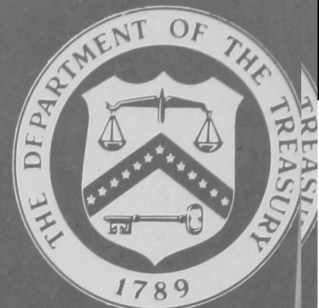


Treas.
HJ
10
.A13P4
v. 215

U. S. Treasury Dept.

Press Releases

LIBRARY
APR 1 1980
ROOM 5004
TREASURY DEPARTMENT



FOR RELEASE ON DELIVERY
EXPECTED AT 2:00 P.M.
July 12, 1978

STATEMENT OF THE HONORABLE W. MICHAEL BLUMENTHAL
SECRETARY OF THE TREASURY
BEFORE THE HOUSE COMMITTEE ON THE BUDGET

Mr. Chairman and Members of this distinguished Committee:

I am pleased to have the opportunity of discussing with you this afternoon the results of the Administration's mid-session Budget review, particularly as they relate to the future course of the economy and the President's program for reducing inflation and unemployment. As you requested, I will also discuss the economic implications of the proposed changes in the size and timing of the President's tax program. Information about each of these issues should be helpful in the Committee's consideration of the Second Concurrent Resolution on the Budget for Fiscal Year 1979.

Your review comes at a time when the economy is settling down to a more reasonable rate of growth, after the clearly unsustainable pace in early spring when the economy was catching up from the winter weather and the coal strike. While figures for the second quarter are still several days away, it appears that economic activity was fast enough to bring the rate of expansion in real GNP over the first half of the year to about 4 percent.

We expect a pace close to this to continue over the balance of the year and, given some success in containing inflation without further intensification of monetary restraint, and given enactment of the Administration's revised tax program, there is no reason to expect marked deviation from this pace in 1979.

Admittedly, it is unusual to anticipate growth to continue into the fifth year of an economic recovery. But we have been fortunate in avoiding some of the excesses that in past recoveries have forced the economy to pause and often to reverse direction. Production and sales have been kept in good balance; we are not suffering from inventory imbalances that often have been the cause of production cutbacks and swelling unemployment rolls. Indeed, the unemployment rate has dropped sharply this year, from 6.4 percent last December to 5.7 percent in June; 2 million new jobs have been created in the past six months.

Although our forecast is for continued economic progress at a sustainable rate somewhat in excess of the economy's long-run potential--appropriate for an economy still operating with some slack in utilization of its plant and labor resources--we cannot afford complacency. There are significant risks in the economic outlook, most of them on the downside. We will not be able to achieve or maintain a satisfactory rate of growth unless we encourage a faster rate of investment in new productive facilities, unless we restrain inflation and unless we redress the serious imbalance in our foreign trade.

To increase productivity and offset rising labor costs, and to create jobs for the future, we need to create the tools of production at a faster rate. Real business fixed investment has lagged in this recovery. At this stage in previous expansions, investment had exceeded its previous peak by a margin of almost 18 percent; at present, investment has barely reached its prerecession peak. We are devoting less than one-tenth of our real output to investment in new plant and equipment, a smaller share than in the late 60's and early 70's, and well below the share needed to insure the rate of capital formation necessary to support a full-employment economy in the 1980's.

The need for accelerating capital formation in this country is well documented. The slowing in the rate of growth in our capital stock parallels the slowing in the growth of productivity, and is a major contributor to the inflationary pressures from which we suffer. In the past four years, our manufacturing capacity has increased at an annual rate of less than 3 percent, down 1-1/2 percentage points from the growth rate in the postwar period through 1973. Similarly

since 1973, productivity growth in manufacturing has fallen by almost 50 percent as compared to its average for 1948-1973.

This need for enlarging our capital stock is addressed in the tax proposals submitted by the Administration, which would directly encourage capital formation by increasing the after-tax profitability of business investment. It is essential, for both short- and long-term needs of the economy, that we move rapidly to establish effective incentives for business outlays for new plant and equipment.

Another potential obstacle to achievement of the projected growth path of the economy is the imbalance in our foreign trade. To be sure, there are some encouraging signs of improvement in our foreign trade picture, as we shake off the effects of winter weather and as our exports increasingly respond to changed foreign exchange relationships. The rise in our exports in recent months is welcome. But much of the increase is in agricultural exports; our exports of manufactured goods are improving very modestly. At the same time, our imports of manufactured products have been rising very rapidly. And oil imports, while below last year's rate, still represent the major element in our trade deficit. Until we act decisively to reduce oil imports, and to improve the competitive efficiency of American industry by encouraging new investment, progress in correcting the trade imbalance will be painfully slow. Hence, it is essential to enact the tax measures proposed by the President, including the removal of subsidies that encourage oil imports and lower the cost of energy below its true replacement cost.

Finally, our ability to maintain growth depends heavily on our ability to contain inflation. Our progress on this objective continues disappointing--the latest consumer price data indicate a third month of increase at double-digit rates. Of course, food prices are chiefly responsible for the unpleasant developments, but there is hope for some moderation as increased supplies reach the market.

But the underlying rate of inflation--even after discounting the contribution from volatile food prices--is still running at an unacceptably high rate. And the continued rise in wages, as smaller unions and the less-organized workers try to catch up with the large increases achieved by the more

powerful unions, threatens to keep up the pressure on price levels, particularly in light of the poor performance of productivity.

The persistence of inflation is the major threat to achieving the goals of adequate economic growth and increased employment opportunities. Inflation impacts adversely on real incomes and on consumer confidence and willingness to spend, and on interest rates and mortgage credit availability. It deters business investment, and foreshortens the time-horizon in making capital outlay decisions.

The Administration's Budget proposals are carefully framed to avoid exacerbating inflationary pressures. Outlays for the current fiscal year are now projected at \$452 billion, some \$11 billion less than was estimated in January. This reduction is the result primarily of smaller-than-planned spending by government agencies, and we have, as a matter of deliberate policy, refrained from any effort to force spending to the original higher levels. For FY 1979, we now estimate outlays at \$497 billion, \$4 billion less than our January estimate, and implying an increase for the '79 fiscal year which is \$5 billion smaller than for the current fiscal year. Moreover we are aggressively seeking areas in which spending can be reduced further. It is our belief that improvements in efficiency are possible which would permit us to deliver the desired level of public services at less cost to the taxpayer.

Even with a tax cut, it is expected that Federal revenues will rise more than projected outlays. As a result, the estimated budget deficit for next fiscal year, at about \$48-1/2 billion, is moderately below that expected for FY 1978, and some \$12 billion less than was estimated in January. This scaling back in the size of the FY 1979 deficit reflects the delay and reduction in the proposed tax cut as well as somewhat lower outlay projections.

The revised tax program differs from the President's original program for calendar year 1979 in three respects:

1. The January budget proposal to repeal the tax on telephone services and to reduce the federal unemployment insurance tax rate would be deleted.

2. The amount of proposed individual income tax reduction would be reduced.

3. A modest amount is included to reflect the start-up costs of those elements of the President's urban initiatives that would be implemented through tax credits.

The size and composition of the proposed tax reductions reflect the very high priority that the President places on encouraging business investment, increasing productivity, and fighting inflation.

The calendar year 1979 cost of this revised tax program is estimated to be about \$20 billion. Since the effective date for the program would be January 1979, rather than October 1978 as initially proposed, the fiscal year 1979 cost would be under \$15 billion.

The decision to reduce the size of the tax cut, while reflecting our willingness to be flexible and responsive to economic developments, does not mean that we are ready to abandon other objectives such as tax equity. The Administration, therefore, continues to support its program for long-overdue reform of our unfair and complicated tax laws.

These new budget outlay and revenue recommendations reflect a careful balancing of the need to keep the economy on a steady growth path with a recognition of the importance of containing inflationary pressures. President Carter is determined to use the full powers of his office, including the veto, to ensure that spending increases and tax cuts stay within the limits of his budget proposals. Moreover, he is determined to move toward a balanced budget as fast as economic conditions permit.

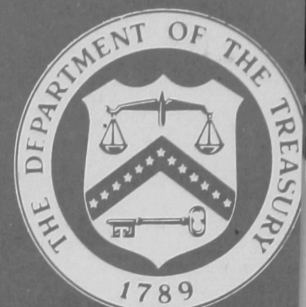
The fiscal posture depicted by the 1978 and 1979 estimates in the mid-session review is what we believe to be sufficient and appropriate to support economic growth at the moderate rate now anticipated through 1979. At the present stage of the recovery, and because of the threat to continued economic growth that would be precipitated by a further acceleration of inflation, this degree of budgetary restraint is essential. To depend too heavily on monetary restraint risks distorting the composition of growth and eventually aborting the expansion. Even the present degree of monetary restraint is already being reflected in a tightening in mortgage markets and declines in indicators of future residential construction activity.

In view of the need for continued inflation restraint, and the need for an appropriate balance between monetary and fiscal policies, it is surprising that there is serious advocacy in Congress of massive tax reductions, reductions that would increase the Federal deficit by incredibly large amounts over the next few years. Instead of working toward budget balance, as does the President's program, large tax reductions such as those proposed in S. 1860 and H.R. 8333 (Kemp-Roth) would, on the basis of the analyses submitted by their advocates, increase the deficit by \$12 billion in the first year and by \$38 billion by the time the full round of tax reductions was completed.

We do not quarrel with the proposition that tax reductions can, in an underemployed economy, stimulate economic activity and thereby ultimately return some of the foregone revenues to the government. But massive tax reduction in an economy already suffering from inflationary pressures is sheer waste. We do not have the financial or physical resources to absorb such stimulus without adding to inflationary pressures, and whatever benefits might be envisioned would be quickly negated by the rise in prices and in interest rates.

Advocates of major tax reductions frequently cite the success of the Kennedy-Johnson tax reductions in support of similar action now. What is overlooked, in these presentations, is the difference in the economic environment between that of the early 1960's and that in which we live today. In the early 1960's, inflation was running at less than 2 percent per year; this year we fear that the consumer price index will rise by more than 7 percent. In the early 1960's, the Federal deficit averaged only \$5 billion; even with exceptional restraint, the deficit for this fiscal year and next will average almost ten times that. Interest rates currently are already double the levels prevailing at the time of the Kennedy-Johnson tax cut. To impose on our financial markets the burden of massive increases in an already large deficit would result in either inflationary expansion of credit or--more likely--a preemption of financial resources that would curtail private spending and investment. There is no basis in the evidence of previous tax reductions that capacity and productivity would increase sufficiently rapidly to accommodate the increased demands flowing from such large, abrupt reductions in taxes.

The Administration tax and budget program is designed to lower the burden of taxation and unleash the forces of the private sector. But it is of a magnitude appropriate to the needs and capacity of the economy. As in most things in life, moderation is a virtue; too much of a good thing will produce economic indigestion, not improved economic health.



FOR RELEASE ON DELIVERY
EXPECTED AT 10:00 A.M.
JULY 12, 1978

TESTIMONY BY GARY C. HUFBAUER
BEFORE THE
SUBCOMMITTEE ON INTERNATIONAL TRADE
OF THE
SENATE FINANCE COMMITTEE

Mr. Chairman and Members of the Subcommittee, I am pleased to be here this morning on behalf of the Department of the Treasury, and the East-West Foreign Trade Board, chaired by Secretary Blumenthal, to speak in support of the President's request to extend the emigration waiver authority for Romania and Hungary under Section 402 of the Trade Act, and to join in this review of the U.S.-Romanian Trade Agreement. An extension of the waiver allowing both the U.S.-Romanian Trade Agreement and the U.S.-Hungarian Trade Agreement to remain in force will promote continued improvement in our economic and political relations with these countries and serve our national interest.

I believe you are already familiar with the reasons why we believe that waiver of Section 402 of the Trade Act is warranted with respect to Hungary. I would, therefore, like to focus briefly on a few matters concerning Romania.

President Ceausescu's recent visit to the United States underscores the importance which both of our nations attribute to strengthening U.S.-Romanian ties. We believe that it is in our interest to encourage Romania's independent policy orientation through further expansion of our bilateral relations. Continuation of the Trade Agreement is essential to this end.

Romania has fulfilled the two conditions necessary for continuation of the Trade Agreement. First, a satisfactory balance of concessions in trade and services has been maintained. Romania has been responsive to requests to facilitate U.S. business activities in Romania, and has given most-favored-nation tariff treatment to U.S. products. Secondly, we are also satisfied that Romania will reciprocate U.S. reductions in tariffs and nontariff barriers in the Multilateral Trade Negotiations in Geneva. The exact amount of U.S. or Romanian concessions has not yet been established, but the Romanian government recently reaffirmed its Trade Agreement obligations to reciprocate U.S. concessions, taking into account its status as a developing nation.

The Trade Agreement has contributed significantly to the growth of U.S.-Romanian trade. Two-way trade grew from \$322 million in 1975, which was four times the value of trade in 1970, to \$448 million in 1976, and reached a record \$493 million in 1977. The U.S. has continued to maintain a positive trade balance over this period. The few instances

of threatened market disruption from Romanian imports have been resolved with minimal difficulty. The further growth of U.S.-Romanian trade in such a favorable atmosphere depends upon continuation of the Trade Agreement.

The Treasury also supports the President's determination that further extension of the emigration waiver authority for Romania will substantially promote the objectives of Section 402 of the Trade Act. This extension is essential for continuation of the Trade Agreement.

In order to earn hard currency, Romanian exports must have access to Western markets, including our own. The countries of Western Europe have granted most-favored-nation status to Romanian exports. If the United States does not continue to facilitate Romanian access to U.S. markets through MFN, it will limit the Romanians' ability to earn dollars. This in turn will decrease the Romanians' ability to import U.S. goods. The President's emigration waiver will enable us to continue granting MFN to Romania and contribute to the further growth of U.S.-Romanian trade.

Extension of the waiver is also required for Romania to continue to utilize U.S. financing for its imports from the United States. Without the waiver, the Commodity Credit Corporation and Eximbank would have to cease making loans or guarantees to Romania. This would put U.S. exporters at a competitive disadvantage, because these two forms of credit have significantly promoted U.S. exports to Romania.

The CCC program has been most effective in increasing U.S. agricultural exports to Romania. Since enactment of the Trade Agreement, a total of about \$102 million of U.S. agricultural sales to Romania have been financed through CCC. It is particularly noteworthy that CCC credits have helped to reverse the decline in Romanian imports of U.S. soybeans, which was evident prior to 1975. In fiscal 1978 Romania's entire soybean import needs, a total of 300,000 metric tons, will be purchased from the U.S. for \$70 million with the aid of \$23 million of CCC credit. The Romanians are interested in increasing their soybean imports even more in the future.

Eximbank has also been active in promoting U.S. exports to Romania. Since the enactment of the Trade Agreement, Eximbank has supported \$82 million worth of U.S. exports to Romania. Eximbank's current total exposure with Romania comes to around \$84 million, of which approximately \$73 million is in the form of outstanding direct loans.

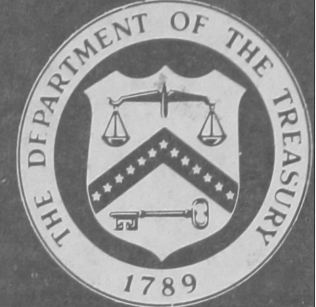
I would like to emphasize that without extension of the emigration waiver both Commodity Credit Corporation and Eximbank financing for U.S. exports to Romania would have to be discontinued.

Mr. Chairman, our experience with the U.S.-Romanian Trade Agreement has convinced us of its continued importance. The Agreement has served as a cornerstone for the growth of

U.S.-Romanian relations both economically and politically. We are satisfied that Romania has fulfilled the conditions of the Agreement and that its continuation will strengthen U.S.-Romanian ties.

In conclusion, Mr. Chairman, I believe that extension of the Presidential waiver allowing both the U.S.-Romanian Trade Agreement and the U.S.-Hungarian Trade Agreement to remain in force is in our national interest.

oOo



Contact: Carolyn Johnston
(202) 634-5377

FOR IMMEDIATE RELEASE

JULY 12, 1978

TREASURY SECRETARY BLUMENTHAL NAMES JEROME H. LYNCH
SAVINGS BONDS CHAIRMAN FOR COLORADO

Jerome H. Lynch, President, Blue Cross and Blue Shield of Colorado, has been appointed Volunteer State Chairman for the Savings Bonds Program by Secretary of the Treasury W. Michael Blumenthal, effective immediately.

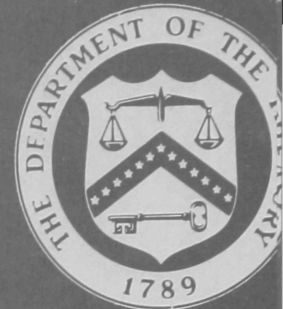
He succeeds Maurice B. Mitchell, Chancellor, University of Denver.

Mr. Lynch will head a committee of business, labor, financial, media, and governmental leaders who -- in cooperation with the Savings Bonds Division -- assist in promoting the sale of Savings Bonds.

Mr. Lynch joined Blue Cross of Greater Philadelphia in 1962 as Director, Data Processing, serving in this capacity until 1966. From January 1966 to January 1969 he served as Medicare Coordinator for Blue Cross in the area, and from 1969 to 1971 he was Vice President of Operations. In 1971 he was appointed Executive Vice President of Blue Cross in the Philadelphia area and served in this capacity until May of 1976 when he was appointed to his present position.

Mr. Lynch's business activities include membership on the Management and Planning Council, American Hospital Association; Government Affairs Committee, Blue Shield Association; and the Board of Directors, Blue Cross Association.

Civic activities include membership in the Denver Rotary Club, Denver Athletic Club, and the Denver Chamber of Commerce.



FOR RELEASE AT 4:00 P.M.

July 12, 1978

TREASURY TO AUCTION \$3,250 MILLION OF 2-YEAR NOTES

The Department of the Treasury will auction \$3,250 million of 2-year notes to refund \$2,480 million of notes maturing July 31, 1978, and to raise \$770 million new cash. The \$2,480 million of maturing notes are those held by the public, including \$488 million currently held by Federal Reserve Banks as agents for foreign and international monetary authorities.

In addition to the public holdings, Government accounts and Federal Reserve Banks, for their own accounts, hold \$375 million of the maturing securities that may be refunded by issuing additional amounts of the new notes at the average price of accepted competitive tenders. Additional amounts of the new securities may also be issued at the average price, for new cash only, to Federal Reserve Banks as agents for foreign and international monetary authorities.

Details about the new security are given in the attached highlights of the offering and in the official offering circular.

oOo

Attachment

HIGHLIGHTS OF TREASURY
OFFERING TO THE PUBLIC
OF 2-YEAR NOTES
TO BE ISSUED JULY 31, 1978

July 12, 1978

Amount Offered:

To the public..... \$3,250 million

Description of Security:

Term and type of security..... 2-year notes
Series and CUSIP designation..... Series R-1980
(CUSIP No. 912827 HW 5)

Maturity date..... July 31, 1980
Call date..... No provision
Interest coupon rate..... To be determined based on
the average of accepted bids

Investment yield..... To be determined at auction
Premium or discount..... To be determined after auction
Interest payment dates..... January 31 and July 31
Minimum denomination available..... \$5,000

Terms of Sale:

Method of sale..... Yield auction
Accrued interest payable by
investor..... None
Preferred allotment..... Noncompetitive bid for
\$1,000,000 or less

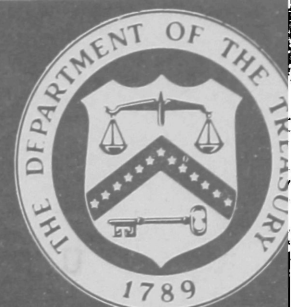
Deposit requirement..... 5% of face amount
Deposit guarantee by designated
institutions..... Acceptable

Key Dates:

Deadline for receipt of tenders..... Thursday, July 20, 1978,
by 1:30 p.m., EDST

Settlement date (final payment due)
a) cash or Federal funds..... Monday, July 31, 1978
b) check drawn on bank
within FRB district where
submitted..... Thursday, July 27, 1978
c) check drawn on bank outside
FRB district where
submitted..... Wednesday, July 26, 1978

Delivery date for coupon securities. Monday, July 31, 1978



FOR RELEASE UPON DELIVERY
EXPECTED AT 10:00 A.M.
THURSDAY, JULY 13, 1978

STATEMENT OF THE HONORABLE ROBERT H. MUNDHEIM
GENERAL COUNSEL OF THE TREASURY DEPARTMENT
BEFORE THE SUBCOMMITTEE ON INTERNATIONAL TRADE
OF THE
SENATE FINANCE COMMITTEE

Mr. Chairman and Distinguished Members of this Subcommittee:

I appreciate the opportunity to appear before your committee today to discuss Treasury's countervailing duty determination on imported Canadian groundfish and our decision to waive countervailing duties.

