 37 minutes east, 225.2 feet; north 66 degrees 43 minutes east, 148.1 feet; north 07 degrees 11 minutes east, 283.2 feet; north 06 degrees 32 minutes west, 397.7 feet; north 72 degrees 55 minutes west, 222.9 feet; north 03 degrees 53 minutes west, 137.3 feet; north 76 degrees 53 minutes west, 917.4 feet; south 45 degrees 59 minutes west, 366.7 feet to a point on the west line of said fractional section 12, said point being north 38 degrees 57 minutes east, 4238.4 feet from the south quarter corner of fractional section 11.

LOCK AND DAM No. 12

ILLINOIS, JO DAVIESS COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 27 North, Range 1 East

Fractional section 33: All that part of $E\frac{1}{2}SE\frac{1}{4}NW\frac{1}{4}$ lying westerly of Chicago, Burlington and Quincy Railroad Company's right of way. All that part of $S\frac{1}{2}$ lying easterly of the centerline of Crooked Slough and southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 28 North, Range 1 West

Fractional section 18: All that part lying southwestwesterly of Chicago, Burlington and Quincy Railroad Company's right of way except that part in $W\frac{1}{2}SW\frac{1}{4}NW\frac{1}{4}$ and in Island No. 233. All that part of Island No. 233 lying in the south 870.0 feet of $SE\frac{1}{4}SE\frac{1}{4}$ fractional section 18 and in $E\frac{1}{2}$ fractional section 19.

Fractional section 19: All that part northeasterly of the centerline of Menominee Slough. Island No. 1, also known as Island No. 235, located in fractional sections 20, 28 and 29. Island No. 236 located in fractional section 28, 33 and 34.

IOWA, DUBUQUE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 88 North, Range 3 East

All that part of Nine Mile or Green's Island located in fractional sections 23 and 24 lying southwestwesterly of that unnamed slough which intersects the north line of said fractional section 24 at a point which is 325.5 feet easterly of the northwest corner thereof.

LOCK AND DAM No. 13

ILLINOIS, WHITESIDE COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 22 North, Range 3 East

Section 1: All that part described as follows: Beginning at the northwest corner of said section 1; thence north 89 degrees 45 minutes east, 400.0 feet along the north line thereof; thence south 13 degrees 02 minutes west, 1262.5 feet to a point on the south line of $NW\frac{1}{4}NW\frac{1}{4}$ of said section 1; thence north 89 degrees 46 minutes west, 101.7 feet along said south line to the southwest corner of said $NW\frac{1}{4}NW\frac{1}{4}$; thence north 00 degrees 38 minutes west, 1228.8 feet along the west line of said section 1 to the point of beginning.

Section 2: All that part described as follows: Beginning at the south quarter corner of section 2; thence north 01 degrees 13 minutes west, 300.0 feet; south 86 degrees 31 minutes east, 274.5 feet; north 43 degrees 13 minutes east, 2050.0 feet; north 23 degrees 50 minutes east, 2470.0 feet to a point on the east line of said section 2; thence south 00 degrees 38 minutes east, 1555.4 feet along said east line to the east quarter corner; thence south 00 degrees 36 minutes east, 902.3 feet along said east line to the northwesterly line of the Chicago, Burlington and Quincy Railroad Company's right of way; thence south 19 degrees 54 minutes west, 439.4 feet along said right of way to a point on the south line of $NE\frac{1}{4}SE\frac{1}{4}$; thence north 88 degrees 14 minutes west, 844.6 feet along said south line; thence south 00 degrees 19 minutes west, 1295.5 feet to a point on the south line of said section 2; thence north 86 degrees 36 minutes west, 340.0 feet to the southeast corner of $SW\frac{1}{4}SE\frac{1}{4}$; thence north 86 degrees 29 minutes west, 1358.3 feet to the point of beginning.

Section 11: All that part of $E\frac{1}{2}$ northwesterly of following described lines: Beginning on the north line of section 11 at a point which is south 86 degrees 29 minutes east, 781.8 feet from the north quarter corner thereof; thence south 20 degrees 15 minutes west, 659.2 feet; south 16 degrees 23 minutes west, 709.3 feet; south 11 degrees 21 minutes west, 1,045.7 feet; south 21 degrees 08 minutes west, 287.2 feet; north 86 degrees 39 minutes west, 23.2 feet to the center of said section 11. $E\frac{1}{2}NW\frac{1}{4}$ and $NE\frac{1}{4}SW\frac{1}{4}$.

ILLINOIS, CARROLL COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 23 North, Range 3 East

Section 23: All of $W\frac{1}{2}SE\frac{1}{4}$ except those parts of lots 6, 7 and 8 of the subdivision of $SE\frac{1}{4}$ section 23 (according to a plat recorded in Surveyor's Record of Carroll County in Book "C" at page 521) lying westerly of the centerline of Crooked Slough. All that part of $E\frac{1}{2}SE\frac{1}{4}$ lying westerly of the right of way for a public road.

Section 24: All that part of $W\frac{1}{2}SW\frac{1}{4}SW\frac{1}{4}$ lying southwestwesterly of the right of way of a public road.

Section 25: All that part of $S\frac{1}{2}$, $S\frac{1}{2}N\frac{1}{2}$ and $N\frac{1}{2}NW\frac{1}{4}$ lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way, westerly and southerly of Norman D. French's First Addition to the Village of Thomson and southerly of the following described line: Beginning on the north line of section 25 at a point which is north 87 degrees 41 minutes east, 207.7 feet from the northwest corner thereof, thence south 19 degrees 06 minutes east, 32.4 feet along the westerly line of the right of way for a public road; thence north 87 degrees 41 minutes east, 402.4 feet along the southerly right of way line for said public road; thence south 05 degrees 17 minutes east, 739.7 feet; north 87 degrees 42 minutes east, 330.0 feet; north 05 degrees 23 minutes west, 396.6 feet; north 87 degrees 26 minutes east, 346.1 feet to a point on the west line of $NE\frac{1}{4}NW\frac{1}{4}$; thence north 00 degrees 11 minutes west, 41.2 feet along said west line; thence north 87 degrees 45 minutes east, 717.0 feet to a point on said west line of Norman D. French's First Addition to the Village of Thomson.

Section 26: All that part of $N\frac{1}{2}NE\frac{1}{4}$ lying easterly of the centerline of Crooked Slough. $S\frac{1}{2}NE\frac{1}{4}$, $SE\frac{1}{4}SW\frac{1}{4}$ and $SE\frac{1}{4}$.

Fractional section 34: All that part of $SE\frac{1}{4}$ and all that part of $SE\frac{1}{4}NE\frac{1}{4}$ lying easterly of the centerline of Big Slough.

Section 35: Except $NW\frac{1}{4}NW\frac{1}{4}$.

Section 36: All that part lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 24 North, Range 3 East

Section 10: All that part of $SW\frac{1}{4}$ lying southerly and southwestwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's rights of way except that part of Savanna Island therein. All that part of Savanna Island located in sections 10 and 15.

Section 14: All that part lying southwestwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 15: All that part of $W\frac{1}{2}NW\frac{1}{4}$ lying westerly and northerly of the easterly and southerly line of the right of way for the levee of the Carroll County Drainage and Levee District No. 1 except that part of Savanna Island therein. All that part of $NE\frac{1}{4}$ all that part of $E\frac{1}{2}E\frac{1}{2}NW\frac{1}{4}$ and all that part of $NE\frac{1}{4}SE\frac{1}{4}$ lying southwestwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. All that part of $W\frac{1}{2}NE\frac{1}{4}NW\frac{1}{4}$ lying northerly of the centerline of Plum River.

Section 23: All that part of $N\frac{1}{2}$ lying southwestwesterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except $SW\frac{1}{4}NW\frac{1}{4}$. All that part of $SE\frac{1}{4}$ lying southwestwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Section 25: All that part lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way and northerly and westerly of the right of way for a public road located on the south line of section 25.

Section 26: All that part of $E\frac{1}{2}$ lying westerly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Section 35: All that part of $E\frac{1}{2}$ lying northerly of the right of way of the levee for the Carroll County Drainage and Levee District No. 1 and northwesterly and northerly of the right of way for a public road.

Section 36: All that part of $W\frac{1}{2}NW\frac{1}{4}$ lying westerly and northerly of the right of way for a public road.

Township 25 North, Range 3 East

Section 17: All that part lying southwestwesterly of Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 18: All that part of $SE\frac{1}{4}$ lying southwestwesterly of Chicago, Burlington and Quincy Railroad Company's right of way except $W\frac{1}{2}SW\frac{1}{4}SE\frac{1}{4}$.

Fractional section 19: $E\frac{1}{2}NE\frac{1}{4}$ and $E\frac{1}{2}W\frac{1}{2}NE\frac{1}{4}$.

Section 20: All that part of $NE\frac{1}{4}$, all that part of $E\frac{1}{2}NW\frac{1}{4}$, all that part of $NW\frac{1}{4}NW\frac{1}{4}$ and all that part of $NE\frac{1}{4}SE\frac{1}{4}$ lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way. All that part of $S\frac{1}{2}SE\frac{1}{4}$ lying northeasterly of the northeasterly bank of a former slough described as follows: Beginning on the east line of section 20 at a point which is north 00 degrees 40 minutes west, 456.9 feet from the southeast corner thereof; thence along said northeasterly bank, a total distance of 1784.1 feet to a point on the north line of $SW\frac{1}{4}SE\frac{1}{4}$ which point is south 88 degrees 56 minutes west, 1967.7 feet from the northeast corner thereof.

Section 21: All that part lying southwest-erly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Fractional section 22: All that part lying southwesterly of the Chicago, Burlington and Quincy Railroad Company's right of way and northeasterly of the following described line: Beginning on the north line of fractional section 22 at a point which is south 89 degrees 12 minutes east, 1113.9 feet from the northwest corner thereof; thence southerly along the centerline of a former slough, 1595.4 feet; thence along the centerline of Savanna Bay, 1481.4 feet; thence along the westerly bank of a small unnamed creek, 1017.5 feet; thence along said centerline of Savanna Bay, 2779.0 feet to a point on the ordinary high water line on the left bank of an unnamed slough, a part of the Mississippi River.

IOWA, JACKSON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 85 North, Range 5 East

Fractional section 2: Government Lot 1.

Fractional section 3: Government Lots 1, 2, 3 and $NE\frac{1}{4}SE\frac{1}{4}$. All that part of $S\frac{1}{2}S\frac{1}{2}$ and all that part of Government Lot 4 lying northeasterly of the following described line: Beginning on the southeast corner of $SW\frac{1}{4}SW\frac{1}{4}$; thence north 43 degrees 01 minutes west, 1929.9 feet to the west line of section 3.

Fractional section 4: All that part of Government Lots 1 and 2, all that part of $SW\frac{1}{4}NE\frac{1}{4}$ and all that part of $N\frac{1}{2}SE\frac{1}{4}$ lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way and northerly of the following described line: Beginning at a point on the east line of fractional section 4 at a point which is north 00 degrees 12 minutes east, 1426.5 feet from the southeast corner thereof; thence north 55 degrees 14 minutes west, 736.0 feet; north 29 degrees 11 minutes east, 467.2 feet; north 67 degrees 10 minutes west, 595.2 feet; north 37 degrees 53 minutes west, 1311.5 feet; south 43 degrees 50 minutes west, 335.1 feet; south 75 degrees 05 minutes west, 389.9 feet; south 08 degrees 23 minutes east, 749.6 feet; south 45 degrees 16 minutes west, 195.9 feet to a point on said railroad right of way.

Section 10: All that part of $NW\frac{1}{4}NW\frac{1}{4}$ lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 11: All that part of $SE\frac{1}{4}SE\frac{1}{4}$ lying northeasterly of the following described line: Beginning at the northwest corner of said $SE\frac{1}{4}SE\frac{1}{4}$; thence south 58 degrees 28 minutes east, 1543.7 feet to a point on the east line thereof.

Section 12: $S\frac{1}{2}SW\frac{1}{4}$.

Township 86 North, Range 5 East

Fractional section 33: All that part of Government Lots 1, 2, 3 and 4 lying northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. All that part of $S\frac{1}{2}S\frac{1}{2}SE\frac{1}{4}$ lying southeasterly of the centerline of Pleasant Creek and southwesterly of the centerline of an unnamed slough.

Township 85 North, Range 6 East

Fractional section 7: All that part described as follows: Beginning on the south line of fractional section 7 at a point which is south 89 degrees 52 minutes west, 1384.1 feet from the south quarter corner thereof; thence south 89 degrees 52 minutes west, 908.5 feet along said south line; thence north 04 degrees 50 minutes west, 340.0 feet; south 67 degrees 29 minutes east, 687.4 feet; south 76 degrees 19 minutes east, 189.3 feet; north 25 degrees 44 minutes east, 266.8 feet; south 00 degrees 31 minutes east, 269.0 feet to the point of beginning.

Fractional section 16: $S\frac{1}{2}SW\frac{1}{4}$.

Fractional section 17: All that part of $SW\frac{1}{4}NE\frac{1}{4}$ lying southwesterly of the centerline of Snag Slough. $SE\frac{1}{4}NW\frac{1}{4}$ except that part of the east 500.0 feet thereof lying northeasterly of the centerline of Snag Slough. All that part of $SW\frac{1}{4}NW\frac{1}{4}$ and all that part of $S\frac{1}{2}$ lying easterly of the following described line: Beginning on the north line of said $SW\frac{1}{4}NW\frac{1}{4}$ at a point which is south 89 degrees 28 minutes east, 235.2 feet from the northwest corner thereof; thence south 13 degrees 23 minutes east, 372.1 feet; south 86 degrees 31 minutes east, 542.1 feet; south 00 degrees 52 minutes west, 3652.7 feet to the south line of said fractional section 17.

Section 18: All that part described as follows: Beginning at the northeast corner of said section 18; thence south 00 degrees 52 minutes west, 3147.9 feet along the east line thereof; south 88 degrees 48 minutes west, 966.0 feet; south 00 degrees 35 minutes west, 865.8 feet to a point on the north line of $S\frac{1}{2}SE\frac{1}{4}$; south 89 degrees 27 minutes east, 307.1 feet along said north line to a point on the east line of $W\frac{1}{2}SE\frac{1}{4}SE\frac{1}{4}$; south 01 degree 01 minute west, 1343.6 feet along said east line $W\frac{1}{2}SE\frac{1}{4}SE\frac{1}{4}$ to a point on south line of said section 18; north 89 degrees 04 minutes west, 1250.0 feet along said south line; north 00 degrees 34 minutes east, 1335.3 feet to a point on aforesaid north line of $S\frac{1}{2}SE\frac{1}{4}$; south 89 degrees 27 minutes east, 99.7 feet along said north line; north 10 degrees 55 minutes west, 450.2 feet; south 61 degrees 14 minutes west, 558.5 feet; north 03 degrees 35 minutes west, 1298.2 feet; north 83 degrees 05 minutes east, 1120.4 feet; north 76 degrees 17 minutes east, 652.2 feet; north 16 degrees 54 minutes west, 218.5 feet; south 82 degrees 52 minutes west, 1333.9 feet; north 51 degrees 01 minutes west, 573.9 feet; north 03 degrees 16 minutes east, 492.4 feet; north 89 degrees 20 minutes west, 461.0 feet; north 00 degrees 35 minutes east, 179.8 feet; south 89 degrees 21 minutes east, 1032.8 feet; north 60 degrees 14 minutes east, 683.8 feet; north 36 degrees 47 minutes west, 269.2 feet; south 88 degrees 29 minutes west, 2771.9 feet; north 01 degrees 56 minutes west, 655.1 feet; north 89 degrees 41 minutes west, 547.5 feet; north 04 degrees 50 minutes west, 48.9 feet to a point on the north line of said section 18; thence north 89 degrees 52 minutes east, 4929.9 feet to the point of beginning.

Section 19: All that part described as follows: Beginning at the southeast corner of $SW\frac{1}{4}NE\frac{1}{4}$; thence north 89 degrees 00 minutes west, 588.5 feet along the south line thereof; north 00 degrees 34 minutes east, 2662.6 feet to a point on the north line of section 19; south 89 degrees 04 minutes east, 1498.5 feet along said north line; south 02 degrees 52 minutes west, 920.7 feet; south 80 degrees 30 minutes east, 419.1 feet; south 00 degrees 07 minutes west, 349.3 feet to a point on the north line of $SE\frac{1}{4}NE\frac{1}{4}$; north 89 degrees 00 minutes west, 150.6 feet along said north line of $SE\frac{1}{4}NE\frac{1}{4}$; south 00 degrees 25 minutes west, 815.1 feet; north 89 degrees 22 minutes west, 810.3 feet to a point on the east line of $W\frac{1}{2}W\frac{1}{2}SE\frac{1}{4}NE\frac{1}{4}$; south 00 degrees 38 minutes west, 512.7 feet along said east line to the southeast corner thereof; thence north 89 degrees 00 minutes west,

330.7 feet along the south line of said $SE\frac{1}{4}NE\frac{1}{4}$ to the point of beginning.

Section 20: All that part of $E\frac{1}{2}$ lying northerly and westerly of the following described line: Beginning at the southwest corner of $SE\frac{1}{4}SE\frac{1}{4}$; thence north 00 degrees 15 minutes east, 199.4 feet along the west line thereof; north 42 degrees 54 minutes east, 1163.4 feet; south 88 degrees 51 minutes east, 541.3 feet to a point on the east line of said $SE\frac{1}{4}SE\frac{1}{4}$. $E\frac{1}{2}W\frac{1}{2}$.

Section 21: All that part of $W\frac{1}{2}$ lying northwesterly of the southeasterly line of the right of way for the Green Island Levee and Drainage District No. 1.

Section 22: All that part $W\frac{1}{2}NW\frac{1}{4}$ and all that part of $SE\frac{1}{4}NW\frac{1}{4}$ lying northerly of the Chicago, Milwaukee, St. Paul, and Pacific Railroad Company's right of way and south-easterly of the right of way for the levee of the Green Island Levee and Drainage District No. 1.

Section 29: All that part of $NE\frac{1}{4}$ lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way and westerly of the following described line: Beginning on the north line of said $NE\frac{1}{4}$ at a point which is south 89 degrees 43 minutes east, 377.4 feet from the northwest corner thereof; thence south 02 degrees 58 minutes west, 1355.8 feet to a point on said railroad right of way. All that part lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way and southeasterly of the right of way for the levee of the Green Island Levee and Drainage District No. 1. All that part of the east 755.7 feet of the $NE\frac{1}{4}NW\frac{1}{4}$ lying northerly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

IOWA, CLINTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 82 North, Range 7 East

Section 6: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 7: All that part lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Fractional section 8: $W\frac{1}{2}SW\frac{1}{4}$.

Fractional section 17: All that part of $W\frac{1}{2}W\frac{1}{2}NW\frac{1}{4}$ lying northeasterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 18: All that part lying easterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Township 83 North, Range 7 East

Section 30: All that part lying southeasterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

Section 31: All that part lying southeasterly of Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way.

IOWA, JACKSON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 84 North, Range 7 East

Section 6: All that part of $NW\frac{1}{4}NW\frac{1}{4}$ and all that part of Government Lots 1, 2, and 3 lying easterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way. All that part of Government Lot 7 lying northerly and westerly of the following described line: Beginning on the centerline of an unnamed slough at a point which is south 89 degrees 41 minutes west, 1170.1 feet from the northeast corner of said Government Lot 7; thence south 00 degrees 20 minutes east, 395.4 feet; south 89 degrees 40 minutes west, 770.4 feet to a point on the centerline of Esmay Slough.

Fractional section 18: All that part described as follows: Beginning at the north quarter corner of section 19; thence north 89 degrees 12 minutes west, 511.5 feet along south line of section 18 to a point on the

northerly right of way for a public road; thence north 77 degrees 48 minutes west, 191.5 feet along said right of way line; thence north 02 degrees 30 minutes east, 997.8 feet; thence north 89 degrees 52 minutes east, 661.3 feet; thence south 00 degrees 22 minutes west, 1045.9 feet to the point of beginning.

Fractional section 19: All that part described as follows: Beginning at the north quarter corner; thence south 00 degrees 56 minutes west, 103.0 feet; thence north 77 degrees 48 minutes west, 521.0 feet; thence south 89 degrees 12 minutes east, 511.5 feet to the point of beginning.

Township 85 North, Range 7 East

Fractional section 31: All that part lying westerly of government lot 2 and northeasterly of the Chicago, Milwaukee, St. Paul and Pacific Railroad Company's right of way except two unnamed islands therein.

LOCK AND DAM No. 14

IOWA, SCOTT COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 79 North, Range 5 East

Fractional section 1: All that part lying southwestwardly of the centerline of Grant Slough.

Fractional section 2: All that part easterly and northerly of the following described line: Beginning at a point on the north line, south 89 degrees 28 minutes west, 806.2 feet from the northeast corner; thence south 07 degrees 51 minutes east, 442.0 feet; thence south 85 degrees 02 minutes west, 159.0 feet; south 04 degrees 47 minutes east, 1006.9 feet; south 89 degrees 59 minutes east, 588.0 feet to a point on the ordinary high water line of the right bank of Mississippi River.

Township 80 North, Range 5 East

Section 14: All that part between the Davenport, Rock Island and Northwestern Railway Company's right of way and the Clinton, Davenport and Muscatine Railway Company's right of way.

Section 23: All that part northerly of the northerly toe of the levee for the Carroll District (private) and easterly of the Davenport, Rock Island and Northwestern Railway Company's right of way. All that part between the westerly line of the Davenport, Rock Island and Northwestern Railway Company's right of way and the easterly line of the Clinton, Davenport and Muscatine Railway Company's right of way, northerly of the following described line: Beginning at a point south 11 degrees 38 minutes west, 975.4 feet from a point which is the intersection of the north line of said section 23 and the said westerly right of way line; thence south 33 degrees 58 minutes west, 163.7 feet; south 23 degrees 08 minutes west, 211.3 feet; south 43 degrees 09 minutes west, 202.3 feet; south 63 degrees 05 minutes west, 176.9 feet; south 86 degrees 03 minutes west, 476.9 feet; north 54 degrees 27 minutes west, 349.2 feet; south 78 degrees 09 minutes west, 156.2 feet; south 48 degrees 01 minutes west, 206.3 feet; south 66 degrees 15 minutes west, 157.1 feet; thence north 82 degrees 51 minutes west, 281.3 feet to a point on said easterly right of way line. All that part in S $\frac{1}{2}$ described as follows: Beginning at a point on the south line of said section 23, south 89 degrees 55 minutes west, 1606.9 feet from the southeast corner thereof; thence south 89 degrees 55 minutes west, 1518.0 feet along said south line; north 02 degrees 18 minutes east, 526.7 feet; north 11 degrees 23 minutes east, 669.9 feet; thence north 88 degrees 23 minutes east, 1362.4 feet; thence south 00 degrees 08 minutes east, 1219.2 feet to the point of beginning. All that part of SE $\frac{1}{4}$ described as follows: Beginning at southeast corner section 23; thence south 89 degrees 55 minutes west, 101.8 feet; thence north 00 degrees 04 minutes west, 398.5 feet to a point; thence

east 101.8 feet to the east line of section 23; thence south 398.5 feet to the point of beginning.

Fractional section 24: All that part of southwestwardly of the northwesterly toe of the levee for Carroll District (private) and northeasterly of the following described line: Beginning at the southwest corner of said section 24; thence north 00 degrees 04 minutes west, 398.5 feet along the west line thereof; north 89 degrees 57 minutes east, 1136.3 feet; north 00 degrees 06 minutes east, 897.9 feet; north 89 degrees 27 minutes east, 329.6 feet; north 09 degrees 33 minutes west, 613.5 feet; north 40 degrees 04 minutes west, 1337.5 feet; north 86 degrees 16 minutes west, 510.0 feet; to the westerly line of section 24.

Fractional section 25: All that part W $\frac{1}{2}$ westerly of the easterly toe of the levee for the Carroll District (private).

Section 26: All that part N $\frac{1}{2}$ easterly of the Davenport, Rock Island and Northwestern Railway Company's right of way. The north 1067.1 feet of SE $\frac{1}{4}$. The south 1579.3 feet of the east 1994.3 feet SE $\frac{1}{4}$.

Section 35: All that part E $\frac{1}{2}$ westerly of centerline of Grant Slough and easterly of the following-described line: Beginning at the northeast corner of said section 35; thence along the north line thereof south 89 degrees 57 minutes west, 1762.1 feet; south 00 degrees 05 minutes east, 507.3 feet; south 88 degrees 17 minutes east, 877.5 feet; south 00 degrees 34 minutes west, 1256.1 feet; south 87 degrees 47 minutes west, 445.6 feet; south 00 degrees 19 minutes west, 152.6 feet; south 04 degrees 15 minutes east, 2310.9 feet; south 70 degrees 53 minutes west, 553.6 feet to a point on the easterly line of the Davenport, Rock Island and Northwestern Railway Company's right of way; thence south 19 degrees 06 minutes east, 242.1 feet along said right of way line, thence south 44 degrees 46 minutes east, 811.1 feet to a point on the south line of said section 35.

Fractional section 36: All that part of NW $\frac{1}{4}$ northwesterly of the southeasterly toe of levee for Carroll District (private). All that part of SW $\frac{1}{4}$ southwestwardly of the centerline of Grant Slough.

CLINTON COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 80 North, Range 5 East

Section 11: South 100.0 feet more or less of SE $\frac{1}{4}$ between the Clinton, Davenport and Muscatine Railway Company's right of way and the Davenport, Rock Island and Northwestern Railway Company's right of way.

Section 12: All that part southeasterly of the centerline of Schrickler Slough.

Fractional section 14: All that part between the Clinton, Davenport and Muscatine Railway Company's right of way and the Davenport, Rock Island and Northwestern Railway Company's right of way.

Township 80 North, Range 6 East

Fractional section 5: Except islands therein.

Fractional section 6: All that part southeasterly of the following described line (except that part which is also described herein): Beginning at a point on the west line north 00 degrees 02 minutes west, 333.5 feet from the southwest corner; thence north 89 degrees 49 minutes east, 292.5 feet; north 38 degrees 20 minutes east, 1701.0 feet; north 11 degrees 27 minutes east, 1310.3 feet to a point on the southeasterly line of the Davenport, Rock Island and Northwestern Railway Company's right of way; thence north 45 degrees 26 minutes east, 3347.6 feet along said right of way to a point on the north line of said section 6; (exception) Beginning at the southwest corner of government lot 7 of said section 6; thence north 00 degrees 30 minutes east, 1794.4 feet to a point in the centerline of Schrickler Slough; thence northeasterly along said centerline 681.4 feet; thence south 00 degrees 31 minutes west, 738.4 feet; north 89 degrees 41

minutes west, 79.1 feet; south 00 degrees 14 minutes west, 882.7 feet; south 37 degrees 27 minutes west, 624.2 feet; thence south 89 degrees 50 minutes west, 146.6 feet to the point of beginning.

Fractional section 7: Except islands therein.

Township 81 North, Range 6 East

Fractional section 31: All that part southeasterly of the Davenport, Rock Island and Northwestern Railway Company's right of way.

Fractional section 32: All that part southeasterly of the Davenport, Rock Island and Northwestern Railway Company's right of way.

Fractional section 33: All that part southerly and westerly of the following described line except parts of islands therein: Beginning on the intersection of the west line of said section and the southerly line of the Davenport, Rock Island, Northwestern Railway Company's right of way; thence along said right of way 1707.2 feet; thence south 00 degrees 17 minutes west, 162.0 feet, more or less, to the ordinary high water line. All that part of Beaver Island located in fractional sections 13 and 24 described as follows: All that part of said fractional section 13 described as follows: Beginning at a point north 11 degrees 50 minutes east, 1755.5 feet from the southwest corner of government lot 5; thence north 00 degrees 47 minutes west, 666.4 feet; north 60 degrees 58 minutes east, 29.1 feet; north 71 degrees 03 minutes east, 320.4 feet; south 00 degrees 47 minutes east, 780.0 feet; south 89 degrees 13 minutes west, 330.0 feet to the point of beginning; All that part of government lot 6 of said fractional section 13 southerly of the following described line: Beginning at a point on the west line of said lot 6, north 00 degrees 35 minutes east, 152.4 feet from the southwest corner thereof; thence north 74 degrees 17 minutes east, 836.6 feet; north 88 degrees 46 minutes east, 505.7 feet to a point on the east line of said lot 6; NW $\frac{1}{4}$ NE $\frac{1}{4}$ and NW $\frac{1}{4}$ said fractional section 24.

LOCK AND DAM No. 24

ILLINOIS, PIKE COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 7 South, Range 6 West

Fractional section 2: All that part lying westerly of the right of way for the levee of the Sny Island Levee Drainage District.

Fractional section 11: All that part lying southwestwardly of the right of way for the levee of the Sny Island Levee Drainage District.

Fractional section 12: All that part lying southwestwardly of the right of way for the levee of the Sny Island Levee Drainage District.

Fractional section 13: All that part of N $\frac{1}{2}$ lying westerly and southwestwardly of the rights of way for the Chicago, Burlington and Quincy Railroad Company and for the Alton Railroad Company with the following described exception: Beginning on said westerly line of the Chicago, Burlington and Quincy Railroad Company's right of way at a point which is north 51 degrees 27 minutes west, 2825.0 feet from the southeast corner of said N $\frac{1}{2}$ thence north 87 degrees 43 minutes west, 457.7 feet; south 85 degrees 56 minutes west, 239.6 feet; south 57 degrees 58 minutes west, 478.9 feet; south 58 degrees 26 minutes west, 946.9 feet to a point on the ordinary high water line of the left bank of the Mississippi River; thence upstream along said ordinary high water line, a total distance of 287.2 feet; north 57 degrees 39 minutes east, 201.6 feet; north 61 degrees 52 minutes east, 343.6 feet; north 58 degrees 53 minutes east, 219.7 feet; north 61 degrees 30 minutes east, 278.3 feet; north 64 degrees 11 minutes east, 218.4 feet; south 42 degrees 57 minutes east, 36.1 feet to a point on the northerly right of way line of U. S. Highway No. 54; thence a total distance

of 686.9 feet along said northerly line to its intersection with said westerly line of Chicago, Burlington and Quincy Railroad Company's right of way; thence southerly along said railroad right of way 98.2 feet to the point of beginning.

Township 6 South, Range 6 West

Fractional section 7: All that part lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District excepting islands therein.

Fractional section 8: All that part lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District excepting Island No. 36, also known as Drift Island, Island No. 36, also known as Drift Island, located in fractional sections 7, 8, 16, 17 and 18. Atlas Island, also known as Eagle Island and as Island No. 37 located in fractional sections 17 and 18.

Fractional section 17: All that part lying southerly of the right of way for the levee of the Sny Levee Drainage District except islands therein.

Township 6 South, Ranges 6 and 7 West

Denmark Island, also known as Island No. 38, located in fractional sections 7 and 18, township 6 south, range 6 west and fractional sections 12 and 13, township 6 south, range 7 west.

Township 6 South, Range 7 West

Fractional section 1: All that part lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District except islands therein.

Fractional section 12: All that part lying southwesterly of the right of way for the levee of the Sny Island Levee Drainage District except islands therein.

MISSOURI PIKE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 53 North, Range 1 East

Fractional section 6: All that part of the SW $\frac{1}{4}$ SW $\frac{1}{4}$ lying northeasterly of the Chicago, Burlington and Quincy Railroad Company's right of way and southeasterly of the centerline of O'Neils Branch except islands therein.

Fractional section 7: All that part of Government lot 2 of the NW $\frac{1}{4}$ lying northeasterly of the Chicago, Burlington and Quincy Railroad Company's right of way.

Township 54 North, Range 1 West

Buffalo Island also known as Island No. 457, located in fractional sections 20 and 21.

Township 55 North, Ranges 1 and 2 West

Ducket Island, also known as Island No. 455, located in fractional section 31, township 55 north, range 1 west and fractional sections 25 and 36, township 55 north, range 2 west.

Township 54 North, Range 2 West

Fractional section 1: All that part lying northeasterly of the Chicago, Burlington and Quincy Railroad Company's right of way except islands therein. The northernmost of two small unnamed islands located in N $\frac{1}{2}$ fractional section 1 easterly of Angle Island. The southernmost of two small unnamed islands located in N $\frac{1}{2}$ fractional section 1 easterly of Angle Island. Blackburn Island, also known as Stewart's Island and as Blackbird Island, located in fractional section 1 and 12. An unnamed island located in fractional sections 1 and 12 lying easterly of Blackburn Island.

Fractional section 2: All that part lying northeasterly of Salt River.

Fractional section 3: All that part lying easterly of Salt River.

Fractional section 12: All that part lying northerly of Salt River except islands therein.

Townships 54 and 55 North, Range 2 West

Angle Island, also known as Minor's Island, as Island No. 456 and as Islands No. 20 and 21, located in fractional section 1, township 54 north and fractional section 36, township 55 north.

Township 55 North, Range 2 West

Blackbird Island, also known as Block Island and as Scoggins Island, located in fractional sections 16 and 17. An unnamed island located in fractional sections 16 and 17 lying southerly of Blackbird Island. North Fritz Island also known as Indian Camp Island, as Island No. 453 and as Island No. 17 located in fractional sections 14, 23, 24 and 25.

Fractional section 23: S $\frac{1}{2}$ S $\frac{1}{2}$. South Fritz Island, also known as Hickory Island, as Island No. 454 and as Island No. 18, located in fractional sections 23, 24 and 25.

Fractional section 25: Except islands therein.

Fractional section 26.

Fractional section 27: S $\frac{1}{2}$ except west 850.0 feet thereof.

Fractional section 34: All that part lying northerly of Salt River except west 850.0 feet thereof.

Fractional section 35: All that part lying northerly of Salt River.

Fractional section 36: Except islands therein.

Township 55 North, Ranges 2 and 3 West

Slim Island, also known as Island No. 16 located in fractional section 6, township 55 north, range 2 west and fractional section 1, township 55 north, range 3 west.

Township 55 North, Range 3 West

An unnamed island located in fractional section 1, lying easterly of Gilberts Island.

PIKE COUNTY AND RALLS COUNTY, FIFTH PRINCIPAL MERIDIAN

Townships 55 and 56 North, Range 3 West

Gilberts Island located in fractional sections 1 and 2, township 55 north and fractional sections 35 and 36, township 56 north. An unnamed island located in fractional section 2 township 55 north and fractional section 35, township 56 north lying westerly of Gilbert's Island.

RALLS COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 56 North, Range 3 West

An unnamed island located in fractional sections 35 and 36 lying northerly of Gilberts Island. The easternmost of two small unnamed islands located in fractional section 35. The westernmost of two small unnamed islands located in fractional section 35. An unnamed small island located in fractional section 36 lying northerly of Gilberts Island.

LOCK AND DAM NO. 25

ILLINOIS, CALHOUN COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 10 South, Range 2 West

Section 30: All that portion lying southwesterly of a line described as follows: Beginning at a point in the south line of said section, distant therein north 89 degrees 28 $\frac{1}{2}$ minutes west, 4,633.2 feet from a stone marking the southeast corner of Section 30; running thence, from said point of beginning, north 3 degrees 54 minutes east, 735.6 feet; thence north 10 degrees 26 $\frac{1}{2}$ minutes west, 452.5 feet; thence north 18 degrees 44 minutes west, 1,451.0 feet; thence north 30 degrees 45 minutes, 330.1 feet west to a point in the west line of said section, distant therein south 0 degrees 28 $\frac{1}{2}$ minutes west, 1,657.8 feet from a stone set at the northwest corner of said section.

Section 31: All that portion lying west of a line described as follows: Beginning at a point in the south line of said section, dis-

tant therein south 89 degrees 29 $\frac{1}{2}$ minutes west, 2,110.0 feet from a stone set at the southeast corner of Section 31; running thence, from said point of beginning, north 3 degrees 38 $\frac{1}{2}$ minutes east, 140.0 feet; thence north 67 degrees 24 minutes west, 854.6 feet; thence north 18 degrees 29 $\frac{1}{2}$ minutes west, 2,223.2 feet; thence south 89 degrees 41 minutes west, 80.0 feet; thence north 19 degrees 41 $\frac{1}{2}$ minutes west, 703.3 feet; thence north 21 degrees 34 $\frac{1}{2}$ minutes west, 2,129.0 feet to a pipe in the north line of said section, distant therein north 89 degrees 28 $\frac{1}{2}$ minutes west, 4,730.2 feet from a stone marking the northeast corner of said section.

Township 11 South, Range 2 West

All of Willow Bar Island, in Mississippi River, located in Fractional Sections 7 and 18. All of Maple Island, in Mississippi River, located in Fractional Sections 17, 18, 19 and 20. All of Hog or Campbell Island, in Mississippi River, lying opposite Fractional Sections 19 and 30.

Section 6: All that portion lying west of a line described as follows: Beginning at a point in the south line of Section 6, distant therein south 89 degrees 51 minutes west, 1,328.0 feet from an iron rod marking the southeast corner of said section, and running thence north 0 degrees 10 $\frac{1}{2}$ minutes east, 908.4 feet; thence north 89 degrees 22 minutes west, 635.0 feet; thence north 3 degrees 38 $\frac{1}{2}$ minutes east, 1,733.4 feet to a point in the north line of said section, distant therein south 89 degrees 29 $\frac{1}{2}$ minutes west, 1820 feet from a stone set at the northeast corner of said section.

Section 7: All that portion lying west of a line described as follows: Beginning at a point in the south line of Section 7, distant therein south 89 degrees 51 minutes west, 129.8 feet from a stone marking the southeast corner of said section, running thence, from said point of beginning, north 0 degrees 22 minutes west, 1271.7 feet; thence north 11 degrees 15 minutes west, 1790.3 feet; thence north 22 degrees 05 minutes west, 499.4 feet; thence south 89 degrees 27 minutes west, 312.0 feet; thence north 10 degrees 46 $\frac{1}{2}$ minutes west, 123.0 feet; thence north 6 degrees 22 minutes west, 225.5 feet; thence north 61 degrees 39 $\frac{1}{2}$ minutes east, 505.6 feet; thence north 19 degrees 31 $\frac{1}{2}$ minutes west, 583.6 feet; thence north 23 degrees 40 minutes west, 398.5 feet; thence north 56 degrees 10 minutes west, 502.0 feet to a point in the north line of said section, distant therein south 89 degrees 51 minutes west, 1,328.0 feet from an iron rod marking the northeast corner of said section.

Section 17: All that portion lying west of a line described as follows: Beginning at a point in the south line of said section, distant therein south 89 degrees 52 $\frac{1}{2}$ minutes west, 1,600.0 feet from the south quarter corner of said section; running thence, from said point of beginning, north 2 degrees 34 minutes west, 2,235.7 feet; thence north 50 degrees 43 minutes east, 286.3 feet; thence north 11 degrees 43 $\frac{1}{2}$ minutes west, 1,698.0 feet; thence north 28 degrees 14 minutes west, 352.0 feet; thence north 8 degrees 26 $\frac{1}{2}$ minutes west, 599.5 feet; thence north 80 degrees 04 $\frac{1}{2}$ minutes west, 527.9 feet; thence north 43 degrees 59 $\frac{1}{2}$ minutes west, 51.6 feet to a point in the west line of said section, distant therein south 0 degrees 20 minutes west, 154.9 feet from a stone marking the northwest corner of said section.

Section 18: All of fractional section, except that portion lying northeasterly from a line described as follows: Beginning at a point in the east line of said section, distant therein south 0 degrees 20 minutes west, 154.9 feet from a stone marking the northeast corner of said section; running thence, from said point of beginning north 43 degrees 59 $\frac{1}{2}$ minutes west, 214.7 feet to the north line of said section, distant therein south 89 degrees

51 minutes west, 150 feet from said northeast corner.

Section 19: All of fractional section except that part lying south of a line 132.0 feet north of and parallel to the south line of said fractional section lying east of a line 298.3 feet west of and parallel to the east line of said fractional section.

Section 20: All that portion of the fractional NW $\frac{1}{4}$ lying west of a line described as follows: Beginning at a point in the south line of said NW $\frac{1}{4}$, distant therein south 88 degrees 54 $\frac{1}{2}$ minutes east, 100.0 feet from a stone marking the west quarter corner of Section 20; thence, from said point of beginning, north 23 degrees 05 minutes east, 1,708.8 feet; thence north 16 degrees 10 minutes east, 962.6 feet to a point in the north line of said section, distant therein south 89 degrees 52 $\frac{1}{2}$ minutes west, 1600 feet from the north quarter corner of said section. A parcel of land in the west part of the SW $\frac{1}{4}$ of said section, more particularly described as follows: Beginning at a point in the west line of Section 20, distant therein north 0 degrees 23 $\frac{1}{2}$ minutes east, 305.0 feet from a stone marking the southwest corner of said section; running thence, from said point of beginning, and with the west line of said section, north 0 degrees 23 $\frac{1}{2}$ minutes east, 1,770.0 feet; thence south 44 degrees 22 minutes east, 1099.5 feet; thence south 6 degrees 12 minutes west, 647.8 feet; thence south 64 degrees 26 $\frac{1}{2}$ minutes west, 788.0 feet to the place of beginning.

Section 30: SW $\frac{1}{4}$ SW $\frac{1}{4}$. All that portion of the fractional E $\frac{1}{2}$ of said section lying west of a line described as follows: Beginning at a point in the south line of Section 30, distant therein south 89 degrees 53 $\frac{1}{2}$ minutes west, 221.0 feet from a stone marking the southeast corner of said section; running thence from said point of beginning, north 37 degrees 10 $\frac{1}{2}$ minutes west, 24.5 feet; thence north 25 degrees 09 minutes east, 235.3 feet; thence north 21 degrees 22 minutes west, 582.0 feet; thence north 34 degrees 54 $\frac{1}{2}$ minutes west, 560.9 feet; thence north 6 degrees 45 minutes east, 493.4 feet; thence north 2 degrees 53 $\frac{1}{2}$ minutes west, 931.2 feet; thence due west 108.0 feet; thence north 0 degrees 36 $\frac{1}{2}$ minutes west, 944.0 feet; thence north 13 degrees 34 $\frac{1}{2}$ minutes east, 387.8 feet; thence north 12 degrees 36 minutes east, 513.4 feet; thence north 61 degrees 21 minutes east, 319.1 feet; thence north 0 degrees 36 minutes west, 664.6 feet to a point in the north line of said section, distant therein north 89 degrees 53 minutes west, 296.0 feet from a stone set at the northeast corner of said section.

Section 31: All of section, excepting two parcels described as follows: Parcel No. 1.—A small triangular tract lying in the northeast corner of said section, described as follows: Beginning at a stone marking the northeast corner of said section, and running thence south 0 degrees 16 $\frac{1}{2}$ minutes west, 290.0 feet along the east line of said section; thence north 37 degrees 10 $\frac{1}{2}$ minutes west, 363.5 feet to a point in the north line of said section; thence north 89 degrees 53 $\frac{1}{2}$ minutes east 221.0 feet, along said north line to the place of beginning. Parcel No. 2.—A tract in the southeast corner of said section, lying south and east of a line described as follows: Beginning at a point in the south line of said section, distant therein south 89 degrees 27 $\frac{1}{2}$ minutes east, 1492.0 feet from the south quarter corner of said section; running thence from said point of beginning due north 181.1 feet; thence due east 576.0 feet; thence due north 427.0 feet; thence north 89 degrees 14 minutes west, 374.0 feet; thence north 10 degrees 03 minutes west, 687.9 feet; thence north 49 degrees 08 minutes east, 1413.2 feet to a point in the east line of said section, distant therein south 0 degrees 16 $\frac{1}{2}$ minutes west, 2949.1 feet from a stone set at the northeast corner of said section.

Section 32: All that portion lying west of a line described as follows: Beginning at a

point in the west line of said section, distant therein north 0 degrees 16 $\frac{1}{2}$ minutes east, 925.4 feet from the west quarter corner of said section; running thence, from said point of beginning, due east, 185.1 feet; thence due north 425.0 feet; thence north 7 degrees 55 $\frac{1}{2}$ minutes west, 913.7 feet; thence north 51 degrees 58 minutes west, 66.5 feet to a point in the west line of said section, distant therein south 0 degrees 16 $\frac{1}{2}$ minutes west, 290.0 feet from a stone set at the northwest corner of said section.

Township 12 South, Range 2 West

All of Sarah Ann Island, otherwise known as Island No. 500, in the Mississippi River, lying opposite Sections 18 and 19.

Section 6: NW $\frac{1}{4}$ NE $\frac{1}{4}$. All that portion of the E $\frac{1}{2}$ NE $\frac{1}{4}$ lying west of a line described as follows: Beginning at a point in the south line of said E $\frac{1}{2}$ NE $\frac{1}{4}$, distant therein north 87 degrees 47 $\frac{1}{2}$ minutes west, 669.6 feet from a stone marking the southeast corner of said E $\frac{1}{2}$ NE $\frac{1}{4}$, running thence north 5 degrees 42 $\frac{1}{2}$ minutes east, 675.5 feet; thence north 19 degrees 32 $\frac{1}{2}$ minutes east 636.7 feet; thence north 58 degrees 49 $\frac{1}{2}$ minutes east, 44.0 feet; thence north 1 degree 03 $\frac{1}{2}$ minutes east, 608.9 feet; thence north 8 degrees 34 minutes east, 410.4 feet; thence north 21 degrees 11 minutes east, 376.4 feet; thence north 25 degrees 16 minutes east, 425.8 feet to a point marking the northeast corner of said section.

Section 18: All that portion of the S $\frac{1}{2}$ of section lying west of a line described as follows: Beginning at a point in the south line of said section, distant therein south 89 degrees 29 $\frac{1}{2}$ minutes west, 542.0 feet from a pipe marking the southeast corner of Section 18; running thence, from said point of beginning north 2 degrees 39 $\frac{1}{2}$ minutes west, 1398.0 feet; thence north 3 degrees 36 $\frac{1}{2}$ minutes east, 364.7 feet; thence north 18 degrees 57 $\frac{1}{2}$ minutes east, 434.3 feet; thence north 25 degrees 30 minutes east, 511.5 feet to a point in the north line of said S $\frac{1}{2}$, distant therein south 89 degrees 29 $\frac{1}{2}$ minutes west, 200.0 feet from a stone set at the northeast corner of the SE $\frac{1}{4}$ of said section.

Township 9 South, Range 3 West

All of Dog Island and four unnamed islands, in the Mississippi River, located in Fractional Sections 15, 16 and 22.

Township 10 South, Range 3 West

All of Island No. 54, together with a towhead, or small island, lying between said island and the Illinois mainland, in the Mississippi River, located in Fractional Sections 11 and 12.

Section 13: All that portion lying west of a line described as follows: Beginning at a point in the south line of said section, distant therein north 89 degrees 39 $\frac{1}{2}$ minutes west, 1,320.0 feet from a stone set at the southeast corner of said section; running thence, from said point of beginning, north 55 degrees 07 minutes west, 1,000.1 feet; thence north 1 degree 36 minutes west, 400.0 feet; thence north 32 degrees 59 $\frac{1}{2}$ minutes east, 1,060.0 feet; thence north 23 degrees 12 $\frac{1}{2}$ minutes west, 840.0 feet to a point in the north line of the SE $\frac{1}{4}$ of said section; thence north 89 degrees 06 minutes west, 691.6 feet along said north line to the center of said section 13; thence north 0 degrees 13 $\frac{1}{2}$ minutes east, 150.0 feet along the east line of the NW $\frac{1}{4}$ of said section; thence north 72 degrees 35 minutes west, 2,113.8 feet; thence north 31 degrees 03 $\frac{1}{2}$ minutes west, 628.0 feet; thence north 49 degrees 55 $\frac{1}{2}$ minutes west, 409.2 feet to a point in the west line of said section, distant therein due north 1549.7 feet from a stone set at the west quarter corner of said section.

Section 14: All of fractional section, except that portion lying northeasterly from a line described as follows: Beginning at a point in the east line of Section 14, distant therein due north, 1549.7 feet from a stone set at the east quarter corner of said section;

running thence from said point of beginning north 49 degrees 55 $\frac{1}{2}$ minutes west, 134.4 feet; thence north 3 degrees 23 $\frac{1}{2}$ minutes west 962.9 feet to a point in the north line of said section, distant therein due west along the north line of Section 13 and said Section 14, 2,839.7 feet from an iron rod marking the north quarter corner of said Section 13.

Section 24: All that portion lying west of a line described as follows: Beginning at a point in the south line of Section 24, distant therein south 89 degrees 40 $\frac{1}{2}$ minutes west, 2,187.0 feet from a stone marking the southeast corner of said section; running thence from said point of beginning north 0 degrees 16 $\frac{1}{2}$ minutes east 632.5 feet; thence north 78 degrees 01 minutes east 1582.3 feet; thence north 13 degrees 56 $\frac{1}{2}$ minutes east, 1,245.0 feet; thence north 0 degrees 19 minutes east, 1,293.2 feet; thence north 10 degrees 14 minutes west, 663.5 feet; thence north 22 degrees 31 minutes west, 1,180.0 feet to a point in the north line of said section, distant therein north 89 degrees 39 $\frac{1}{2}$ minutes west, 905.0 feet from a stone set at the northeast corner of said section.

Section 25: All of fractional section, except that portion lying northeasterly of a line described as follows: Beginning at a point in the east line of Section 25, distant therein south 0 degrees 28 $\frac{1}{2}$ minutes west, 1657.8 feet from a stone set at the northeast corner of said section; running thence from said point of beginning, north 30 degrees 45 minutes west, 405.2 feet; thence north 50 degrees 00 $\frac{1}{2}$ minutes east, 235.0 feet; thence north 41 degrees 13 minutes west, 192.8 feet; thence south 81 degrees 12 $\frac{1}{2}$ minutes west, 209.5 feet; thence north 37 degrees 12 minutes west 552.4 feet; thence north 15 degrees 05 $\frac{1}{2}$ minutes west, 343.7 feet; thence north 37 degrees 18 minutes west, 211.2 feet; thence north 17 degrees 28 minutes west, 274.8 feet; thence south 89 degrees 27 minutes west, 332.0 feet; thence north 27 degrees 50 $\frac{1}{2}$ minutes west, 499.2 feet; thence north 26 degrees 48 $\frac{1}{2}$ minutes east, 104.4 feet to an iron rod in the north line of said section, distant therein south 89 degrees 40 $\frac{1}{2}$ minutes west, 1,527.0 feet from aforesaid northeast corner.