The decision to exercise the temporary waiver authority provided in the Trade Act of 1974 is always difficult. On the one hand, we must be mindful of the potential harm to a U.S. industry which has been forced to compete against subsidized imports. On the other hand, Congress has also indicated the great desirability of seeking internationally-agreed rules and procedures governing the use of subsidies. Thus, we must weigh the effect of imposing countervailing duties in a specific case against the prospect of arriving at such arrangements. In this case, our discussions with a number of Members of Congress, their staffs, and industry representatives made us acutely aware of some of the severe economic problems faced by the U.S. fishing industry. This industry has apparently had substantial capital shortages, is restricted in its production by quotas within U.S. fishing boundaries for the next few years in order that depleted stocks can be restored, and has had to compete against subsidized Canadian fish.

Although the U.S. fishing industry receives virtually no special governmental assistance, the Canadian Federal and Provincial Governments paid substantial subsidies of 17 percent ad valorem to their fishing industry. Forcing

U.S. fishermen and fish processors to compete under those circumstances is not fair. Nor should any U.S. industry be forced to compete with subsidized imports.

Removing this form of unfair competition is a primary objective of our efforts in Geneva. Serious negotiations are underway to establish an international code of conduct governing the use of subsidies. While no agreement has yet been concluded and many problems remain to be solved, progress has been made in the many meetings as a consequence of the give-and-take from all parties concerned. Our decision to waive was motivated by a desire to see the successful completion of these negotiations and by a judgment that countervailing in the circumstances of this case would have seriously jeopardized these negotiations because of Canada's important role in them. We coupled the desire to maintain a hospitable atmosphere for the negotiations with an insistence that the subsidies be substantially eliminated within a very short period of time.

This case began with a petition filed by the Fishermen's Marketing Association of Seattle, Washington, requesting that countervailing duties be imposed on a wide variety of groundfish imports from Canada. 1977 groundfish imports from that country were \$172 million. Our investigation revealed the following subsidies:

(1) Payments to processors and fishermen under the Groundfish Temporary Assistance Program (GTAP) under which the processors received a 6-cent per pound payment and fishermen received a maximum payment of 2-cent per pound. The combination of these payments could result in a subsidy of up to roughly 16 percent ad valorem.

(2) Vessel construction assistance providing payments from the Federal Government of up to 35 percent of the approved capital cost of vessels of certain length and versatility. Since the benefits from the subsidy are realized over the approximate accounting life of the vessel, the subsidy is calculated by taking the average appropriation over the last 12 years and dividing it by the total catch in the most recent year available. This assistance results in a subsidy of approximately .85 percent ad valorem.

(3) Grants by the Federal Department of Regional Economic Assistance to fishing communities in Newfoundland for water supply and wharf facilities and various loan programs by several of the Maritime Provinces for vessel construction which together result in a subsidy of approximately .1 percent ad valorem.

Representatives of the U.S. fishing industry have stressed that the capital-intensive, infrastructural incentives have a greater impact than the amount of the ad valorem duties we calculated. They point to the pervasive advantage created by working with more up-to-date boats and wharf facilities. They contrast this result with the U.S. industry's difficulty in raising the capital necessary to establish facilities to match those of the Canadians. Although we appreciate this argument, the Countervailing Duty Law limits the Secretary to assessing an additional duty equal to the net amount of any bounty or grant paid.

While none of these programs was specifically limited to export activity, the fact that a preponderance of Canada's fish production is exported, caused us to conclude that the effect of these subsidies was to bestow a bounty under the Countervailing Duty Law.

As this Committee knows, three conditions must be satisfied before Treasury may waive the imposition of countervailing duties:

(1) Adequate steps must have been taken to eliminate or reduce substantially the adverse effect of the subsidy paid. This condition for waiver has been met. The Canadian Government has agreed to dismantle its subsidy program on the following schedule:

--outstanding claims of processors of fish have not been honored since April 1977. Authorization was formally terminated on April 1, 1978. Thus, the effective bounty has been reduced by 46 percent since April 1977.

--outstanding claims of fishermen with large vessels (offshore fishermen) under the GTAP have been disallowed as of April 1, 1978. This disallowance in addition to that for the processors reduces the subsidy by 71 percent.

--claims of fishermen with smaller vessels (onshore fishermen) will be disallowed as of October 1, 1978. This disallowance reduces the subsidy by 94 percent. I should emphasize that the dismantling of the GTAP program covers categories of fish beyond those mentioned in the petition. Thus, the dismantling also applies to the fish categories included in the National Federation of Fishermen and Point Judith Fishermen's Cooperative petition.

(2) The second criterion requires a reasonable prospect that successful trade agreements will be negotiated with

foreign countries providing for the reduction or elimination of barriers to or other distortions of international trade. I have already alluded to the ongoing negotiations in Geneva and we believe that the second criteria is also met.

The third criterion requires the determination that a countervailing duty would seriously jeopardize the satisfactory completion of the trade negotiations. The fishing industry is an important Canadian economic sector and serves as the principal economic activity in several of its Maritime Provinces. Canada plays a very active role in the trade negotiations and we concluded that Canadian reaction to a countervail would be very adverse, particularly after they had agreed to eliminate 94 percent of the subsidy by October 1. Waivers had in the past been granted where the subsidies found had been reduced to a lesser degree or over a longer period of time. Ambassador Strauss indicated his concern to us that failure to waive could affect detrimentally the progress in achieving a subsidies code.

Before reaching its determination to waive, the Treasury consulted with a number of Members of Congress and their staffs, representatives of the U.S. fishing industry, the Departments of State and Commerce, and the Special Representative for Trade Negotiations.

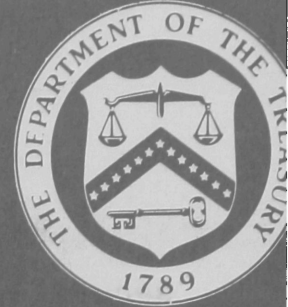
After these consultations, Treasury published its final countervailing duty determination and a waiver of countervailing duties on dutiable fish on June 16, 1978. For items which are free of duty, the Law requires that the International Trade Commission make an injury finding before countervailing duties can be assessed. We have stated our intention to waive on the duty-free items if injury is found since the actions by the Canadians to substantially reduce the subsidies affect both dutiable and duty-free fish in the same way.

There is always the contention that a waiver such as this one gives more weight to the interests of foreign policy than to the needs of domestic industry. In this case in particular that argument is wide of the mark. The Canadian actions to dismantle the GTAP directly and substantially eliminates an element of unfair competition to our fishing industry. We insisted to the Canadians that unless all payments under GTAP ceased by October 1, we would countervail--and we were prepared to do so. However, with the almost complete

elimination of the subsidy, it seemed appropriate to use the waiver authority as a lever for moving forward the effort to resolve the problem of subsidies on a broader, international basis.

Thus, the use of the waiver in this case illustrates how Congress intended the authority to be used. It, allowed for discretion to preserve the cooperative spirit during the most critical phase of the trade negotiations. At the same time it brought about the virtual termination of one of the largest subsidy programs Treasury encountered in its administration of the Countervailing Duty Law.

0 0 0 0



FOR RELEASE AT 4:00 P.M.

July 13, 1978

TREASURY'S 52-WEEK BILL OFFERING

The Department of the Treasury, by this public notice, invites tenders for \$3,340 million, or thereabouts, of 364-day Treasury bills to be dated July 25, 1978, and to mature July 24, 1979 (CUSIP No. 912793 24 1). The bills, with a limited exception, will be available in book-entry form only, and will be issued for cash and in exchange for Treasury bills maturing July 25, 1978.

This issue will provide \$302 million new money for the Treasury as the maturing issue is outstanding in the amount of \$3,038 million, of which \$1,793 million is held by the public and \$1,245 million is held by Government accounts and the Federal Reserve Banks for themselves and as agents of foreign and international monetary authorities. Additional amounts of the bills may be issued to Federal Reserve Banks as agents of foreign and international monetary authorities. Tenders from Government accounts and the Federal Reserve Banks for themselves and as agents of foreign and international monetary authorities will be accepted at the average price of accepted tenders.

The bills will be issued on a discount basis under competitive and noncompetitive bidding, and at maturity their par amount will be payable without interest. Except for definitive bills in the \$100,000 denomination, which will be available only to investors who are able to show that they are required by law or regulation to hold securities in physical form, this series of bills will be issued entirely in book-entry form on the records either of the Federal Reserve Banks and Branches, or of the Department of the Treasury.

Tenders will be received at Federal Reserve Banks and Branches and at the Bureau of the Public Debt, Washington, D. C. 20226, up to 1:30 p.m., Eastern Daylight Saving time, Wednesday, July 19, 1978. Form PD 4632-1 should be used to submit tenders for bills to be maintained on the book-entry records of the Department of the Treasury.

Each tender must be for a minimum of \$10,000. Tenders over \$10,000 must be in multiples of \$5,000. In the case of competitive tenders, the price offered must be expressed on the basis of 100, with not more than three decimals, e.g., 99.925. Fractions may not be used.

Banking institutions and dealers who make primary markets in Government securities and report daily to the Federal Reserve Bank of New York their positions with respect to Government securities and borrowings thereon may submit tenders for account of customers, provided the names of the customers are set forth in such tenders. Others will not be permitted to submit tenders except for their own account.

Payment for the full par amount of the bills applied for must accompany all tenders submitted for bills to be maintained on the book-entry records of the Department of the Treasury. A cash adjustment will be made for the difference between the par payment submitted and the actual issue price as determined in the auction.

No deposit need accompany tenders from incorporated banks and trust companies and from responsible and recognized dealers in investment securities, for bills to be maintained on the book-entry records of Federal Reserve Banks and Branches, or for definitive bills, where authorized. A deposit of 2 percent of the par amount of the bills applied for must accompany tenders for such bills from others, unless an express guaranty of payment by an incorporated bank or trust company accompanies the tenders.

Public announcement will be made by the Department of the Treasury of the amount and price range of accepted bids. Those submitting competitive tenders will be advised of the acceptance or rejection thereof. The Secretary of the Treasury expressly reserves the right to accept or reject any or all tenders, in whole or in part, and his action in any such respect shall be final. Subject to these reservations, noncompetitive tenders for \$500,000 or less without stated price from any one bidder will be accepted in full at the average price (in three decimals) of accepted competitive bids.

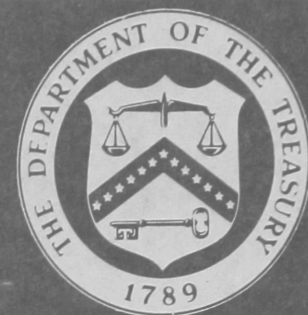
Settlement for accepted tenders for bills to be maintained on the records of Federal Reserve Banks and Branches must be made or completed at the Federal Reserve Bank or Branch on July 25, 1978, in cash or other immediately available funds or in Treasury bills maturing July 25, 1978. Cash adjustments will be made for differences between the par value of maturing bills accepted in exchange and the issue price of the new bills.

Under Sections 454(b) and 1221(5) of the Internal Revenue Code of 1954 the amount of discount at which bills issued hereunder are sold is considered to accrue when the bills are sold, redeemed or otherwise disposed of, and the bills are excluded from consideration as capital assets. Accordingly, the owner of bills (other than life insurance companies) issued hereunder must

include in his Federal income tax return, as ordinary gain or loss, the difference between the price paid for the bills, whether on original issue or on a subsequent purchase, and the amount actually received either upon sale or redemption at maturity during the taxable year for which the return is made.

Department of the Treasury Circulars, Public Debt Series - Nos. 26-76 and 27-76, and this notice, prescribe the terms of these Treasury bills and govern the conditions of their issue. Copies of the circulars and tender forms may be obtained from any Federal Reserve Bank or Branch, or from the Bureau of the Public Debt.

B-1034 Missing



FOR IMMEDIATE RELEASE
July 13, 1978

Contact: Charles J. Arnold
566-2041

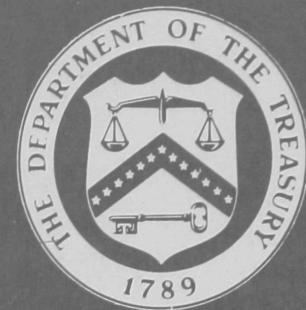
TREASURY DEPARTMENT DETERMINES THAT
AUDIBLE SIGNAL ALARMS FROM JAPAN
ARE NOT BEING "DUMPED"

The Treasury Department announced today that it has made a final determination that audible signal alarms (smoke detector horns) from Japan are not being sold at less than fair value within the meaning of the Antidumping Act.

Under the Act, "sales at less than fair value" generally occur when the price of the merchandise sold for exportation to the United States is less than the price of such or similar merchandise sold in the home market or to third countries.

Notice of this action will appear in the Federal Register of July 18, 1978.

Imports of audible signal alarms from Japan were valued at approximately \$7.7 million during the period January-November 1977.



FOR RELEASE UPON DELIVERY

July 14, 1978

Expected at 9:30 a.m.

STATEMENT OF EMIL M. SUNLEY
DEPUTY ASSISTANT SECRETARY FOR TAX ANALYSIS
BEFORE THE SUBCOMMITTEE ON TAXATION AND DEBT
MANAGEMENT OF THE COMMITTEE ON FINANCE

Mr. Chairman and Members of this Subcommittee:

I am grateful for the opportunity to comment on the Roth/Kemp tax proposal. This bill calls for a tax reduction far exceeding \$100 billion after a three-year phase-in period. There is, of course, a superficial appeal associated with any proposal to cut taxes, but the appeal of this proposal vanishes when it is analyzed in the light of the economic realities we now face.

The conclusion that emerges from a careful examination is unavoidable: Roth/Kemp would have a disastrous impact upon our economy. At a time when inflation is our Nation's primary economic concern, the Roth/Kemp proponents advocate a massive tax cut unprecedented in magnitude. When prudent fiscal policy demands budgetary restraint, we are presented with a proposal that would, according to the proponents themselves, increase the deficit to \$90 billion in 1980.

Supporters attempt to dismiss these concerns with facile economic theories, distorted historical comparisons, and a large measure of wishful thinking. These claims provide a

most treacherous basis for the development of sound tax policy. In my testimony today, I will explore my specific concerns in some detail.

Need for the President's Program

We need a tax cut to sustain the current U.S. economic expansion. Unemployment, even after last month's drop to 5.7 percent, is still unacceptably high, and the rate of growth of investment in plant and equipment is not sufficient to meet our present and future needs. Further, taxpayers are being squeezed by increases in social security taxes and by inflation, which moves them to higher effective tax rates. The President has proposed to cut taxes by \$20 billion for both individuals and corporations, to lighten tax burdens and assure the continued growth of the output of goods and services.

Last January, the President proposed an even larger cut--amounting to \$25 billion. We have reduced the magnitude of the proposed cut because economic developments have been both better and worse than we anticipated last January: better, because the reduction in unemployment has been faster than anticipated, worse because the rate of inflation has increased. In the face of these changed circumstances, we believe it would be fiscally irresponsible to continue pressing for a tax cut as large as \$25 billion. We are now recommending a gross cut of \$22 billion for individuals with offsetting reforms of \$8 billion, for a net cut of \$14 billion, and for businesses, a gross reduction of \$8 billion with \$2 billion of reforms for a net cut of \$6 billion. The whole program, taken together, would reduce tax liabilities for calendar year 1979 by \$20 billion. We believe that a tax cut of this magnitude would not be so large as to have an adverse effect on inflation, but would still help maintain stable economic growth, while the reductions and reforms would improve the incentives, the efficiency, and the fairness of the present tax system.

Roth/Kemp Proposals

Now we come to the Roth/Kemp proposals which would slash both individual and corporate rates by approximately 30 percent over three years. We estimate that these reductions, if fully in effect during calendar year 1979, would amount to a cut of \$82 billion, over four times the size of the President's recommended cut. Now there seems to be a feeling on the part of some people that when Democrats cut taxes, people spend the money, the Federal deficit grows, and inflation speeds up. On the other hand, when Republicans

sponsor a tax cut, people work harder and invest more, the Federal deficit shrinks, and inflation ceases to be a problem! I wish it were that simple! We would gladly change the labels on the tax cut, and the Secretary of the Treasury could preside over a surplus, instead of a deficit.

Certainly, tax reductions stimulate the economy. By leaving more money, after taxes, for people to consume and invest, tax cuts will encourage more spending and may produce a larger capital stock. However, a massive tax cut of the magnitude of Roth/Kemp would also expand the deficit, cause severe strains in financial markets, and create explosive inflationary pressures.

Tax Rates, Feedback, and Tax Receipts

Can we reduce tax rates and yet experience higher total tax receipts? The response of the economy to a tax cut will tend to offset the reduced taxes, but the magnitude of the response is crucial. If we have resources that are idle because demand is insufficient, a tax cut can put these resources to work. The tax cut provides individuals and businesses with higher incomes and at least some of this money will be spent, either for consumption or investment. This spending in turn increases the income (wages and profits) of other individuals and businesses throughout the economy. This process of expansion is termed the "multiplier effect" by economists.

The value of the multiplier, that is, the ratio of the change in GNP to the original change in taxes, generally has been estimated for the U.S. economy as being around two, meaning that the eventual addition to GNP will be about twice as large as the initial tax cut. Under these circumstances, a tax cut can not "pay for itself" unless the Federal tax share of the increased income is 50 percent--a share considerably higher than exists today. A tax cut can make us better off by putting idle resources to work and raising incomes, but revenues will still be lower than they would have been under the previous (higher) tax rates. Further, if rate cuts are too large, we will have both lower tax yields and higher inflation, which is why I object to the Roth/Kemp proposals.

The Experience of the Kennedy Tax Cuts

Why do I feel a large tax cut would be such a disaster today? Haven't we had big tax cuts in the past with desirable results? Certainly we have. Probably the most conspicuous case was that of the two-stage Kennedy tax cuts

of 1964-65, which together reduced individual rates by an average of 20 percent. The Kennedy tax rate cut was intended to provide the basis for a continuation of the economic expansion of 1961-63. This expansion had been largely spurred by rising Federal government purchases, and it was hoped that a tax cut would stimulate private consumption and investment, thereby shifting the impetus for continuation of the expansion to the private sector.

The Kennedy cuts called for tax reductions of approximately \$15 billion at the time which would be the equivalent of about \$40 billion in terms of today's receipt levels. The results of that experiment in so-called "new economics" are well known. A study by Arthur Okun estimated that the Revenue Act of 1964 increased nominal GNP by \$25 billion by mid-1965 and \$30 billion by the end of 1965. More than two-thirds of these estimated gains were due to gains in consumption.

A simulation of an historical version of the Data Resources, Inc. (DRI) model with and without the 1964 tax cut produced results for GNP, consumption, and investment generally consistent with those obtained by Okun using a simpler methodology. These results confirm Okun's conclusion that the 1964 tax cut did have a significant expansionary impact upon the economy. The economy's growth rate stepped up markedly, unemployment declined, and yet the rate of inflation remained under control, at least until the pressures of the Vietnam buildup made themselves felt.

And what happened to government tax receipts? Receipts increased each fiscal year, and the deficit declined. Furthermore, this came as no surprise to the Treasury Department; if you go back and look at the record, you will find that our forecasts of receipts (and deficits) were unusually close in those years. In the face of considerable skepticism, the Treasury Department forecast that total Federal receipts would be higher each year than they had been the year before. That was perfectly compatible with the Treasury estimates that the new tax rates meant that receipts would be lower and the deficit larger than would have been the case in the absence of the tax cut. In fact, the Treasury forecasts of Federal receipts were very good ones, as the increasingly healthy U.S. economy returned more revenues to the Federal government with each succeeding year.

Changes in the U.S. Economy Since 1964

Well, if it worked then, why won't it work today? The answer is that today's economic situation bears little resemblance to that of the early 60's. In 1963 we had

experienced ten years of stagnation, with three recessions, continually high levels of unemployment, and a rate of inflation of under two percent. Today, while the unemployment rate is still high, the rate of inflation as measured by the implicit GNP deflator is, too. In fact, the rate of inflation has been below five percent in only one year since 1968.

In 1963, the Federal budget on a National Income Accounts basis had a surplus of \$0.3 billion. In 1977, it had a deficit of \$50 billion and in the first quarter of this year the deficit was \$56 billion at annual rates.