Section 36: All of fractional section. All of two small islands, in the Mississippi River, lying opposite said section.

Township 11 South, Range 3 West

Section 1: All of fractional section, including all that portion of an unnamed island lying opposite said section.

Section 25: All of fractional section.

Section 36: All of fractional section, except islands lying opposite said section.

MISSOURI, LINCOLN COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 51 North, Ranges 2 and 3 East

All of Westport Island, also known as Island No. 31, together with a towhead, or small island, formerly designated as Island No. 33, constituting a separate island but now attached to said Westport Island located in Fractional Sections 1, 12, 13, 24 and 25, Township 51 North, Range 2 East and Sections 6, 7, 18, 19 and 30, Township 51 North, Range 3 East.

Township 51 North, Range 2 East

All of Island No. 32, together with 2 towheads or small islands lying between said Island No. 32 and Westport Island, in Mississippi River, located in fractional Sections 12, 13, 14 and 24.

Section 25: All that portion lying east of the easterly toe of the Elsberry Drainage District Levee, and south of the north line of Lot 2, as shown on the plat of a subdivision of the lands of the R. H. Norton Estate, recorded in Plat Book 3, Page 6 of the records of Lincoln County, Missouri.

Township 50 North, Range 3 East

Survey 1817: All that portion of Lot 1 of a subdivision of said survey, according to a plat thereof recorded in Book "G", Page 437, of the deed records of Lincoln County, Missouri, north of a line 277.8 feet north of and parallel to the south line of said Lot 1, lying east of the right of way of the Kings Lake Drainage District. All of Jim Crow Island, in the Mississippi River lying opposite Survey 1817.

Survey 1716: All that portion lying east of the right of way of the Kings Lake Drainage District. All of Hausgen Island, in the Mississippi River, lying opposite Survey 1716.

Survey 1748: All that portion lying east of the right of way of the Kings Lake Drainage District. All of little Stag Island, otherwise known as the south part of Island No. 39, in the Mississippi River, lying opposite Surveys 1716 and 1748.

Survey 1693: All that portion lying east of the right of way of the Kings Lake Drainage District. All of Stag Island, otherwise known as the north part of Island No. 39, together with three towheads, or small islands, lying east of Stag Island aforesaid, in the Mississippi River, lying opposite Survey 1693. All of Keeton Island, together with a towhead, or small island, lying immediately south of said Keeton Island, in the Mississippi River, lying opposite Survey 1693.

Survey 1678: All that portion lying east of the right of way of the Kings Lake Drainage District.

Section 6: All that portion lying northeasterly of the riverward toe of the Elsberry Drainage District Levee.

Township 50 and 51, Range 3 East

Survey 1679: All that portion lying north and east of the right of way of the Kings Lake Drainage District, and north and east of the riverward toe of the Elsberry Drainage District Levee. All of Sterling Island, in the Mississippi River otherwise known as Island No. 38, together with a small attached island on the north, known as Island No. 37, lying opposite Section 31, Township 51 North, Range 3 East and Survey 1679. All of three islands, designated as Island No. 1, Island No. 2 and Island No. 3, in the Mississippi River, lying between Sterling Island and Survey 1679.

Township 51 North, Range 3 East

All of Island No. 35, together with a towhead, or small island, adjacent to and immediately downstream from said Island No. 35, in Mississippi River, located in Fractional Sections 30 and 31. All of Eagle Island, being formerly composed of two islands designated as Island No. 34 and Island No. 36, together with a towhead or small island lying immediately downstream from said Eagle Island, in the Mississippi River, located in Fractional Sections 19, 30 and 31. All of Island No. 486, in Mississippi River, located in Fractional Sections 19 and 30. All of Island No. 487, together with a towhead or small island lying immediately southwesterly of said Island No. 487, in Mississippi River, located in Fractional Sections 19 and 30.

Section 30: All of fractional SW $\frac{1}{4}$.

Section 31: All that portion lying east of easterly toe of the Elsberry Drainage District Levee.

MISSOURI, PIKE COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 52 North, Range 2 East

All of Mozler Island, otherwise known as Island No. 30, together with Howard Island, otherwise known as Island No. 29, including also two towheads or small islands, lying between said Howard Island and said Mozler Island, in the Mississippi River; all of said islands located in Fractional Sections 23, 24, 25 and 26.

LOCK AND DAM NO. 26

ILLINOIS, JERSEY COUNTY, THIRD PRINCIPAL MERIDIAN

Township 6 North, Range 11 West

Sections 13, 14, 23 and 24: A tract of land in said sections described as follows: Beginning at a stone marking the quarter corner common to Sections 23 and 24, and running thence north 88 degrees 49 $\frac{1}{2}$ minutes east, 1,336.9 feet; thence due south 595.4 feet; thence due east 129.6 feet; thence due south 2,004.5 feet to a point in the north line of the right of way of the Alton & Eastern Railroad Company; thence, with said north line, north 71 degrees 34 minutes west, 762.0 feet to a point of curve, thence westerly, along a curve to the right, having a radius of 1,379.0 feet, a distance of 299.2 feet; thence north 30 degrees 45 minutes east, 299.0 feet; thence north 78 degrees 53 $\frac{1}{2}$ minutes east, 384.7 feet; thence north 17 degrees 06 minutes west, 203.6 feet; thence north 29 degrees 36 $\frac{1}{2}$ minutes west, 295.3 feet; thence north 60 degrees 31 $\frac{1}{2}$ minutes west, 915.0 feet to a point in the west line of said Section 24; thence north 60 degrees 26 minutes west, 814.4 feet; thence south 25 degrees 53 minutes west, 668.0 feet to a point in the northeasterly line of the right of way of the Alton & Eastern Railroad Company; thence northwestwardly, with said northeasterly line along a curve to the right, having a radius of 1,375.8 feet, a distance of 461.0 feet to a point of tangency; thence, continuing with said northeasterly line, north 35 degrees 35 minutes west, 955.8 feet to a point of curve; thence northwardly, continuing with the northeasterly line of the right of way of the Alton & Eastern Railroad Company, and with the northeasterly line of the right of way of the C. S. & St. L. Railroad Company, along a curve to the right, having a radius of 975.8 feet, a distance of 434.8 feet to a point of tangency; thence, continuing with the northeasterly line of the right of way of the aforesaid C. S. & St. L. Railroad Company, north 10 degrees 03 minutes west, 160.8 feet; thence south 84 degrees 55 minutes east, 288.1 feet; thence south 69 degrees 00 $\frac{1}{2}$ minute east, 345.8 feet; thence north 36 degrees 08 $\frac{1}{2}$ minutes east, 207.8 feet; thence north 20 degrees 22 $\frac{1}{2}$ minutes east, 136.2 feet; thence north 10 degrees 58 minutes west, 215.6 feet; thence south 78 degrees 11 minutes west, 165.5 feet; thence north 65 degrees 49 $\frac{1}{2}$ minutes west, 102.7 feet; thence north 36 degrees 13 minutes west, 310.8 feet; thence north 81 degrees 56 $\frac{1}{2}$ minutes east, 473.8 feet; thence south 63 degrees 37 minutes east, 603.7 feet; thence north 9 degrees 35 minutes east, 164.8 feet; thence north 33 degrees 10 minutes east, 388.7 feet; thence north 10 degrees 06 $\frac{1}{2}$ minutes east, 784.0 feet; thence north 68 degrees 47 minutes east, 59.1 feet to a point in the centerline of Piasa Creek, thence, in a northerly direction with said centerline to its intersection with the east line of said Section 14; thence, in a southerly direction, with said eastline, to a point distant therein north 0 degrees 48 $\frac{1}{2}$ minutes east, 346.7 feet from a stone marking the southeast corner of said Section 14; thence, leaving said east line, north 30 degrees 30 minutes east, 1,041.8 feet; thence south 5 degrees 58 minutes west, 652.9 feet; thence south 24 degrees 57 minutes west, 1,241.8 feet; thence due south 786.1 feet; thence south 19 degrees 35 minutes west, 812.5 feet; thence south 9 degrees 44 minutes east, 383.8 feet; thence south 46 degrees 34 minutes east, 313.8 feet to the point of beginning.

Sections 24, 25 and 26: A tract of land in said sections described as follows: Beginning at a point marking the intersection of the south right of way line of the Alton & Eastern Railroad Company with the west line of the NE $\frac{1}{4}$ of said Section 26, said point being distant south 0 degrees 41 minutes west, 987.7

feet from a stone marking the west quarter corner of said NE $\frac{1}{4}$; thence, from said point of beginning, and with the southerly line of the right of way of the Alton & Eastern Railroad Company, north 80 degrees 50 minutes east, 559.7 feet to a point of curve; thence eastwardly along a curve to the left, having a radius of 2,104.4 feet, a distance of 526.4 feet to a point of tangency; thence north 66 degrees 30 minutes east, 1,068.8 feet to a point of curve; thence northeastwardly, along a curve to the left, having a radius of 1,047.5 feet, a distance of 614.9 feet; thence, leaving said right of way line, north 72 degrees 01 $\frac{1}{2}$ minutes east, 1,403.7 feet; thence north 10 degrees 03 $\frac{1}{2}$ minutes west, 890.2 feet to a point in the south line of the right of way of the Alton & Eastern Railroad Company, aforesaid, which point is on a curve and a tangent thereto, through said point, bears south 79 degrees 34 minutes east; thence eastwardly, with the south line of said right of way, along a curve to the right, having a radius of 379.7 feet, a distance of 53.0 feet to a point of tangency; thence south 71 degrees 34 minutes east, 449.0 feet; thence, leaving said right of way line, south 45 degrees 41 minutes east, 846.8 feet; thence north 86 degrees 33 minutes east, 606.9 feet; thence south 82 degrees 50 minutes east, 609.3 feet to a point on a curve in the south line of the right of way of the aforesaid Alton & Eastern Railroad Company (a tangent to the said curve, at the last-named point, bears south 58 degrees 24 $\frac{1}{2}$ minutes east); thence, with said south line, southeastwardly along a curve to the right, having a radius of 1,877.9 feet, a distance of 594.8 feet to a point of tangency; thence, south 40 degrees 15 $\frac{1}{2}$ minutes east, 414.4 feet to a point of curve; thence southeastwardly, along a curve to the left, having a radius of 1,457.7 feet, a distance of 1,042.7 feet to a point of reverse curve; thence along a curve to the right, having a radius of 1,910.1 feet, for a distance of 624.6 feet to a point in the east line of said Section 25; thence, with said east line, south 0 degrees 22 minutes west, 97.0 feet, more or less, to the ordinary high water mark of the Mississippi River; thence upstream, along said ordinary high water mark, to its intersection with the west line of the NE $\frac{1}{4}$ of said Section 26, aforesaid; thence, with said west line, north 0 degrees 41 minutes east, 112.1 feet, more or less, to the point of beginning.

Township 6 North, Range 13 West

Section 4: NE $\frac{1}{4}$ NW $\frac{1}{4}$. SW $\frac{1}{4}$ NW $\frac{1}{4}$. NW $\frac{1}{4}$ SW $\frac{1}{4}$. All that portion of the SE $\frac{1}{4}$ NW $\frac{1}{4}$ lying north of a line described as follows: Beginning at a point in the east line of said SE $\frac{1}{4}$ NW $\frac{1}{4}$, distant therein north 1 degree 15 minutes west, 1,146.8 feet from an iron rod marking the center of said Section 4; thence, from said point of beginning, south 74 degrees 24 minutes west, 1,377.0 feet to a point in the west line of said SE $\frac{1}{4}$ NW $\frac{1}{4}$, distant therein south 1 degree 19 minutes east, 568.3 feet from a stake marking the center of the NW $\frac{1}{4}$ of said section. All that portion of the NW $\frac{1}{4}$ NE $\frac{1}{4}$ lying west of a line described as follows: Beginning at a point in the north line of said Section 4, distant therein north 89 degrees 59 minutes east, 399.5 feet from an iron rod marking the north quarter corner of said section; thence, from said point of beginning, south 19 degrees 44 $\frac{1}{2}$ minutes east, 361.3 feet; thence south 3 degrees 58 minutes east, 997.4 feet to a point in the south line of the said NW $\frac{1}{4}$ NE $\frac{1}{4}$, distant therein north 89 degrees 57 minutes east, 561.4 feet from a stake marking the west quarter corner of the NE $\frac{1}{4}$ of said section. All that portion of the SE $\frac{1}{4}$ SW $\frac{1}{4}$ lying south and west of a line described as follows: Beginning at a point in the north line of said SE $\frac{1}{4}$ SW $\frac{1}{4}$, distant therein south 89 degrees 53 minutes east, 389.8 feet from a stake marking the center of the SW $\frac{1}{4}$ of said Section 4; thence, from said point of beginning, south 47 degrees 21 minutes east,

1,306.1 feet to a point in the east line of the said SE $\frac{1}{4}$ SW $\frac{1}{4}$ of said section, distant therein north 1 degree 19 minutes west, 446.6 feet from an iron rod marking the south quarter corner of said section.

Section 16: All that portion lying south and east of a line described as follows: Beginning at a point in the east line of said section, distant therein south 0 degrees 47 minutes east, 1,225.0 feet from a stone set at the northeast corner of said section; thence, from said point of beginning, north 54 degrees 55 $\frac{1}{2}$ minutes west, 350.9 feet; thence north 47 degrees 04 $\frac{1}{2}$ minutes west, 519.6 feet to a stake set at the center of the NE $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said section; thence north 73 degrees 35 minutes west, 419.9 feet; thence north 81 degrees 02 minutes west, 501.9 feet; thence north 26 degrees 56 minutes west, 262.1 feet; thence south 44 degrees 42 minutes west, 400.6 feet, more or less, to the ordinary high water mark of the Illinois River.

Township 7 North, Range 13 West

Section 7: All that portion of said section lying west of Otter Creek.

Section 8: S $\frac{1}{2}$ of NW $\frac{1}{4}$ NE $\frac{1}{4}$. SW $\frac{1}{4}$ NE $\frac{1}{4}$. W $\frac{1}{2}$ of SE $\frac{1}{4}$. All that portion of the E $\frac{1}{2}$ of the NE $\frac{1}{4}$ lying west of a line described as follows: Beginning at a point in the west line of the said E $\frac{1}{2}$, distant therein south 0 degrees 04 minutes west, 82.6 feet from a stone marking the north quarter corner of the NE $\frac{1}{4}$ of said section; thence, from said point of beginning, south 16 degrees 50 $\frac{1}{2}$ minutes east, 1,310.8 feet; thence south 6 degrees 21 $\frac{1}{2}$ minutes west, 825.7 feet; thence south 29 degrees 09 $\frac{1}{2}$ minutes west, 538.7 feet to a point marking the south quarter corner of the NE $\frac{1}{4}$ of said Section 8.

Section 17: W $\frac{1}{2}$ of NE $\frac{1}{4}$. All that portion of the SE $\frac{1}{4}$ NE $\frac{1}{4}$ lying west of a line described as follows: From a stone marking the northeast corner of said Section 17 measure south 0 degrees 20 minutes east, 1,363.6 feet and north 88 degrees 22 minutes west, 840.5 feet to the point of beginning of the line herein described; thence, from said point of beginning, south 11 degrees 08 minutes east, 414.2 feet; thence south 17 degrees 50 $\frac{1}{2}$ minutes west, 952.0 feet to a point in the south line of the said SE $\frac{1}{4}$ NE $\frac{1}{4}$, distant therein north 89 degrees 57 minutes east, 1,591.4 feet from a stone marking the center of said fractional section. All that portion of the SE $\frac{1}{4}$ NW $\frac{1}{4}$ lying north of a line described as follows: Beginning at a point in the east line of said SE $\frac{1}{4}$ NW $\frac{1}{4}$, distant therein north 1 degree 12 minutes west, 444.0 feet from a stone set at the center of said Fractional Section 17; thence, from said point of beginning, north 80 degrees 49 $\frac{1}{2}$ minutes west, 868.1 feet; thence south 59 degrees 47 $\frac{1}{2}$ minutes west, 548.7 feet to a point in the west line of said SE $\frac{1}{4}$ NW $\frac{1}{4}$, distant therein south 1 degree 43 minutes west, 1,000.9 feet from a stone marking the center of the NW $\frac{1}{4}$ of said fractional section. East 16 acres of the NW $\frac{1}{4}$ SW $\frac{1}{4}$ of said Fractional Section 17. All that portion of the S $\frac{1}{2}$ of the SW $\frac{1}{4}$ of said section lying west of a line described as follows: Beginning at a stake set at the center of the SW $\frac{1}{4}$ of said section and running thence south 69 degrees 12 minutes east, 485.0 feet; thence south 11 degrees 49 $\frac{1}{2}$ minutes east, 750.6 feet; thence south 53 degrees 28 $\frac{1}{2}$ minutes east, 490.8 feet; thence south 70 degrees 13 $\frac{1}{2}$ minutes east 365.0 feet to a steel post marking the south quarter corner of said section. All of Twelve Mile Island in the Illinois River, located in Sections 18 and 19, township and range aforesaid.

Section 20: W $\frac{1}{2}$. NW $\frac{1}{4}$ SE $\frac{1}{4}$. S $\frac{1}{2}$ of SE $\frac{1}{4}$. All that portion of the W $\frac{1}{2}$ of the NE $\frac{1}{4}$ lying west of a line described as follows: Beginning at a steel post marking the north quarter corner of said section and running thence south 59 degrees 57 $\frac{1}{2}$ minutes east, 846.2 feet; thence south 15 degrees 37 minutes east, 503.0 feet; thence south 7 degrees 12 $\frac{1}{2}$ minutes east, 390.3 feet; thence south 0 degrees 55 $\frac{1}{2}$ minutes west, 1,001.4

feet; thence south 29 degrees 14 minutes east, 404.0 feet to a point in the south line of said W $\frac{1}{2}$ of the NE $\frac{1}{4}$, distant therein south 89 degrees 22 minutes east, 1,075.0 feet from a steel post marking the center of said fractional section.

Section 21 and 28: All that portion lying west of a line described as follows: Beginning at a stake marking the west quarter corner of the SW $\frac{1}{4}$ of Section 21, thence from said point of beginning south 61 degrees 07 $\frac{1}{2}$ minutes east, 571.0 feet; thence south 4 degrees 10 minutes east 939.6 feet; thence south 30 degrees 07 $\frac{1}{2}$ minutes east 226.4 feet; thence south 3 degrees 21 $\frac{1}{2}$ minutes east, 351.9 feet; thence south 7 degrees 38 minutes west, 547.9 feet; thence south 9 degrees 20 minutes east, 772.5 feet; thence south 26 degrees 15 minutes east, 398.9 feet; thence south 65 degrees 3 minutes east, 508.2 feet; thence south 21 degrees 15 $\frac{1}{2}$ minutes east, 339.2 feet; thence south 44 degrees 17 $\frac{1}{2}$ minutes east, 432.3 feet; thence south 22 degrees 12 $\frac{1}{2}$ minutes east, 1088.0 feet; thence south 20 degrees 40 minutes east, 685.0 feet; thence south 36 degrees 43 minutes west, 885.7 feet to a point in the south line of Section 28, distant therein north 89 degrees 15 minutes west, 958.1 feet from a stake marking the south quarter corner of said Section 28.

Section 29: All of fractional section.

Section 32: All that portion lying north and west of the right of way of the Mississippi River Power Company.

Section 33: E $\frac{1}{2}$ of SW $\frac{1}{4}$. All that portion of the W $\frac{1}{2}$ of the SE $\frac{1}{4}$ lying west of Illinois State Highway No. 109. All that portion of the E $\frac{1}{2}$ of the NW $\frac{1}{4}$ lying south of the right of way of the Mississippi River Power Company, and west of a line described as follows: Beginning at a stake marking the center of said section and running thence north 67 degrees 38 minutes west, 399.4 feet; thence north 38 degrees 05 $\frac{1}{2}$ minutes west, 779.4 feet; thence north 24 degrees 52 minutes west, 638.0 feet; thence north 2 degrees 37 minutes east, 658.5 feet; thence north 5 degrees 49 minutes east, 600.0 feet to a point in the south right of way line of the Mississippi River Power Company, aforesaid, said point being south 89 degrees 15 minutes east, 351.5 feet, and south 0 degrees 56 minutes east, 80.0 feet, from a stone set at the northwest corner of said E $\frac{1}{2}$ NW $\frac{1}{4}$.

ILLINOIS, GREEN COUNTY, THIRD PRINCIPAL MERIDIAN

Township 9 North, Range 14 West

Section 1: All of Crater Island in the Illinois River, located in said section.

Township 10 North, Range 14 West

Section 25: All of Willow Island in the Illinois River, located in Fractional Sections 25 and 26.

ILLINOIS, CALHOUN COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 12 South, Range 1 West

Section 7: All of fractional section.

Section 18: All of fractional section.

Section 19: All of fractional section lying south of the right of way of the Mississippi River Power Company.

Section 30: N $\frac{1}{2}$.

Section 31: A tract of land in the W $\frac{1}{2}$ of the NW $\frac{1}{4}$ described as follows: Beginning at a stone marking the northwest corner of said fractional section, and running thence, along the north line of said fractional section, north 88 degrees 51 minutes east, 1,324.8 feet; thence south 0 degrees 25 minutes east, 2,671.4 feet to a point in the south line of said NW $\frac{1}{4}$ of said fractional section; thence, with said south line, south 89 degrees 20 minutes west, 202.8 feet; thence north 39 degrees 44 minutes west, 565.0 feet; thence north 27 degrees 11 minutes west, 997.6 feet; thence north 23 degrees 57 minutes west to a point in the west

line of said fractional section; thence, in a northerly direction with said west line to the point of beginning.

Township 13 South, Range 1 West

Sections 10 and 11: A parcel of land described as follows: Beginning at an iron axle marking the east quarter corner of Fractional Section 10, thence from said point of beginning along the east line of said Fractional Section 10, south 0 degrees 3 minutes west, 1,331.0 feet; thence due west 1,110.0 feet; thence north 18 degrees 01 minute east, 511.8 feet; thence north 39 degrees 21 $\frac{1}{2}$ minutes east, 993.3 feet; thence north 19 degrees 26 $\frac{1}{2}$ minutes west, 360.6 feet; thence south 83 degrees 05 $\frac{1}{2}$ minutes west 332.4 feet; thence north 13 degrees 46 minutes east, 1,302.4 feet; thence north 24 degrees 11 minutes east, 805.7 feet; thence north 35 degrees 36 minutes east, 542.9 feet to a point in the north line of said Section 11; thence along the north line of said Section 11, north 88 degrees 53 minutes east, 1,141.2 feet to the north quarter corner of the northwest quarter of said Section 11; thence south 0 degrees 10 minutes east, 2,675.8 feet to the south quarter corner of said northwest quarter; thence south 89 degrees 30 minutes west, 1,325 feet to the point of beginning.

Sections 15 and 16: A parcel of land described as follows: Beginning at a stone marking the northwest corner of said Section 15, thence, from said point of beginning, along the north line of said section, north 89 degrees 07 minutes east, 586.5 feet; thence south 12 degrees 16 minutes east, 1,690.8 feet; thence south 68 degrees 28 $\frac{1}{2}$ minutes west, 763.2 feet; thence south 31 degrees 26 minutes east, 211.0 feet; thence south 64 degrees 16 $\frac{1}{2}$ minutes east, 610.5 feet; thence south 27 degrees 35 $\frac{1}{2}$ minutes east, 626.2 feet; thence south 3 degrees 56 $\frac{1}{2}$ minutes west, 872.1 feet; thence south 31 degrees 04 $\frac{1}{2}$ minutes west, 852.4 feet; thence south 14 degrees 05 $\frac{1}{2}$ minutes west, 752.4 feet; thence south 89 degrees 51 minutes west, 170.0 feet; thence north 17 degrees 42 $\frac{1}{2}$ minutes west, 1,033.0 feet to a point in the west line of said section; thence north 0 degrees 14 $\frac{1}{2}$ minutes west, 1,365.0 feet along said west line of said Section 15; thence north 60 degrees 30 $\frac{1}{2}$ minutes west, 2,236.8 feet; thence north 71 degrees 50 $\frac{1}{2}$ minutes west, 1,315.5 feet; thence north 29 degrees 59 minutes west, 1,538.0 feet to a point in the north line of Section 16; thence north 89 degrees 07 minutes east, 3,953.5 feet along said north line of Section 16 to the point of beginning. All of Iowa Island, also known as Big Styers Island or Island No. 516, in the Mississippi River, together with a small towhead lying southeast of said Iowa Island and immediately upstream from Island No. 518, both islands being located in Fractional Sections 22, 23 and 27, excepting therefrom the right of way of the Mississippi River Power Company, across the upstream portion of said Iowa Island. All of Island No. 518, also known as Little Styers Island, in the Mississippi River, located in Fractional Sections 23, 26 and 27, township and range aforesaid. All of Island No. 519, also known as Viney Island or Ivy Island, in Mississippi River, located in Fractional Sections 14 and 23. All of Enterprise Island, also known as Island No. 520, in Mississippi River, located in Fractional Sections 14 and 23. All of Island No. 521, in the Mississippi River, located in Fractional Sections 13 and 14.

Township 9 South, Range 2 West

Section 11: All that portion lying east of Illinois State Highway No. 38, except two parcels described as follows: Parcel No. 1—All that portion of the NE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of said Section 11 lying north and west of a line described as follows: Beginning at a point in the north line of said Section 11 distant therein south 88 degrees 40 minutes east, 490.5 feet from a stone marking the north quarter corner of said section; thence, from

said point of beginning, south 16 degrees 20 minutes east, 434.5 feet to a stake marking the southeast corner of Lot 57 of Kamp's South Addition to the Village of Kampsville, according to an unrecorded plat thereof, said lot being now or formerly owned by William Ellenberger; thence, along the south line of said Lot 57, south 76 degrees 26 minutes west, 128.7 feet to a point in the easterly line of the right of way of Illinois State Highway No. 38. Parcel No. 2—All that portion of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said Section 11 lying north and east of a line described as follows: Beginning at a stone marking the north quarter corner of said section and running thence, along the west line of said NE $\frac{1}{4}$, south 0 degrees 22 minutes west, 700.7 feet to a stone; thence south 88 degrees 41 minutes east, 338.2 feet, more or less, to the ordinary high water mark of the Illinois River.

Section 14: All that portion of the fractional E $\frac{1}{2}$ of the fractional NW $\frac{1}{4}$ lying east of Illinois State Highway No. 38. All that portion of the fractional SW $\frac{1}{4}$ lying east of Illinois State Highway No. 38.

Section 23: All that portion lying east of a line described as follows: Beginning at a point in the north line of said fractional section, distant therein due east 380.3 feet from the northwest corner of said fractional section; thence, from said point of beginning, south 5 degrees 11 $\frac{1}{2}$ minutes east, 104.3 feet; thence south 37 degrees 05 minutes east, 914.1 feet; thence south 6 degrees 25 $\frac{1}{2}$ minutes east, 475.4 feet; thence south 35 degrees 23 minutes east, 445.3 feet; thence south 56 degrees 09 minutes west, 361.3 feet; thence south 26 degrees 26 minutes east, 429.3 feet; thence south 6 degrees 46 minutes east, 351.9 feet; thence south 2 degrees 58 $\frac{1}{2}$ minutes west, 496.0 feet; thence south 32 degrees 34 minutes west, 763.5 feet; thence south 3 degrees 58 $\frac{1}{2}$ minutes east, 1,309.5 feet to a point in the south line of said fractional section, distant therein south 89 degrees 58 $\frac{1}{2}$ minutes east, 866.1 feet from the southwest corner of said fractional section.

Section 26: All that portion lying east of a line described as follows: Beginning at a point in the north line of said fractional section, distant therein south 89 degrees 58 $\frac{1}{2}$ minutes east, 866.1 feet from the northwest corner thereof; thence, from said point of beginning, south 11 degrees 55 minutes west, 560.6 feet; thence south 58 degrees 24 $\frac{1}{2}$ minutes east, 665.9 feet to a stake set in the east line of the NW $\frac{1}{4}$ of the fractional NW $\frac{1}{4}$ of said fractional section; thence, in a southerly direction with said east line to a stake marking the center of the fractional NW $\frac{1}{4}$ of said fractional section; thence north 89 degrees 58 minutes west, 536.3 feet; thence south 44 degrees 34 minutes west, 585.5 feet; thence south 3 degrees 22 minutes west, 492.3 feet; thence south 0 degrees 23 $\frac{1}{2}$ minutes west, 387.9 feet; thence south 12 degrees 12 minutes west, 189.7 feet; thence south 4 degrees 28 minutes east, 1,136.6 feet; thence south 4 degrees 29 minutes east, 630.7 feet; thence south 30 degrees 02 minutes east, 574.9 feet to a point in the south line of said fractional section, distant therein south 89 degrees 58 $\frac{1}{2}$ minutes east, 762.5 feet from a stone marking the southwest corner of said fractional section.

Section 35: All that portion lying east of a line described as follows: Beginning at a point in the north line of said fractional section, distant therein south 89 degrees 58 $\frac{1}{2}$ minutes east, 762.5 feet from a stone marking the northwest corner of said fractional section; thence, from said point of beginning, south 35 degrees 03 $\frac{1}{2}$ minutes east, 608.9 feet; thence south 38 degrees 58 minutes west, 700.4 feet; thence due south 319.9 feet; thence south 89 degrees 28 $\frac{1}{2}$ minutes east, 798.0 feet; thence south 60 degrees 47 minutes west, 1,076.9 feet; thence south 34 degrees 56 $\frac{1}{2}$ minutes west, 907.6 feet to a stone marking the west quarter corner of said fractional

section; thence, with the west line of said fractional section, south 0 degrees 01 minute west, 1,879.1 feet; thence south 53 degrees 11 $\frac{1}{2}$ minutes east, 650.2 feet; thence south 13 degrees 12 minutes east, 377.9 feet to a point in the south line of said fractional section, distant therein south 89 degrees 52 minutes east, 607.2 feet from the southwest corner of said fractional section.

Townships 9 and 10 South, Range 2 West

All of Hurricane Island, in the Illinois River, located in Fractional Sections 26 and 35, township and range aforesaid, and Fractional Section 1, Township 10 South, Range 2 West of the Fourth Principal Meridian.

Township 10 South, Range 2 West

Section 1: All of fractional section on the mainland.

Sections 2, 3 and 11: All that portion lying east of a line described as follows: Beginning at a point in the north line of Fractional Section 2, distant therein south 89 degrees 52 minutes east, 607.2 feet from the northwest corner thereof, thence from said point of beginning south 47 degrees 07 $\frac{1}{2}$ minutes west, 1,160.2 feet to a point in the easterly right of way line of Illinois State Highway No. 38; thence along the said right of way line, south 16 degrees 44 $\frac{1}{2}$ minutes east, 1,067.4 feet; thence south 16 degrees 37 $\frac{1}{2}$ minutes east, 838.9 feet; thence south 17 degrees 31 $\frac{1}{2}$ minutes east, 167.3 feet; thence south 12 degrees 42 $\frac{1}{2}$ minutes east, 341.4 feet; thence south 6 degrees 49 $\frac{1}{2}$ minutes east, 293.3 feet; thence south 4 degrees 40 minutes east, 296.5 feet; thence departing from said right of way line south 62 degrees 05 minutes east, 698.4 feet; thence due south 300 feet; thence south 32 degrees 11 minutes west, 500.6 feet; thence south 0 degrees 30 $\frac{1}{2}$ minutes west, 500.2 feet to a point in the south line of Section 2; thence north 89 degrees 58 minutes west, 54.9 feet along said south line to the intersection with the aforesaid easterly right of way line of Illinois Highway No. 38; thence southerly along the said easterly right of way line to the northwest corner of a tract conveyed by John A. Godar and wife to J. Edward Godar, by deed dated 25 August 1926, recorded in Volume A-8, page 494, of the deed records of Calhoun County, Illinois, said point being north 89 degrees 30 $\frac{1}{2}$ minutes east, 1,487.8 feet, and north 0 degrees 13 $\frac{1}{2}$ minutes west, 655.2 feet, from the southwest corner of Section 11; thence departing from said right of way line along the north line of said tract conveyed by John A. Godar and wife to J. Edward Godar north 89 degrees 30 $\frac{1}{2}$ minutes east, 217.3 feet; thence south 23 degrees 32 $\frac{1}{2}$ minutes west, 160.1 feet; thence south 48 degrees 09 minutes east, 755.5 feet to a point in the south line of said Section 11, distant therein north 89 degrees 30 $\frac{1}{2}$ minutes east, 2,201.4 feet from a stone marking the said southwest corner of Section 11. All of Diamond Island, in the Illinois River, located in Fractional Sections 1, 2, 11, 12, 13, and 14, township and range aforesaid.

Section 35: All of fractional section.

Township 11 South, Range 2 West

Sections 2 and 3: All that portion of said sections lying south and east of a line described as follows: Beginning at a stone in the north line of said Fractional Section 2 marking the southeast corner of Fractional Section 35, Township 10 South, Range 2 West of the Fourth Principal Meridian; thence, from said point of beginning, south 14 degrees 13 $\frac{1}{2}$ minutes east, 1,995.6 feet; thence north 47 degrees 22 minutes west, 342.5 feet; thence south 74 degrees 09 minutes west, 672.4 feet to a point in the centerline of a public highway; thence, with the said centerline, south 1 degree 12 $\frac{1}{2}$ minutes west, 300.0 feet; thence, continuing along said centerline, south 1 degree 37 minutes west, 601.4 feet; thence south 10 degrees 33 minutes east with

said centerline to its intersection with the south line of said Section 3.

Section 10: All that portion of the NE $\frac{1}{4}$ NE $\frac{1}{4}$ lying east of the centerline of a public highway.

Section 11: NW $\frac{1}{4}$. All that portion of the fractional SW $\frac{1}{4}$ of Fractional Section 11 lying east of a line described as follows: Beginning at a point in the south line of said fractional section, distant therein south 89 degrees 46 $\frac{1}{2}$ minutes east, 1,326.2 feet from a stone marking the southwest corner of said fractional section; thence, from said point of beginning, north 9 degrees 18 $\frac{1}{2}$ minutes west, 185.4 feet; thence north 31 degrees 35 minutes west, 944.5 feet; thence south 75 degrees 36 minutes west, 571.1 feet to a point in the east right of way line of a public highway; thence, with said line, north 3 degrees 41 minutes west, 388.8 feet; thence, leaving said right of way line, north 60 degrees 14 $\frac{1}{2}$ minutes east, 425.0 feet; thence, north 12 degrees 34 minutes west, 440.2 feet; thence, north 34 degrees 09 minutes west, 603.3 feet to a point in the east right of way line of said public highway; thence north 4 degrees 44 $\frac{1}{2}$ minutes west, 264.5 feet to a point in the north line of the said fractional SW $\frac{1}{4}$ of said fractional section, distant therein south 89 degrees 55 $\frac{1}{2}$ minutes east, 162.0 feet from a stone marking the west quarter corner of said fractional section. All of Mortland Island, in the Illinois River, located in Fractional Sections 2, 11, and 14, township and range aforesaid.

Section 14: A parcel of land in the fractional N $\frac{1}{2}$ described as follows: Beginning at a point in the north line of said fractional section, distant therein south 89 degrees 46 $\frac{1}{2}$ minutes east, 1,326.2 feet from a stone marking the northwest corner of said fractional section; thence, from said point of beginning and along said north line, south 89 degrees 46 $\frac{1}{2}$ minutes east, 553.6 feet, more or less, to the ordinary high water mark of the Illinois River; thence downstream with said ordinary high water mark to its intersection with the south line of the fractional N $\frac{1}{2}$ of said fractional section; thence, with said south line, south 89 degrees 12 $\frac{1}{2}$ minutes west, 239.0 feet, more or less; thence north 35 degrees 22 minutes west, 416.5 feet; thence north 54 degrees 57 $\frac{1}{2}$ minutes west, 1,289.0 feet; thence south 7 degrees 13 minutes west, 1,108.4 feet to a point in the south line of said fractional N $\frac{1}{2}$ of said fractional section; thence, with said south line, south 89 degrees 12 $\frac{1}{2}$ minutes west, 350.2 feet; thence north 3 degrees 29 $\frac{1}{2}$ minutes west, 929.6 feet; thence north 8 degrees 29 minutes east, 673.0 feet; thence north 23 degrees 52 minutes west, 1,118.5 feet to the point of beginning.

Section 24: A parcel of land in the south part described as follows: Beginning at a stone marking the southwest corner of said fractional section and running thence north 0 degrees 00 $\frac{1}{2}$ minute west, 24.8 feet; thence north 89 degrees 34 minutes east, 307.6 feet; thence north 16 degrees 58 $\frac{1}{2}$ minutes east, 999.4 feet; thence north 77 degrees 04 minutes east, 544.4 feet, more or less, to the ordinary high water mark of the Illinois River; thence downstream with said ordinary high water mark to its intersection with the south line of said fractional section; thence, with said south line, south 89 degrees 34 minutes west, 1,305.3 feet, more or less, to the point of beginning.

Section 25: All that portion of the fractional NW $\frac{1}{4}$ lying east of a line described as follows: Beginning at a point in the north line of said fractional section, distant therein north 89 degrees 34 minutes east, 300.0 feet from a stone marking the northwest corner of said fractional section; thence, from said point of beginning, south 12 degrees 21 $\frac{1}{2}$ minutes west, 1,356.9 feet to a stone marking the west quarter corner of said fractional NW $\frac{1}{4}$. Thence southerly along the west line of said fractional NW $\frac{1}{4}$ to the southwest corner thereof.

Section 26: All that portion of the SE $\frac{1}{4}$ of the NE $\frac{1}{4}$ lying south and east of a line described as follows: Beginning at a point in the south line of said NE $\frac{1}{4}$, distant therein south 89 degrees 44 minutes west, 496.0 feet from a stake marking the east quarter corner of said Section 26; thence, from said point of beginning, north 20 degrees 32 $\frac{1}{2}$ minutes east, 1,415.5 feet to a stone marking the east quarter corner of said NE $\frac{1}{4}$ of said section.

Township 12 South, Range 2 West

Section 1: All that portion lying south and east of a line described as follows: Beginning at a point in the south line of said fractional section, distant therein south 89 degrees 21 minutes east, 998.5 feet from a stone marking the southwest corner of said fractional section; thence, from said point of beginning, north 7 degrees 30 minutes east, 100.0 feet; thence north 1 degree 03 $\frac{1}{2}$ minutes east, 1,023.3 feet; thence north 36 degrees 52 minutes east, 525.0 feet; thence north 35 degrees 23 $\frac{1}{2}$ minutes west, 466.2 feet; thence north 46 degrees 05 minutes east, 937.1 feet; thence north 14 degrees 32 minutes east, 418.4 feet; thence north 7 degrees 03 minutes west, 494.8 feet; thence north 7 degrees 47 minutes west, 920.1 feet; thence south 89 degrees 24 $\frac{1}{2}$ minutes east, 336.4 feet, more or less, to the ordinary high water mark of the Illinois River.

Section 12: E $\frac{1}{2}$. All that portion of the W $\frac{1}{2}$ lying east of a line described as follows: Beginning at a point in the south line of Fractional Section 12, Distant therein south 89 degrees 56 $\frac{1}{2}$ minutes east, 2,419.9 feet from a stone marking the southwest corner of said fractional section; thence, from said point of beginning, north 66 degrees 57 $\frac{1}{2}$ minutes west, 631.0 feet; thence north 3 degrees 48 $\frac{1}{2}$ minutes east, 767.8 feet; thence north 37 degrees 13 $\frac{1}{2}$ minutes east, 935.6 feet; thence north 20 degrees 57 $\frac{1}{2}$ minutes west, 636.5 feet; thence south 42 degrees 53 minutes west, 441.3 feet; thence north 65 degrees 37 $\frac{1}{2}$ minutes west, 586.3 feet; thence north 15 degrees 21 minutes west, 937.3 feet; thence north 24 degrees 51 $\frac{1}{2}$ minutes west, 877.5 feet; thence north 7 degrees 30 minutes east, 1,379.5 feet to a point in the north line of said fractional section, distant therein south 89 degrees 21 minutes east, 998.5 feet from a stone marking the northwest corner of said fractional section.

Section 13: E $\frac{1}{2}$. All that portion of the NW $\frac{1}{4}$ lying north and east of a line described as follows: Beginning at a point in the north line of said section, distant therein south 89 degrees 56 $\frac{1}{2}$ minutes east, 2,419.9 feet from a stone set at the northwest corner of said section; thence, from said point of beginning, south 2 degrees 40 $\frac{1}{2}$ minutes east, 273.3 feet; thence south 37 degrees 27 $\frac{1}{2}$ minutes west, 1,104.0 feet; thence south 9 degrees 49 minutes east, 394.4 feet; thence south 53 degrees 54 minutes east, 1,069.3 feet to a point in the east line of said NW $\frac{1}{4}$ of said section, distant therein north 1 degree 20 minutes west, 480.1 feet from the center of said section.

Section 24: All that portion of the E $\frac{1}{2}$ lying south of the right of way of the Mississippi River Power Company, and east of a line described as follows: Beginning at a point in the south line of said section, distant therein north 89 degrees 51 minutes east, 1,709.4 feet from a stone marking the south quarter corner of said Section 24; thence, from said point of beginning, north 12 degrees 37 $\frac{1}{2}$ minutes west, 2,364.1 feet; thence north 25 degrees 20 $\frac{1}{2}$ minutes west, 2,121.4 feet; thence north 5 degrees 51 minutes west, 980.5 feet to a point in the south line of the right of way of the Mississippi River Power Company, said point being 589 degrees 36 minutes west, 2,638.1 feet and south 2 degrees 06 minutes west, 88.0 feet from the northeast corner of said Section 24.

Section 25: All that portion of the E $\frac{1}{2}$ lying east of a line described as follows:

Beginning at a point in the north line of said section, distant therein north 89 degrees 51 minutes east, 1,709.4 feet from a stone marking the north quarter corner of said section; thence, from said point of beginning, south 4 degrees 51 minutes east, 543.0 feet; thence due west 335.0 feet; thence south 19 degrees 40 $\frac{1}{2}$ minutes east, 848.0 feet; thence south 2 degrees 40 $\frac{1}{2}$ minutes east, 1,340.4 feet; thence south 8 degrees 33 $\frac{1}{2}$ minutes east, 1,348.2 feet; thence south 19 degrees 41 $\frac{1}{2}$ minutes east, 1,437.1 feet to a point in the south line of said section, distant therein south 88 degrees 51 minutes west, 262.0 feet from a stone marking the southeast corner of said section.

Section 36: A small triangular tract in the northeast corner described as follows: Beginning at a stone marking the northeast corner of said section and running thence, along the north line of said section, south 88 degrees 51 minutes west, 282.0 feet; thence south 23 degrees 57 minutes east to a point in the east line of said section; thence, in a northerly direction with said east line to the point of beginning.

MISSOURI, ST. CHARLES COUNTY, FIFTH PRINCIPAL MERIDIAN

Township 47 and 48 North, Range 4 East

All of Dardenne Island in the Mississippi River, located in Fractional Sections 1, 2 and 3, Township 47 North, Range 4 East of the Fifth Principal Meridian, and in Fractional Sections 35 and 36, Township 48 North, Range 4 East of the Fifth Principal Meridian, together with a towhead lying immediately north of the upstream end of said Dardenne Island in Sections 3 and 4, Township 47 North, Range 4 East and Sections 33 and 34, Township 48 North, Range 4 East, All of Oriole Island in the Mississippi River located in said Fractional Section 4.

Township 48 and 49 North, Range 5 East

All of Mason's Island in the Mississippi River, located in Fractional Section 4, Township 48 North, Range 5 East of the Fifth Principal Meridian, and in Fractional Sections 33 and 34, Township 49 North, Range 5 East of the Fifth Principal Meridian. All of Island No. 526 in the Mississippi River, located in Fractional Section 34, township and range aforesaid. All of an unnamed island in the Mississippi River, located in Fractional Sections 34 and 35, township and range aforesaid, and lying immediately downstream from Island No. 526.

Township 48 North, Ranges 4 and 5 East

All of Bolter Island in the Mississippi River, located in Fractional Sections 24, 25, 26, 35 and 36, Township 48 North, Range 4 East of the Fifth Principal Meridian, and in Fractional Sections 19 and 30, Township 48 North, Range 5 East of the Fifth Principal Meridian, together with an attached island at the upstream end thereof, known as Baird Island, and a small towhead lying immediately downstream from said Bolter Island, excepting therefrom the right of way of the Missouri Transmission Company.

Township 48 North, Range 5 East

Section 3: All that portion lying north of a line described as follows: Beginning at a point in the east line of said fractional section, distant therein north 0 degrees 54 $\frac{1}{2}$ minutes east, 1,165.9 feet from a stone marking the east quarter corner of said fractional section; thence, from said point of beginning, north 59 degrees 04 minutes west, 1,877.0 feet; thence south 64 degrees 59 minutes west, 1,197.1 feet; thence south 53 degrees 23 $\frac{1}{2}$ minutes west, 1,668.5 feet; thence south 47 degrees 35 minutes west, 1,830.2 feet to a point in the west line of said fractional section.

Section 4: All that portion of Fractional Section 4 lying north of a line described as follows: From an iron pipe marking the

northeast corner of the NW $\frac{1}{4}$ of the SW $\frac{1}{4}$ of Fractional Section 3, township and range aforesaid, measure north 89 degrees 21 minutes west, 613.4 feet, and south 47 degrees 35 minutes west, 995.9 feet to a point in the east line of said Fractional Section 4, marking the point of beginning of the line herein described; thence, from said point of beginning, south 70 degrees 01 minute west, 1,053.4 feet; thence north 88 degrees 53 minutes west, 487.3 feet; thence south 78 degrees 19 minutes west, 608.6 feet, more or less to its intersection with the ordinary high water mark of the Mississippi River. All of Perry Island in the Mississippi River, located in Fractional Sections 4 and 9, township and range aforesaid.

Township 48 North, Range 6 East

Survey 1692: All that portion lying north of a line described as follows: Beginning at a point in the east line of said survey, distant therein north 22 degrees 16 minutes east, 2,155.0 feet from a stake set at the southwest corner of lands now or formerly owned by Carolyn Weber; thence, from said point of beginning, north 63 degrees 07 minutes west, 1,090.1 feet; thence north 25 degrees 17 minutes west, 244.7 feet; thence north 65 degrees 46 $\frac{1}{2}$ minutes west, 1,303.8 feet; thence north 38 degrees 17 $\frac{1}{2}$ minutes west to a point in the east line of said survey.

Survey 3281: All that portion lying north and east of a line described as follows: From a stone marking the southwest corner of Section 6, Township 48 North, Range 6 East of the Fifth Principal Meridian, measure north 0 degrees 51 $\frac{1}{2}$ minutes east, 2,284.5 feet to a stone; thence north 85 degrees 29 $\frac{1}{2}$ minutes east, 354.8 feet; thence north 0 degrees 37 $\frac{1}{2}$ minutes east, 49.9 feet to a stone marking the point of beginning of the line herein described; thence, from said point of beginning, north 67 degrees 20 minutes east, 197.9 feet to a stone; thence north 82 degrees 30 $\frac{1}{2}$ minutes east, 511.7 feet to an iron pipe thence south 71 degrees 35 $\frac{1}{2}$ minutes east, 317.3 feet; thence south 38 degrees 14 $\frac{1}{2}$ minutes east, 217.8 feet; thence south 70 degrees 17 minutes east, 1,139.1 feet; thence south 70 degrees 17 $\frac{1}{2}$ minutes east, 465.3 feet; thence south 0 degrees 53 minutes west, 287.1 feet; thence south 23 degrees 58 minutes east, 804.4 feet; thence south 38 degrees 17 $\frac{1}{2}$ minutes east to a point in the south line of said survey.

Section 7: All that portion of said section, Township 48 North, Range 6 East of the Fifth Principal Meridian, lying north and east of a line described as follows: From a stone set at the southwest corner of a tract of land conveyed by George H. Boeck and Pearl S. Boeck, his wife, to Alice E. O'Connor wife of Thomas F. O'Connor, and Mary R. Roth, wife of Henry J. Roth, by deed dated October 7, 1924, and recorded October 10, 1924, in Book 151, Page 100 of the Deed Records of St. Charles County, Missouri, measure north 0 degrees 53 $\frac{1}{2}$ minutes east, 4115.6 feet along the west line of the tract conveyed as aforesaid; thence south 23 degrees 58 minutes east, 804.4 feet; thence south 38 degrees 17 $\frac{1}{2}$ minutes east, intersecting the north and east lines of said section.

Township 48 North, Range 7 East

Survey 1765: A tract of land described as follows: Beginning at an iron pipe in the east line of Lot 1 of a partition of the estate of Vital M. Garesche in said survey, distant therein north 8 degrees 12 $\frac{1}{2}$ minutes east, 6,847.5 feet from a stone marking the southeast corner of said Lot 1; thence, from said point of beginning, south 58 degrees 25 minutes west, 463.3 feet to an iron pipe; thence north 62 degrees 07 $\frac{1}{2}$ minutes west, 87.9 feet to an iron pipe; thence north 56 degrees 30 $\frac{1}{2}$ minutes west, 746.3 feet to an iron pipe; thence north 53 degrees 37 $\frac{1}{2}$ minutes west to the west line of said survey; thence, in a northerly direction with the said west line to a point in the slough between the Missouri

mainland and McPike's Island; thence downstream along said slough the following courses and distances: South 60 degrees 27 minutes east to the northeast corner of a tract of land formerly owned by Charles Wesley Townsend; south 60 degrees 27 minutes east, 4.355 chains; south 78 degrees 05 minutes east, 6.04 chains; and south 66 degrees 33 minutes east, 5.483 chains; thence leaving said slough, south 7 degrees 59 minutes west, 16.68 chains, more or less, to a point in the center line of a county road; thence south 8 degrees 12½ minutes west 32.8 feet to a point in the southerly line of said county road; thence along said southerly line the following courses and distances: South 31 degrees 46 minutes east, 664.9 feet; south 36 degrees 01 minutes east, 200.0 feet; south 46 degrees 16 minutes east, 300.0 feet; south 48 degrees 07 minutes east, 420.1 feet; and thence, leaving said southerly line, south 58 degrees 25 minutes west, 545.9 feet; thence north 80 degrees 17½ minutes west, 93.3 feet; thence north 78 degrees 17½ minutes west, 100.0 feet; thence north 76 degrees 17½ minutes west, 100.0 feet; thence north 74 degrees 17½ minutes west, 100.0 feet; thence north 72 degrees 17½ minutes west, 100.0 feet; thence north 70 degrees 17½ minutes west, 255.1 feet to a point in the east line of said Lot 1; thence, along said east line, south 8 degrees 12½ minutes west, 714.9 feet to the point of beginning.