The composition of the U.S. labor force as well as unemployment has changed since the early 1960's. Labor force participation rates are at an all-time high, as the increases for women and young people have more than offset the decline for adult males. With these changes have come increased labor market frictions and higher rates of transitional and part-time unemployment.

Studies by DRI and Brookings have found that there was a significant slowdown in the trend in productivity around 1967. The diversion of capital to social uses, such as environmental protection, and the changing composition of the labor force are the factors most often cited in the explanation of this slowdown.

One consequence of these phenomena is that inflation is a more intractable problem today than it was in 1964. The Kennedy tax cuts represented the stimulation of an economy with idle resources in both labor and product markets and an economy enjoying a recent history of virtual price stability--a far cry from today's inflationary situation, with consumer prices rising at a rate in excess of 10 percent a year. The amount of stimulus that was needed in the early 60's would be quite inappropriate today.

Impact of Roth/Kemp

Supporters of the Roth/Kemp drastic tax cut have asserted that their proposal implies no necessary sacrifice of expenditure programs, no threat of additional inflation, and will lead to higher future Federal revenues than would be realized without it. No quantitative evidence has ever been offered that supports these claims.

Congressman Kemp's own statement that appears in the House Record of April 6 directly contradicts the claims that Roth/Kemp will reduce inflation and raise revenues. A

simulation prepared for Mr. Kemp by Chase Econometrics forecasts that the Federal deficit would increase by \$12.4 billion in the first year of the Roth/Kemp three-year tax reduction program, and by \$30.9 billion by the time the tax reduction is complete in 1980. By 1982, the Roth/Kemp deficit would be more than double the deficit that is projected under current conditions. Simulations of the Roth/Kemp proposal with the DRI econometric model show similar increases in the Federal deficit over all of the three-year span of that forecast. The rate of inflation is notoriously insensitive to other factors in large-scale econometric models, but even so, both models show the Roth/Kemp cuts accelerating the rate of inflation.

A model of the "supply side" incentive effects of lower tax rates that is being developed by Norman B. Ture for the National Association of Manufacturers predicts that the Roth/Kemp proposals would result in Federal revenues that are lower by \$43 billion, even after the system has had ten years to adjust to the tax-reduction incentives.

Mr. Kemp and other spokesmen for the drastic-tax-reduction idea sometimes claim that they really do not believe in standard econometric simulations, even though Mr. Kemp has characterized some Chase results as "convincing proof" that Roth/Kemp will aid investment. They say that the tax rate reductions will encourage people to work harder and to save and invest more, and thereby to enlarge the capacity of the economy itself, not just to increase the rate of capacity utilization as in the standard econometric models. This basic proposition has an honorable tradition in economics, but estimates of the size and speed of responses to such incentives vary widely. There are no forecasting models incorporating these incentive effects that have been subject to professional scrutiny or have developed a "track record" over a period of years.

Could Roth/Kemp Possibly Work?

Under what circumstances could the results claimed by Roth/Kemp proponents be achieved? In order for Federal receipts to increase enough to offset the Roth/Kemp tax cuts, GNP would have to increase some \$550 billion or 20 percent. This would imply a multiplier of about five for Roth/Kemp--twice as high as that of any existing econometric model. But even if the multiplier were this high on the demand side, do we have the necessary productive resources--labor and capital--to produce such extra output?

In testimony presented last Wednesday to the House Budget Committee, Chairman of the Council of Economic Advisers, Charles Schultze described the necessary responses of productive factors. Some output could be gained by putting currently unemployed factors to work--actual real output is now about four or five percent below potential. Where would the remaining output come from? Roth/Kemp proponents would answer: from increased labor supply and capital resulting from the higher incentives offered by their program.

A 30 percent tax reduction would raise after-tax personal income by five to seven percent at the margin. Would such an increase induce either a large addition to the labor force or a major increase in working hours? Working hours have gradually drifted downward during the post-war period as real incomes have risen. The average worker has chosen to take part of the increase in real income made possible by rising productivity in the form of additional leisure. Increases in after-tax income stemming from Roth/Kemp might lead to a still shorter work week! Labor force participation, it is true, has steadily grown over the post-war period, due principally to a rising rate of female participation. But it seems unlikely that such a small rise in income would sharply accelerate that trend.

Suppose, for the sake of argument that total labor supply did increase by five to seven percent due to the Roth/Kemp tax cut--that is, by the amount of increase in the average worker's after-tax income. Then, through a combination of taking up existing economic slack plus increasing labor supply growth, the nation's economic output might be raised by about ten percent. To avoid the inflationary consequences of a 20 percent growth in demand (the amount required to recoup the revenue losses from Roth/Kemp), productivity would thus have to make up the rest--by growing almost 10 percent more than the normal increase. Since productivity has been increasing only about two percent per year in recent years, an additional 10 percent over three years would be an extraordinary feat.

What kind of an expansion in business investment would be necessary, both to provide the additional labor force with capital equipment and to raise productivity by that 10 percent? Equipping the additional labor force and expanding productivity by 10 percent above its normal trend over a ten-year period would require approximately a doubling of the share of business-fixed investment in GNP--from its current share of around 10 percent to about 20 percent. Arguing that

the tax cut proposed by Roth/Kemp, which increases after-tax incomes of individual investors and corporations by about five percent, would induce a doubling of business capital outlays is little more than wishful thinking.

In short, projections that a Roth/Kemp tax cut would raise output and incomes by the amount necessary to recoup revenue losses rests upon a whole series of assumptions--each of which appears extremely unrealistic.

Conclusion

To repeat my earlier point, we do need a tax package of appropriate magnitude and design in order to sustain the economic recovery, increase investment and productivity, and thereby help to reduce inflation. We must be concerned with increasing the productivity of the American economy, because productivity is the key to solving both our unemployment and our inflation problems. That is why the President's program provides reductions for both individuals and businesses. It is not enough merely to cut taxes and to claim, as the proponents of Roth/Kemp do, that reduced taxes will increase incentives. Certainly tax cuts can provide incentives for increasing the supply of both labor and investment, but we must not neglect the impact such cuts would have on aggregate demand.

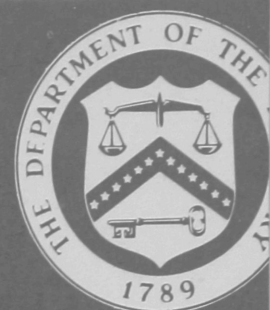
Under current circumstances, we simply do not have the financial or physical resources to absorb such stimulus without adding to inflationary pressures. Whatever benefits might be envisioned would be quickly negated by the resulting rise in prices and interest rates, and the end result would be not the creation, but the destruction of incentives.

The President's program is tailored to assure the continued expansion of the economy and to offset the tax impact of inflation and increases in social security taxes. By reducing significantly the tax on capital income, the President's program will provide incentives to improve the capital stock and increase productivity. With inflation running as high as it is, this is the form of tax cut we need--not a meat axe cut of the form proposed by Roth/Kemp in which we merely cross our fingers and hope for promised incentive effects.

We are not living in the stable price environment of the early 1960's. Then, the rate of inflation was under two percent a year; today it is several times higher. Then, the Federal budget was balanced (NIA basis); today it is in deficit to the amount of over \$50 billion. There is no

evidence from any period that capacity and productivity could increase rapidly enough to accommodate the increased demands which would flow from a large, abrupt reduction in taxes. That is why it is important to enact the President's tax program. While providing appropriate incentives for consumption and investment, we must still behave responsibly in terms of reducing the Federal deficit in order to reduce inflationary pressures.

o0o



FOR RELEASE UPON DELIVERY

EXPECTED AT 9:30 A.M.

July 14, 1978

STATEMENT BY GARY C. HUFBAUER
DEPUTY ASSISTANT SECRETARY OF THE TREASURY
FOR INTERNATIONAL TRADE AND INVESTMENT POLICY
BEFORE THE
COMMITTEE ON WAYS AND MEANS
SUBCOMMITTEE ON TRADE
UNITED STATES HOUSE OF REPRESENTATIVES

IR. CHAIRMAN AND MEMBERS OF THE SUBCOMMITTEE:

I welcome the opportunity to discuss the international trade aspects of recent A-300 Airbus and Rolls-Royce engine sales to U.S. airlines. At the outset I want to stress that the Administration does not seek to prevent Airbus Industrie or other European manufacturers from fair competition in the U.S. aircraft market. However, recent aircraft sales to U.S. airlines suggest the possibility that European governments might employ financial practices which introduce an element of unfair competition to the world aircraft industry.

The financing of aircraft exports has assumed an aggressive character in recent months. The Government of the United Kingdom -- through its export credit agency (ECGD) -- induced Pan American to select Rolls-Royce engines for its new Lockheed L-1011s by offering highly concessionary terms. The fifteen year

loan guarantee for 100 percent of the value of the Rolls-Royce engines and 100 percent of the value of the airframes involved a triple derogation of international understandings. The British failed to require any down payment, exceeded the agreed-on ten year maximum term for repayment, and violated an OECD understanding limiting local cost financing.

The recent sale of 23 A-300s to Eastern Airlines raises a somewhat different question. Airbus Industrie is essentially a partnership of French, German, Dutch and Spanish aircraft manufacturers established under French law in 1969. The French and Spanish partners are government-controlled corporations, while the German and Dutch partners are private corporations. Airbus Industrie manages the development, manufacture and marketing of the Airbus. The funding of research, development and production was financed primarily by the French and German governments and is repayable from the sales of the Airbus. Each of the partners produces a part of the plane which is then assembled in Toulouse, France. In addition, the engines used on the Airbus are produced by General Electric in the United States and the wings are produced by Hawker-Siddley in the United Kingdom. At this time, Airbus planes are assembled at the rate of 18 per year.

We know that the official export credit agencies of France and Germany help finance the export of the Airbus.

We have not completely evaluated the extent of French and German Government support of Airbus Industrie financing aside from official export credits. Reportedly the A-300 sale to Eastern Airlines involved the acceptance by Airbus Industrie of a subordinated debenture amounting to \$96 million and a senior note in the amount of \$66 million. Also, General Electric accepted a subordinated debenture from Eastern Airlines in the amount of \$45 million. Both the Airbus Industrie and General Electric financing provide for repayment over a period as long as 15 years or as short as four years depending on factors which are not publicly known. Further, the interest rate reportedly will vary, depending on Eastern's profitability during the repayment period.

In addition, there will be a lease arrangement for 15 years for the four aircraft which have been operated by Eastern Airlines under a cost-free six month trial period. Finally, official export credit in the amount of \$250 million repayable over 10 years at a reported 8.25 percent interest covers the remaining portion of the estimated external financing package of \$552 million.

As we understand the delivery schedule for these A-300 B4s, there will be three additional aircraft delivered in 1978 and four aircraft each year from 1978 through 1982 for a total of 23 aircraft.

Mr. Chairman, before the Treasury can judge the consistency of this transaction with existing international understandings, we need more facts and more time to digest those facts. The transaction raises three basic and related issues.

First, is Airbus Industrie itself a de facto government concern that comes within the scope of our international understandings on export credits? In order to answer this question, we need to examine Airbus Industrie's ownership, management, the degree to which government financing forms the basis for its productive capacity, and other relevant factors.

Second, even if Airbus is not a government concern, does its financial structure involve the use of substantial government-guaranteed credit on a back-to-back basis to finance export sales? In order to answer this question, we need to examine the link, if any, between export credit offered by Airbus Industrie and its own use of government financial guarantees.

If the answer to either of these two questions is "yes", then the credit extended by Airbus Industrie itself should conform to international understandings which govern the terms of officially supported export credits.

Third, and finally, even if Airbus Industrie were strictly privately-owned and had no government guarantees to support its financial base, there is a question whether the export of the A-300 might nonetheless be subject to the requirements of OECD credit understandings because private and official financing are linked together in a single package. When official export credits are linked in a package with private credits, and

any part of that package exceeds the terms of international understandings on official export finance, the U.S. views the entire credit arrangement as a derogation from such understandings.

At this point I wish to indicate, as precisely as possible, our interpretation of the OECD Aircraft Standstill and the Local Cost Understanding. We believe these international understandings require that officially supported financing be subject to a down payment of at least 10 percent, should not cover local costs in excess of the down payment, should carry an interest rate at least as high as the prevailing interest rate for aircraft financing as of May 1975, and should require repayment not in excess of 10 years for a loan or 12 years for a lease.

At the OECD Ministerial meeting in June, Secretary Blumenthal emphasized the importance of negotiations this year to strengthen international export credit understandings, including those which deal with aircraft exports. We look to the scheduled October review of the International Arrangement on Export Credits to provide a forum to launch these negotiations.

We strongly believe that negotiations to improve the International Export Credit Arrangement are the only responsible way to deal with our concerns in this area. But, as Secretary Blumenthal cautioned his colleagues at the OECD meeting, "if there are no restraints agreed this year on predatory official export credit competition and such competition continues to escalate, there will be swift and effective U.S. reaction."

Thus, the U.S. Government must consider the alternatives available to preserve equal opportunities for its exporters in the world market. We face a challenge both in foreign markets and in the domestic market. We believe that present legislation provides the Administration authority to respond in both areas.

Greatly expanded activity by the Eximbank is one way to meet the competition offered by official export credit agencies in other countries. The Bank is already moving in this direction and, with a 30 percent increase in its budget authority for fiscal year 1979, will be able to take an even more active role.

After careful examination, the Treasury does not believe that the Eximbank or any other official agency should attempt to match the financing which might be provided

by Airbus or indeed any other foreign firms which sell in the United States market. The cost of such financing for the aircraft industry alone could be very high over the next several years. The adoption of a program for the aircraft industry would likely be followed by tremendous pressure from other industries for similar protection. The cost of such a broad program could easily run into many billions of dollars. Moreover, companies might claim or create foreign competition where none actually exists. Therefore, in the domestic market, a different response is needed.

In select circumstances, the appropriate response to concessionary financing of aircraft exports to the United States, which adversely affects U.S. industry, might be found in the countervailing duty law. The fact that a particular export finance transaction violates an international credit arrangement might not in itself establish the extent of a "bounty" or "grant" within the meaning of our law. In the past, the extent of a "bounty" or "grant" has been measured with respect to commercial practice in a foreign country. However, the violation of an international understanding might well serve to trigger a countervailing duty investigation. The Treasury is not trigger-happy. We would want to analyze carefully the credit terms, including the presence of government ownership, before considering a countervailing duty action.

Another option the U.S. Government has is the use of Section 301 of the 1974 Trade Act, which gives the President authority to retaliate against foreign subsidization of exports both to the United States and to third country markets, or against any other act he finds unreasonable and restrictive of U.S. commerce. This authority may include suspension of any trade agreement concessions made to the offending foreign country or the imposition of duties or other import restrictions, such as quotas, on the foreign product. Clearly, this is a powerful weapon. It is not a weapon we use lightly.

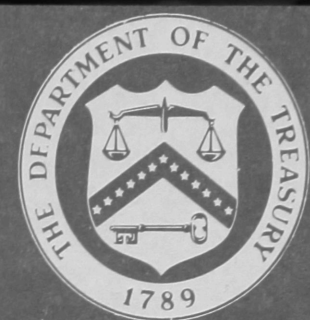
Section 301 does not yet have a history of well-defined application. It has never been used to withdraw trade concessions made to foreign nations. The mere threat of Section 301 use has resulted in the removal of offending foreign practices in a few instances. In all situations, the use of this instrument has had to be carefully tempered to avoid retaliation from our trading partners.

The possibility of retaliation is a particular concern in the aircraft industry where U.S. dominance is perceived abroad to stem from past U.S. Government subsidies, and where our own sales of aircraft to foreign airlines are enormous. The apparent potential in Section 301 for adding to tensions in world trade strongly indicate that its use would be unproductive in present circumstances.

In conclusion, I want to stress the need for us all to view the introduction of this fresh competition from Europe in some perspective. Neither this Government nor the industry should view recent developments either with complacency or with panic. We in the United States Executive branch constantly face assertions by our foreign counterparts that U.S. programs, such as DISC, NASA, FAA, and DOD research assistance, and the Emergency Loan Act under which Lockheed received a now-cancelled \$250 million government guarantee, all constitute support to our own commercial aircraft industry. This support may be limited and indirect compared to other support programs. Nevertheless, our own experience reminds us that the problem does not have a simple solution.

For many years the manufacture of medium and long-range commercial aircraft has been virtually an American preserve. That era is over. However, air traffic is increasing





FOR IMMEDIATE RELEASE
July 14, 1978

Contact: Robert E. Nipp
202/566-5328

GEORGETOWN WITHDRAWAL OF ANTIDUMPING PETITIONS

The U.S. Treasury Department today announced that Georgetown Steel Corporation and Georgetown Texas Steel Corporation, divisions of Korf Industries, have withdrawn their antidumping petitions against carbon steel wire rod imported from France and the United Kingdom.

The petitions concerning French and British rod were filed on September 12, 1977 and October 19, 1977 respectively and formal antidumping proceedings were initiated by the Treasury Department on October 19, 1977 and December 22, 1977.

Subsequent to the initiation of the investigations, a steel "trigger price mechanism" recommended by an Interagency Task Force chaired by Treasury Under Secretary Anthony Solomon became effective February 21, 1978, to monitor imports of steel products including those covered by the Georgetown petitions. Under the TPM, the Treasury should be able to identify cases of dumping quickly and to expedite antidumping proceedings.

On July 11, 1978, Korf Industries addressed a letter to Robert Mundheim, General Counsel of the Treasury, stating in part:

"We understand that. . .the 'Trigger Price Mechanism' (or 'TPM'), requires a substantial allocation of manpower and resources by the Treasury Department. We understand further that the continuation of antidumping complaints brought before the TPM became effective could adversely affect the administration of the TPM. We believe that rigorous and systematic enforcement of the Antidumping Act by Treasury pursuant to the TPM can be a desirable and efficient method of assuring that imported steel products will be sold in the United States at fair value."

The withdrawal is without prejudice to the reinstatement of antidumping proceedings by Korf Industries on these products.

In a reply, General Counsel Mundheim acknowledged the basis of Korf's action and confirmed that if Korf Industries should refile, "Treasury will expeditiously conclude its disposition of any re-filed complaints on these products, utilizing all the relevant information contained in its files, including information obtained in updating and implementing the trigger price mechanism."

General Counsel Mundheim also stated in his letter, ". . .the Treasury Department will continue carefully to monitor wire rod under the trigger price mechanism and will take appropriate action to ensure the effective enforcement of the Antidumping Act with respect to that product."

A formal notice terminating the investigations is being published in the Federal Register. Copies of the Federal Register notice and exchange of letters between Korf Industries and General Counsel Mundheim are attached.

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARY

CARBON STEEL WIRE ROD FROM FRANCE AND THE UNITED KINGDOM
TERMINATIONS OF ANTIDUMPING INVESTIGATIONS

AGENCY: United States Treasury Department

ACTION: Terminations of Antidumping Investigations

SUMMARY:

This notice is to advise the public that the antidumping investigations concerning carbon steel wire rod from France and the United Kingdom are being terminated. The terminations are based on the withdrawal of the original antidumping petitions, as detailed in the body of this notice and appendices hereto.

EFFECTIVE DATE: (Date of publication in the Federal Register)

FOR FURTHER INFORMATION CONTACT:

¹⁹ Linda F. Potts, Assistant to the Director, Office of Tariff Affairs, United States Treasury Department, 15th and Pennsylvania Avenue, N.W., Washington, D.C. 20220 (202-566-2951).

SUPPLEMENTARY INFORMATION:

On September 12, 1977, information was received in proper form pursuant to Sec.153.26 and 153.27, Customs Regulations (19 CFR 153.26, 153.27), from Georgetown Steel Corporation and Georgetown Texas Steel Corporation, divisions of Korf Industries, alleging that carbon steel wire rod from France is being, or is likely to be sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended (19 U.S.C. 160 et seq.). This information was the subject of an "Antidumping Proceeding Notice" which was published in the Federal Register of October 19, 1977 (42 FR 55858). On November 11, 1977, similar information was received from Georgetown Steel Corporation and Georgetown Texas Steel Coporation alleging that carbon steel wire rod from the United Kingdom is being, or is likely to be, sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended (19 U.S.C. 160 et seq.). This information was the subject of an "Antidumping Proceeding Notice" which was published in the Federal Register of December 22, 1977 (42 FR 64173).

Korf Industries submitted a letter dated July 11, 1978 indicating a willingness to withdraw its petitions if the Treasury agreed with certain understandings concerning Korf Industries' right to re-file those petitions. On July 12, 1978, the Treasury Department confirmed these understandings in a letter and on that date Korf Industries submitted a letter formally withdrawing its petitions. These letters are reproduced as appendices to this notice.