Survey 1730: All that portion lying north of a line described as follows: From an iron pipe in the east line of Lot 1 of the partition of the estate of Vital M. Garesche in U. S. Survey No. 1765 (distant therein north 8 degrees 12½ minutes east, 6,847.5 feet from a stone marking the southeast corner of said Lot 1), measure south 58 degrees 25 minutes west, 463.3 feet to an iron pipe; thence north 62 degrees 07½ minutes west, 87.9 feet to an iron pipe; thence north 56 degrees 30½ minutes west, 746.3 feet to an iron pipe; thence north 53 degrees 37½ minutes west, intersecting the east line of said Survey 1730 410.1 feet to an iron pipe; thence north 45 degrees 26½ minutes west, 287.9 feet to an iron pipe; thence north 50 degrees 15 minutes west, 525.1 feet to an iron pipe; thence north 33 degrees 22 minutes west, 460.4 feet to an iron pipe; thence north 32 degrees 55 minutes west, 827.3 feet to an iron pipe; thence south 7 degrees 16½ minutes west, 50.3 feet to an iron pipe; thence north 72 degrees 56 minutes west to the west line of said survey.

Survey 3292: All of Dresser Island in the Mississippi River, located in said survey. All of a small island, in the Mississippi River, formerly owned by Laura Merritt Allen, and lying opposite Dresser Island.

Section 26: All of fractional section.

Section 27: All of fractional section.

Section 34: All that portion lying north of a line described as follows: Beginning at an iron pipe in the east line of U. S. Survey No. 1703, distant therein south 6 degrees 47 minutes west, 27.546 chains from a stone marking the northeast corner of Lot 10 of Lamothe Subdivision of said U. S. Survey No. 1703; thence, from said point of beginning, south 72 degrees 56 minutes east to the east line of said Fractional Section 34.

Survey 1703: Lots 10 and 11 of Lamothe Subdivision of said survey.

Township 48 North, Ranges 6 and 7 East

Survey 1838: All that portion, except Lot 4 of Nicholson's Subdivision lying north of a line described as follows: Beginning at an iron pipe in the east line of said survey, marking the southeast corner of Lot 12 of Nicholson's Subdivision of said survey; thence, from said point of beginning, north 52 degrees 03 minutes west, 523.6 feet; thence north 19 degrees 35 minutes west, 400.6 feet; thence north 25 degrees 44½ minutes west, 255.8 feet; thence north 21 degrees 15 minutes

west, 262.2 feet; thence north 9 degrees 14 minutes west, 240.1 feet; thence north 5 degrees 31 minutes west, 249.5 feet; thence north 84 degrees 39½ minutes west, 115.2 feet to a point in the west line of said Lot 12; thence, with said west line, south 8 degrees 55½ minutes west, 66.6 feet to a stone set at the southeast corner of Lot 11 of said Nicholson's Subdivision; thence north 15 degrees 50½ minutes west, 1,205.6 feet to an iron pipe; thence north 19 degrees 10 minutes west, 955.0 feet to an iron pipe; thence north 71 degrees 14 minutes west, 89.7 feet to an iron pipe; thence north 7 degrees 31½ minutes east, 95.3 feet to a point in the centerline of Missouri State Highway No. 94; thence, with said centerline, north 82 degrees 30½ minutes west, 827.5 feet to an iron pipe; thence north 8 degrees 32½ minutes east, 20.0 feet; thence north 83 degrees 52 minutes east, 107.2 feet; thence north 16 degrees 00½ minute west, 991.2 feet; thence north 7 degrees 15½ minutes east, 939.0 feet; thence north 10 degrees 24 minutes east, 1,359.2 feet; thence south 81 degrees 43 minutes west, 547.5 feet to a point in the west line of Lot 3 of said Nicholson's Subdivision; thence, with said west line, south 8 degrees 33 minutes west, 785.0 feet to a stone set at the southwest corner of said lot; thence, with the south line of Lot 2 of said subdivision, north 82 degrees 24½ minutes west, 610.0 feet; thence south 21 degrees 21 minutes east, 423.7 feet; thence south 5 degrees 41 minutes east, 407.9 feet; thence, south 70 degrees 07½ minutes west, 741.5 feet; thence south 8 degrees 33 minutes west, 540.0 feet; thence north 41 degrees 39 minutes west, 650.6 feet; thence north 9 degrees 35 minutes east, 905.5 feet; thence north 73 degrees 51 minutes west, 471.3 feet to a point in the west line of Lot 7 of said Nicholson's Subdivision; thence north 72 degrees 20½ minutes west, 1,160.8 feet; thence north 75 degrees 44 minutes west, 439.4 feet; thence north 82 degrees 16 minutes west, 320.0 feet; thence north 49 degrees 05 minutes west, 397.0 feet; thence north 63 degrees 16 minutes west, 818.9 feet; thence north 64 degrees 43 minutes west, 561.1 feet; thence north 74 degrees 40 minutes west, 538.8 feet to a point in the west line of Lot C of Oakley vs O'Fallon partition of said survey; thence, with said west line, north 7 degrees 46½ minutes east to an iron pipe in the south bank of Brickhouse Slough; thence, upstream with the meanders of said slough bank the following courses and distances: South 81 degrees 17 minutes west, 614.4 feet; south 87 degrees 13½ minutes east, 388.2 feet to an iron pipe; north 82 degrees 17½ minutes west, 210.0 feet to an iron pipe; north 76 degrees 20 minutes west, 316.2 feet; north 59 degrees 40½ minutes west, 285.9 feet; north 53 degrees 35½ minutes west, 499.5 feet; thence, leaving said slough bank, south 7 degrees 52½ minutes west, to a stone marking the northeast corner conveyed by Frank Timmermeier and wife to Lola M. Scholz, by deed dated 28 September 1936, and recorded 28 September 1936, in Book 177, at Page 120 of the deed records of St. Charles County, Missouri; thence north 28 degrees 59 minutes west, 181.2 feet; thence north 46 degrees 12½ minutes west, 157.0 feet; thence north 68 degrees 22½ minutes west, 205.1 feet; thence north 56 degrees 43½ minutes west, 1,002.4 feet; thence south 8 degrees 41 minutes west, 132.5 feet; thence north 35 degrees 49 minutes west, 589.5 feet; thence north 25 degrees 09 minutes west, 1,014.1 feet; thence north 32 degrees 31 minutes west, 694.1 feet; thence north 41 degrees 30 minutes west, 409.9 feet; thence north 75 degrees 37 minutes west, 914.5 feet; thence north 7 degrees 52½ minutes east, 220.0 feet; thence north 62 degrees 28 minutes west, 1,218.9 feet to an iron pipe; thence north 60 degrees 56 minutes west, 1,710.8 feet; thence north 8 degrees 10 minutes east, 1,205.8 feet; thence

south 80 degrees 34 minutes west, 1,324.6 feet; thence south 70 degrees 49½ minutes west, 2,160.2 feet; thence south 86 degrees 27 minutes west, 726.3 feet; thence south 74 degrees 04½ minutes west, 868.4 feet; thence south 82 degrees 33 minutes west, 842.9 feet; thence north 62 degrees 57 minutes west, 992.9 feet; thence north 77 degrees 51½ minutes west, 1,395.0 feet; thence north 66 degrees 34½ minutes west, 1,370.3 feet to a point in the west line of said survey.

The above described lands are shown upon War Department maps entitled "Mississippi River," "Lock and Dam No. 25," Sheets 1, 2 and 3 dated January 31, February 1 and 2, 1939, respectively; "Lock and Dam No. 26," Sheets 1 to 7, inclusive, dated February 18, 26, April 2, February 19, 27, 25 and 24, 1937, respectively, and "Lock and Dam No. 24," Sheets 1, 3, 4, 5, 6 and 7, inclusive, dated July 6, 1937, File Nos. 24-G-6.2, 8.3, 9.2, 10.3, 11.2 and 29.2, all filed in United States Engineer Office at St. Louis, Missouri; "Lock and Dam No. 9," Sheets 1 to 7, inclusive, File Nos. MISS L/D 9/28-1, 2, 3, 4, 5, 6 and 7, filed in United States Engineer Office, St. Paul, Minnesota; "Lock and Dam No. 11," Sheets 1 to 6 inclusive, dated April 13, 1937, File Nos. 11-G-46.3, 47.4, 48.6, 49.3, 50.3 and 51.4; "Lock and Dam No. 12," Sheets 1, 3 and 4, inclusive, dated May 10, 1937, File Nos. 12-G-16.4, 18.5 and 19.5; "Lock and Dam No. 13," Sheets 1 to 6 inclusive, dated June 2, 1937, File Nos. 13-G-18.5, 19.3, 20.7, 21.5, 22.4 and 23.4; and "Lock and Dam No. 14," Sheets 2 to 5, inclusive, dated June 11, 1937, File Nos. 14-G-11.4, 12.4, 13.5 and 14.4, filed in the United States Engineer Office, Rock Island, Illinois.

The above-described lands have been acquired by the United States in connection with the improvement of navigation in Mississippi River Pools Nos. 9, 11, 12, 13, 14, 24, 25, and 26. The right, power, and privilege to patrol and to prohibit hunting and trapping on any of such lands is hereby granted to the Department of the Interior: *Provided*, That any prohibition against hunting and trapping as may be established on said lands may be so modified by mutual agreement between the War Department and the Department of the Interior as to permit the War Department to grant leases or licenses to Federal, State, or local government agencies and individuals for the purpose of using said lands or portions thereof for hunting and trapping. The rights so granted to the Department of the Interior shall be subject to the primary use thereof by the War Department for navigation, flood control, and all other related purposes, including, but not limited to, temporary or permanent change in water-surface elevation, dredging, spoil areas, construction of a training works, bank protection, and navigation aids. Nothing herein recited shall restrict the right of the public to use for purposes of navigation any navigable waters within the areas covered by this order.

Other details in connection with the use and administration of these lands may be agreed upon between the War Department and the Department of the Interior.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

JULY 2, 1947.

[F. R. Doc. 47-6442; Filed, July 10, 1947; 8:46 a. m.]

[Public Land Order 381]

ILLINOIS

RESERVING LANDS FOR THE USE OF THE DEPARTMENT OF THE INTERIOR AS WILDLIFE REFUGE AND MANAGEMENT AREAS

By virtue of the authority vested in the President and pursuant to Executive Order No. 9337 of April 24, 1943, and in furtherance of the purposes of and in accordance with the act of March 10, 1934, 48 Stat. 401 (U. S. C. Title 16, Secs. 661-666), as amended by the act of August 14, 1946 (60 Stat. 1080), it is ordered as follows:

Subject to valid existing rights, the following-described lands in Illinois are hereby reserved and set apart for the use of the Department of the Interior as wildlife refuge and management areas:

LOCK AND DAM NO. 26

JERSEY COUNTY, THIRD PRINCIPAL MERIDIAN

Township 6 North, Range 13 West

Section 9: All that portion of the W $\frac{1}{2}$ of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of Fractional Section 9 lying west of Illinois State Highway No. 109.

Township 7 North, Range 13 West

Section 8: A parcel of land in the N $\frac{1}{2}$ of the NW $\frac{1}{4}$ of the NE $\frac{1}{4}$ of said section described as follows: Beginning at a point in the east line of said NW $\frac{1}{4}$ of the NE $\frac{1}{4}$, distant therein south 0 degrees 04 minutes west, 82.6 feet from a stone marking the north quarter corner of the NE $\frac{1}{4}$ of said section; thence, from said point of beginning, and along the said east line, south 0 degrees 04 minutes west, 585.3 feet; thence due west 1,339.8 feet; thence, along the west line of said NW $\frac{1}{4}$ of the NE $\frac{1}{4}$, north 0 degrees 04 minutes east, 173.7 feet; thence north 77 degrees 13 $\frac{1}{2}$ minutes east, 694.4 feet; thence north 46 degrees 58 minutes east, 376.4 feet; thence north 89 degrees 49 minutes east, 387.9 feet to the point of beginning.

LOCK AND DAM NO. 25

CALHOUN COUNTY, FOURTH PRINCIPAL MERIDIAN

Township 11 South, Range 2 West

Section 30: All of the W $\frac{1}{2}$, except the SW $\frac{1}{4}$, of the SW $\frac{1}{4}$. The above described lands are shown upon War Department maps entitled "Mississippi River", "Lock and Dam No. 25", Sheet 1 dated January 31, 1939, and "Lock and Dam No. 26", Sheets 4 and 5 dated February 19 and 27, 1937, respectively, filed in the United States Engineer Office at St. Louis, Missouri.

The above-described lands have been acquired by the United States in connection with the improvement of navigation in Mississippi River Pools Nos. 25 and 26, and their reservation and use as wildlife refuge and management areas shall be subject to the primary use thereof by the War Department for navigation, flood-control, and all other related purposes, including, but not limited to, temporary or permanent change in water-surface elevation, dredging, spoil areas, construction of training works, bank protection, and navigation aids. Nothing herein recited shall restrict the right of the public to use for purposes of navigation any navigable waters within the area covered by this order.

No hunting or trapping will be permitted on the lands hereby reserved.

Details in connection with the use and administration of these lands may be

agreed upon between the War Department and the Department of the Interior.

C. GIRARD DAVIDSON,
Assistant Secretary of the Interior.

JULY 2, 1947.

[F. R. Doc. 47-6443; Filed, July 10, 1947; 8:46 a. m.]

TITLE 49—TRANSPORTATION AND RAILROADS

Chapter I—Interstate Commerce Commission

[3d Rev. S. O. 244]

PART 95—CAR SERVICE

DISTRIBUTION OF GRAIN CARS

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 3d day of July A. D. 1947.

It appearing, that the demand for box cars for grain loading at country stations in the United States is placing a severe burden on the car supply, and that the need for an equitable distribution of such cars to obtain a fair supply between all country shippers is of vital importance; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, that:

§ 95.244 Distribution of grain cars—

(a) *Definitions.* (1) The term "prompt loading," as used in this section, is intended to mean that a car placed for loading not later than 12:00 noon must be loaded and billing instructions tendered on or before 10:00 a. m. the following business day, failing which, such car will be charged against the consignor's or shipper's allotment as an additional empty for each succeeding day held for loading, or for billing instructions.

(2) The term "blocked elevator", as used in this section, shall be held to mean an elevator containing grain to at least 90% of its rated capacity and that the carrier's agent has been notified to this effect in writing and other consignors or shippers have been given an opportunity for verification. The term "rated capacity" shall be held to mean the capacity filed with State authorities as basis for license.

(3) The term "grain" means barley, buckwheat, corn, grain sorghums, oats, rye, spelt and wheat; also soybeans and flaxseed.

(4) For the purpose of this section, where a shipper owns, leases, operates or manages more than one grain loading facility served by one common carrier at a given station all such facilities shall be considered as a unit and the term "elevator" shall be construed accordingly.

(b) *Cars not to be furnished or supplied for grain loading.* No common carrier by railroad subject to the Interstate Commerce Act shall supply or furnish any car to any consignor or shipper of grain for loading and transportation unless such consignor or shipper has first:

(1) Advised the carrier's agent daily of the total quantity of grain on hand avail-

able for tender for rail shipment the following day, and

(2) Made a written order on the carrier's agent (See note below) for cars wanted for grain loading showing the (i) date of order, (ii) number of cars wanted, (iii) whether car is for bulk or sacked grain, (iv) destinations, (v) date wanted to load, (vi) quantity of each kind of grain on hand and conveniently located for prompt loading tendered for rail shipment, and (vi) name of shipper.

NOTE: Orders from shippers served by more than one railroad shall be placed jointly when cars are required from more than one carrier. Copies of all orders, whether single or joint, shall be sent as information to each of the other roads serving the industry. Such combined orders shall not exceed the total grain conveniently located for prompt loading tendered for shipment.

(c) *Distribution.* After a consignor or shipper has complied with paragraph (b) of this section, each common carrier by railroad subject to the Interstate Commerce Act shall supply a car or cars to such consignor or shipper but such carrier or carriers shall distribute its cars available for grain loading in accordance with the following standards:

(1) (i) Number of cars ordered.
(ii) Quantity of grain on hand for immediate shipment as shown in paragraph (b) (1) of this section (Expressed in car loads).

(iii) Number of cars which can actually be loaded per day.

Whichever of the above standards requires the least number of cars shall govern, and shall establish the ratio among the distributors to the cars available.

(2) In case one or more elevators at a station are blocked, the available cars shall be distributed as follows: the first car to first elevator blocked and thereafter during such time as elevators remain blocked, cars shall be distributed consecutively to blocked elevators in the order in which they became blocked until the blocked condition in all elevators is relieved. After each blocked elevator has been furnished one car, any cars remaining will be furnished all shippers at such station in accordance with the provisions of paragraph (c) of this section.

(d) *Application.* (1) The provisions of this section shall apply to intrastate as well as interstate commerce.

(2) This section shall apply only at country loading points located in the United States.

(e) *Effective date.* This section shall become effective at 12:01 a. m., July 7, 1947.

(f) *Expiration date.* This order shall expire at 11:59 p. m., December 31, 1947, unless otherwise modified, changed, suspended, or annulled by order of this Commission. (40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901; 49 U. S. C. 1 (10)-(17))

It is further ordered, that this order shall vacate and supersede Second Revised Service Order No. 244, as amended on the effective date hereof; that a copy of this order and direction shall be served upon all state regulatory bodies regulating common carriers by railroad, and upon the Association of American

RULES AND REGULATIONS

TITLE 50—WILDLIFE

Chapter I—Fish and Wildlife Service,
Department of the InteriorSubchapter B—National Wildlife Refuges;
General RegulationsPART 11—ESTABLISHMENT, ETC., OF NA-
TIONAL WILDLIFE REFUGESRIO GRANDE WILDLIFE REFUGE, SOCORRO AND
SIERRA COUNTIES, N. MEX.

CROSS REFERENCE: For order affecting the tabulation in § 11.1 by the revocation of Executive Order No. 6086 of March 28, 1933, which established the Rio

Grande Wildlife Refuge within Socorro and Sierra Counties, New Mexico, see Public Land Order 378 under Title 43, Chapter I, *supra*.

PART 11—ESTABLISHMENT, ETC., OF
NATIONAL WILDLIFE REFUGESILLINOIS, IOWA, MINNESOTA, MISSOURI, AND
WISCONSIN

CROSS REFERENCE: For orders affecting the tabulation in § 11.1 by reserving lands as wildlife refuges and management areas, see Public Land Orders 379, 380 and 381, under Title 43, *supra*.

Railroads, Car Service Division, as agent of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

By the Commission, Division 3.

[SEAL]

W. P. BARTEL,
Secretary.

[F. R. Doc. 47-6461; Filed, July 10, 1947;
8:46 a. m.]

PROPOSED RULE MAKING

DEPARTMENT OF THE INTERIOR

Office of the Secretary

[50 CFR, Ch. I, Subch. Q]

ALASKA COMMERCIAL FISHERIES REGULA-
TIONSNOTICE OF INTENTION TO ADOPT AMEND-
MENTS TO EXISTING REGULATIONS

Pursuant to section 4 (a) of the Administrative Procedure Act, approved June 11, 1946 (Public Law 404, 79th Cong.), and the authority contained in the act of June 6, 1924 (43 Stat. 465, 48 U. S. C. 221, et seq.), as amended and supplemented, notice is hereby given that the Secretary intends to take the following action:

Adopt amended regulations permitting and governing the time, means, and methods for the taking of commercial fish in the waters of Alaska, and related matters.

The foregoing regulations are to be effective beginning February 1, 1948, and to continue in effect thereafter until further notice.

Interested persons are hereby given an opportunity to participate in preparing the regulations for issuance as set forth by submitting their views, data, or arguments in writing to the Director of the Fish and Wildlife Service, Department of the Interior, Washington, D. C., or by presenting their views at a series of open discussions scheduled to be held at the following designated places on the dates specified:

Juneau	Sept. 19
Sitka	Sept. 22
Craig	Sept. 24
Petersburg	Sept. 26
Ketchikan	Sept. 29
Anchorage	Oct. 2
Kodiak	Oct. 4
Cordova	Oct. 9
Seattle	Oct. 27

WILLIAM E. WARNE,

Assistant Secretary of the Interior.

JULY 2, 1947.

[F. R. Doc. 47-6444; Filed, July 10, 1947;
8:47 a. m.]

DEPARTMENT OF AGRICULTURE

Production and Marketing
Administration

[7 CFR, Part 903]

[Docket No. AO-10 A-10]

HANDLING OF MILK IN ST. LOUIS, MO.,
MARKETING AREAPROPOSED AMENDMENTS TO TENTATIVELY
APPROVED MARKETING AGREEMENT, AS
AMENDED, AND ORDER, AS AMENDED

Pursuant to the Agricultural Marketing Agreement Act of 1937, as amended (7 U. S. C. 601 et seq.), and in accordance with the applicable rules of practice and procedure, as amended (7 CFR, Cum. Supp. 900.1 et seq.; 10 F. R. 11791, 11 F. R. 7737, 12 F. R. 1159), notice is hereby given of a public hearing to be held at the Coronado Hotel, St. Louis, Missouri, beginning at 9:00 a. m. CST, July 17, 1947, for the purpose of receiving evidence with respect to proposed amendments to the tentatively approved marketing agreement, as amended, and the order, as amended, regulating the handling of milk in the St. Louis, Missouri, milk marketing area (8 F. R. 17451). These proposed amendments have not received the approval of the Secretary of Agriculture.

The following amendments have been proposed by Sanitary Milk Producers, St. Louis, Missouri:

Delete the provisions of § 903.4 (a) (1) and (2) and substitute therefor the following:

(1) *Class I milk*. The price for Class I milk shall be the price computed under (3) of this paragraph, plus the following amount per hundredweight for the following delivery periods:

Delivery periods:	Amount
January-March	\$1.25
April-June	.90
July-December	1.55

(2) *Class II milk*. The price for Class II milk shall be the price computed under (3) of this paragraph, plus the following amount per hundredweight for the following delivery periods:

Delivery periods:	Amount
January-March	\$0.40
April-June	.30
July-December	.65

By the Dairy Branch, Production and Marketing Administration:

Make such other changes as may be required to make the entire marketing agreement or order conform with any amendments thereto which may result from this hearing.

Copies of this notice of hearing and of the tentatively approved marketing agreement and order, now in effect, may be procured from the market administrator, 4030 Chouteau Avenue, St. Louis 10, Missouri, or from the Hearing Clerk, Office of the Solicitor, United States Department of Agriculture, Room 0308, South Building, Washington 25, D. C., or may be there inspected.

Dated: July 8, 1947.

[SEAL]

F. R. BURKE,
Acting Assistant Administrator,
Production and Marketing
Administration.

[F. R. Doc. 47-6497; Filed, July 10, 1947;
8:49 a. m.]

[7 CFR, Part 904]

HANDLING OF MILK IN GREATER BOSTON,
MASS., MARKETING AREANOTICE OF PUBLIC MEETING FOR CONSIDERA-
TION OF PROPOSED AMENDED RULES AND
REGULATIONS

Notice is hereby given that pursuant to authority contained in order No. 4, as amended, regulating the handling of milk in the Greater Boston, Massachusetts, marketing area, a public meeting will be held at Room 726, 80 Federal Street, Boston, Massachusetts, on July 15, 1947, at 10:00 a. m., to consider proposed amended rules and regulations to supersede the rules and regulations¹ is-

¹ These rules and regulations have not been filed with the Division of the Federal Register.

sued by the market administrator to effectuate the terms and provisions of said order. All persons who desire to submit oral data, views, or arguments in connection with the proposed amended rules and regulations will be given an opportunity to do so at the meeting. All persons who desire to submit written data, views, or arguments in connection with the proposed amended rules and regulations shall submit them to the market administrator at Room 746, 80 Federal Street, Boston, Massachusetts, by mail or otherwise, in time to be received not later than 5:15 p. m., July 18, 1947.

The market administrator proposes the following amended rules and regulations to be made effective at the same date as an amended Order No. 4 is made effective. All references to provisions of Order No. 4 are related to the proposed order which is a part of the Secretary's decision with respect to proposed amendments to the order regulating the handling of milk in the Greater Boston, Massachusetts, marketing area which was issued June 30, 1947, and published in the FEDERAL REGISTER July 4, 1947.

§ 904.101 *Scope.* This subpart consists of rules and regulations made by the market administrator pursuant to § 904.2 (c) (2) of "Order No. 4, as Amended, Issued by the Secretary of Agriculture, Regulating the Handling of Milk in the Greater Boston, Massachusetts, Marketing Area," hereinafter referred to as "the order."

§ 904.102 *Receipts from producer-handlers and from segregated dairy farmers—(a) Receipts from producer-handlers.* (1) Milk received in packaged form from a producer-handler shall be considered as a receipt from a handler.

(2) Milk received from a producer-handler for the purpose of being processed or packaged for him shall be considered as a receipt from a handler. However, any excess of receipts in bulk from a producer-handler over the quantity of processed or packaged milk returned to him during the month shall be considered as a receipt from a dairy farmer.

(b) *Receipts from segregated dairy farmers.* Milk received from dairy farmers and handled in conformity with subparagraphs (1) and (2) of this paragraph shall be considered as receipts from segregated dairy farmers. The burden of proof rests on the handler who receives the milk from dairy farmers to establish such handling.

(1) In the process of being received at the handler's plant, the milk shall be kept entirely separate from the milk of producers and from any other fluid milk products which are shipped to or disposed of in the marketing area.

(2) The milk shall not be shipped to or disposed of in the marketing area in any form of fluid milk products, and shall not be intermingled with any other fluid milk products which are shipped to or disposed of in the marketing area.

§ 904.103 *Classification of milk and other fluid milk products—(a) Application of this section.* The provisions of this section shall apply only to fluid milk

products which are not required to be classified as Class I milk pursuant to § 904.3 (c) (2) and (3).

(b) *Fluid milk products disposed of to consumers.* Fluid milk products disposed of by a handler or dealer to consumers shall be classified as follows:

(1) Milk, flavored milk, cultured or flavored skim milk, and buttermilk shall be classified as Class I milk, except as provided in subparagraphs (3) and (4) of this paragraph.

(2) Cream and skim milk shall be classified as Class II milk.

(3) Sour milk and milk otherwise unsuitable for human consumption as milk, which is disposed of to a livestock farmer and used by him for animal feed, shall be classified as Class II milk.

(4) Flavored milk, cultured or flavored skim milk, and buttermilk, which is disposed of to a livestock farmer and used by him for animal feed, shall be classified as Class II milk.

(c) *Fluid milk products manufactured into other milk products.* Fluid milk products manufactured by a handler or dealer into any of the following milk products shall be classified as Class II milk, unless the resulting milk product is subsequently reconverted into fluid milk products for which Class II utilization is not established.

Acidophilus milk.
Butter.
Buttermilk powder.
Casein.
Cheese and cheese paste.
Condensed milk.
Condensed skim milk.
Eggnog (unless found to be flavored milk).
Evaporated milk.
Evaporated skim milk.
Ice cream, ice cream mix, and similar frozen desserts.
Milk powder.
Nonfat dry milk solids (skim powder).
Whey and whey products.
Yarnout (Bulgarian milk).

(d) *Miscellaneous uses.* Fluid milk products used or disposed of by a handler or dealer in accordance with this paragraph shall be classified as follows:

(1) Milk dumped or discarded shall be classified as Class I milk, unless established as sour milk or milk otherwise unsuitable for human consumption as milk.

(2) Fluid milk products dumped or discarded, except milk suitable for human consumption as milk, shall be classified as Class II milk.

(3) Fluid milk products destroyed or spilled under extraordinary circumstances shall be classified as Class II milk.

(4) Plant shrinkage in excess of 2 percent of the volume of fluid milk products handled shall be classified as Class I milk.

(e) *Inventories.* Fluid milk products on hand at any plant at the close of the month may be classified tentatively as Class II milk, subject to final classification in the following month.

§ 904.104 *Plant shrinkage—(a) Application of this section.* The provisions of this section shall apply in determining the quantity of plant shrinkage to be classified as Class II milk pursuant to § 904.3 (a) (2) (ii).

(b) *Requirement to establish plant shrinkage.* (1) Plant shrinkage may be considered as established only if both the volume of fluid milk products handled during the month and the total of specific uses of fluid milk products during the month are established.

(2) If plant shrinkage is not established, the total quantity of fluid milk products not specifically accounted for shall be classified as Class I milk.

(c) *Computation of volume handled and of total of specific uses.* (1) The volume of fluid milk products handled by a handler during the month shall consist of the total receipts of fluid milk products at the handler's regulated plants, plus the opening inventory, and minus the closing inventory, at such plants.

(2) Each handler's total of specific uses of fluid milk products during the month shall consist of the total quantity of fluid milk products the specific disposition of which is established at the handler's regulated plants, minus the quantity of syrup or other flavoring material disposed of in flavored milk or flavored skim milk.

(d) *Determination and classification of plant shrinkage.* (1) Plant shrinkage shall be determined by deducting the total of specific uses from the volume handled. The remainder, if it can reasonably be considered to represent the loss or shrinkage in fluid milk products normally incurred by the handler in the receiving, processing, packaging, and distribution of the milk and milk products handled by him, shall be considered his plant shrinkage.

(2) The classification of plant shrinkage shall be determined by computing 2 percent of the volume handled, and comparing the result with the plant shrinkage. Plant shrinkage not in excess of such result shall be classified as Class II milk. Plant shrinkage in excess of such result shall be classified as Class I milk.

§ 904.105 *Butterfat subject to the butter and cheese adjustment—(a) Application of this section.* The provisions of this section shall apply in determining the quantity of butterfat subject to the butter and cheese adjustment provided in § 904.7 (d). As used in this section, the term "Cheddar-type cheese" shall mean Cheddar cheese, American Cheddar cheese, Colby cheese, washed curd cheese, or part skim Cheddar cheese; and the term "salted butter" shall mean butter which contains not less than 1.5 percent of salt by weight.

(b) *General provisions for determining quantity subject to the adjustment.*

(1) The butter and cheese adjustment shall not apply to the butterfat in receipts of milk from dairy farmers who are not producers, receipts of butterfat in farm-separated cream, and receipts of butterfat in other fluid milk products derived from nonpool milk, regardless of the form in which the butterfat is received or used at any plant.

(2) The butter and cheese adjustment shall not apply to butterfat processed into salted butter or Cheddar-type cheese at any plant other than a plant of the first handler of the butterfat or of

a second person to which the butterfat is moved.

(3) In general, the butter and cheese adjustment shall apply only to butterfat processed into salted butter or Cheddar-type cheese during any of the months of April through July. In the case of movements of butterfat to the plant of a second person however, the date of shipment to such person, rather than the date of processing, shall govern. Accordingly, the adjustment shall not apply to butterfat shipped to a second person during March, but shall apply to butterfat so shipped during July if the butterfat is otherwise eligible for the adjustment.

(4) The butter and cheese adjustment shall not apply to butterfat which is disposed of by the first handler or the second person in a form other than salted butter or Cheddar-type cheese after being processed into those products. However, if the salted butter or Cheddar-type cheese is held in inventory by the first handler or the second person at the close of any month, the butterfat in such butter or cheese may be tentatively considered as eligible for the adjustment, subject to proof of the form in which the butterfat was subsequently disposed of by the first handler or the second person.

(5) The butter and cheese adjustment may apply to the butterfat in route returns which is processed into salted butter or Cheddar-type cheese, except as provided in subparagraph (1) of this paragraph.

(c) *Assignment of identified butterfat to source.* When the source of butterfat processed into salted butter or Cheddar-type cheese at any plant is established by the processor's records, the butterfat shall be assigned to that source.

(d) *Assignment of unidentified butterfat to source.* When the source of butterfat processed into salted butter or Cheddar-type cheese at any plant is not established by the processor's records, the butterfat so used shall be assigned in the following manner:

(1) Butterfat processed into salted butter shall first be assigned to the butterfat in receipts of farm-separated cream at the plant, unless the records establish other uses of the cream.

(2) Butterfat processed into salted butter or Cheddar-type cheese at a plant at which the receipts of butterfat in fluid milk products are derived partly from pool milk and partly from nonpool milk shall be assigned proportionately to butterfat derived from pool milk and from nonpool milk, except as provided in subparagraph (1) of this paragraph.

(3) After butterfat processed into salted butter or Cheddar-type cheese has been assigned to butterfat derived from nonpool milk as provided in subparagraphs (1) and (2) of this paragraph, any remaining quantity of butterfat so processed shall first be assigned to the processing handler's receipts from producers, and then to his receipts from other handlers.

(4) Butterfat shipped to the plant of another person for processing into salted butter or Cheddar-type cheese shall be assigned to the butterfat in the shipping plant's receipts from pool sources and from nonpool sources in the manner set

forth in subparagraph (2) of this paragraph. The butterfat assigned to pool sources shall be considered eligible for the butter and cheese adjustment, but not in excess of the quantity of butterfat available at the shipping plant from the handler's receipts from producers.

§ 904.106 *Due dates for reports of receipts and disposition*—(a) *Application of this section.* The provisions of this section shall apply with respect to the due dates for the filing of reports by nonpool handlers relating to their total receipts and utilization of fluid milk products, and to the filing of reports by all handlers relating to their purchases of outside cream, pursuant to paragraphs (b) and (e) of § 904.6.

(b) *Reports of buyer-handlers and producer-handlers.* (1) Each buyer-handler and producer-handler whose daily average disposition of milk during the month is at least 300 quarts per day shall report on or before the 8th day after the end of the month.

(2) Except as provided in subparagraphs (3) of this paragraph, each buyer-handler or producer-handler whose daily average disposition of milk during each month is less than 300 quarts per day shall report semiannually. The handler shall report on or before July 8 with respect to his receipts and disposition of fluid milk products in the preceding six months' period ended June 30, and shall report on or before January 8 for the preceding six months' period ended December 31.

(3) Any buyer-handler or producer-handler whose daily average disposition of milk is less than 300 quarts per day but who receives outside milk during any month shall report within 8 days after the end of such month, and shall thereafter file separate reports for each subsequent month of the semiannual period involved. Separate reports for each prior month of the semiannual period shall be due on the same date as the report for the month in which the outside milk is received.

(c) *Reports of handlers who operate unregulated distributing plants.* Each handler who operates an unregulated distributing plant during the month shall report within 8 days after the end of such month.

(d) *Reports of subhandlers.* Each nonpool handler who disposes of Class I milk directly to consumers in the marketing area, but who does not operate a plant, shall report at the same time as a buyer-handler or producer-handler is required to report.

(e) *Reports of handlers who purchase outside cream.* Each handler who purchases bottling quality cream from nonpool handlers shall report on the 16th day of each month with respect to his purchases of such cream in the preceding 15 days, and shall report on the first day of the following month with respect to his purchases of such cream from the 16th day to the last day of the previous month.

§ 904.107 *Prescribed detail for reports of receipts and disposition*—(a) *Application of this section.* The provisions of this section shall apply with respect to

the detail and form for the filing of reports by all handlers relating to their total receipts and utilization of fluid milk products, pursuant to paragraphs (a) and (b) of § 904.6.

(b) *Requirements applicable to pool handlers.* Each pool handler shall report the following information:

(1) The respective quantities of milk received at each plant from producers whose farms are located not more than 40 miles, more than 40 miles but not more than 80 miles, and more than 80 miles from the State House in Boston; and the number of producers in each group;

(2) The total receipts at each plant, other than the plant of a qualified operating association, from producers who are members of each cooperative association qualified pursuant to § 904.10 from producers who are nonmembers; and the number of producers in each group;

(3) The shipments of fluid milk products from each country pool plant;

(4) The information necessary to calculate the amount of the butter and cheese adjustment provided for in § 904.7 (d); and

(5) The total receipts at each pool plant from segregated dairy farmers and the use classification of such receipts pursuant to § 904.3.

(c) *Requirements applicable to non-pool handlers.* Each nonpool handler shall report the following information:

(1) The receipts of fluid milk products at each plant from other handlers and dealers;

(2) The receipts of milk from his own production, and from other dairy farmers, including receipts from segregated dairy farmers;

(3) The total quantity of Class I milk disposed of to consumers without intermediate movement to another plant, showing the respective quantities so disposed of in the marketing area and outside the marketing area;

(4) The total quantity of Class I milk disposed of to individual handlers and dealers, showing the respective quantities so disposed of in the marketing area and outside the marketing area; and

(5) The total quantity of fluid milk products disposed of as Class II milk, and information as to the quantities so disposed of to individual handlers and dealers.

§ 904.108 *Averaging of producers' semimonthly butterfat tests.* In making payments for milk to each producer, pursuant to § 904.9, each handler may determine the average butterfat content of the milk by using the simple average of the butterfat tests of semimonthly composite samples of the milk, unless the difference between the semimonthly tests is more than two points (.2%), or the quantity of milk delivered by the producer in either semimonthly period is as much as three times as large as his deliveries in the other semimonthly period.

§ 904.109 *Deductions from payments to producers*—(a) *Authorization for deductions.* In making payments to producers as required by §§ 904.9 (a) and 904.9 (b) (1), the burden shall rest upon the handler making deductions from such payments to prove that each deduc-

tion is properly authorized, and properly chargeable to the producer.

(b) *Deductions for cooperative associations.* The handler shall be relieved of the obligation to make the cooperative association deduction provided for in § 904.10 (e) to the extent that the market administrator, after such investigation or verification as he deems necessary determines and so notifies the handler.

§ 904.110 *Weights of fluid milk products—(a) Application of this section.* The provisions of this section shall apply in determining the respective quantities of fluid milk products received or used by each handler or dealer.

(b) *Basis for determination of quantity.* The determination of the quantity of fluid milk products received or used by each handler or dealer shall be on the basis of the weight, in pounds, of the fluid milk products.

(c) *Standard weights.* In the absence of specific weights, the weight of fluid milk products received or disposed of in a quart or 40-quart container shall be determined according to the following table, and the weight of such products in any other container shall be determined

by multiplying the equivalent number of quarts by the respective standard weight per quart container.

TABLE OF STANDARD WEIGHTS

Product	Butter-fat test	Weight (pounds)	
		Per quart container	Per 40-quart container
Milk and flavored milk.....	(1)	2.15	85.0
Skim milk, flavored skim milk, buttermilk, and cultured skim milk.....	(2)	2.16	86.0
	<i>Percent</i>		
Cream.....	16	2.136	85.42
	17	2.134	85.34
	18	2.132	85.26
	19	2.130	85.18
	20	2.128	85.10
	21	2.126	85.02
	22	2.124	84.94
	23	2.122	84.86
	24	2.120	84.78
	25	2.118	84.70
	26	2.116	84.62
	27	2.113	84.52
	28	2.111	84.42
	29	2.109	84.36
	30	2.108	84.30
	31	2.106	84.24
	32	2.105	84.18
	33	2.103	84.12
	34	2.102	84.06
	35	2.100	84.00

¹ Any test.

TABLE OF STANDARD WEIGHTS—Continued

Product	Butter-fat test	Weight (pounds)	
		Per quart container	Per 40-quart container
	<i>Percent</i>		
Cream.....	36	2.099	83.94
	37	2.097	83.88
	38	2.096	83.82
	39	2.094	83.76
	40	2.093	83.70
	41	2.091	83.64
	42	2.090	83.58
	43	2.088	83.52
	44	2.087	83.46
	45	2.085	83.40
	46	2.084	83.34
	47	2.082	83.28
	48	2.081	83.22
	49	2.079	83.16
	50	2.078	83.10

(Order No. 4, as amended (8 F. R. 3109, 8294; 9 F. R. 4972; 11 F. R. 5897, 10693, 14093))

Issued at Boston, Massachusetts, this 8th day of July 1947.

[SEAL] RICHARD D. APLIN,
Acting Market Administrator.

[F. R. Doc. 47-6498; Filed, July 10, 1947; 8:50 a. m.]

NOTICES

DEPARTMENT OF STATE

[DA 606]

CERTAIN REAL PROPERTY OF FORMER GERMAN GOVERNMENT LOCATED IN SAN FRANCISCO, CALIF.

RELINQUISHMENT OF CONTROL

By virtue of the authority vested in me by Executive Order 9760 (11 F. R. 7999), as amended by Executive Order 9788 (11 F. R. 11981), and pursuant to law (R. S. 161; 5 U. S. C. 22), the undersigned, after appropriate investigation and consultation, deeming it necessary in the national interest:

Hereby waives his authority to exercise control and supervision over certain real property of the former German Government occupied by the former German Consulate at 2090 Jackson Street in the city and county of San Francisco, California, together with the buildings, hereditaments, fixtures, improvements and appurtenances thereto, and all that certain lot of household furnishings, personalty, and items of office furniture and equipment found on the premises of the former German Consulate General at San Francisco, California, as particularly described in the Appendix attached hereto; said property being particularly described on page 240 of Liber 3752 of the official records of the city and county of San Francisco, California, as:

Beginning at the point of intersection of the northerly line of Jackson Street and the easterly line of Laguna Street; running thence northerly along said line of Laguna Street 139 feet and 6½ inches; thence North 85°30' East 87.802 feet to a point perpendicularly distant 87 feet and six inches easterly from the easterly line of Laguna Street;

thence southerly and parallel with the easterly line of Laguna Street 4.583 feet to a point perpendicularly distant 127 feet and 8¼ inches northerly from the northerly line of Jackson Street; thence at a right angle westerly 7 feet and 6 inches; thence at a right angle southerly 127 feet and 8¼ inches to the northerly line of Jackson Street; thence at a right angle westerly along said line of Jackson Street 80 feet to the point of beginning.

Being a portion of Western Addition Block No. 194.

and relinquishes his custody of such property to the Office of Alien Property of the Department of Justice, and authorizes a notification in writing to the Office of Alien Property of the action taken hereby.

This release shall become effective on the date of publication in the FEDERAL REGISTER of a vesting order issued by the Office of Alien Property covering the property described herein.

In connection herewith reference is made to the antepenultimate paragraph of Department of State Public Notice DA 170 of July 26, 1946 (General Supervisory Order) (11 F. R. 8372).

Issued: July 3, 1947.

Approved: July 3, 1947.

[SEAL] G. C. MARSHALL,
Secretary of State.

APPENDIX—INVENTORY OF PROPERTY ON PREMISES OF FORMER GERMAN CONSULATE GENERAL AT SAN FRANCISCO, CALIF.

- 6 tan drapes.*
- 2 andirons.
- 1 fireplace grate.
- 4 venetian blinds.
- 1 persian oval rug.
- 1 red broadloom rug, 27' x 15'

- 2 andirons.
- 1 Persian rug fitted to room.
- 3 venetian blinds.
- 1 green octagonal rug.
- 3 venetian blinds.
- 1 umbrella stand.
- 1 rug 9' x 9'.
- 1 large rug 18' x 20'.
- 1 upholstered chair.
- 1 upholstered settee.
- 1 marble (urn) stand.
- 1 large framed picture (in closet).
- 1 rug 9' x 6'.
- 1 large brown seat cushion.
- 1 wastebasket.
- 1 iron safe. Underwriters Laboratory, 4½ x 3' (combination missing).
- 2 venetian blinds.
- 1 roll corrugated paper.
- 1 wooden case (containing 162 holes).
- 1 wooden table 9' x 4'.
- 1 rug 22' x 20'.
- 1 small oak table.
- 1 oak rolltop desk.
- 1 carpet fitted to room.
- 2 window seats (circular) and cushions.
- 1 overstuffed window seat, L-shaped.
- 2 overstuffed window seats.
- 2 overstuffed sofas.
- 1 overstuffed settee.
- 2 green armchairs.
- 2 large pillows.
- 1 upholstered red chair (broken).
- 7 straight wooden chairs (kitchen).
- 2 wooden armchairs.
- 1 urn.
- 1 rocking chair.
- 7 large oil paintings.
- 1 oak bookcase (3-section).
- 1 large scales.
- 1 flag pole and stand.
- 9 large brass chandeliers.
- 2 large chrome chandeliers.
- 40 small brass chandeliers.
- 1 small leaded glass lampshade.
- 75 small glass lampshades.
- 1 round table and base.

- Numerous curtain fixtures, poles, wooden files (in basement) (nominal value).
- 2 rug runners (nominal value).
 - 1 scrub bucket (nominal value).
 - 11 open bookracks wooden (nominal value).
 - 1 rug runner.
 - 1 waste basket.
 - 1 straight kitchen chair.
 - 1 hat rack.
 - 11 glass lamp covers.
 - 2 venetian blinds.
 - 11 cartons containing light bulbs (now being used).
 - 4 metal fixtures.
 - Numerous items (worthless) (in garage).
 - 1 waxer.
 - 3 mops.
 - 1 carpet sweeper.
 - 1 feather duster.
 - 1 dust mop.
 - 1 lawnmower and grasscatcher.
 - 1 garden hose.
 - 1 leaf rake.
 - 1 garden rake.
 - 1 pruning saw.
 - 1 crosscut saw.
 - 1 file 8".
 - 1 large gardeners' table.
 - 2 kitchen chairs.
 - 1 kitchen table.
 - 2 galvanized tubs.
 - 2 pails.
 - 2 wire wastepaper baskets.
 - 1 broom.
 - 1 dust pan.
 - 3 garbage cans.
 - 1 fitted linoleum.
 - 1 small rug.
 - 1 step ladder.
 - 1 rug runner.
 - 1 settee, brocade, high back with arms.
 - 2 matching brocade chairs.
 - 1 carpet, fitted to room.
 - 1 mahogany dresser.
 - 3 venetian blinds.
 - 1 fitted carpet.
 - 1 walnut bookcase.
 - 4 venetian blinds.
 - 3 venetian blinds.
 - 1 fitted carpet.
 - 2 large plush drapes over bookcase shelving.
 - 2 venetian blinds.
 - 1 carpet fitted to room.
 - 1 steel correspondence form locker—30 pigeon holes.
 - 1 curtain to closet.
 - 1 set of stationary wooden bookshelves.
 - 2 venetian blinds.
 - 1 carpet, fitted to room.
 - 1 fitted carpet in dressing room.
 - 3 venetian blinds.
 - 1 carpet, fitted to room.
 - 1 wooden correspondence form.
 - 1 electric hot plate.
 - 2 pictures.
 - 1 kitchen chair.
 - 3 venetian blinds.
 - 2 rug runners.
 - 12 pieces of draping.
 - 1 carpet runner.
 - 1 floor runner.
 - 2 overstuffed armchairs.
 - 1 clothes tree.
 - 2 oak occasional tables.
 - 1 magazine rack.
 - 1 straightbacked telephone chair.
 - 1 pair of chairs.
 - 1 paper punch.
 - 1 fitted carpet.
 - 1 mahogany bed.
 - 1 mattress.
 - 1 bed table.
 - 1 rosewood straightback occasional chair.
 - 3 venetian blinds.
 - 1 wooden oak arm chair.
 - 1 white straightbacked chair.
 - 1 fitted rug.
 - 2 window seat cushions and window seats.
 - 3 pillows.
 - 1 fitted carpet.
 - 1 rocking chair, brocade.
 - 1 davenport.
 - 3 venetian blinds.
 - 1 fireplace grate.
 - 1 piano stool.
 - 1 Hoover vacuum with attachments.
 - 1 carpet sweeper.
 - 1 step ladder.
 - 1 clothes tree.
 - 1 double chest of drawers (10 drawers painted).
 - 1 fitted carpet.
 - 1 oak bed.
 - 1 mattress.
 - 1 oak night table.
 - 2 overstuffed brocade chairs.
 - 1 step ladder.
 - 1 oak table.
 - Mops and buckets and other cleaning equipment.
 - 1 fitted carpet.
 - 1 overstuffed occasional chair, yellow brown cover.
 - 1 bookcase.
 - 1 side table, twisted legs.
 - 1 blue vase.
 - 4 pillows.
 - 1 dressing screen.
 - 1 fitted carpet.
 - 1 piano.
 - 1 stool, 3 legs.
 - 2 straightbacked dining room chairs.
 - 1 overstuffed occasional chair.
 - 1 dining room table.
 - 1 pillow.
 - 3 venetian blinds.
 - 1 ice chest (Olympic).
 - 1 hotpoint electric stove.
 - 1 enameled kitchen table.
 - 1 red kitchen chair.
 - 2 glass vases.
 - 1 small red kitchen garbage can.
 - 1 fitted floor linoleum.
 - 2 kitchen curtains.
 - 1 fitted rug.
 - 1 oak table.
 - 1 straightback chair.
 - 1 electric heater.
 - 1 venetian blind.
 - 1 fitted linoleum floor.
 - Stair coverings for six flights of stairs.
 - 1 blotter (rocker type).
 - 2 chairs with leather upholstery.
 - 1 typewriter chair.
 - 1 wastepaper basket.
 - 1 file cabinet, steel, for cards.
 - 1 desk in walnut with armchair.
 - 1 table.
 - 1 wastepaper basket.
 - 1 metal box.
 - 1 desk blotter.
 - 1 typewriter desk.
 - 1 typewriter desk chair.
 - 1 typewriter "Royal".
 - 1 stapler.
 - 1 small filing cabinet.
 - 1 table.
 - 1 bookcase.
 - 1 file cabinet with four drawers.
 - 1 table.
 - 1 shelf, three partitioned.
 - 1 metal box.
 - 1 case for papers.
 - 1 letter opener.
 - 1 typewriter table.

[F. R. Doc. 47-6458; Filed, July 10, 1947; 8:51 a. m.]

FEDERAL COMMUNICATIONS COMMISSION

PHILADELPHIA RECORD CO., PHILADELPHIA, PA.

NOTICE CONCERNING PROPOSED TRANSFER OF CONTROL¹

The Commission hereby gives notice that on June 27, 1947 there was filed with

¹ Section 1.321, Part I, Rules of Practice and Procedure.

it an application (BTC-556) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of Philadelphia Record Company, licensee of AM station WCAU and WCAU-FM, Philadelphia, Pennsylvania, from J. David Stern to Bulletin Company, Philadelphia, Pennsylvania.