Carbon steel wire rod is a product covered by the trigger price mechanism. In the FINDINGS OF THE DEPARTMENT OF THE TREASURY WITH REGARD TO THE COVERAGE OF WIRE ROD, WIRE AND WIRE PRODUCTS UNDER THE TRIGGER PRICE MECHANISM, released April 13, 1978, Treasury, after considering whether carbon steel wire rod should continue to be covered, concluded that it should. Treasury has been monitoring and will continue carefully to monitor entries of carbon steel wire rod under the trigger price mechanism and to take appropriate action to ensure the effective enforcement of the Antidumping Act with respect to that product. In this connection, it should be noted, as indicated in the notice of proposed rulemaking regarding the Special Summary Steel Invoice (42 FR 65214), that Treasury views its authority to withhold appraisement retroactively in appropriate cases as an important tool for providing effective enforcement of the Antidumping Act.

Accordingly, I hereby conclude that based upon the withdrawal of the antidumping petitions and in view of the fact that carbon steel wire rod is subject to the "trigger price mechanism" administered by this Department, it is appropriate to terminate these investigations. These terminations are without prejudice to the filing of one or more subsequent antidumping petitions concerning the same products.

/s/

Robert Mundheim
General Counsel of the Treasury

Dated: JUL 12 1978

KORF

KORF INDUSTRIES, INC.

One NCNB Plaza, Suite 2900
Charlotte, N. C. 28280 U. S. A.
(704) 373-1633 Telex 572-407

July 11, 1978

Robert H. Mundheim, Esquire
General Counsel
U. S. Department of the Treasury
Washington, D. C. 20220

Dear Mr. Mundheim:

On September 12, 1977, our Georgetown Steel and Georgetown Texas Steel divisions filed complaints with the U. S. Customs Service, Department of the Treasury, pursuant to the Anti-dumping Act of 1921, as amended, against certain French producers of carbon steel wire rod (the "French Antidumping Complaint"). On November 11, 1977, a similar complaint was filed in respect of British producers (the "British Antidumping Complaint").

Subsequent to the filing of the foregoing complaints, the Department of the Treasury established a mechanism pursuant to which listed steel products, including wire rod, might trigger a dumping investigation at the initiative of Treasury if it appeared that such products were entering the United States at prices which fall below an established "trigger price."

We understand that the system described above, commonly known as the "Trigger Price Mechanism" (or "TPM"), requires a substantial allocation of manpower and resources by the Treasury Department. We understand further that the continuation of anti-dumping complaints brought before the TPM became effective could adversely affect the administration of the TPM. We believe that rigorous and systematic enforcement of the Antidumping Act by Treasury pursuant to the TPM can be a desirable and efficient method of assuring that imported steel products will be sold in the United States at fair value.

In support of the TPM program, we will withdraw the French Antidumping Complaint and the British Antidumping Complaint, based on your acceptance and acknowledgment of the following:

(a) Withdrawal of the foregoing complaints will be without prejudice to reinstatement of the French Antidumping Complaint and/or the British Antidumping Complaint.

(b) Treasury will retain its files in respect of the French Antidumping Complaint and the British Antidumping Complaint for at least five years from the date on which the complaints were

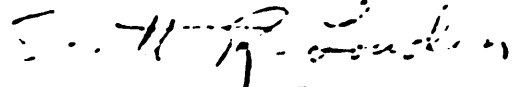


Robert H. Mundheim, Esquire
July 11, 1978
Page Two

withdrawn. In the event either of the antidumping complaints are refiled, relevant evidence heretofore submitted or developed in connection with these complaints will be used. Treasury will expeditiously conclude its disposition of the complaints, utilizing all the relevant information contained in its files, including information obtained in updating and implementing the trigger price mechanism.

Upon receipt of your acceptance and acknowledgment of the foregoing understandings, we will provide you with written confirmation of the withdrawal of our complaints.

Very truly yours,



Scott R. Lowden
Vice President and General Counsel
Korf Industries, Inc.



Charles Owen Verrill, Jr.
Patton, Boggs & Blow
Counsel for Korf Industries, Inc.

SRL/jeg



THE GENERAL COUNSEL OF THE TREASURY
WASHINGTON, D.C. 20220

JUL 12 1978

Dear Mr. Lowden:

Thank you for your letter of July 11, 1978, in which you indicate that based on certain understandings, Korf Industries would withdraw its antidumping petitions relating to steel wire rod imported from France and the United Kingdom.

I want to confirm to you that Korf Industries' withdrawal of its petition will be without prejudice to its right to re-file antidumping petitions against French and British wire rod at any time in the future. Moreover, I want to confirm that if Korf Industries should re-file an antidumping petition against British or French steel wire rod, relevant evidence submitted or developed in connection with Korf's previous complaints will be used. As you may know, Treasury normally maintains its files for more than five years and would make no exception to that practice in this case. Finally, Treasury will expeditiously conclude its disposition of any re-filed complaints on these products, utilizing all the relevant information contained in its files, including information obtained in updating and implementing the trigger price mechanism.

Please be assured that the Treasury Department will continue carefully to monitor wire rod under the trigger price mechanism and will take appropriate action to ensure the effective enforcement of the Antidumping Act with respect to that product.

We will act on your withdrawal as soon as you give me formal notification that Korf Industries is withdrawing its antidumping petitions on French and British wire rod.

Sincerely,

Robert H. Mundheim

Scott R. Lowden
Vice President and General Counsel
Korf Industries, Inc.
One NCNB Plaza, Suite 2900
Charlotte, N.C. 28280

KORF

KORF INDUSTRIES, INC.

One NCNB Plaza, Suite 2900
Charlotte, N. C. 28280 U. S. A.
(704) 373-1633 Telex 572-407

July 12, 1978

Robert H. Mundheim, Esquire
General Counsel
U. S. Department of the Treasury
Washington, D. C. 20220

Dear Mr. Mundheim:

Thank you for your letter of July 12, 1978, in which you confirmed the understandings set forth in our letter of July 11, 1978.

This will constitute our official notification to you that Georgetown Steel Corporation and Georgetown Texas Steel Corporation hereby withdraw their antidumping complaints against certain French and British producers of carbon steel wire rod which were filed with the Treasury Department on September 12, 1977, and November 11, 1977, respectively.

Yours very truly,

Scott R. Lowden

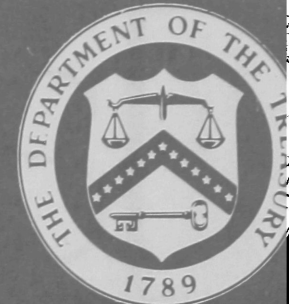
Scott R. Lowden
Vice President and General Counsel
Korf Industries, Inc.

Charles Owen Verrill, Jr.

Charles Owen Verrill, Jr.
Patton, Boggs & Blow
Counsel for Korf Industries, Inc

SRL/jeg





FOR IMMEDIATE RELEASE

July 17, 1978

RESULTS OF TREASURY'S WEEKLY BILL AUCTIONS

Tenders for \$2,300 million of 13-week Treasury bills and for \$3,401 million of 26-week Treasury bills, both series to be issued on July 20, 1978, were accepted at the Federal Reserve Banks and Treasury today. The details are as follows:

RANGE OF ACCEPTED COMPETITIVE BIDS:	13-week bills maturing October 19, 1978			:	26-week bills maturing January 18, 1979		
	<u>Price</u>	<u>Discount Rate</u>	<u>Investment Rate 1/</u>	:	<u>Price</u>	<u>Discount Rate</u>	<u>Investment Rate 1/</u>
High	98.208 ^{a/}	7.089%	7.32%	:	96.213	7.491%	7.89%
Low	98.198	7.129%	7.36%	:	96.205	7.507%	7.91%
Average	98.202	7.113%	7.34%	:	96.210	7.497%	7.90%

^{a/} Excepting 1 tender of \$180,000.

Tenders at the low price for the 13-week bills were allotted 2%.

Tenders at the low price for the 26-week bills were allotted 76%.

**TOTAL TENDERS RECEIVED AND ACCEPTED
BY FEDERAL RESERVE DISTRICTS AND TREASURY:**

<u>Location</u>	<u>Received</u>	<u>Accepted</u>	:	<u>Received</u>	<u>Accepted</u>
Boston	\$ 23,125,000	\$ 23,125,000	:	\$ 11,320,000	\$ 11,320,000
New York	3,354,425,000	1,931,225,000	:	4,597,690,000	3,148,500,000
Philadelphia	21,760,000	21,760,000	:	29,370,000	9,370,000
Cleveland	49,945,000	39,945,000	:	46,810,000	19,010,000
Richmond	26,630,000	25,650,000	:	24,465,000	17,225,000
Atlanta	25,780,000	25,780,000	:	22,865,000	22,195,000
Chicago	177,290,000	71,310,000	:	585,235,000	28,735,000
St. Louis	30,040,000	19,040,000	:	24,785,000	12,785,000
Minneapolis	16,875,000	16,875,000	:	18,590,000	8,550,000
Kansas City	27,330,000	27,330,000	:	21,785,000	21,235,000
Dallas	18,725,000	18,725,000	:	9,615,000	9,615,000
San Francisco	220,625,000	69,255,000	:	269,775,000	79,775,000
Treasury	<u>10,060,000</u>	<u>10,060,000</u>	:	<u>12,245,000</u>	<u>12,245,000</u>
TOTALS	\$4,002,610,000	\$2,300,080,000^{b/}	:	\$5,674,550,000	\$3,400,560,000^{c/}

[/]Includes \$405,805,000 noncompetitive tenders from the public.

[/]Includes \$252,340,000 noncompetitive tenders from the public.

[/]Equivalent coupon-issue yield.

FOR IMMEDIATE RELEASE

July 14, 1978

SUMMARY OF FEDERAL FINANCING BANK ACTIVITY

June 1-June 30, 1978

Federal Financing Bank activity for the month of June, 1978, was announced as follows by Roland H. Cook, Secretary:

On June 1, the Export-Import Bank of the United States sold Note #15 to the Federal Financing Bank in the amount of \$38,800,000, maturing June 1, 1988, and bearing interest at a rate of 8.422% on a quarterly basis.

On June 1, the FFB advanced \$268,900 to the Trustee of the Chicago, Rock Island and Pacific Railroad at a rate of 8.655%. The Trustee's certificate under which the advance was made is guaranteed by the Department of Transportation (DOT) and will mature June 21, 1991.

On June 1, the Bank advanced \$592,736 to the Chicago and North Western Transportation Company at a rate of 8.724% on an annual basis. The note under which the advance was made matures on March 1, 1989 and is guaranteed by DOT.

The United States Railway Association made the following drawdowns under Note #13 guaranteed by DOT and maturing December 26, 1990.

<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>
6/1	\$200,000	8.125%
6/14	150,000	8.125%

On June 2, the Federal Financing Bank purchased a Certificate of Beneficial Ownership from the Farmers Home Administration in the amount of \$820,000,000. The maturity is June 2, 1983, and the interest rate is 8.62% on an annual basis.

On June 5, the Bank advanced \$831,949 at an interest rate of 8.54% on a quarterly basis to the Missouri-Kansas-Texas Railroad. The advance was made under an amended \$16.5 million note which is guaranteed by the Department of Transportation and which matures on November 15, 1997.

On June 7, the Federal Financing Bank purchased from the Department of Health, Education and Welfare (HEW) a series of Health Maintenance Organization notes for a purchase price of \$29,920,022.02. At this price, to be paid in four equal installments on June 15, July 17, August 18 and September 15, the yield to the FFB will be 8.476%.

The FFB purchased the following notes from the Student Loan Marketing Association. The notes are guaranteed by HEW.

<u>Date</u>	<u>Note #</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
6/6	147	\$65,000,000	9/5/78	6.658%
6/13	148	45,000,000	9/12/78	6.950%
6/20	149	45,000,000	9/19/78	6.999%
6/27	150	70,000,000	9/26/78	7.315%

The Federal Financing Bank purchased the following participation certificates from the General Services Administration:

<u>Date</u>	<u>Series</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
6/8	L-042	\$ 9,066.00	11/15/04	8.639%
6/9	M-034	6,296,345.83	7/31/03	8.634%
6/14	L-043	2,972,204.85	11/15/04	8.652%
6/30	K-009	2,982,583.10	7/15/04	8.784%

The Tennessee Valley Authority sold the following notes to the FFB:

<u>Date</u>	<u>Note #</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
6/15	77	\$ 20,000,000	9/29/78	7.127%
6/30	78	395,000,000	9/29/78	7.254%

The National Railroad Passenger Corporation (Amtrak) drew the following amounts under Note #15 which matures October 1, 1978, and is guaranteed by the Department of Transportation:

<u>Date</u>	<u>Amount</u>	<u>Interest Rate</u>
6/15	\$1,300,000	7.265%
6/19	2,500,000	7.305%
6/26	1,000,000	7.405%
6/28	1,100,000	7.375%

The Federal Financing Bank made the following advances to utility companies under notes guaranteed by the Rural Electrification Administration:

<u>Date</u>	<u>Borrower</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
6/1	Oglethorpe Elect. Membership	\$ 4,223,000	12/31/12	8.58%
6/1	United Power Assn.	10,500,000	12/31/12	8.58%
6/1	Cooperative Power Assn.	8,000,000	12/31/12	8.58%
6/1	So. Mississippi Elect. Pwr.	3,945,000	6/5/80	8.211%
6/1	Minnesota Power Coop.	3,791,000	6/1/80	8.211%
6/7	Quaker State Telephone	1,500,000	12/31/12	8.537%
6/9	Wabash Valley Power Assn.	2,078,000	12/31/12	8.532%
6/12	Continental Tele. of Kentucky	1,000,000	12/31/12	8.541%
6/12	Allegheny Electric Coop.	2,349,000	12/31/12	8.541%
6/13	United Telephone Co.	1,231,000	6/13/80	8.201%
6/14	Eastern Iowa Light & Power	794,000	6/14/80	8.201%
6/14	Northwest Telephone Co.	351,000	12/31/12	8.542%
6/19	Dairyland Power Coop.	10,000,000	12/31/12	8.555%
6/19	Cooperative Power Assn.	7,000,000	12/31/12	8.555%
6/19	M&A Electric Power Coop.	1,125,000	6/19/80	8.279%
6/20	Big River Electric Corp.	4,571,000	12/31/12	8.571%
6/20	Arizona Elect. Pwr. Coop.	4,843,000	12/31/12	8.571%
6/21	Central Louisiana Telephone	118,857	12/31/12	8.598%
6/21	Arkansas Electric Coop.	1,028,000	12/31/12	8.598%
6/22	So. Mississippi Elect. Pwr.	1,148,000	6/26/80	8.494%
6/26	Corn Belt Power Coop.	1,483,000	12/31/12	8.648%
6/27	Ponderosa Telephone Co.	589,243	12/31/12	8.696%
6/28	Sierra Telephone Co.	148,645	6/30/80	8.524%
6/29	Big River Electric Corp.	1,560,000	12/31/12	8.667%
6/29	Southern Illinois Power Coop.	2,550,000	6/29/80	8.524%
6/29	Arkansas Electric Coop.	6,624,000	12/31/12	8.667%
6/30	Basin Electric Power Coop.	546,000	6/30/80	8.505%
6/30	Oglethorpe Elect. Membership	10,351,000	12/31/12	8.682%
6/30	Tri-State Gen. & Trans.	8,061,000	7/31/80	8.514%
6/30	Wabash Valley Power Assn.	641,000	12/31/12	8.682%
6/30	Allegheny Electric Coop.	2,024,000	12/31/12	8.682%

Interest payments on the above REA loans are made on a quarterly basis.

The Bank made the following advances to foreign governments under loans guaranteed by the Department of Defense:

<u>Borrower</u>	<u>Date of Promissory Note</u>	<u>Date of Advance</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
Argentina	6/30/76	6/14	\$ 2,426,390.06	6/30/83	8.358%
Brazil	6/29/76	6/30	1,206,589.33	6/30/83	8.624%
China	6/30/77	6/14	16,208,292.74	7/1/85	8.424%
Colombia	6/10/76	6/26	432,656.37	6/30/83	8.62%
Costa Rica	9/30/77	6/22	516,146.37	4/10/83	8.571%
Ecuador	9/15/77	6/5	2,000,000.00	8/25/84	8.369%
	7/28/76	6/13	88,124.55	6/30/83	8.353%
	7/28/76	6/28	17,625.41	6/30/83	8.64%
	9/15/77	6/28	172,338.90	8/25/84	8.647%
Greece	5/23/78	6/5	36,359,668.76	5/3/88	8.48%
	5/23/78	6/22	1,307,916.17	5/3/88	8.646%
Indonesia	9/30/77	6/5	1,572,296.00	9/20/86	8.441%
	7/1/76	6/29	2,139,315.53	6/30/83	8.63%
	9/30/77	6/30	310,721.80	9/20/86	8.644%
Israel	2/15/78	6/14	2,300,000.00	1/12/08	8.639%
	2/15/78	6/15	38,316,204.34	1/12/08	8.632%
	2/15/78	6/20	48,729,633.65	1/12/08	8.668%
Jordan	5/26/76	6/27	1,531,509.66	11/26/85	8.669%
	5/26/76	6/30	781,828.00	11/26/85	8.627%
Korea	9/30/76	6/9	2,579.69	6/30/84	8.358%
	9/6/77	6/9	530,159.75	12/31/84	8.374%
	9/6/77	6/13	708,183.25	12/31/84	8.405%
	9/6/77	6/20	101,943.29	12/31/84	8.488%
	9/6/77	6/22	60,731,498.53	12/31/84	8.609%
	6/20/78	6/29	12,188,174.10	12/31/86	8.66%
Malaysia	9/30/77	6/9	1,846,923.00	3/20/84	8.346%
Nicaragua	5/3/76	6/13	160,000.00	6/30/80	8.155%
Panama	9/30/77	6/28	220,689.57	3/31/83	8.63%
Peru	9/30/77	6/21	500,000.00	4/10/84	8.53%
Philippines	9/29/77	6/16	17,223.00	9/12/83	8.378%
Senegal	9/29/77	6/28	4,051,973.59	9/10/89	8.718%
Spain	9/28/77	6/16	2,725,150.87	6/10/87	8.482%
	9/28/77	6/22	5,563,915.54	6/10/87	8.636%
	9/28/77	6/28	1,814,405.00	6/10/87	8.686%

Advances to foreign governments (continued):

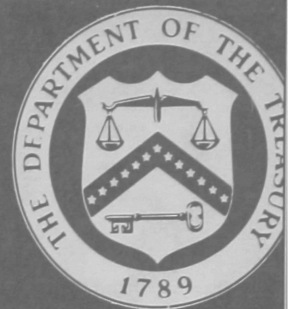
<u>Borrower</u>	<u>Date of Promissory Note</u>	<u>Date of Advance</u>	<u>Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
Thailand	9/29/76	6/1	\$ 961,894.54	6/30/83	8.364%
	9/29/76	6/5	12,987.00	6/30/83	8.333%
	9/29/76	6/20	1,428,082.00	6/30/83	8.454%
	9/29/76	6/30	114,322.83	6/30/83	8.615%
Tunisia	9/29/77	6/15	242,063.00	10/1/85	8.422%
Turkey	12/31/77	6/12	832,993.00	12/15/87	8.479%
	9/30/76	6/20	1,276,109.60	10/1/86	8.519%
	9/22/77	6/20	3,882,104.35	10/1/87	8.546%
	12/31/77	6/20	10,400,000.00	12/15/87	8.546%
	5/31/78	6/21	2,364,948.00	6/3/88	8.613%

On June 20, the Bank advanced \$13,650,000 to Western Union Space Communications at a rate of 8.765% on an annual basis. The advance was made against a \$687 million master note maturing on October 1, 1989, the repayment of which is secured by the National Aeronautics and Space Administration's obligations to Western Union under a tracking system procurement contract.

On June 21, the Bank purchased the following debentures from small business investment companies which are guaranteed by the Small Business Administration.

<u>Aggregate Amount</u>	<u>Maturity</u>	<u>Interest Rate</u>
\$ 200,000	6/1/83	8.515%
200,000	6/1/85	8.555%
7,660,000	6/1/88	8.625%

Federal Financing Bank holdings on June 30, 1978 totalled \$44.5 billion.



FOR IMMEDIATE RELEASE
July 14, 1978

Contact: Robert E. Nipp
202/566-5328

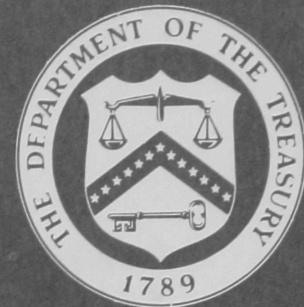
U.S. GENERAL SERVICES ADMINISTRATION TO ASSIST
SAUDI MINISTRY OF FINANCE IN PROCUREMENT AREA

The Department of Treasury, the General Services Administration (GSA) and the Government of Saudi Arabia signed an agreement yesterday (July 13, 1978) for the implementation of the Centralized Procurement Project. Under this agreement GSA will provide two specialists to work with the Saudi Ministry of Finance and National Economy to upgrade its procurement procedures through the introduction of improved organizational and management techniques.

In addition, training programs and seminars, both in-country and in the U.S., will be developed for the Saudi personnel. Provisions have also been made for the extensive use of other GSA experts on a short term basis as they are required. The total cost of the project will be over \$1.3 million.

This is the sixteenth major project to be carried out under the U.S.-Saudi Arabian Joint Commission on Economic Cooperation, for which Secretary of the Treasury W. Michael Blumenthal and Saudi Arabian Finance Minister Muhammed Abalkhail are co-chairmen. Other projects now underway include Kingdom-wide electrification planning and the procurement of electrical equipment, agriculture development, vocational training, highway planning, and saline water research. All these projects are funded by the Saudi Arabian Government. Treasury offices in Washington and in Riyadh provide overall support for the more than 120 U.S. technicians now working in Saudi Arabia in connection with these activities.

#



FOR RELEASE ON DELIVERY
EXPECTED AT 8:00 A.M., EST.
TUESDAY, JULY 18, 1978

STATEMENT OF H. DAVID ROSENBLOOM
INTERNATIONAL TAX COUNSEL AND DIRECTOR
OFFICE OF INTERNATIONAL TAX AFFAIRS
DEPARTMENT OF THE TREASURY
ON S.2821
BEFORE THE SENATE COMMITTEE
ON ENERGY AND NATURAL RESOURCES
WASHINGTON, D.C. TUESDAY, JULY 18, 1978

Mr. Chairman and Members of the Committee:

Thank you for the opportunity to appear here this morning to present the views of the Department of the Treasury on S.2821, a bill "to authorize appropriations for certain insular areas of the United States, and for other purposes."

As originally introduced in the Senate, S.2821 provided only for the authorization of approximately \$8.9 million for the construction of public facilities in Guam. As you know, the bill has been considerably expanded, first in this Committee and later by House amendment, to provide grants to the Northern Marianas, the Virgin Islands, and the Trust Territory of the Pacific and to extend substantial federal assistance to these areas in the administration of grant programs and the collection of taxes.

Upon the enactment of appropriate legislation by the Marianas legislature, the House amendment provides for the detail of Internal Revenue Service personnel to administer and enforce sections 601, 602 and 604 of the Covenant to Establish a Commonwealth of the Northern Marianas Islands in Political Union with the United States, and to enforce and

administer any tax measured by income that might be imposed by the Northern Marianas under the powers conferred upon it by Section 602 of the Covenant. This service, by the terms of the House amendment, is to be provided without reimbursement to the Internal Revenue Service, and without cost to the government of the Northern Marianas. The IRS is required to detail personnel to the Islands until the Governor of the Northern Marianas, acting pursuant to legislation adopted by the Legislature, requests the Secretary of the Treasury to discontinue the administration and enforcement of the taxes.

The Treasury Department is concerned about the expense and administrative burden on the Internal Revenue Service that this provision would entail. Under the bill, the IRS would be charged with administering a wide variety and number of different taxes, some of which would be taxes with which the IRS has no experience. For example, Section 603 authorizes the Northern Marianas to impose customs duties. But the IRS has no authority to administer, and is not involved in administering, the customs laws of the United States. Section 604 gives the Northern Marianas government authority to impose excise taxes on any products manufactured, sold, or imported into the islands. This authority is not limited to the type of products on which United States excise taxes are imposed. Thus, the IRS could and probably would become involved in administering excise taxes in industries with which it has no familiarity. Finally, the direction to administer Section 602 taxes "measured by income" bears the potential for involving the IRS in administering taxes wholly different from those with which the Service is familiar as well as for producing administrative disputes about what constitutes a tax "measured by income."

In addition, the administration even of the taxes with which the IRS is familiar will entail considerable expense and impose considerable burdens upon the IRS. The islands are located 5,500 miles from the mainland. This will mean that tax administration there will involve considerable travel costs, communications costs, and program management costs. Tax administration by the Service will be more costly than local administration because of differences between the salary levels of the personnel who would be involved. The first few years of administration are likely to be especially costly.

Nevertheless, the Treasury recognizes that there is some merit in IRS participation in the administration of the NMI taxes in the early years of the Commonwealth. The Internal Revenue Code is complex - although it is likely that a number of its complexities will be irrelevant to Northern Marianas taxpayers - and the application of the "mirror system" has proved to have added complexities in the experience with it in Guam and in the Virgin Islands. The United States is committed, under the terms of the trusteeship agreement with the United Nations and the Covenant with the islands, to promoting the economic development of the islands, and the progress of the islands toward political independence and self-determination. Accordingly, the Treasury and the IRS are willing to accede to the use of IRS in the administration of the Northern Marianas tax laws if it is believed that that will promote these objectives.

We believe, however, that in light of the expense and burden involved it would be desirable to limit IRS responsibility in the Marianas to a fixed period of time. We suggest that five years would be an appropriate limit, and we would accordingly propose amending section 3(d) of the bill as adopted by the House to limit the responsibilities imposed upon the IRS by that section to five years, from the effective date of the covenant.

Once again, Mr. Chairman, I would like to thank you and the members of the committee for the opportunity to present these views.

* * *



THE SECRETARY OF THE TREASURY
WASHINGTON 20220

July 18, 1978

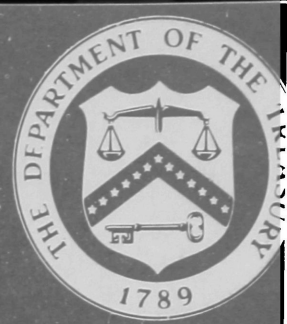
MEMORANDUM FOR HEADS OF OFFICES AND BUREAUS

SUBJECT: Treasury Inspector General

I have today established the position of Inspector General of the Department and selected Mr. Leon Wigrizer, presently Associate Chief Counsel of the Internal Revenue Service, to that position. A copy of the Treasury directive establishing the position is attached.

I regard this position as important to the Administration's objective of ensuring an open and responsible government. Mr. Wigrizer has my strong support, and I would ask you and your staffs to cooperate with and assist him in every way possible when he assumes his duties shortly after Labor Day.

W. Michael Blumenthal
W. Michael Blumenthal



FOR IMMEDIATE RELEASE
Tuesday, July 18, 1978

Contact: Charles J. Arnold
566-2041

LEON G. WIGRIZER NAMED
INSPECTOR GENERAL OF TREASURY DEPARTMENT

Treasury Secretary W. Michael Blumenthal today named Leon G. Wigrizer, 51, Deputy Chief Counsel of the Internal Revenue Service, to the newly-created post of Inspector General of the Treasury Department.

Mr. Wigrizer, who will assume his new position shortly after Labor Day, will supervise the conduct of investigations of illegal acts, violations of the merit system or other misconduct concerning any official or employee of the Department. He will also carry out the duties of Inspector General with respect to the foreign intelligence activities of the Department.

The Inspector General will report directly to the Secretary or Deputy Secretary. He is authorized to receive referrals of allegations of misconduct, to refer such allegations to existing Treasury inspection services for investigation and to initiate, conduct and review investigations of misconduct.

Mr. Wigrizer has more than 26 years of professional legal experience in the Internal Revenue Service. At Internal Revenue he was responsible for advising and assisting the Chief Counsel in planning and coordinating the legal program, including direction of five National Office Divisions of the Chief Counsel's Office whose combined staff amount to about 1800 attorneys and other staff personnel. His background includes wide experience in criminal law and other assignments in tax litigation. He served in the Regional Counsel's Office of the IRS in Philadelphia for 22 years. He is a member of the Massachusetts, Pennsylvania and District of Columbia bars.

According to Deputy Treasury Secretary Robert Carswell, Mr. Wigrizer was selected after an extensive search. "His demonstrated supervisory and managerial abilities and his educational and professional legal experience make him fully qualified to perform the duties of this position," Mr. Carswell said.

The establishment of the position of Inspector General of the Treasury Department does not change or reduce the authority of Treasury offices or Bureaus having inspection services to conduct their own investigations, with the exception of investigations being conducted by the Inspector General.

If Treasury Department Bureaus or offices are advised that an investigation is being conducted by the Inspector General, they will not conduct or continue investigations in the same area without approval of the Inspector General.

Mr. Wigrizer was born in Lawrence, Massachusetts, November 4, 1927. He received a Bachelor of Laws Degree, Cum Laude, from Boston University in 1950 where he was editor of the Law Review. Mr. Wigrizer is married and lives Bethesda, Maryland. He has a son at Boston University School of Law and a daughter at Wellesley College.

The Treasury Order establishing the position of Inspector General is attached.

o0o

DEPARTMENT OF THE TREASURY
TREASURY DEPARTMENT ORDER NO.

Establishment of the Position of
Inspector General

Pursuant to the authority vested in me as Secretary of the Treasury by Reorganization Plan No. 26 of 1950, there is hereby established the position of Inspector General reporting directly to the Secretary and Deputy Secretary. The Inspector General is authorized to perform the following duties:

1. Receive and analyze allegations of (i) illegal acts, (ii) violations of the Rules of Conduct of the Treasury Department or Bureaus, (iii) violations of the merit system or (iv) any other misconduct (if the matter is one which is not appropriate for normal grievance or appeal procedure or other routine management action) concerning any official or employee of any Treasury office or Bureau.
2. Receive by referral from head of Treasury offices or Bureaus serious allegations of official or employee misconduct which the Treasury office or Bureau does not want to investigate using its own staff.
3. With regard to senior Treasury and Bureau officials:
 - a. Initiate, organize, direct, and control investigations of any allegations received pursuant to paragraphs 1 or 2 against such officials which have potential validity and which, within the discretion of the Inspector General, merit such action, and,
 - b. Review and report the results of investigations of senior officials conducted by the Inspector General or at his or her direction to the Secretary or Deputy Secretary for appropriate action.
4. Refer allegations of misconduct by any non-senior official or employee of a Treasury office or Bureau that does not have an Inspection service

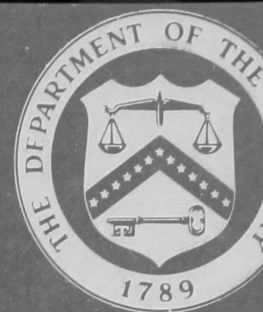
to any Inspection service within Treasury for investigation and receive a full report of the results of such investigation.

5. Refer any complaints concerning improper activity of a non-senior official or employee of a Treasury office or Bureau that has an Inspection service to that service and receive a full report concerning the investigation and action taken concerning any such referral.
6. Conduct in exceptional situations such investigations as may be specifically directed by the Secretary or Deputy Secretary concerning any allegations or misconduct by an official or employee of any Treasury office or Bureau.
7. Review existing policies, procedures and operations for ascertaining, reporting and investigating misconduct of officials and employees of any Treasury office or Bureau and, after consulting with other Treasury officials as may be appropriate, make recommendations, if any, to the Secretary or Deputy Secretary for their change or implementation.
8. Carry out those duties and functions set forth in Treasury Department Order No. 246 (Rev.) which are required of the Department under Executive Order 12036 and relate to the oversight of foreign intelligence activities in Treasury.
9. Obtain, as needed, under prescribed procedures developed pursuant to paragraph 10, investigative and other support personnel from Inspection services within Treasury for conducting investigations under his or her direct supervision, any such detailed personnel to remain on the rolls of the services from which they are detailed but to report exclusively to the Inspector General as to the matter being investigated.
10. Develop detailed procedures and definitions for approval by the Deputy Secretary and Secretary which shall become a part of this Order.

This Order does not change or reduce the authority presently existing in Treasury offices or Bureaus having Inspection services to conduct their own investigations in accordance with their procedures with the exception of investigations being conducted by the Inspector General. Where notice is received by a Treasury office or Bureau from the Inspector General that he or she is conducting an investigation in a particular area, no investigation or similar activity will be initiated or continued in that area by any Treasury office or Bureau except with the approval of the Inspector General.

Secretary of the Treasury

Date:



FOR IMMEDIATE RELEASE
July 18, 1978

Contact: Alvin M. Hattal
202/566-8381

TREASURY DEPARTMENT FINDS NYLON
YARN FROM FRANCE IS SOLD HERE
AT LESS THAN FAIR VALUE

The Treasury Department today announced that it has made a final determination that nylon yarn from France is being sold in the United States at less than fair value. Simultaneously, Treasury is withholding appraisement on imports from France for three months.

The case is being referred to the U. S. International Trade Commission, which must decide within 90 days whether any U. S. industry is being, or is likely to be, injured by these sales. If the ITC's decision is affirmative, dumping duties will be collected on those sales found to be at "less than fair value."

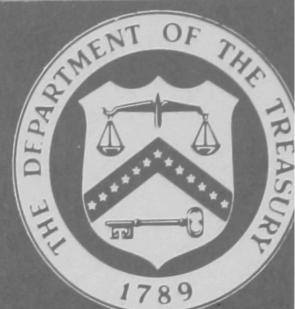
The Antidumping Act requires the Secretary of the Treasury to withhold appraisement whenever he has reason to believe or suspect that sales at less than fair value are taking place. Sales at less than fair value generally occur when imported merchandise is sold here for less than in the home market or to third countries.

Withholding of appraisement means that the valuation of the goods for customs duty purposes is suspended until completion of the investigation.

Notice of this action will be published in the Federal Register of July 20, 1978.

Imports of the nylon yarn from France were valued at approximately \$2.9 million during calendar year 1977.

o o o



FOR RELEASE AT 4:00 P.M.

July 18, 1978

TREASURY'S WEEKLY BILL OFFERING

The Department of the Treasury, by this public notice, invites tenders for two series of Treasury bills totaling approximately \$5,800 million, to be issued July 27, 1978. This offering will not provide new cash for the Treasury as the maturing bills are outstanding in the amount of \$5,805 million. The two series offered are as follows:

91-day bills (to maturity date) for approximately \$2,300 million, representing an additional amount of bills dated April 27, 1978, and to mature October 26, 1978 (CUSIP No. 912793 T9 7), originally issued in the amount of \$3,406 million, the additional and original bills to be freely interchangeable.

182-day bills for approximately \$3,500 million to be dated July 27, 1978, and to mature January 25, 1979 (CUSIP No. 912793 W5 1).

Both series of bills will be issued for cash and in exchange for Treasury bills maturing July 27, 1978. Federal Reserve Banks, for themselves and as agents of foreign and international monetary authorities, presently hold \$3,442 million of the maturing bills. These accounts may exchange bills they hold for the bills now being offered at the weighted average prices of accepted competitive tenders.

The bills will be issued on a discount basis under competitive and noncompetitive bidding, and at maturity their par amount will be payable without interest. Except for definitive bills in the \$100,000 denomination, which will be available only to investors who are able to show that they are required by law or regulation to hold securities in physical form, both series of bills will be issued entirely in book-entry form in a minimum amount of \$10,000 and in any higher \$5,000 multiple, on the records either of the Federal Reserve Banks and Branches, or of the Department of the Treasury.

Tenders will be received at Federal Reserve Banks and Branches and at the Bureau of the Public Debt, Washington, D. C. 20226, up to 1:30 p.m., Eastern Daylight Saving time, Monday, July 24, 1978. Form PD 4632-2 (for 26-week series) or Form PD 4632-3 (for 13-week series) should be used to submit tenders for bills to be maintained on the book-entry records of the Department of the Treasury.

Each tender must be for a minimum of \$10,000. Tenders over \$10,000 must be in multiples of \$5,000. In the case of competitive tenders the price offered must be expressed on the basis of 100, with not more than three decimals, e.g., 99.925. Fractions may not be used.

Banking institutions and dealers who make primary markets in Government securities and report daily to the Federal Reserve Bank of New York their positions in and borrowings on such securities may submit tenders for account of customers, if the names of the customers and the amount for each customer are furnished. Others are only permitted to submit tenders for their own account.

Payment for the full par amount of the bills applied for must accompany all tenders submitted for bills to be maintained on the book-entry records of the Department of the Treasury. A cash adjustment will be made on all accepted tenders for the difference between the par payment submitted and the actual issue price as determined in the auction.

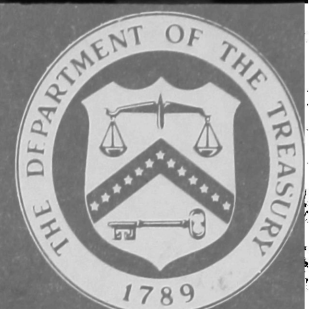
No deposit need accompany tenders from incorporated banks and trust companies and from responsible and recognized dealers in investment securities for bills to be maintained on the book-entry records of Federal Reserve Banks and Branches, or for bills issued in bearer form, where authorized. A deposit of 2 percent of the par amount of the bills applied for must accompany tenders for such bills from others, unless an express guaranty of payment by an incorporated bank or trust company accompanies the tenders.

Public announcement will be made by the Department of the Treasury of the amount and price range of accepted bids. Competitive bidders will be advised of the acceptance or rejection of their tenders. The Secretary of the Treasury expressly reserves the right to accept or reject any or all tenders, in whole or in part, and the Secretary's action shall be final. Subject to these reservations, noncompetitive tenders for each issue for \$500,000 or less without stated price from any one bidder will be accepted in full at the weighted average price (in three decimals) of accepted competitive bids for the respective issues.

Settlement for accepted tenders for bills to be maintained on the book-entry records of Federal Reserve Banks and Branches, and bills issued in bearer form must be made or completed at the Federal Reserve Bank or Branch or at the Bureau of the Public Debt on July 27, 1978, in cash or other immediately available funds or in Treasury bills maturing July 27, 1978. Cash adjustments will be made for differences between the par value of the maturing bills accepted in exchange and the issue price of the new bills.

Under Sections 454(b) and 1221(5) of the Internal Revenue Code of 1954 the amount of discount at which these bills are sold is considered to accrue when the bills are sold, redeemed or otherwise disposed of, and the bills are excluded from consideration as capital assets. Accordingly, the owner of these bills (other than life insurance companies) must include in his or her Federal income tax return, as ordinary gain or loss, the difference between the price paid for the bills, whether on original issue or on subsequent purchase, and the amount actually received either upon sale or redemption at maturity during the taxable year for which the return is made.

Department of the Treasury Circulars, No. 418 (current revision), Public Debt Series - Nos. 26-76 and 27-76, and this notice, prescribe the terms of these Treasury bills and govern the conditions of their issue. Copies of the circulars and tender forms may be obtained from any Federal Reserve Bank or Branch, or from the Bureau of the Public Debt.



FOR IMMEDIATE RELEASE
EXPECTED AT 10:00 A.M.
WEDNESDAY, JULY 19, 1978

STATEMENT OF THE HONORABLE C. FRED BERGSTEN
ASSISTANT SECRETARY OF THE TREASURY
FOR INTERNATIONAL AFFAIRS
BEFORE THE
JOINT ECONOMIC COMMITTEE

INTERNATIONAL ECONOMIC POLICY - WHERE WE STAND

I welcome this opportunity to discuss with you longer term problems in the international economy. Far too often, the Congress and the Executive Branch focus solely on the short run. While this "fire-fighting" approach is inevitable to some extent, it is essential occasionally to step back and review the broader and longer term issues -- and how our country is seeking to deal with them. The Carter Administration has been in office a year and a half, and it is thus particularly timely to review our international economic policies.

Philosophy

The Administration's philosophy centers on two basic factors:

- (1) The need to maintain and strengthen an open trade and payments system;
- (2) The requirements of global economic interdependence.

The Administration and, I believe, the Congress and the

nation as well, place basic reliance on the free market system. The private market is the most efficient way to allocate scarce resources at home and abroad, as long as it is truly free of distortions due to governmental interference.

The free movement of goods, services and capital is essential to the efficient functioning of the global economy. Only in this way can our citizens purchase goods produced by the most efficient and lowest priced firms world wide, thus minimizing the price level within our own borders. Only in this way can our producers have access to the widest possible market for their products, thus maximizing jobs for our workers.