The proposal to transfer control arises out of a contract of February 1, 1947 between the proposed transferors (J. David Stern, individually and as agent for other stockholders of Courier-Post Company, which company in turn controls Philadelphia Record Company) and transferee, Bulletin Company, pursuant to which transferors agree to sell all the outstanding stock of Courier-Post Company for \$4,500,000. Partial payment of \$1,250,000 has been made by Bulletin Company and the balance of the purchase price is to be paid and the stock transferred within 20 days after written consent of the Federal Communications Commission. Further down payments are provided upon certain contingencies. The principal assets of Courier-Post Company presently consist of the "Morning Post" and the "Evening Courier" at Camden, New Jersey and approximately 92% of the stock of Philadelphia Record Company. Said newspapers are presently under lease and purchase option agreement, subject to certain conditions in said instruments. Philadelphia Record Company owns no newspaper assets, the same having been sold. The present business of Philadelphia Record Company consists solely of operation of stations WCAU and WCAU-FM. Courier-Post Company and Philadelphia Record Company are substantially indebted upon certain mortgage obligations.

The arrangements provided for in the proposed transfer application of WCAU and WCAU-FM are related to certain other applications simultaneously filed with and now pending before the Federal Communications Commission, i. e., Application (file BAL-621) pursuant to which Philadelphia Record Company proposes to assign WCAU-FM to William Penn Broadcasting Company; application (file BAL-619) pursuant to which WPEN-FM and WPEN-TV would be assigned by William Penn Broadcasting Company to Philadelphia Record Company; and an application (BTC-557) pursuant to which control of William Penn Broadcasting Company would be transferred by Bulletin Company to Sun Ray Drug Company. Further details concerning arrangements between the parties may be obtained from the applications and associated papers which are on file at the office of the Federal Communications Commission, Washington, D. C.

On June 27, 1947 the Commission was advised that starting June 30, 1947 publication concerning these matters would be given in local newspapers of general circulation at Philadelphia, Pennsylvania in conformity with § 1.321. In accordance with the procedure set out in said section no action will be had upon the applications for a period of 60 days from June 30, 1947, within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. A. 910 (b))

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-6473; Filed, July 10, 1947;
8:47 a. m.]

WCAU-FM ET AL.

NOTICE CONCERNING PROPOSED ASSIGNMENT
OF LICENSE¹

The Commission hereby gives notice that on June 27, 1947 there were filed with it applications (BAL-619 and BAL-621) for its consent under section 310 (b) of the Communications Act to the proposed assignment of license of WCAU-FM, Philadelphia, Pennsylvania, from Philadelphia Record Company to William Penn Broadcasting Company, and for assignment of the license for WPEN-FM and permit for WPEN-TV from William Penn Broadcasting Company to Philadelphia Record Company.

The proposal to assign WCAU-FM to William Penn Broadcasting Company and the license for WPEN-FM and permit for WPEN-TV to Philadelphia Record Company arises out of an agreement of June 7, 1947 between William Penn Broadcasting Company and Philadelphia Record Company which contemplates that if the Commission should consent to the acquisition of control of WCAU-FM by Bulletin Company (which now controls William Penn Broadcasting Company) see BTC-556 concerning which notice is given simultaneously herewith as well as the exchange of licenses and permits for WCAU-FM, WPEN-FM and WPEN-TV as provided, William Penn Broadcasting Company will transfer to Philadelphia Record Company existing licenses and permits for WPEN-FM and WPEN-TV and assets of said stations described in the contract in return for which Philadelphia Record Company will transfer to William Penn Broadcasting Company licenses and permits for WCAU-FM and assets described in the contract, after which call letters of WPEN-FM and WPEN-TV would be changed to WCAU-FM and WCAU-TV and call letters of WCAU-FM would be changed to WPEN-FM. The price to be paid by the respective assignees for the assets of the stations involved would be the fair market value fixed by appraisal as of the closing date, subject to adjustments provided in the agreement. Further details concerning arrangements between the parties may be obtained from the applications and associated papers which are on file at the offices of the Federal Communications Commission, Washington, D. C.

On June 27, 1947 the Commission was advised that starting June 30, 1947 publication concerning these matters would be given in local newspapers of general circulation at Philadelphia, Pennsylvania in conformity with § 1.321. In ac-

¹ Section 1.321, Part I, Rules of Practice and Procedure.

cordance with the procedure set out in said section no action will be had upon the applications for a period of 60 days from June 30, 1947, within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. A. 910 (b))

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-6474; Filed, July 10, 1947;
8:48 a. m.]

WILLIAM PENN BROADCASTING CO., PHILA-
DELPHIA, PA.

PUBLIC NOTICE CONCERNING THE PROPOSED
TRANSFER OF CONTROL¹

The Commission hereby gives notice that on June 27, 1947 there was filed with it an application (BTC-557) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of William Penn Broadcasting Company (AM Station WPEN and associated FM station), Philadelphia, Pennsylvania, from Bulletin Company to Sun Ray Drug Company, 1227 North Broad Street, Philadelphia, Pennsylvania.

The proposal to transfer control arises out of a contract of June 7, 1947 between the Bulletin Company and Sun Ray Drug Company under which the former would sell to the latter all the outstanding 500 shares of no par value common voting stock of the licensee company for a consideration of \$800,000. Of this amount \$40,000 has been paid and the balance will be paid in full on transfer of the stock, upon closing, which is to be within 20 days of Commission consent. If the current assets exceed current liabilities at closing, such amount should be added to the purchase price; if such liabilities exceed such assets the excess shall be deducted from the purchase price. Seller agrees to allow buyer a credit on the purchase price not to exceed \$25,000, which would be reduced by the cost of acquisition and installation of FM facilities. Reference is hereby made to the pendency of other related applications (i. e., for transfer of control of Philadelphia Record Company to Bulletin Company, BTC-556; and for exchange of licenses and station properties between Philadelphia Record Company and William Penn Broadcasting Company, (BAL-619 and BAL-621)) upon the granting of which this application is contingent. Further details concerning the application as well as with reference to the other related applications may be found with the applications and associated papers which are on file at the offices of the Commission, Washington, D. C.

On June 27, 1947 the Commission was advised that public notice concerning the application would be inserted in a newspaper of general circulation at Philadelphia beginning June 30, 1947, in conformity with § 1.321.

In accordance with the procedure set out in said section, no action will be had

upon the application for a period of 60 days from June 30, 1947 within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. A. 910 (b))

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-6475; Filed, July 10, 1947;
8:48 a. m.]

HERALD PUBLISHING CO., ALBANY, GA.

NOTICE CONCERNING PROPOSED TRANSFER OF
CONTROL¹

The Commission hereby gives notice that on June 30, 1947 there was filed with it an application (File No. T-C-555) for its consent under section 310 (b) of the Communications Act to the proposed transfer of control of Herald Publishing Company, licensee of Station WALB, Albany, Georgia, from Henry T. McIntosh and others to James H. Gray. The proposal to transfer control of Station WALB arises out of a contract of December 18, 1946 and an amended agreement dated June 16, 1947 pursuant to which Henry T. McIntosh agrees to sell to James H. Gray 173.33 shares of stock of Herald Publishing Company, publishing The Albany Herald and licensee of Station WALB, for the sum of \$233,995.50 subject to the terms and agreements set forth therein. This purchase together with other related purchases by Gray will give him control (304.4 shares, 79.353% of the stock) of licensee. The value of the stock allocated to Station WALB is \$493 per share or the sum of \$150,069 for the 79.353% interest in Station WALB acquired and to be acquired by James H. Gray. Further information as to the arrangements may be found with the application and associated papers which are on file at the offices of the Commission in Washington, D. C.

The Commission has been informed that commencing June 30, 1947 public notice of the filing of the above described application would be inserted in The Albany Herald, a newspaper of general circulation in Albany, Georgia, pursuant to Commission § 1.321.

In accordance with the procedure set out in said section, no action will be had upon the application for a period of 60 days from June 30, 1947, within which time other persons desiring to apply for the facilities involved may do so upon the same terms and conditions as set forth in the above described contract.

(Sec. 310 (b), 48 Stat. 1086; 47 U. S. C. A. 310 (b))

FEDERAL COMMUNICATIONS
COMMISSION,
[SEAL] T. J. SLOWIE,
Secretary.

[F. R. Doc. 47-6476; Filed, July 10, 1947;
8:49 a. m.]

FEDERAL POWER COMMISSION

[Docket No. DI-178]

NANTAHALA POWER AND LIGHT CO.

NOTICE OF FINDING OF THE COMMISSION

JULY 8, 1947.

Notice is hereby given that, on July 7, 1947, the Federal Power Commission issued its finding entered July 3, 1947, in the above-designated matter, that the interest of interstate or foreign commerce will not be affected by the proposed construction.

[SEAL]

LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-6466; Filed, July 10, 1947;
8:47 a. m.]

[Docket No. G-891]

UNITED NATURAL GAS CO.

ORDER FIXING DATE OF HEARING

JULY 3, 1947.

Upon consideration of the application filed April 18, 1947, and supplement thereto filed June 16, 1947, by United Natural Gas Company (Applicant) a Pennsylvania corporation with its principal office in Oil City, Pennsylvania, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing Applicant to construct and operate certain natural-gas pipeline transportation facilities, subject to the jurisdiction of the Federal Power Commission as fully described in such application, as supplemented, public notice thereof having been published in the FEDERAL REGISTER on May 10, 1947 (12 F. R. 3091).

It appearing to the Commission that:

(a) The proposed pipe line is to be used for the purpose of providing a connection of Applicant's facilities with the so-called "Big Inch" pipe lines to provide an additional source of supply of natural-gas to Applicant so that it may be enabled to satisfy the requirements of its customers during the winter of 1947-1948.

(b) This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (effective September 11, 1946), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER May 10, 1947 (12 F. R. 3091).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's Rules of Practice and Procedure (effective September 11, 1946), a hearing be held on July 18, 1947, at 9:30

a. m. (e. d. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue, N. W., Washington, D. C., concerning the matters of fact and law asserted in the application filed in this proceeding: *Provided, however*, If no request to be heard, protest or petition to intervene, raising in the judgment of the Commission an issue of substance, has been filed or allowed, the Commission may after such hearing, forthwith dispose of the proceeding by order, upon consideration of the application supplement thereto and the evidence filed therewith and incorporated in the record of the hearing, together with such additional evidence as may be available or as the Commission may require to be filed and incorporated in the record for its consideration.

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure (effective September 11, 1946).

Date of issuance: July 7, 1947.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-6446; Filed, July 10, 1947;
8:47 a. m.]

[Docket No. G-905]

EQUITABLE GAS CO.

ORDER FIXING DATE OF HEARING

JULY 3, 1947.

Upon consideration of the application filed on May 28, 1947, by Equitable Gas Company (Applicant), a Delaware corporation having its principal place of business at Pittsburgh, Pennsylvania, for a certificate of public convenience and necessity pursuant to section 7 of the Natural Gas Act, as amended, authorizing Applicant to construct and operate certain natural-gas facilities, subject to the jurisdiction of the Commission, fully described in such application, public notice thereof having been given as herein-after noted.

It appearing to the Commission that:

This proceeding is a proper one for disposition under the provisions of Rule 32 (b) (18 CFR 1.32 (b)) of the Commission's rules of practice and procedure (effective September 11, 1946), Applicant having requested that its application be heard under the shortened procedure provided by the aforesaid rule for non-contested proceedings, and no request to be heard, protest or petition having been filed subsequent to the giving of due notice of the filing of the application, including publication in the FEDERAL REGISTER on June 17, 1947 (12 F. R. 3920).

The Commission, therefore, orders that:

(A) Pursuant to the authority contained in and subject to the jurisdiction conferred upon the Federal Power Commission by sections 7 and 15 of the Natural Gas Act, as amended, and the Commission's rules of practice and procedure (effective September 11, 1946), a

hearing be held on July 21, 1947, at 9:45 a. m. (e. d. s. t.) in the Hearing Room of the Federal Power Commission, 1800 Pennsylvania Avenue NW., Washington, D. C., concerning the matters of fact and law asserted in the application filed in this proceeding: *Provided, however*, That if no request to be heard, or protest, or petition to intervene, raising in the judgment of the Commission an issue of substance, has been filed or allowed, the Commission may, after such hearing, forthwith dispose of the proceeding by order upon consideration of the application and the evidence filed therewith and incorporated in the record of the hearing, together with such additional evidence as may be available or as the Commission may require to be filed and incorporated in the record for its consideration.

(B) Interested State commissions may participate as provided by Rules 8 and 37 (f) (18 CFR 1.8 and 1.37 (f)) of the Commission's rules of practice and procedure (effective September 11, 1946).

Date of issuance: July 8, 1947.

By the Commission.

[SEAL]

LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-6447; Filed, July 10, 1947;
8:47 a. m.]

[Docket No. IT-6056]

SOUTHWESTERN POWER ADMINISTRATION

NOTICE OF ORDER APPROVING RATES FOR SALE OF ELECTRIC POWER AND ENERGY FROM DENISON DAM PROJECT TO TEXAS POWER & LIGHT CO.

JULY 8, 1947.

Notice is hereby given that, on July 7, 1947, the Federal Power Commission issued its order entered July 3, 1947, approving rates for sale of electric power and energy from Denison Dam Project to Texas Power & Light Company in the above-designated matter.

[SEAL]

LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-6467; Filed, July 10, 1947;
8:47 a. m.]

[Docket No. IT-6059]

MONTANA-DAKOTA UTILITIES CO.

NOTICE OF ORDER APPROVING AND AUTHORIZING ACQUISITION OF SECURITIES, MERGER OF FACILITIES AND ASSUMPTION OF LIABILITY ON BONDS

JULY 8, 1947.

Notice is hereby given that, on July 7, 1947, the Federal Power Commission issued its order entered July 3, 1947, approving and authorizing acquisition of securities, merger of facilities and assumption of liability on bonds in the above-designated matter.

[SEAL]

LEON M. FUQUAY,
Secretary.[F. R. Doc. 47-6468; Filed, July 10, 1947;
8:47 a. m.]

[Docket No. IT-8061]

ALBANY LIGHTING CO.

NOTICE OF ORDER AUTHORIZING SALE OF FACILITIES

JULY 8, 1947.

Notice is hereby given that, on July 7, 1947, the Federal Power Commission issued its order entered July 3, 1947, authorizing sale of facilities in the above-designated matter.

[SEAL] LEON M. FUQUAY,
Secretary.

[F. R. Doc. 47-6469; Filed, July 10, 1947;
8:47 a. m.]

INTERSTATE COMMERCE COMMISSION

[S. O. 762]

UNLOADING OF FERTILIZER AT GALVESTON, TEX.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 7th day of July A. D. 1947.

It appearing, that two cars, containing ammonium nitrate fertilizer, at Galveston, Texas, on the International-Great Northern Railroad Company (Guy A. Thompson, Trustee), have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, that:

(a) *Fertilizer at Galveston, Texas, be unloaded.* The International-Great Northern Railroad Company, (Guy A. Thompson, Trustee), its agents or employees, shall unload immediately cars Alton 53625 and M-K-T 60065, loaded with ammonium nitrate fertilizer, now on hand at Galveston, Texas, consigned French Supply Council, J. D. Latta.

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or storage charges, for the detention under load of any car specified in paragraph (a) of this order, for the detention period commencing at 7:00 a. m., July 9, 1947, and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations, or practices, insofar as they conflict with the provisions of this order, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify Homer C. King, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire.

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent

of the railroads subscribing to the car service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4, 54 Stat. 901, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-6459; Filed, July 10, 1947;
8:46 a. m.]

[S. O. 763]

UNLOADING OF FERTILIZER AT GALVESTON, TEX.

At a session of the Interstate Commerce Commission, Division 3, held at its office in Washington, D. C., on the 7th day of July A. D. 1947.

It appearing, that four cars, containing ammonium nitrate fertilizer, at Galveston, Texas, on the Missouri-Kansas-Texas Railroad Company, have been on hand for an unreasonable length of time and that the delay in unloading said cars is impeding their use; in the opinion of the Commission an emergency exists requiring immediate action. It is ordered, that:

(a) *Fertilizer at Galveston, Texas, be unloaded.* The Missouri-Kansas-Texas Railroad Company, its agents or employees, shall unload immediately cars WM 28745, NP 23904, ATSF 138111 and ATSF 146312 loaded with ammonium nitrate fertilizer, now on hand at Galveston, Texas, consigned French Supply Council, J. D. Latta.

(b) *Demurrage.* No common carrier by railroad subject to the Interstate Commerce Act shall charge or demand or collect or receive any demurrage or storage charges, for the detention under load of any car specified in paragraph (a) of this order, for the detention period commencing at 7:00 a. m., July 9, 1947, and continuing until the actual unloading of said car or cars is completed.

(c) *Provisions suspended.* The operation of any or all rules, regulations, or practices, insofar as they conflict with the provisions of this order, is hereby suspended.

(d) *Notice and expiration.* Said carrier shall notify Homer C. King, Director, Bureau of Service, Interstate Commerce Commission, Washington, D. C., when it has completed the unloading required by paragraph (a) hereof, and such notice shall specify when, where, and by whom such unloading was performed. Upon receipt of that notice this order shall expire.

It is further ordered, that this order shall become effective immediately; that a copy of this order and direction be served upon the Association of American Railroads, Car Service Division, as agent of the railroads subscribing to the car

service and per diem agreement under the terms of that agreement; and that notice of this order be given to the general public by depositing a copy in the office of the Secretary of the Commission, at Washington, D. C., and by filing it with the Director, Division of the Federal Register.

(40 Stat. 101, sec. 402, 41 Stat. 476, sec. 4; 54 Stat. 901, 911; 49 U. S. C. 1 (10)-(17), 15 (2))

By the Commission, Division 3.

[SEAL] W. P. BARTEL,
Secretary.

[F. R. Doc. 47-6460; Filed, July 10, 1947;
8:46 a. m.]

SECURITIES AND EXCHANGE COMMISSION

[File No. 31-534, 31-535]

MAINE PUBLIC SERVICE CO. AND MAINE AND NEW BRUNSWICK ELECTRICAL POWER CO. LTD.

ORDER GRANTING APPLICATION FOR EXEMPTION AND DISMISSING APPLICATION FOR EXEMPTION

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 3d day of July A. D. 1947.

Maine Public Service Company ("Maine"), a registered holding company, having filed an application and an amendment thereto pursuant to the Public Utility Holding Company Act of 1935 on behalf of itself and its subsidiary, New Brunswick Electrical Power Company, Limited ("New Brunswick"), requesting that Maine and its said subsidiary, as such, be granted an exemption from the provisions of the act pursuant to section 3 (a) (2) thereof; and

New Brunswick having filed an application requesting an exemption from the provisions of the act pursuant to section 3 (b) thereof; and

A public hearing having been held after appropriate notice, and the Commission having considered the record and having made and filed its findings and opinion herein;

It is ordered, effective forthwith, That the application, as amended, of Maine Public Service Company on behalf of itself and its subsidiary, as such, for exemption pursuant to section 3 (a) (2) of the act be, and it hereby is, granted.

It is further ordered, That the application of New Brunswick Electrical Power Company, Limited, for exemption pursuant to section 3 (b) of the act be, and it hereby is, dismissed, without prejudice to the right of such company to apply at any time hereafter for an exemption from any provisions of the act pursuant to section 3 (b) or otherwise as may be deemed appropriate.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-6449; Filed, July 10, 1947;
8:49 a. m.]

[File Nos. 59-10, 54-82, 59-39, 54-50]

NORTH AMERICAN CO. ET AL.

ORDER APPROVING PLAN SUBJECT TO
CONDITIONS

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 25th day of June A. D. 1947.

In the matter of The North American Co. and its subsidiary companies, file No. 59-10; The North American Co. File No. 54-82; North American Light & Power Company Holding-Company System and The North American Co., File No. 59-39; North American Light & Power Co., File No. 54-50.

The North American Company ("North American"), a registered holding company, having filed an application for approval of a plan (designated as Plan I) pursuant to section 11 (e) of the Public Utility Holding Company Act of 1935 providing for the disposition of claims and counterclaims asserted by or against North American, its registered holding company subsidiary, North American Light & Power Company ("Light & Power"), and Light & Power's registered holding company subsidiary, Illinois Power Company ("Illinois Power") in connection with the liquidation of Light & Power; and

The Commission having previously on February 28, 1947, severed and approved so much of Plan I as provides for the settlement of all claims and counterclaims affecting Illinois Power, and said portion of Plan I having been approved and enforced on May 28, 1947 by the United States District Court for the District of Delaware; and

Public hearings having been held, briefs filed and oral argument held with respect to the remaining portion of Plan I; and

The Commission being duly advised and having this day issued its findings and opinion approving said remaining portion of Plan I as necessary to effectuate the provisions of section 11 (b) of the act and fair and equitable to all persons affected thereby, on condition that said Plan I be amended as therein provided;

It is ordered, That said remaining portion of Plan I be and hereby is approved subject to the terms and conditions specified in Rule U-24 and further subject to the following terms and conditions:

(1) That North American shall, within ten days from the date of this order, file and serve upon the participants in these proceedings appropriate amendments to said Plan I providing that:

(a) Light & Power will distribute to its public common stockholders (i. e., common stockholders other than North American), in lieu of the distribution of \$7.50 presently proposed in said Plan I, $\frac{3}{10}$ of a share of the common stock of Illinois Power Company for each share of Light & Power common stock;

(b) North American will undertake, for a period of twenty-one days from the date when the Illinois Power stock is made available for distribution to the Light & Power public common stockholders, to stand ready to repurchase for cash from said public stockholders any or all of the shares so distributed to them

on the basis of \$7.50 for each $\frac{3}{10}$ of a share of Illinois Power common stock, irrespective of the then market price of such stock;

(c) North American will agree to pay such fees and remuneration for services rendered and for proper costs as the Commission may approve, including those incurred in connection with the matters involved in the settlement of the claims and counter claims involving Illinois Power, and will also agree to pay all other fees and expenses in connection with the liquidation of Light & Power;

(d) North American will expressly assume the contingent liability of Light & Power as guarantor of the principal and interest on \$1,233,000 principal amount of St. Clair County Gas and Electric Company 5% First Consolidated Mortgage Gold Bonds due 1959;

(2) That jurisdiction be and hereby is reserved

(a) Over-all fees and expenses to be paid in connection with Plan I, including the portion thereof which provides for the settlement of all claims and counterclaims affecting Illinois Power;

(b) To enter such other and further orders or to take such other or further action as may be necessary or appropriate in this matter with respect to all of the issues in these consolidated proceedings except as otherwise specifically provided herein.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-6448; Filed, July 10, 1947;
8:49 a. m.]

[File No. 70-1432]

NORTH AMERICAN CO.

SUPPLEMENTAL ORDER GRANTING APPLICATION
AND PERMITTING DECLARATION TO BECOME
EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 27th day of June 1947.

The Commission having previously permitted to become effective an application-declaration filed by The North American Company ("North American"), a registered holding company, providing for the sale by North American of its holdings of common stock of The Cleveland Electric Illuminating Company ("Cleveland") except for 133,383 shares of such common stock; and

North American having filed a supplemental application-declaration pursuant to sections 10, 12 (c) and 12 (d) of the Public Utility Holding Company Act of 1935 and Rules U-42, U-44 and U-50 promulgated thereunder with respect to the following transactions:

North American has completed the sale of 1,714,525 shares of its holdings of Cleveland common stock and proposes to sell pursuant to the competitive bidding requirements of Rule U-50 its remaining holdings of 133,383 shares of such stock. The net proceeds of such sale are to be applied towards the payment of North American's outstanding Bank Loan Notes.

North American requests authority to purchase on both the New York Stock Exchange and the Cleveland Stock Exchange, respectively, such number of shares of Cleveland common stock as it may deem appropriate in order to stabilize the price of such stock on such exchanges on the day fixed by it for the opening of bids. North American further requests that the ten-day period provided in Rule U-50 for the invitation of bids be shortened to a period of eight days.

North American having requested that the Commission's order herein become effective upon the issuance thereof and that such order contain the recitals specified by Supplement R of Chapter 1 and section 1808 (f) of Chapter 11 of the Internal Revenue Code, as amended; and

The Commission finding with respect to said supplemental application-declaration that the requirements of the applicable provisions of the act and rules promulgated thereunder are satisfied and that no adverse findings are necessary thereunder, and deeming it appropriate in the public interest and in the interest of investors and consumers that said supplemental application-declaration be granted and permitted to become effective and further deeming it appropriate to grant applicant-declarant's request that the ten-day period for invitation of bids required by Rule U-50 be shortened:

It is hereby ordered, That said supplemental application-declaration be, and the same hereby is, granted and permitted to become effective forthwith, subject to the terms and conditions prescribed in Rule U-24 and subject to the further conditions that:

(1) The proposed sale of common stock of Cleveland shall not be consummated until the results of competitive bidding pursuant to Rule U-50 have been made a matter of record herein and a further order shall have been entered with respect thereto, which order may contain such further terms and conditions as may then be deemed appropriate, for which purpose jurisdiction is hereby reserved.

(2) North American shall make available to the prospective bidders at any time prior to the submission of bids full details with respect to any stabilizing operations which it may have conducted including the time of purchases and the number of shares acquired.

(3) Any shares of Cleveland common stock acquired by North American in its proposed stabilizing operations shall be subject to the provisions of the Commission's order dated April 14, 1942 in the same manner as Cleveland common stock now held by North American.

It is further ordered, Pursuant to the provisions of Rule U-100 (a) that the ten-day period for inviting bids as provided in Rule U-50 be, and the same hereby is reduced to a period of not less than eight days.