But trade relations must be reciprocal. Goods must be allowed to move unencumbered out of the United States to other markets, as well as into the United States. In many areas -- far too many -- the hard realities are that governments are deeply involved in what should be basically private market decisions. For example, subsidies to domestic producers distort investment and trade flows. In such cases it is incumbent upon the U.S. Government to undertake efforts to offset such distortions, both to defend our own producers and to try to deter others from interfering in these markets themselves.

This is a basic tenet of our philosophy -- "domestic"

and "international" economic issues are inextricably linked. The pressures on governments to intervene in private markets, in pursuit of their numerous policy objectives, is matched by their increased dependence on external transactions. On the one hand, this adds to the temptation to manipulate international flows. On the other hand, it compels countries to play by the international rules if they are to avoid self-defeating retaliation or evaluation by other countries. Hence increased interdependence simultaneously produces centrifugal and centripetal forces as regards the maintenance of an open world economy based largely on market principles.

Faced with this situation, the United States -- to oversimplify for presentational purposes -- faces two basic choices: to fight or to join the trend toward increased government involvement abroad. In practice, we will of course do some of both.

But our basic philosophy is to resist this trend in the hope and belief that the market-oriented approach is both far superior and likely, over time, to prevail. In many key instances -- such as the adoption by most major countries of flexible exchange rates, and the recent progress at Geneva in reducing tariffs and other barriers to trade -- there has recently been impressive evidence of the vitality of the market approach, and the confidence

of nations in it.

The maintenance of an open trading system produces essential support for jobs abroad and jobs in the United States, both directly and through its effects on the policies of others. A well functioning monetary system, sustained, non-inflationary growth abroad, reasonably stable commodity prices, and healthy international competition are essential components of our fight against inflation and unemployment.

Strategy

The strategy we have developed for converting philosophy into concrete results is multi-faceted. We have operated simultaneously on a number of fronts: macroeconomic policies at home and abroad; trade policy in general and the MTN in particular, further improvement in the international monetary system; more effective economic relationships between the industrialized and developing countries; and energy. Actions on each front are consistent with our basic approach; each reinforces other elements in the overall strategy. The list of specific parts of the entire program is rather long.

On macroeconomic policy, we have focused our domestic efforts on maintaining adequate growth, reducing unemployment, and controlling inflation. In discussions with our allies, we have pressed for accelerated growth wherever possible and for restraint where necessary due to

domestic or external imbalances.

In pursuing the multilateral trade negotiations, we have pushed for maximum tariff cuts, sought reductions in non-tariff barriers, supported a new internal trading framework, and argued for controls on subsidies and export credit competition.

In the monetary field, we have maintained our support for the system of flexible exchange rates, emphasized the need to address fundamental imbalances in order to restore international financial stability, increased efforts at expanding U.S. exports to promote the strength and stability of the dollar, intervened in the exchange markets where necessary to counter disorderly conditions, proposed legislation for expanding IMF resources through the Witteveen Facility, sought a better definition of the concept of IMF surveillance over the exchange rate system, and increased the availability of data on private bank lending to assess more closely any risks involved in bank exposure in foreign countries.

We have had constant discussions with the developing countries regarding commodity agreements, reduction of trade barriers, and a possible common fund, and have expanded our own foreign assistance efforts considerably.

Finally, in the energy field, we have continuously pushed for a comprehensive National Energy Policy, worked actively with OPEC and other countries to limit the

world price of oil, and pursued multilateral discussions on longer term energy policies in the International Energy Agency.

Our ability to pursue these several initiatives successfully will be a major factor in providing answers to the questions raised in your letter of invitation, Mr. Chairman:

- the evolution of the U.S. balance of payments will be determined largely by the relationship between economic growth rates at home and abroad (in both the industrialized and developing countries), by our success in controlling our own rate of inflation and our appetite for oil imports, by our national export effort and the willingness of other countries to reduce their barriers to imports.
- the OPEC surplus, which will decline sharply this year to under \$20 billion, will turn largely on the evolution of demand for energy in this country and abroad, our success in developing new sources of energy production around the world, rates of economic growth, the stability of the international monetary system (because of its impact on decision-makers in the OPEC countries), and our ability to work constructively together both with other oil-importing countries and with the OPEC countries themselves in their efforts to develop their own economies.

-- the debt problems of the developing countries will turn on the growth and stability of the economies of the industrialized countries, the evolution of the world price of oil, the willingness of all countries to maintain open markets for LDC exports and to provide adequate flows of public and private capital in support of development, and the wisdom of the development policies which the developing countries adopt themselves.

This tabulation of our international economic policy efforts, and their implications, for some of the most important policy issues which we face, illustrates the inter-relationships between our strategy and philosophy, the breadth of our activity in the international economic area and the inextricable links between "domestic" and "international" issues. I would like to discuss some of the more directly international aspects of these actions in somewhat more detail.

International Monetary System

Our basic approach to international monetary affairs centers on our approach to the domestic economy. It aims at the fundamentals of price stability and continued economic growth, and seeks as well to curb oil imports and expand U.S. exports. The success of our international financial policy will ultimately be determined by our success in addressing these four basic issues.

Reinforcing this strategy are our efforts to strengthen the operation of the international monetary system itself. The system encompassed in the new Amendment to the IMF Articles of Agreement retains the basic Bretton Woods philosophy of cooperation and liberal trade and payments. But it moves away from trying to force stability on nations through an external mechanism -- as the gold standard to an extreme degree, and the Bretton Woods system to a lesser degree, had tried but failed.

Instead, it aims at developing stability through the application of sound underlying economic and financial policies in individual countries. It is a more realistic, more pragmatic approach. It focuses attention less on the symptoms of instability in the world economy -- such as conditions in the exchange markets -- and more on the root causes: the pursuit of divergent, and in some cases inappropriate, national policies by individual countries.

The main obligations placed on nations under the new IMF Articles are two-fold. First, each nation must endeavor to direct its policies toward orderly growth with reasonable price stability. Second, each nation must avoid manipulation of its exchange rate to avoid adjustment or gain unfair competitive advantage.

These are tough demands. The monetary system would function well if all nations followed sensible policies

directed toward non-inflationary growth, and if they did not try to maintain exchange rates at artificial levels. But we must frankly acknowledge that neither the new monetary system, nor any conceivable alternative system, can force sovereign nations against their will to adopt particular domestic economic and financial policies.

Those who seek refuge in an automatic self-policing monetary system are chasing shadows. History clearly shows that monetary stability and underlying economic stability do tend to co-exist, and to be mutually reinforcing -- but that the causality runs primarily from underlying national stability to the international arena, rather than vice-versa.

What we can do, and are trying to do, is to increase the extent to which national policies make a positive contribution to international stability -- and the degree to which the international system contributes to constructive national policies. German and Japanese growth policy is made by German and Japanese authorities, but should be made with a view to their global impact. American economic and energy policy is made by the President and the Congress, but must take their international effects fully into account. The exchange markets give strong signals to all these authorities, and point to the costs of inadequate action on all such issues.

Today's system provides the basis for this two-way interaction; all of our efforts, such as this week's Summit, aim to operate it more effectively.

Trade Relations

Perhaps in no other area has the Administration moved simultaneously on so many fronts. The maintenance of an open and liberal trading system is a keystone of our international economic policies. In pursuit of this goal, we have been actively involved in the MTN, including proposals for revitalizing the GATT; discussions on a wide variety of commodity issues; and the development of positive adjustment programs.

In the recently completed high level discussion in Geneva on the MTN, we have sought a new international trading framework which will address a wide variety of major problems: injurious import competition, government subsidization, government procurement, the use of export controls, the role of the developing countries, methods of dispute settlement. The new trade rules are needed to complement the new international monetary system of flexible exchange rates, by updating the existing body of international rules to meet the demands of a rapidly changing international economy and providing a cooperative basis for addressing and resolving mutual problems. As in the monetary area, the new trading framework

must be flexible and recognize that the needs and problems of domestic economies will differ among nations, yet provide acceptable guidelines and limitations upon national actions that interfere with trade flows.

In addition to these new codes and understandings, we also need to look beyond the MTN -- and to the need for improved mechanisms of cooperation in trade among nations. We need to assure that trade problems can be addressed and mutually resolved before they erupt in open conflict. To do so, we must inter alia expand the means and mechanisms for increasing participation by the more advanced developing nations (ADCs) in the global economy -- both through improved consultation and rights, and through their acceptance of greater responsibilities in international trade.

Relations With Developing Countries

Building better relationships with the developing world has been a primary goal of this Administration. Our major instruments to that end are to provide foreign assistance, conclude mutually beneficial commodity agreements where appropriate, negotiate an effective financially sound Common Fund, and reduce barriers to trade.

To assist the developing countries in meeting their development needs, we have sought sharply increased levels of foreign assistance. To increase the effectiveness of our effort to eradicate the worst forms of poverty, we have targeted our bilateral assistance on meeting basic

needs -- in agriculture, education and health -- of the poorest. We have also encouraged the multilateral development banks to increase their emphasis on meeting basic human needs, while recognizing the crucial role of these institutions in other areas, such as infrastructure. While a great deal still needs to be done, we can already see positive results from our efforts -- increases in health standards and life expectancy, better education systems, faster economic growth, and -- in a number of countries -- declines in the rate of population growth.

The FY 1979 Appropriations Bill for foreign assistance and related programs is now before the Congress for floor action. The bill has been extensively cut in Committee, and further cuts are threatened on the floor. Moreover, appropriations for the multilateral banks are severely threatened by possible restrictive amendments -- on either country or commodity grounds. The banks cannot accept any funds with such restrictions attached, so such amendments would severely undermine our continued participation in them -- a participation that is vital to our nation's economic and political interests. I urge your support for the amounts recommended by the Appropriations Committee, and ask your help in averting the adoption of restrictive amendments.

In the wake of the massive economic dislocations brought about by the oil crisis, the establishment of a cohesive set of policies dealing with commodity prices has been a major aim of our development policy. Over the past eighteen months, we have sought to develop a comprehensive

approach to this issue which can provide substantial benefits to both consumers and producers of primary commodities, in the United States and in other countries.

That policy seeks to integrate domestic and international elements into a single, coherent approach. In so doing, it has focussed on five policy instruments:

- international commodity agreements between producers and consumers, to reduce excessive price volatility in world commodity markets. We have negotiated a sugar agreement, agreed to contribute to the buffer stock of the tin agreement, laid the basis for negotiating natural rubber and wheat agreements, seriously considered the possibilities of a copper agreement, and indicated our willingness to participate in a renegotiation of the cocoa agreement.
- A common fund which, by pooling the financial resources of individual commodity agreements, would provide for adequate financing of agreements while reducing the budgetary burden on individual governments.
- promotion of increased productive capacity abroad for key raw materials through greater activity by the World Bank, the regional development banks, and our own Overseas Private Investment Corporation (OPIC);

- a strategic stockpile policy based on revised strategic objectives and implemented in ways which are consistent with our national and international economic goals;
- support for the stabilization of export earnings of producing countries through the Compensatory Finance Facility of the International Monetary Fund.

A key component of U.S. policy toward the developing nations is general trade relations. Their need for access to our markets for manufactured products comes at a difficult time, because our own unemployment remains too high and our trade deficit has reached record proportions.

Nevertheless we must recognize that these countries are large and growing markets for our exports. We believe that open trading arrangements are very much in the interests of the United States -- to minimize inflation, to create millions of export and import-related jobs and to avoid the imposition of non-trade restrictions in other countries. The Administration has therefore resisted proposals for wide-ranging curbs on U.S. imports from the developing (and other) countries, as an essential element of our approach to the developing countries. In addition, the Multilateral Trade Negotiations seek to further reduce barriers to international trade, particularly for products sold by the developing countries.

Conclusion

Given this long and complex shopping list, one cannot expect instant results. In some areas, our strategy has already produced significant successes. In others, there is movement in the right direction. In still others, we have recorded less progress so far.

In any event, it is clear that much work remains to be done if we are to maintain an open international economic system in today's interdependent world.

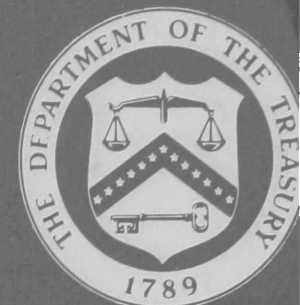
First and foremost, we must have congressional action on energy.

Second, we must move forward to complete the MTN and develop a new international trading framework.

Third, we need to develop guidelines for IMF surveillance of exchange rates as a prerequisite for a smoothly operating international monetary system.

Fourth, we need to develop a means for more effectively including the ADCs in the international system. They are fast becoming important actors, but they are not yet active in many of the major international institutions where global problems are discussed.

Progress in all of these areas is necessary in our continued pursuit of economic and political gains for both the United States and the world economy as a whole. I greatly welcome this opportunity to discuss the whole range of matters with you.



FOR IMMEDIATE RELEASE
July 18, 1978

Contact: Robert E. Nipp
202/566-5328

TREASURY ANNOUNCES RESULTS
OF GOLD AUCTION

The Department of the Treasury announced that 300,000 ounces of fine gold were sold today to 9 successful bidders at prices from \$185.05 to \$189.00 per ounce, yielding an average price of \$185.16 per ounce.

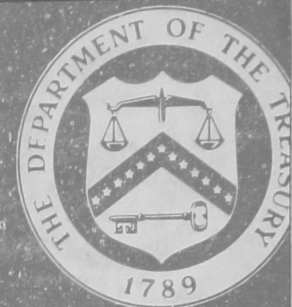
Gross proceeds from this sale were \$55.5 million. Of the proceeds, \$12.7 million will be used to retire Gold Certificates held by Federal Reserve banks. The remaining \$42.8 million will be deposited in the Treasury as a miscellaneous receipt.

These sales were made as the third in a series of monthly auctions being conducted by the General Services Administration on behalf of the Department of the Treasury. The next auction, at which another 300,000 ounces will be offered, will be held on August 15.

A total of 123 bids were submitted by 27 bidders for a total amount of 1,385,600 ounces at prices ranging from \$172.00 to \$189.00 per ounce.

The General Services Administration will release additional information, including the list of successful bidders and the amounts of gold awarded to each, after those bidders have been notified that their bids have been accepted.

oOo



FOR IMMEDIATE RELEASE
July 19, 1978

Contact: Alvin M. Hattal
202/566-8381

TREASURY REQUESTS PUBLIC COMMENTS
ON USA/BANGLADESH TAX TREATY ISSUES

The Treasury Department today announced that it is soliciting the views of interested persons regarding issues being considered during negotiations to develop an income tax treaty between the United States and Bangladesh.

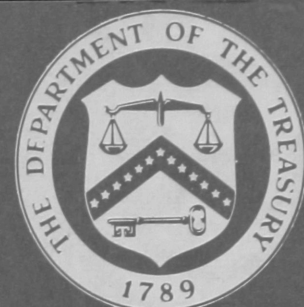
Persons interested in commenting may do so in writing or they may request a meeting with Treasury officials. Written comments and meeting requests should be addressed to H. David Rosenbloom, International Tax Counsel, Department of the Treasury, Washington, D. C. 20220, by August 15, 1978.

Today's request for comments follows the conclusion of a further round of negotiations between representatives of the United States and Bangladesh to develop an income tax treaty for the avoidance of double taxation and the prevention of tax evasion. There is currently no tax treaty in force between the United States and Bangladesh.

In the course of the recent negotiations, many subjects of mutual concern were identified and discussed. Among the major issues being considered are: taxation of dividends, interest, and royalties; taxation of rentals of motion picture films; the rules relating to permanent establishments; the treatment of various forms of personal service income; and the treatment of shipping profits. With respect to the taxation of shipping income, the Treasury announced that it is considering a provision that would have the effect of allowing internal law to apply in both countries. The views of interested parties on this matter are particularly sought.

The Treasury seeks the views of interested persons in regard to these issues, as well as any other matters that may have relevance in the context of an income tax treaty between the United States and Bangladesh.

o o o



FOR IMMEDIATE RELEASE

July 19, 1978

RESULTS OF TREASURY'S 52-WEEK BILL AUCTION

Tenders for \$3,340 million of 52-week Treasury bills to be dated July 25, 1978, and to mature July 24, 1979, were accepted at the Federal Reserve Banks and Treasury today. The details are as follows:

RANGE OF ACCEPTED COMPETITIVE BIDS:

	<u>Price</u>	<u>Discount Rate</u>	<u>Investment Rate (Equivalent Coupon-Issue Yield)</u>
High -	92.123	7.790%	8.40%
Low -	92.079	7.834%	8.45%
Average -	92.093	7.820%	8.43%

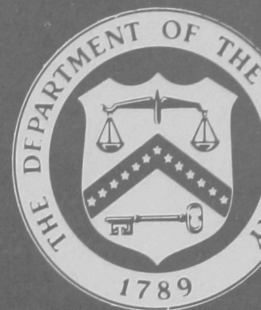
Tenders at the low price were allotted 51%.

TOTAL TENDERS RECEIVED AND ACCEPTED
BY FEDERAL RESERVE DISTRICTS AND TREASURY:

<u>Location</u>	<u>Received</u>	<u>Accepted</u>
Boston	\$ 14,180,000	\$ 6,180,000
New York	4,039,025,000	2,920,675,000
Philadelphia	6,810,000	6,810,000
Cleveland	36,770,000	26,770,000
Richmond	32,060,000	28,060,000
Atlanta	15,785,000	10,785,000
Chicago	433,140,000	201,990,000
St. Louis	57,595,000	32,595,000
Minneapolis	9,100,000	7,100,000
Kansas City	7,940,000	7,940,000
Dallas	7,265,000	6,255,000
San Francisco	246,560,000	80,110,000
Treasury	<u>4,790,000</u>	<u>4,790,000</u>
TOTAL	\$4,911,020,000	\$3,340,060,000

The \$3,340 million of accepted tenders includes \$93 million of noncompetitive tenders from the public and \$967 million of tenders from Federal Reserve Banks for themselves and as agents of foreign and international monetary authorities accepted at the average price.

An additional \$37 million of the bills will be issued to Federal Reserve Banks as agents of foreign and international monetary authorities for new cash.



For Release Upon Delivery
Expected at 9:30 a.m.

STATEMENT OF
DANIEL I. HALPERIN, TAX LEGISLATIVE COUNSEL
OFFICE OF THE ASSISTANT SECRETARY OF TREASURY FOR TAX POLICY
ON H.R. 12666, A BILL TO AMEND THE SMALL BUSINESS
INVESTMENT ACT OF 1958
BEFORE THE
SUBCOMMITTEE ON CAPITAL, INVESTMENT AND BUSINESS
OPPORTUNITIES OF THE COMMITTEE ON SMALL BUSINESS
July 20, 1978

Chairman and Members of the Subcommittee:

I am pleased to have the opportunity to appear before you today to discuss the Chairman's bill, H.R. 12666. The bill, we interpret it, would permit a pension trust or other entity to invest up to five percent of its assets in "small business concerns" without regard to any state or Federal law rule governing fiduciary conduct. The only limitation on the preemption of all other laws is that the investor must reasonably believe at the time of the investment that the potential gain justified the investment.

Our concern in the Office of Tax Policy is primarily with the effect of this bill on pension plans and other entities, such as private foundations, that receive tax-favored treatment. The tax benefits for qualified pension plans are designed to promote savings for retirement for employees at all levels of the workforce. The Treasury Department continues to believe that the protection of plan benefits--and through them of plan beneficiaries--must continue to be the primary concern of regulation of pension funds.

For the most part, the Labor Department administers those aspects of the Employee Retirement Income Security Act of 1974 ("ERISA") that relate to fiduciary conduct. The Treasury Department is also concerned with such conduct in administering Internal Revenue Code provision that requires that pension plans be for the exclusive benefit of employees and beneficiaries. ERISA also enforces through an excise tax the rules that prevent self-dealing on the part of someone connected with a plan. These provisions have protected beneficiaries from imprudent actions by plan administrators. By preempting these rules at both state

and Federal levels, virtually all protection against imprudent and self dealing investment would be eliminated for five percent of the fund's assets. The Treasury Department, which administers a law designed to protect plan beneficiaries, cannot support such an approach.

We acknowledge that the ambiguity--whether perceived or real--in ERISA's prudent investor rule as well as past case law may have deterred some pension fund investment in other than "blue chip" stocks. But Labor Department analysis has shown ERISA did not reduce investment in these stocks. With the Labor Department's recent interpretation of the ERISA prudent investor rule as applying to a plan's whole portfolio of investments, this ambiguity has been resolved. We believe the right balance now has been struck. The current interpretation of the ERISA rule permits investor flexibility while protecting the retirement savings of employees. We believe this approach is preferable to carving out a part of a plan's funds and removing all standards of responsibility with respect to that plan.

In the private foundation area, it appears that H.R. 12666 would override, for five percent of an institution's net worth, the restrictions Congress has carefully placed on those organizations to prevent self dealing by substantial contributors and investments which jeopardize charitable purposes.

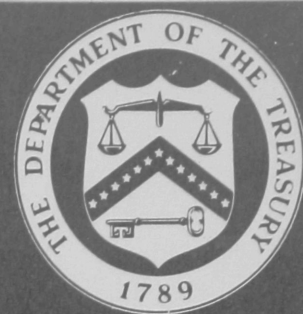
Mr. Chairman, you have expressed the concern that assets are being increasingly concentrated in large financial institutions, including employee benefit funds, and that the current prudence rules inhibit the institutions' ability to provide capital to small business. There is no question that employee benefit funds represent a large and increasing percentage of this country's capital assets.

The Treasury Department shares the Chairman's and the Subcommittee's concern with the necessity for capital formation and particularly the direction of capital into small businesses. The Secretary of the Treasury and the Assistant Secretary for Tax Policy have stated that the issue of private capital formation is one of high level Administration concern. We believe that to increase capital investment it is necessary to enhance profitability. The real after-tax return from investment must be commensurate with the risk. To investigate alternative ways of stimulating capital formation, the Treasury Department has established a permanent task force, at the highest levels, to examine the entire question and what specifically can be done to promote equity financing. It is our conclusion that a studied, comprehensive approach to the entire problem of capital formation is the appropriate one at this time.

ADDENDUM

We have some additional technical questions relating to possible ambiguities in the language of the bill. First, we are not certain how the term "net worth" applies to pension trusts, although we have interpreted it to apply to pension trust assets.

Second, it is not clear what is intended by preempting all state and Federal law in the proposed amendment to section 601(a) of the Small Business Investment Act of 1958 in addition to deeming the prudence rules complied with in proposed section 601(b). Depending on the meaning and interpretation of proposed section 601(a), it is possible that the bill would have an impact on other Federal tax provisions, such as those governing unrelated business income of social clubs and other organizations that receive special tax treatment. Third, the bill evidently is intended to apply to pension funds, but it literally applies to "a trust" and there are some funds that are not held in a trust.



FOR RELEASE ON DELIVERY

July 20, 1978 -- 9:30 a.m. EDST

Statement by The Honorable Richard J. Davis
Assistant Secretary of the Treasury
(Enforcement and Operations)

before the
Subcommittee on Courts, Civil Liberties and
the Administration of Justice, Committee on
the Judiciary, House of Representatives,
Concerning H.R. 214,
"The Bill of Rights Procedures Act"

Mr. Chairman and Members of the Subcommittee:

I appreciate the opportunity to appear before you today in order to present the views of the Department of the Treasury concerning H.R. 214, the Bill of Rights Procedures Act. While I will refer to the other Titles, the focus of my testimony will be on Title I of this bill. This Title would substantially affect the manner in which government agencies may obtain access to bank, credit, and telephone toll records. It would create a legally recognized right of individuals, corporations and other associations in any such records which pertain to them, but are in the possession of third parties. The general approach taken by this Title would be to bar government access to these records until the individual or association has an opportunity to object to their production and whenever such an objection is interposed, until the government prevails in a judicial proceeding.

The issues of government access and privacy raised by this Title have been matters of controversy for some time. This is largely due to the fact that they appear to bring into confrontation two highly desirable goals -- the need for a system of government which enables its citizens to be and feel free from unnecessary official scrutiny, and the need for a system of justice which protects our citizens against violence, assassination, corruption, fraud and other criminal activities in as effective and efficient a manner as possible.

Because of legitimate and deep concerns over achieving this latter goal the Executive Branch has in earlier Administrations simply opposed virtually all proposals such as those contained in Title I. We no longer do so. The Treasury Department has spent much time in recent months discussing this issue and, along with the Department of Justice, we are prepared to support legislation incorporating the principles of Title I, although we believe that certain amendments are essential in order to place the law enforcement - privacy goals in proper balance. We have not, however, come to this position because we believe that adoption of our proposal will be cost free for our enforcement type activities -- we recognize, as you should, that it has the potential for a certain amount of investigative delay and loss and will put some added burdens on our courts and prosecutors. We are prepared to support this course of action instead because we believe it responds to a genuine need to provide added safeguards against the erosion of the privacy of our citizens, while meeting the essential needs of our law enforcement and regulatory agencies.

As Assistant Attorney General Heymann has previously told this Subcommittee, the Justice and Treasury Departments recently have had occasion to offer draft legislation incorporating our position to another Committee considering legislation similar to Title I. A copy of that draft has been submitted to this Subcommittee for its consideration. Before discussing the principal provisions of this proposal, however, I would like briefly to articulate with more specificity some of the underlying, and in part competing, principles and concerns which Treasury sought to balance in developing its position on this matter.

First, as I mentioned previously, we accept the validity of the need to provide protection for financial records. It is necessary to develop more clearly stated rules governing access to financial records. In the mere adoption of rules greater discipline is introduced into the record acquisition system, reducing intrusions into private records which are only of marginal value to investigators. Also, we recognize that whatever rules are established some instances of abuse are possible. It is thus desirable that any proposal provide an opportunity for those instances to be identified and remedied.

Second, and certainly central to consideration of this issue, is a desire in selecting the appropriate rules to minimize any genuine risk to the performance of the missions of Treasury's various agencies. Treasury currently has agencies with diverse responsibilities -- protecting the President and Vice President of the United States, as well as visiting heads of State; guarding against smuggling and customs fraud; enforcing our tax laws; regulating national banks; administering laws concerning blocked assets and economic sanctions; regulating the liquor industry; and enforcing laws involving dumping, currency transactions, counterfeiting, forgery and the illegal use of firearms and explosives are just some examples. Many of these responsibilities have special needs. As an example, in protecting the President speed without notice to those involved is often critical. For all, however, it is important that any proposals recognize that undue delay may mean lost leads and diminished momentum. Similarly, in all cases, care must be taken that procedures to regulate access do not mean that in actual practice there is no access to information which is legitimately needed. Also, it is necessary to consider the reality of many criminal investigations -- the risks of flight and illegal obstruction of inquiries and the danger to individuals in particular situations.

Third, we believe it appropriate to minimize the impact of these proposals on the criminal justice system as a whole. The trial and pretrial stage -- when a case is actually pending -- has generally been the time when questions about the investigative phase were litigated. Therefore, the extent to which there is more routine judicial intervention in this earlier stage adds to the burdens being placed on an already congested judicial system. Opportunities to litigate and generate delay in the investigative phase also may lengthen further a process which many believe already takes too long for all involved. Additionally, at a time when we are striving to enhance inter-agency cooperation and avoid duplicative efforts it seems desirable that an approach be avoided that routinely mandates repetitive investigations or otherwise unnecessarily complicates our criminal justice system. We are not unmindful of the fact that adding too much to the burden on the various aspects of the criminal justice system runs the risk of lessening the speed and quality of justice felt by the many who get caught up in that system.

These then, briefly, were some of the underlying concerns which we considered, and which we urge this Subcommittee to consider. I would now like to highlight some aspects of the proposal which we support. Assistant Attorney General Heymann has already articulated many of the key issues and we join in the statement he submitted to you last week.

Challenge Procedures

Among the most important aspects of the Justice-Treasury proposal is a modification of the challenge procedures from those contained in H.R. 214. We strongly believe that generally investigations require speedy access to records. This is necessary, among other reasons, so that leads can be pursued in a timely fashion before evidentiary trails become more difficult to follow or disappear; so that investigative momentum can be maintained; and so that the large volume of matters involved can be handled in an efficient fashion. In order to accommodate this need we have offered several suggestions.

Initially we believe that the time period in which a customer may act to prevent access should be relatively short and that a time limit should be established by which the Judge must decide the matter. Also, it is important that appeals by customers from adverse rulings should not be allowed during the investigative phase. To do so would generate an opportunity for delay which could stymie particular investigations. Instead, we believe it sufficient to allow appellate remedies to be pursued after the completion of the investigation. Our proposals contain provisions implementing these proposals.

An additional major change in this aspect of our proposal would be to place on the customer the initial requirement of going forward to prevent the government from gaining access to the customer's record. H.R. 214, in the case of administrative subpoenas and summonses, would enable someone to prevent access simply by objecting to the government agency. This is the same general approach taken in the Tax Reform Act of 1976. While experience under that statute is still insufficiently complete to provide much guidance, it does appear so far that this approach invites the interposition of frivolous or casual objections which accomplishes no more than the generating of delay and adding to the government's workload. We would

require more of a customer who wishes to object to government access. In essence we suggest that a customer be required to file with the appropriate court a simple affidavit and motion to quash setting forth the basis for the objection to the access. Of course, once the customer makes a showing that access may be improper, the government should have the burden of proving that access to the records is being sought for a legitimate law enforcement purpose.

Other provisions in our proposal would toll relevant statutes of limitations while challenges are being processed; require recordkeepers to process requests during the notice period; and authorize in camera showings by the government. These suggestions are designed to avoid provisions designed to enhance privacy from being misused simply to generate delay or obtain otherwise unauthorized criminal discovery.

Access Through Process Requirement

A principal aspect of H.R. 214 would prohibit all access to financial records except by legal process and thereby eliminate any ability to obtain "informal" access to such records. What this proposal fails to consider, however, is that many investigative agencies which have legitimate need for access to such materials in various of their investigations have no summons authority. If such a rule was adopted, the impact on Treasury agencies would be substantial. The Secret Service totally lacks summons power; the Bureau of Alcohol, Tobacco and Firearms has it only for tax and Federal Alcohol Administration Act cases, not for firearms or explosives investigations; Customs has it for most, but not all its investigative jurisdiction as does the Office of Foreign Assets Control; and the IRS lacks it for its critical internal affairs anti-corruption efforts.

If the requirements of H.R. 214 are unchanged many necessary inquiries -- ranging from forgery to threats on our elected leaders to bribery of IRS employees -- would be seriously impeded. An available alternative would, of course, be the earlier use of grand jury procedures where it is necessary to obtain access to financial records. We believe that to force such reliance on the grand jury is unwise. It invites abuse of the grand jury system; it means that minor matters which would otherwise be resolved without a grand jury

inquiry will be forced into that system; it will adversely impact the ability of investigative agencies to organize their workload; and would place added and unnecessary burdens on both prosecutors and the grand jury. Additionally, the grand jury is not available where the inquiry is civil and not criminal.

If H.R. 214, or similar legislation, is adopted either necessary administrative summons power should be conferred on agencies needing it or an alternative procedure must be created. The Justice-Treasury proposal chooses the latter alternative. We urge that there be a formalization of "informal" agency access by requiring the use of written requests by agencies that lack summons power. These requests would be issued under regulations promulgated by agency heads and would be subject to the notice and challenge provisions of this legislation.

Of course, third party recordkeepers would not be required to produce records pursuant to a written request -- they would instead be permitted to do so. Like the Justice Department, however, our support for this procedure is based upon our belief that recordkeepers, who would not be liable for good faith reliance on government representations, would be prepared to cooperate with legitimate inquiries.

Exceptions

While accepting the general concept contained in H.R. 214, we believe that certain exceptions are necessary from the notice and challenge provisions. These exceptions are of two kinds -- first from only the pre-notice provisions, and second, from the requirements of notice altogether.

We believe that delayed notice is required in several general situations. The first relates to emergency situations where immediate access is required if injury to person or property or flight is to be avoided. This exception is particularly important where the matter relates to an ongoing crime, such as the kidnapping situation referred to by Assistant Attorney General Heymann in his testimony. In these situations no impediment to immediate access should be allowed and notice can be provided after the fact.

We also are concerned that in certain other circumstances provision be allowed for notice to be delayed until after access is obtained. This exception should operate in those circumstances where there is reason to believe that giving notice would (1) endanger life or physical safety, (2) cause flight from prosecution, (3) cause the destruction of evidence, (4) result in witness intimidation or (5) otherwise jeopardize an investigation, trial, or ongoing official proceeding. In these circumstances the government agency seeking the delay would be required to seek a court order authorizing it to do so. We feel strongly, however, that the opportunity for delayed notice where these showings can be made is important since in the everyday world of criminal investigations the potential for these consequences is real. While generally we agree that delays under this provision should be for specified time periods, in one circumstance we believe it important that the court have the authority to grant indefinite delays. This circumstance involves disclosures of records obtained by the Office of Foreign Assets Control in the course of its investigation. In these cases the owner of the account may be a foreign national -- of, for example, Vietnam or Cambodia -- and notification to the owner may also mean that the involved government may learn of its existence, subjecting the owner or those associated with the owner to risks of physical reprisal. If the Court finds such a risk exists, delay should be indefinite.

In some circumstances, we believe that it is unnecessary to require even delayed notice. One such situation is where the information being sought is only the name, address, account number, and type of account of any customer or ascertainable group of customers associated with a financial transaction. This exception thus covers only what is on the account signature card -- if information about actual transactions in the account is sought the notice provisions would fully apply.

This exception is intended to reach two kinds of situations. First, it would cover those situations where a forged check or other instrument has been processed by the financial institution. In these circumstances the fact of the criminality is apparent but this account information is necessary to pursue the inquiry. This would involve a relatively large number of routine inquiries now made by letter to banks during the course of the many forgery investigations by the Secret Service. To impose the notice requirement in this situation would, we believe, unnecessarily complicate this relatively simple process without materially enhancing the privacy interests involved.

This section would also reach circumstances where the government had information that an illegal transaction had

taken place, but it did not know the particular account involved. Thus, for example, upon learning that a large amount of cash generated by a criminal activity had been deposited in a particular bank, the government would be able through use of process or formal written request to identify the account involved. Again, however, in order to examine transactions in the account the government agency would have to comply with the notice provisions.

Another exception in our proposal to the notice requirement is when access to records is sought by the Secret Service for the purpose of conducting its protective responsibilities, or when access is in connection with conducting foreign counter or positive intelligence activities. We believe that in these circumstances even after the fact notice would be very harmful to the execution of these responsibilities. In these circumstances the agency involved would certify to the financial institutions that grounds for an exception exist and the institution would be prohibited from notifying its customer that access has been obtained.

Finally, we believe that this Title need not apply when the records are being sought in an inquiry or proceeding directed at the financial institution itself. This would involve "redlining" or other similar investigations. In such a circumstance any conceivable privacy right of the customers involved is clearly outweighed by the burden and cost of giving hundreds or thousands of customers notice, standing and an opportunity to litigate in a case where their interest in the underlying case is highly speculative.

Miscellaneous Provisions

As I noted above, we support the various modifications reflected in Mr. Heymann's testimony and in the draft legislation submitted to this Committee. In particular, we share the Justice Department's belief that information lawfully obtained may have legitimate uses apart from the purposes for which it was originally obtained. It is, we believe, unnecessary and would add unneeded burdens to require each agency to resubpoena the same records. We believe, therefore, that this Committee should not amend the Privacy Act in this legislation. We are particularly concerned that H.R. 214 as drafted would prohibit the routine referral of investigative matters from investigative agencies to the Justice Department for prosecution,

would inhibit the conducting of joint investigations and would prevent the transfer of information even when it contains evidence of a crime within the investigative jurisdiction of another agency. We also believe that this proposal should not prohibit the bank supervisory agencies from exchanging information with other bank supervisory agencies since all share a common responsibility.

Our proposal also adds to the list of supervisory agencies the Secretary of the Treasury with respect to the Bank Secrecy and Currency and Foreign Transactions Reporting Acts. Under these laws the Secretary is required to monitor the compliance of financial institutions with the requirements of those statutes. Thus, in that instance, the Secretary has responsibilities equivalent to the bank regulatory agencies themselves.

Finally, we concur with the views previously expressed by the Justice Department concerning the penalty provisions of Title IV, the uncertainty as to the desirability of including telephone toll records in the current legislation, the exclusion of the grand jury, and the limiting of this proposal to natural persons and not to corporations and other legal entities. Similarly, we also share their view that Congress should not be excluded from the provisions of this Bill as is now the case under Title V.

Titles II - III

Title II of H.R. 214 refers to mail covers. We concur with the views expressed by the Department of Justice on this issue. We believe, however, that the statute should include as a basis for mail covers investigations conducted by the Secret Service in connection with its protective responsibilities.

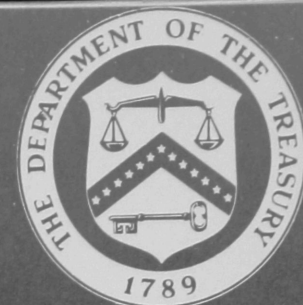
Title III relates to electronic surveillance conducted pursuant to 18 U.S.C. §2510 et. seq. As to these matters, the Treasury Department is considering whether to seek an added amendment to 18 U.S.C. §2516 to include certain statutes enforced by the Customs Service. No decision has yet been made on this point by the Department.

Title III also includes an amendment to Section 2516 which would regulate supervisory observing of employees. The Internal Revenue Service does do some monitoring of this type. We

believe that this telephone monitoring is essential to the IRS to ensure quality control of service to the public by taxpayer service and collection personnel. Where telephones are clearly marked as subject to monitoring and monitoring policy is known to employees through written training materials, their privacy interests are adequately protected. We are concerned that requiring duplicative special consents by employees would be impracticable because employees might unreasonably withhold such consents and frustrate our quality control program. The language of the Bill should thus be clarified to eliminate the implication that any notice other than that contained in the training materials is required.

We have no position on the other issues raised by this Title.

This concludes my prepared statement and I will be happy to try to answer any questions you may have.



For Release Upon Delivery
Expected at 9:00 a.m., E.S.T.

STATEMENT OF
DONALD C. LUBICK
ASSISTANT SECRETARY OF THE TREASURY FOR TAX POLICY
ON EMPLOYEE STOCK OWNERSHIP PLANS (ESOPs)
BEFORE THE
SENATE FINANCE COMMITTEE
July 20, 1978

Mr. Chairman and members of this distinguished Committee:

I appreciate the opportunity to discuss with you issues surrounding stock ownership plans for groups of employees or citizens. I believe that the Committee is most interested today in trying to define the appropriate governmental role, if any, in encouraging such forms of ownership of stock.

Advantages of Broadened Stock Ownership

Let me distinguish between the goal of broadening stock ownership generally and the more specific goal of encouraging employees to have a stake in the success of their own corporations. The two goals are related, but different. The goal of expanded stock ownership is to spread ownership of America's corporations across a broader range of people. These people would then share in the success of the corporate sector of the economy. In effect, corporate wealth would be distributed more widely across the population. In giving employees a stake in their own corporations, on the other hand, the goal is to establish a common economic bond between employer and employee, so that each has a share in the other's success. Together they would share a mutual interest in increasing the productivity and profitability of the firm. If the stake is provided through real ownership, then the employees would presumably be given full information on the operation of their companies and the opportunity to participate in and vote on the setting of policy; that is, they would exercise some control over the company. In my discussion of the government's role of encouraging stock

ownership, I will examine the extent to which governmental policies are efficient and equitable means of reaching those goals.

The Government's Current Role

In order to proceed, we must first ask the question: What is the government's current role in encouraging stock ownership?

Through pension and profit sharing funds the American worker has indirectly come to own a large share of the existing productive capital of this country. The growth of such plans is fostered by the generous tax treatment accorded to employer contributions to qualified pension and profit sharing plans, and to the earnings of those plans. Neither the employer contributions to the plans nor the earnings of the plans are taxed currently to the employees. Only at the time of final distribution are employees taxed on benefits in excess of their own initial contributions. Of course, investments by pension and profit sharing funds are not generally designed to result in employee ownership of stock of their own employers; nonetheless, they have indirectly broadened stock ownership and led to a wider distribution of corporate wealth.

The tax system has lent additional encouragement to employee ownership of their own employer's stock through stock bonus plans and various kinds of ESOPs. For a number of years employer plans providing for distribution to employees solely in the stock of the employer have been accorded special benefits. Like a profit-sharing plan the employer may maintain discretion over contributions; a fixed formula is not required. However, contributions are not limited to amounts set aside out of current or accumulated profits. Moreover, in the case of certain distributions of employer stock, tax on the amount of unrealized appreciation may be deferred until the employee sells the stock.

The Employee Retirement Income Security Act of 1974 (ERISA) continued the encouragement for investment in employer stock by allowing unlimited investment in such stock by defined contribution plans without the normal requirement of diversity, although such an investment is subject to prudence requirements other than those relating to diversity. ERISA also lent encouragement to a special leveraging type of ESOP. This type of ESOP provides for the

employer to guarantee a loan which the ESOP trust uses to purchase stock in the employer's company. The employer then makes contributions to the trust sufficient to repay the principal and the interest on the loan over time. ERISA provides for these plans by providing an exception to the general rule which would prohibit the employer from guaranteeing a loan made to the trust.