It is further ordered and recited, And the Commission finds that the proposed sale and transfer of 133,383 shares of Cleveland common stock (represented by Certificates Nos. NCB439 to 452, inclusive, NCB454 to 466, inclusive, NCB468,

NCB472, NCB474, NC4538 and NCO-8471) by North American and the proposed expenditure of the proceeds, after the payment of expenses of sale, to the payment of the Bank Loan Notes of North American, all as authorized or permitted by this order, are necessary or appropriate to the integration or simplification of the holding company system of which North American is a member and are necessary or appropriate to effectuate the provisions of section 11 (b) of the Public Utility Holding Company Act of 1935.

North American having reported to the Commission that in connection with its sale of 1,714,525 shares of Cleveland common stock heretofore permitted by the Commission's order dated March 11, 1947, its estimate of expenses was exceeded in the amount of \$16,250 due primarily to printing costs, overtime pay and amounts paid to temporary employees; and it appearing to the Commission that such expenses as so increased above such original estimates are not unreasonable and that no adverse findings are required with respect thereto;

It is further ordered, That the Commission's order dated March 11, 1947, granting the application and permitting to become effective the declaration with respect to the sale of 1,714,525 shares of Cleveland common stock, be and hereby is supplemented to the extent necessary to permit the payment of such expenses in amounts exceeding said original estimates as set forth in the supplemental application-declaration herein.

By the Commission.

[SEAL] ORVAL L. DUBOIS,
Secretary.

[F. R. Doc. 47-6455; Filed, July 10, 1947;
8:50 a. m.]

[File No. 70-1540]

CONSOLIDATED ELECTRIC AND GAS CO. AND
ATLANTA GAS LIGHT CO.

ORDER GRANTING APPLICATION AND PERMITTING
DECLARATION TO BECOME EFFECTIVE

At a regular session of the Securities and Exchange Commission, held at its office in the City of Philadelphia, Pa., on the 3d day of July A. D. 1947.

Consolidated Electric and Gas Company ("Consolidated"), a registered holding company, and its direct subsidiary, Atlanta Gas Light Company ("Atlanta"), have filed with this Commission a joint application-declaration, with an amendment thereto, pursuant to the Public Utility Holding Company Act of 1935 and certain rules and regulations promulgated thereunder regarding the following transactions:

Atlanta proposes to increase its authorized common stock from 250,000 shares to 1,000,000 shares and to reclassify its outstanding 249,145 shares of common stock, having a par value of \$25 per share, into 802,533 shares, having a par value of \$10 per share, and to make additional amendments to its charter to provide for a change in the number of directors and cumulative voting in the

election thereof, to provide certain preemptive rights to the holders of the common stock in the event of the issuance of additional common stock, and to provide certain limitations with respect to the declaration and payment of common stock dividends.

Consolidated, as the owner of all of the 240,145 shares of common stock of Atlanta, proposes to surrender the certificates for such shares to Atlanta in exchange for certificates of the new common stock. At the present time the common stock of Atlanta is pledged by Consolidated as part security for certain of Consolidated's outstanding indebtedness. In the event that this stock has not been released from this lien prior to the reclassification by Atlanta and the exchange of the old common stock for the new common stock, Consolidated will pledge the new common stock as security for Consolidated's indebtedness.

The filing, among other things, contains a copy of an application made to the Georgia Public Service Commission by Atlanta and a copy of that Commission's order dated June 16, 1947, permitting the proposed reclassification.

The filing was made with this Commission on May 28, 1947, and the amendment was filed on June 26, 1947. Notice of this filing was duly given in the form and manner prescribed by Rule U-23 promulgated pursuant to the act and the Commission has not received a request for hearing with respect thereto within the period specified in said notice, or otherwise, and has not ordered a hearing thereon.

The Commission finding with respect to this joint application-declaration that the applicable statutory standards are satisfied and that there is no basis for any adverse findings, deeming it appropriate in the public interest and in the interest of investors and consumers that said joint application-declaration be granted and permitted to become effective, and further deeming it appropriate to grant the request of applicants-declarants that this order should be effective upon issuance;

It is hereby ordered, Pursuant to said Rule U-23 and the applicable provisions of the act, and subject to the terms and conditions prescribed in Rule U-24, that this joint application-declaration be, and the same hereby is, granted and permitted to become effective forthwith.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-6451; Filed, July 10, 1947;
8:49 a. m.]

[File No. 70-1548]

SOUTHERN UTAH POWER CO.

ORDER GRANTING APPLICATION

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 3d day of July 1947.

Southern Utah Power Company ("Southern Utah"), an electric utility company and a subsidiary of Nathan A. Smyth and Leo Loeb as Trustees in Re-

organization under Chapter X of the Bankruptcy Act of Washington Gas and Electric Company, Debtor, a public utility and a registered holding company, said Trustees being also a registered holding company, having filed an application pursuant to section 6 (b) of the Public Utility Holding Company Act of 1935 ("act") with respect to the following transaction:

Southern Utah proposes to issue privately its notes, each maturing not more than nine months after the date of issue, up to an aggregate amount of \$175,000, inclusive of presently outstanding notes, consisting of two six-month notes, issued to a bank and aggregating \$65,000. The issuance of additional notes is for the stated purpose of temporarily financing part of the company's construction requirements.

The application states that the principal amount and par value of the outstanding securities of Southern Utah together with the fair market value, as of the date of issue, of its outstanding securities without par value, aggregate \$1,615,975. The amount of \$175,000 will represent approximately 10.8% of said \$1,615,975. The company requests authorization, pursuant to the first sentence of section 6 (b) of the act, to issue its notes as above-stated. It is represented by the applicant that no State Commission has jurisdiction over the proposed transaction.

Said application having been filed on June 11, 1947 and notice of such filing having been duly given in the manner and form prescribed by Rule U-23 promulgated pursuant to said act, and the Commission not having received a request for a hearing with respect to said application within the period specified in said notice, or otherwise, and not having ordered a hearing thereon; and

The applicant having requested that the Commission take appropriate action to accelerate its order herein and that the order become effective immediately upon issuance, and the Commission deeming it appropriate to grant such request; and

The Commission deeming it appropriate in the public interest and in the interest of investors and consumers to grant such application:

It is ordered, Pursuant to Rule U-23 and the applicable provisions of said act that the aforesaid application be, and the same hereby is, granted forthwith, subject to the terms and conditions prescribed in Rule U-24 and to the further condition that notes issued or renewed pursuant to this authorization shall not mature later than May 31, 1948.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-6453; Filed, July 10, 1947;
8:50 a. m.]

[File No. 70-1543]

MISSISSIPPI POWER CO.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its

office in the City of Philadelphia, Pa., on the 3rd day of July 1947.

Notice is hereby given that an application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 by Mississippi Power Company ("Mississippi"), a public utility subsidiary of The Commonwealth & Southern Corporation, a registered holding company. The applicant-declarant has designated sections 6 (a), 7 and 12 (c) of the act and Rules U-42 and U-50 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than July 16, 1947 at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law raised by said application-declaration, which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after July 16, 1947, said application-declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application-declaration, which is on file in the offices of this Commission, for a statement of the transactions therein proposed which are summarized as follows:

Mississippi proposes to issue \$2,500,000 principal amount of First Mortgage Bonds, to be dated August 1, 1947 and to mature in 30 years, and 20,099 shares of cumulative preferred stock with a par value of \$100 per share.

The bonds are to be issued under and secured by Mississippi's present mortgage dated September 1, 1941, as supplemented by indentures dated September 1, 1946 and to be dated on August 1, 1947. The bonds will be sold at competitive bidding and the interest rate and the price to be paid to the company, which shall be not less than 100% nor more than 102 $\frac{3}{4}$ % of principal amount, exclusive of accrued interest, will be determined by the bidding. It is proposed that the coupon rate shall not be greater than 3 $\frac{3}{4}$ %.

The preferred stock will also be sold at competitive bidding, subject, however, to an offer of exchange to the holders of the presently outstanding preferred stocks as summarized below. The dividend rate and the price to the company, which shall also be the initial public offering price and which shall not be less than \$100.00 nor more than \$102.75 per share, will be determined by the bidding. The Invitation for Proposals requires, among other things, that the bid specify the aggregate amount of compensation to be paid the bidder for his efforts in soliciting exchanges and for purchasing the shares of new pre-

ferred stock not required under the exchange program.

After acceptance of a bid for the new preferred stock, Mississippi proposes to offer for a period of 12 days to the holders of its presently outstanding preferred stock the right to exchange its present \$6 no par preferred stock, share for share, for new preferred stock plus an amount in cash equal to the difference between the price per share specified in the successful proposal and the redemption price of \$110 per share for the \$6 preferred stock. Any shares of \$6 preferred stock not exchanged will be redeemed.

The application-declaration states that Mississippi will use the proceeds from the sale of the new bonds to provide a portion of the funds required for the construction or acquisition of permanent improvements, extensions and betterments. Property additions are contemplated during the years 1947, 1948 and 1949 in the amount of approximately \$10,336,000.

Mississippi also proposes to transfer the balance of capital surplus, amounting to \$1,190,927, to common capital account.

Mississippi requests that the Commission's order granting the application and permitting the declaration herein to become effective be issued on or before July 17, 1947 and that it shall become effective forthwith.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-6452; Filed, July 10, 1947;
8:50 a. m.]

[File No. 70-1555]

LOUISVILLE GAS AND ELECTRIC CO. (DEL.)
AND LOUISVILLE GAS AND ELECTRIC CO.
(KY.)

NOTICE REGARDING FILING

At a regular session of the Securities and Exchange Commission held at its office in the City of Philadelphia, Pa., on the 7th day of July A. D. 1947.

Notice is hereby given that a joint application-declaration has been filed with this Commission pursuant to the Public Utility Holding Company Act of 1935 (the act) by Louisville Gas and Electric Company, a Delaware corporation (Louisville of Delaware), a registered holding company subsidiary of Standard Gas and Electric Company, also a registered holding company, and Louisville Gas and Electric Company, a Kentucky corporation (Louisville of Kentucky), a public utility subsidiary of Louisville of Delaware. The application-declaration designates sections 6, 9, 10 and 12 of the act and Rules U-23, U-24 and U-43 promulgated thereunder as applicable to the proposed transactions.

Notice is further given that any interested person may, not later than July 21, 1947, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of fact or law

raised by said declaration which he desires to controvert, or may request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. At any time after July 21, 1947, said declaration, as filed or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100 thereof.

All interested persons are referred to said application-declaration which is on file in the offices of this Commission for a statement of the transactions therein proposed, which are summarized as follows:

Louisville of Kentucky will issue and sell 34,864 additional shares of its no par value common stock to be acquired by Louisville of Delaware at \$25 per share, aggregating an investment of approximately \$936,000. This will increase the holdings of Louisville of Delaware in such common stock to 918,025 shares, which shares are proposed to be distributed by Louisville of Delaware under its Second Amended Plan for liquidation filed pursuant to section 11 (e) of the act (File Nos. 59-78, 54-113 and 70-1015). The proceeds to be received by Louisville of Kentucky from the issuance and sale of such shares of stock are proposed to be used by Louisville of Kentucky partially to reimburse its treasury for funds expended by it for construction.

The application-declaration states that the Public Service Commission of Kentucky has jurisdiction over the proposed transactions and that approval of such transactions by said Commission has been obtained.

The Commission has been requested to grant the application and permit the declaration to become effective pursuant to the provisions of Rule U-23 without a hearing.

It appearing to the Commission that it is appropriate that a copy of this notice be served upon each of the holders of the common stock of Louisville of Kentucky.

It is hereby ordered, That Louisville of Kentucky shall serve a copy of this notice upon each of the holders of its common stock, insofar as the identity of such holders is known or available to the company, by mailing a copy of said notice to each of said stockholders not later than July 10, 1947.

By the Commission.

[SEAL] ORVAL L. DuBOIS,
Secretary.

[F. R. Doc. 47-6454; Filed, July 10, 1947;
8:50 a. m.]

[File No. 70-1556]

COMMUNITY WATER SERVICE CO. ET AL.

NOTICE OF FILING

At a regular session of the Securities and Exchange Commission held at its

office in the City of Philadelphia, Pa., on the 3d day of July A. D. 1947.

In the matter of Community Water Service Co., Greenwich Water System, Inc., Dedham Water Co. File No. 70-1556.

Notice is hereby given that a joint application-declaration has been filed with this Commission pursuant to sections 6 (b), 12 (b), 12 (c) and 12 (f) of the Public Utility Holding Company Act of 1935 and Rules U-42, U-43 and U-45 promulgated thereunder by Community Water Service Company ("Community"), an indirect subsidiary of American Water Works and Electric Company, Incorporated, a registered holding company, Greenwich Water System, Inc. ("Greenwich"), a direct subsidiary of Community, and Dedham Water Company ("Dedham"), a direct subsidiary of Greenwich.

Notice is further given that any interested person may, not later than July 17, 1947, at 5:30 p. m., e. d. s. t., request the Commission in writing that a hearing be held on such matter, stating the reasons for such request, the nature of his interest and the issues of law and fact raised by said joint application-declaration which he desires to controvert, or request that he be notified if the Commission should order a hearing thereon. Any such request should be addressed: Secretary, Securities and Exchange Commission, 18th and Locust Streets, Philadelphia 3, Pennsylvania. Any time after July 17, 1947, said joint application-declaration as filed, or as amended, may be granted and permitted to become effective as provided in Rule U-23 of the rules and regulations promulgated under the act, or the Commission may exempt such transactions as provided in Rule U-20 (a) and Rule U-100.

All interested persons are referred to said joint application-declaration, which is on file in the office of this Commission, for a statement of the transactions therein proposed which are summarized below:

Dedham, a water works company rendering service in the towns of Dedham and Westwood, Massachusetts, is proposing to issue and sell to John Hancock Mutual Life Insurance Company \$150,000 principal amount of its First Mortgage Bonds 3% Series due 1972 at a price of 100% of principal amount plus accrued interest and to issue and sell 3,830 shares of its capital stock, par value \$100 per share, to Greenwich for cash in the amount of \$383,000. The proceeds from the sale of its bonds, together with other treasury cash, are to be used by Dedham to carry out a construction program, which the company estimates will require the expenditure of \$154,800, for the period from April 30, 1947 to December 31, 1948. The proceeds from the sale of its capital stock are to be used by Dedham to discharge an open account indebtedness to Community in the amount of \$100,000 and note indebtedness and open account indebtedness to Greenwich in the total amount of \$283,000.

Community is proposing to increase its investment in Greenwich by making a capital contribution of \$100,000 in cash to Greenwich. This amount will be added by Community to its investment in the

Common stock of Greenwich (100,000 shares no par value, all owned by Community), and Greenwich will credit its capital surplus in like amount.

The filing further states that the proposed issuances and sales by Dedham of the aforesaid bonds and capital stock are also subject to the jurisdiction of the Department of Public Utilities of the Commonwealth of Massachusetts. It is represented that no expenses are to be incurred by Community in connection with the proposed transactions and that the estimated expenses of Dedham will be \$3,300 and for Greenwich \$900.

The filing requests that the Commission's order granting and permitting effectiveness to the joint application-declaration be issued as promptly as possible and become effective on the date of issuance.

By the Commission.

[SEAL] NELLYE A. THORSEN,
Assistant to the Secretary.

[F. R. Doc. 47-6450; Filed, July 10, 1947;
8:49 a. m.]

DEPARTMENT OF JUSTICE

Office of Alien Property

AUTHORITY: 40 Stat. 411, 55 Stat. 839, Pub. Laws 322, 671, 79th Cong., 60 Stat. 50, 925; 50 U. S. C. and Supp. App. 1, 616; E. O. 9193, July 6, 1942, 3 CFR Cum. Supp., E. O. 9567, June 8, 1945, 3 CFR, 1945 Supp., E. O. 9788, Oct. 14, 1946, 11 F. R. 11981.

[Dissolution Order 58]

AMERICAN GIESE WIRE CORP.

Whereas, by Vesting Order Number 772, dated January 27, 1943 (8 F. R. 3637, March 24, 1943), there were vested all of the issued and outstanding shares of the capital stock of American Giese Wire Corporation, a New York corporation; and

Whereas, American Giese Wire Corporation has been substantially liquidated,

Now, under the authority of the Trading with the Enemy Act, as amended, and Executive Orders 9095, as amended, and 9788, and pursuant to law, the undersigned, after investigation:

1. Finding that the claims of all known creditors have been paid, except an obligation in the amount of \$1,639.18 owed to Steel Wire Corporation, and except such claim if any as the Attorney General of the United States may have for monies advanced or services rendered to or on behalf of the corporation; and

2. Having determined that it is in the national interest of the United States that said corporation be dissolved, and that its assets be distributed, and a Certificate of Dissolution having been issued by the Secretary of State of the State of New York;

Hereby orders, that the officers and directors of American Giese Wire Corporation (to wit, Robert Kramer, President and Director, Francis J. Carmody, Secretary and Director, and Martin S. Watts, Treasurer and Director, and their successors, or any of them), continue the proceedings for the dissolution of American Giese Wire Corporation; and further orders, that the said officers and directors

wind up the affairs of the corporation and distribute the assets thereof coming into their possession as follows:

(a) They shall first pay the current expenses and reasonable and necessary charges of winding up the affairs of said corporation and the dissolution thereof; and

(b) They shall then pay all known Federal, state, and local taxes and fees owed by or accruing against the said corporation; and

(c) They shall then pay the obligation in the amount of \$1,639.18 owed to Steel Wire Corporation; and

(d) They shall then pay over, transfer, assign and deliver to the Attorney General of the United States all of the funds and property, if any, remaining in their hands after the payments as aforesaid, the same to be applied by him, first in satisfaction of such claims, if any, as he may have for monies advanced or services rendered to or on behalf of the corporation, and second, as a liquidating distribution of assets to the Attorney General of the United States as holder of all the issued and outstanding stock of the corporation; and

Further orders, that nothing herein set forth shall be construed as prejudicing the right, under the Trading with the Enemy Act, as amended, of any person who may have a claim against said corporation to file such claim with the Attorney General of the United States against any funds or property received by the Attorney General of the United States hereunder; *Provided, however*, That nothing herein contained shall be construed as creating additional rights in such person; *And provided, further*, That any such claim against said corporation shall be filed with or presented to the Attorney General of the United States within the time prescribed for such claims by the Trading with the Enemy Act, as amended, and applicable regulations and orders issued pursuant thereto, as well as in the form and manner designated therein; and further orders, that all actions taken and acts done by the said officers and directors of American Giese Wire Corporation, pursuant to this order and the directions contained herein shall be deemed to have been taken and done in reliance on and pursuant to paragraph numbered (2) of subdivision (b) of section 5 of the Trading with the Enemy Act, as amended, and the acquittance and exculpation provided therein.

Executed at Washington, D. C., this 7th day of July 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6487; Filed, July 10, 1947;
8:47 a. m.]

[Vesting Order 9251]

M. E. LIES ET AL.

In re: M. E. Lies vs. John Wirth, et al. File D-28-9644; E. T. sec. 13378.

Under the authority of the Trading with the Enemy Act, as amended, Ex-

ective Order 9193, as amended, and Executive Order 9788, and pursuant to law, after investigation, it is hereby found:

1. That Andrew Wirth and Anna Rosina Botsch, whose last known address is Germany, are residents of Germany and nationals of a designated enemy country (Germany);

2. That the sum of \$323.80 was paid to the Attorney General of the United States by A. B. Dorsey, as referee in accordance with the decree of the Superior Court of the State of Washington for Douglas County, dated March 19, 1946, in the proceeding entitled: "M. E. Lies vs. John Wirth, et al.";

3. That the said sum of \$323.80 is presently in the possession of the Attorney General of the United States and was property within the United States owned or controlled by, payable or deliverable to, held on behalf of or on account of, or owing to, or which was evidence of ownership or control by, the aforesaid nationals of a designated enemy country (Germany);

and it is hereby determined:

4. That to the extent that the persons named in subparagraph 1 hereof are not within a designated enemy country, the national interest of the United States requires that such persons be treated as nationals of a designated enemy country (Germany).

All determinations and all action required by law, including appropriate consultation and certification, having been made and taken, and, it being deemed necessary in the national interest,

There is hereby vested in the Attorney General of the United States the property described above, to be held, used, administered, liquidated, sold or otherwise dealt with in the interest of and for the benefit of the United States.

This vesting order is issued nunc pro tunc to confirm the vesting of the said property in the Attorney General of the United States by acceptance thereof on March 13, 1947, pursuant to the Trading with the Enemy Act, as amended.

The terms "national" and "designated enemy country" as used herein shall have the meanings prescribed in section 10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on June 27, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6481; Filed, July 10, 1947;
8:46 a. m.]

[Vesting Order 9284]

SCHRODER GEBRUDER & CO. AND GEORG VON
SCHRODER

In re: Stock owned by Schroder Geb-
ruder & Co. and George von Schroder.
F-28-1840-D-1, F-28-25505-D-1.

Under the authority of the Trading
with the Enemy Act, as amended, Execu-

tive Order 9193, as amended, and Execu-
tive Order 9788, and pursuant to law,
after investigation, it is hereby found:

1. That Schroder Gebruder & Co., the
last known address of which is Brods-
changen 35, Hamburg, Germany, is a
partnership organized under the laws of
Germany, and which has or, since the
effective date of Executive Order 8389,
as amended, has had its principal place
of business in Germany and is a national
of a designated enemy country (Ger-
many);

2. That Georg von Schroder, whose
last known address is Killinghausen 1,
Holstein, Germany, is a resident of Ger-
many and a national of a designated
enemy country (Germany);

3. That the property described as fol-
lows: Five hundred ten (510) shares of
\$100 par value capital stock of J. Henry
Schroder Banking Corporation, 46 Will-
iam Street, New York, New York, a cor-
poration organized under the laws of the
State of New York, evidenced by the cer-
tificates listed below, registered in the
names of the persons listed below in the
amounts appearing opposite said names
as follows:

Registered Owner and Certificate Number	Number of Shares
Schroder Gebruder & Co.: A 10	480
Georg von Schroder: A 61	30

together with all declared and unpaid
dividends thereon,

is property within the United States
owned or controlled by, payable or
deliverable to, held on behalf of or on
account of, or owing to, or which is evi-
dence of ownership or control by, the
aforesaid nationals of a designated
enemy country (Germany);

and it is hereby determined:

4. That to the extent that the persons
named in subparagraphs 1 and 2 hereof
are not within a designated enemy coun-
try, the national interest of the United
States requires that such persons be
treated as nationals of a designated en-
emy country (Germany).

All determinations and all action re-
quired by law, including appropriate
consultation and certification, having
been made and taken, and, it being
deemed necessary in the national in-
terest,

There is hereby vested in the Attorney
General of the United States the prop-
erty described above, to be held, used,
administered, liquidated, sold or otherwise
dealt with in the interest of and for the
benefit of the United States.

The terms "national" and "designated
enemy country" as used herein shall
have the meanings prescribed in section
10 of Executive Order 9193, as amended.

Executed at Washington, D. C., on
June 27, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6486; Filed, July 10, 1947;
8:46 a. m.]

[Vesting Order 9250]

FRANK HARSCH

In re: Trust under the will of Frank
Harsch, deceased. File No. D-28-7457;
E. T. sec. 7667.

Under the authority of the Trading
with the Enemy Act, as amended, Ex-
ecutive Order 9193, as amended, and Ex-
ecutive Order 9788, and pursuant to law,
after investigation, it is hereby found:

1. That Hans Harsch, Joseph Harsch
and Mina Princing whose last known ad-
dress is Germany, are residents of Ger-
many and nationals of a designated en-
emy country (Germany);

2. That the issue of Hans Harsch, the
issue of Joseph Harsch and the issue of
Mina Princing, who there is reasonable
cause to believe are residents of Ger-
many, are nationals of a designated en-
emy country (Germany);

3. That all right, title, interest and
claim of any kind or character whatso-
ever of the persons identified in sub-
paragraphs 1 and 2 hereof, and each of
them, in and to the trust under the Will
of Frank Harsch, deceased, is property
payable or deliverable to, or claimed by,
the aforesaid nationals of a designated
enemy country (Germany);

4. That such property is in the process
of administration by Herta M. Harsch
Mueller, as Executrix and Trustee of the
Trust under the Will of Frank Harsch,
deceased, acting under the judicial su-
pervision of the Essex County Orphans'
Court, Newark, New Jersey;

and it is hereby determined:

5. That to the extent that the above
named persons and the issue of Hans
Harsch, the issue of Joseph Harsch, and
the issue of Mina Princing, are not with-
in a designated enemy country, the na-
tional interest of the United States
requires that such persons be treated as
nationals of a designated enemy country
(Germany).

All determinations and all action re-
quired by law, including appropriate con-
sultation and certification, having been
made and taken, and, it being deemed
necessary in the national interest,

There is hereby vested in the Attorney
General of the United States the property
described above, to be held, used, admin-
istered, liquidated, sold or otherwise dealt
with in the interest of and for the benefit
of the United States.

The terms "national" and "designated
enemy country" as used herein shall have
the meanings prescribed in section 10 of
Executive Order 9193, as amended.

Executed at Washington, D. C., on
June 27, 1947.

For the Attorney General.

[SEAL] DAVID L. BAZELON,
Assistant Attorney General,
Director, Office of Alien Property.

[F. R. Doc. 47-6432; Filed, July 9, 1947;
8:51 a. m.]