The Tax Reduction Act of 1975, as amended by the Tax Reform Act of 1976, took another approach to encouraging employee ownership of employer stock. It provides for an extra investment tax credit of 1 percent of qualified investments (plus another 1/2 percent if matched by employee contributions) for contributions to an ESOP. Excluding the employee matching contributions, if any, the tax credit ESOP is funded entirely from tax liability owed to the Federal government. A tax credit ESOP is thus a plan in which the government in essence purchases stock for employees, based upon the amount of investment of the employer and usually at no cost to either employer or employee. It is a grant of varying amounts of stock from the government to a limited group of employees.

Proposed Expansions of the Government's Role

Two bills before you today would expand the government's role in determining stock ownership and portfolio choices of individuals. S. 3241 would expand tax credit ESOP coverage, or direct purchase of stock by the government, by allowing the employer a credit for contributions to the ESOP equal to the greater of 2 percent of the employer's qualified investment for the year or 1 percent of the aggregate participant's compensation paid by the employer during the taxable year.

While S. 3223 is not as directly comparable to a government purchase, it would provide significant tax incentives to General Stock Ownership Plans ("GSOPs") similar to those available through leveraging ESOPs in the employment context, even though there is no employment or other bond between the corporate issuers of stock and the intended beneficiaries. S. 3223 would confer tax exempt status on a trust established to facilitate the ownership of corporate stock by the residents of the United States or a state or local jurisdiction. The trust could finance the acquisition of corporate stock through the issuance of tax exempt debt. Corporate issuers of stock to a GSOP would be permitted to deduct dividends paid to the GSOP. After the debt is paid the stock would be distributed to individual recipients tax free. Thus, corporate

income used to finance the purchase of stock through a GSOP would not be taxed either to the corporation or the beneficiaries until the individual beneficiaries sell or otherwise dispose of shares they receive from the plan or receive cash dividends. With respect to shares issued to a GSOP trust, the individual and corporate income taxes would be fully integrated via a dividends paid deduction.

Beneficiaries would obtain two principal tax benefits:

1. Beneficiaries would enjoy the benefit of borrowing at the lower rate applicable to bonds paying tax-exempt interest, a privilege generally limited to borrowing for governmental purposes.

2. Income used to pay the debt would be tax-exempt at the corporate level and individual tax would be deferred until sale and would then be payable at capital gains rates.

Rules Governing the Government's Role

Having described the current law and some proposals to change that law, we must now turn to the question of what type of governmental role is most appropriate to the encouragement of stock ownership.

Providing An Equitable and Meaningful Program At Limited Revenue Cost. As in the case of other expenditures programs, if the government is to be financing the purchase of stock for its citizens, we must ask the question: How many resources should be devoted to the program and how should the benefits of the program be distributed to insure equity? In the context of employee stock ownership benefit plans, there are approximately 100 million workers and 200 million citizens in the United States, so that for each \$1 billion in expenditures an average of \$10 per worker or \$5 per citizen in stock can be purchased. For \$10 billion, \$100 per worker or \$50 per citizen is possible. Note that \$100 per worker represents approximately 1 percent of total payroll.

There is a means to provide a greater amount of stock per average recipient at no greater Federal revenue cost -- the government can effectively limit the number of recipients of the grant. In a sense, this is what the investment credit ESOP does by limiting the government grant to employees of those firms that have made investments.

However, there is no rationale behind providing one worker a level of contribution different from that received by another worker simply because their employers invested different amounts of money in plant and equipment. As demonstrated in Table 1, the current law favors workers in utility, oil, communications and other capital intensive industries. The government grant can vary from zero dollars per worker in one company to several hundred dollars in another company. One bill before you today tends to eliminate some of that discrimination by allowing calculation of the government grant on the basis of 1 percent of compensation of employees or 2 percent of qualified investments. For most businesses, 1 percent of compensation is greater than 2 percent of investment, and, therefore, the bill would limit the number of workers who received greater than average benefits because of the industry in which they worked.

The other bill before you today, S. 3223, would impose arbitrary limitations of a quite different sort. Individual citizens would benefit from the legislation authorizing general stock ownership plans only if they resided in a jurisdiction whose bonding capacity was such that it could be used in furtherance of corporate equity investments, and even then only to the extent that each state chose to use available resources for that purpose. It, therefore, could be expected that while the citizens of some states might benefit significantly, the citizens of others would not benefit at all.

I believe that one of the major dilemmas to be faced by this Committee is to meet standards of equity and provide meaningful grants while at the same time to keep government expenditures on the program within reasonable limits. To directly provide the average worker with any significant amount of stock would cost the government sizeable revenues which would eventually require the same worker or citizen to pay a sizeable tax. To limit government cost requires either reducing the average grant to an insignificant amount or narrowing the number of qualified recipients.

Maintaining Freedom of Portfolio Choice. As I have stated, it is desirable for employees to have a stake in their employer's success; divisions can be reduced and the incentive to work can be increased. Yet the ideal form of such a stake varies from company to company and individual to individual. Past history indicates employers and employees will develop such arrangements without tax benefits of the

magnitude provided by S. 3241. Many firms give the worker a stake in the success of the corporation by providing for participation in profits in a manner other than specifically allowed under ESOPs. For instance, millions of workers currently participate in over 150,000 profit-sharing plans which do not share in the extra investment tax credit available to ESOPs. In many cases, there may be special reasons why employees would prefer to hold an investment other than their employer's stock. An employer's stock may be too risky for an employee and an asset which he or she would prefer not to own. Moreover, investment in employer stock may enhance the possibility of self-dealing. This is especially true in the case of stock that is hard to value or sell on the open market.

Traditionally, other government programs in this area have remained neutral in the portfolio decisions of individuals and firms. This is best exemplified in the tax advantages that the government offers savings in pension, profit sharing and stock bonus plans. An essential feature of this particular tax incentive is that it applies across all investment assets, not just stock. The government remains neutral in the choice of plan negotiated by the employer and employee, and in the types of investments held by the plan. Nonetheless, broadened ownership of securities has occurred because pension plans have chosen to buy stock and because many companies have established profit sharing and stock bonus plans. By 1977 about 16 percent of the increase in the financial assets of households, or 23 percent of their net individual saving, came from an increase in private pension reserves. Thus, by merely maintaining current law regarding these plans, stock ownership will continue to expand.

Additional Comments

I would like to add some comments on certain specific features of S. 3241 and S. 3223.

S. 3241

The theory underlying an ESOP is to give an employee ownership of a capital interest and, in particular, an interest in his or her employer on an ongoing basis. Present law does not fully carry this out. Prior to a distribution from an ESOP, a participating employee has only an indirect ownership interest in the employer corporation through the securities allocated to his or her account under the plan.

An employee is further removed from true ownership, since there is no requirement for the pass-through of voting rights under a leveraging ESOP, and under the bill a pass-through in the case of an investment credit ESOP would no longer be required in all cases. Many persons have argued that, consistent with the concept of employee ownership, the employee should in all cases be entitled to voting rights and access to information generally given to shareholders. The bill seems to impact further upon the employee's status as an owner, since it will allow the ESOP to provide for a cash election in lieu of a distribution of employer stock. This reflects the difficulty of reconciling the ESOP theory with the desires of both the employer and the employee regarding ownership by the employees of a minority interest in a closely-held business. Substantial owners of such a business often do not want to dilute either their stock ownership or their actual control, and rank-and-file employees may not want to hold stock in the business. The bill represents an effort to mesh these concerns, but we would suggest further study pointing toward developing a statement of policy which will reconcile the various interests.

S. 3241 would expand the current ESOP provisions by allowing companies an option to base their credit on investment or on some wage base. Treasury does not believe that the amount of the government credit or grant should be based in any manner upon the amount of investment of the firm. As noted above, present law discriminates in favor of certain industries because it is tied to the investment base. It also makes long-range planning for retirement savings difficult. We, therefore, believe that if Congress enacts further legislation use of the wage base is superior to use of the investment base.

However, we also believe that attention must be paid to the cost of ESOPs. By limiting the beneficiaries, present law does at least seek to limit the cost of ESOPs. An alternative means of reducing the cost is limiting the amount of wages which are eligible for stock through an ESOP. In terms of broadening stock ownership, it appears counterproductive to provide a \$100,000 a year executive with \$1,000 or more in stock while providing one-tenth that amount to a \$10,000 a year worker. In the pension laws this type of split is allowed on a theory of equal percentage wage replacement. However, in the case of an ESOP program designed to expand stock ownership, this type of split works counter to the expressed goal of the program.

The cost could also be reduced if the government subsidy were less than 100 percent of the total outlay. It is reasonable to assume that behavior could be influenced in the desirable direction if the cost to those concerned were substantially reduced without the necessity of making the price zero.

Finally, if the base for the credit is to be related to compensation, the Treasury would encourage use of some base which can be readily calculated by employers such as wages subject to income tax withholding. It is not at all clear that aggregate compensation is measured by employers. A new wage base for the credit should require as little extra administration for employers as possible and should not require much new regulatory activity to define "compensation for purposes of ESOPs.

The bill also contains a number of technical issues which are discussed in the appendix to my testimony.

S. 3223

As for S. 3223, it contains two other features on which I would like to comment specifically. The first is that the bill provides for full integration of the corporate income tax with respect to stock issued to a GSOP trust. As I have stated, complete integration of the corporate and individual income taxes is a matter in which the Treasury has a continuing interest, but which we feel is very much in need of further study. We would be opposed to the ad hoc method by which S. 3223 would result in integration but only with respect to stock issued to a general stock ownership plan. This is especially so because the concept of integration assumes that tax will be payable at the shareholder level in lieu of the corporate income tax. It seems inconsistent with this concept to eliminate the corporate level income tax while the shareholder tax is deferred and, in this instance, partially converted into capital gain.

Second, the proposal specifically would amend the Code to exempt from Federal income tax interest on indebtedness incurred by a GSOP trust to purchase equity securities. It is inconsistent with the principles underlying section 103(b), which restricts the issuance of industrial development bonds, to permit tax-exempt debt to be used to acquire an interest in a profit-making venture. Furthermore, this amendment could have a serious, adverse impact on the yield differential between taxable and tax-exempt securities to the detriment of traditional state and local borrowing.

The goal of the GSOP could be accomplished with less departure from traditional tax principles if the state or local government role (in ventures of the sort for which the GSOP proposal is designed -- large scale ventures to develop and exploit natural resources) was direct ownership of the enterprise or some portion thereof. If such an arrangement were viewed as the exercise of an essential government function the income earned by the State would be exempt under section 115 of the Code. Such investments could be financed with the state's debt and, when the debt was retired, the ownership interest would be distributed to the citizens of the state (who would be taxable at that time). It is not at all clear, however, that states should have freedom to engage in traditional, profit-making activities and derive the resulting income free of tax. In fact, the enactment of the unrelated business income tax on exempt organizations suggests a contrary conclusion. It is equally unclear that states should be able to carry on such activities with capital borrowed at tax-exempt rates. I realize that the massive accumulations of capital required for large-scale resource development present an appealing case for facilitating state involvement, but, in other contexts, it may appear that the states are being offered an opportunity to engage in profit-making ventures at an unfair, tax-induced, competitive advantage.

The Chairman also announced that the Committee wishes to examine the degree to which agencies of the Federal government have complied with section 803(h) of the Tax Reform Act of 1976. In regard to the activities of the Treasury Department, that section relates to changes in the proposed regulations which were issued in connection with leveraging ESOPs authorized by the Employee Retirement Income Security Act of 1974 (ERISA). At this point we merely note that the final ESOP regulations were published after the enactment of section 803(h), and we believe that these regulations conform to both the letter and the intent of that statutory provision and its legislative history.

I will be pleased to answer any questions from the Committee.

INVESTMENT CREDIT ESOPs -- 1976 ^{1/}

Industry	Returns Claiming Credit		Amount of Credit		Percent of All Employees on Nonagricultural Payrolls, June, 1976 ^{2/}
	Number	Percent of All Returns Claiming Credit	(\$000)	Percent of Total Credit for All Industries	
Agriculture, Forestry & Fishing	70	6.3 %	\$ 168	*	NA
Mining	25	2.2	9,272	2.1 %	1.0 %
Construction	10	.9	2,144	.5	4.7
Manufacturing	522	46.9	190,204	43.3	23.9
Chemicals	(29)	(2.6)	(30,973)	(7.0)	(1.3)
Petroleum & Coal Products	(23)	(2.1)	(88,643)	(20.2)	(0.3)
Motor Vehicles and Equipment	(5)	(0.4)	(19,068)	(4.3)	(1.1)
All Other Manufacturing	(465)	(41.8)	(51,520)	(11.8)	(21.2)
Transportation	17	1.5	15,565	3.5	3.3
Communication	15	1.3	97,249	22.1	1.4
Electric, Gas & Sanitary Services	127	11.4	114,448	26.0	0.9
Wholesale & Retail Trade	267	24.0	4,811	1.1	22.2
Finance, Insurance & Real Estate	43	3.9	3,375	0.8	5.4
Services	18	1.6	2,222	0.5	18.5
Government	--	--	--	--	18.8
TOTAL	1,114	100.0	439,458	100.0	100.0

* Less than 1/10 of 1 percent.

^{1/} Source: Statistics of Income . . . 1976, Corporation Income Tax Returns. Preliminary Data.

^{2/} Source: U.S. Department of Labor, Division of Labor Statistics. Establishment Data on employment do not match exactly with tax data by type of industry, especially in the case of conglomerates where the tax return may be placed in one industry and establishment data may represent employees as being in several industries.

Technical Issues Regarding S. 3241Section 2

This section would make two changes in the estate tax law relating to employee plans, one of which would have general application to all employee plans.

Prior to enactment of the Tax Reform Act of 1976, any distribution from a qualified pension, profit-sharing, or stock bonus plan was excludible from a decedent's gross estate, except to the extent the distribution was attributable to the decedent's own contributions to the plan. The Tax Reform Act amended section 2039(c) of the Code to preclude this favorable treatment for any distribution from a qualified plan which constitutes a lump sum distribution. If a distribution constitutes a lump sum distribution, the recipient can, in many cases, elect favorable income tax treatment of the distribution. It is not clear whether the 1976 Act precludes the exclusion for all lump-sum distributions or only if the favorable income tax treatment is elected. The bill would clarify this by allowing the exclusion if the recipient does not elect the favorable income tax treatment.

The estate tax exclusion is arguably justifiable where benefits under a qualified plan are paid in an annuity. The annuity might be paid over many years, whereas any estate tax liability attributable to it would be payable soon after the decedent's death and could far exceed the annuity amount payable up to the time of paying the tax. This liquidity problem does not occur in the case of a lump sum distribution. If the distribution is made in a lump sum, the funds necessary to pay the estate tax are available from the distribution, whether or not favorable income tax treatment is elected or available. There is no sound basis for conditioning an estate tax exclusion upon the presence or absence of favorable income tax treatment. Therefore, if legislation is to be enacted to clarify the law, we would favor denying the estate exclusion to all lump-sum distribution.

In general, the estate tax exclusion applies to distributions from qualified plans. The second change proposed in this section of the bill would extend this treatment to ESOPs which are not qualified plans. Investment tax credit ESOPs and ESOPs described in the bill are not required to be qualified plans. However, an ESOP is required to be non-discriminatory (regarding both participation and contributions) and to satisfy the contribution limitations applicable to qualified plans. Since an ESOP must meet these rules, we do

not believe there is good reason to excuse the plan from meeting the balance of the qualification requirements. Hence, we would favor a requirement that all ESOPs be qualified plans. This, in turn, would make the proposed estate tax exclusion for nonqualified ESOPs moot.

Section 3

Under current law, an individual who is not a participant in a qualified plan maintained by his or her employer may generally make deductible contributions to an individual retirement account (IRA) to the extent of the lesser of \$1,500 or 15 percent of compensation for the year. No deductible IRA contribution is allowed if the individual participates to any extent in an employer-maintained plan during the taxable year. This has resulted in problems where employer contributions to a qualified plan are insufficient to provide true retirement security or the employee changes jobs frequently so that a retirement benefit never becomes vested.

Section 3 of the bill provides that active participation in an ESOP will be disregarded in determining whether an individual may make a deductible IRA contribution for a year. We believe this is undesirable. The intent of the

Congress in enacting the IRA legislation was to make tax-favored retirement savings available to individuals who do not have this benefit through their employer. Under the bill, if an employer maintains no qualified plan other than an ESOP, an individual could make full deductible IRA contributions for a year even though an employer might make fully vested contributions on that employee's behalf to the ESOP in excess of \$1,500. Our studies indicate that IRAs are largely utilized under the current rules by high income individuals and are, thus, inherently discriminatory. This provision of the bill would exacerbate that problem, since the tendency would be for highly-paid employees to utilize the available IRA deduction while receiving proportionately large contributions to the ESOP.

There are other, broad-based approaches to the IRA problem being developed in the Congress. One example is Senator Bentsen's simplified retirement plan bill, S. 3140. We believe these approaches offer a better overall solution to the problem.

Section 4

Under current rules for tax-free rollovers of lump-sum distributions from qualified plans to IRAs, the entire

amount received in a distribution (except the amount attributable to an employee's own contributions) must be rolled over to the IRA. If property other than cash is received as part of the distribution, that same property must be rolled over to the IRA. The requirement that the same property be rolled over has caused difficulty, since some IRA sponsors are unwilling to accept stock, particularly stock of a closely-held corporation. This section of the bill would resolve that problem by allowing the recipient of employer securities (common stock or convertible securities issued by the individual's employer) to sell the securities after receipt from a qualified plan and deposit the proceeds of the sale with the IRA sponsor as part of the rollover contribution. Although the provision applies only to employer stock, it is not limited to distributions from ESOPs.

This type of solution to the problem is not unacceptable; since a rollover contribution must be made within 60 days after the distribution from the qualified plan, there is not a significant possibility of abuse. However, if this type of approach is used, it should not be limited to employer securities, since the same problem arises with in-kind distributions of other property. Therefore, we believe consideration should be given to applying this rule to all

such distributions. If there is to be no recognition, special rules would be needed to exclude the gain from gross income.

Section 6

If a lump-sum distribution from a qualified plan includes securities of the employer corporation, the Code presently provides that net unrealized appreciation attributable to the employer's securities is not included in gross income. Therefore, the net unrealized appreciation is not taxed until the securities are sold, but the currently taxable portion of the lump sum distribution is granted the special 10-year averaging device allowable for certain lump sum distributions if otherwise applicable. This extremely favorable treatment may be somewhat mitigated by the fact that long-term capital gain resulting from the ultimate disposition of the distributed shares would be treated as an item of tax preference.

Section 6 of the bill would allow the recipient of the distribution to elect to have the amount of net unrealized appreciation included in gross income. This would result in the amount of the net unrealized appreciation being subject to the 10-year averaging device and would insulate the

distribution from treatment as an item of tax preference. We believe that, in the absence of a tax-free rollover, net unrealized appreciation should be currently taxed in the same manner as any other type of lump sum distribution. No significant policy objective is achieved by singling out employer stock for this special treatment. However, we find the type of taxpayer option which would result from the bill even more objectionable. Therefore, we would prefer no change rather than the change proposed in the bill.

Section 7

Section 7 of the bill would allow a deduction for the employer for dividends paid on employer securities held by the ESOP if the dividends are distributed to participants in the plan. This is a limited form of integration of the corporate and individual income taxes, resulting in taxation of corporate income at only one level. Integration of the corporate and individual income taxes is a problem of extreme complexity which both we and the Congress have begun to examine on an overall basis. We believe the question should be addressed in terms of an overall integration mechanism and should not be limited to a single situation such as stock held by a particular form of employee benefit plan.

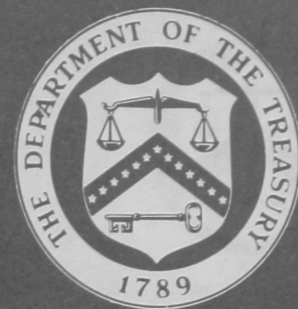
Section 7 would also allow a charitable deduction for income, estate, and gift tax purposes for contributions of employer securities or other property to an ESOP. Contributions by an employer to an ESOP, as well as any other type of retirement plan, are forms of compensation. Subject to the special rules for contributions to retirement plans, they should continue to be treated for tax purposes as compensation. Contributions to a plan by a person other than the employer are, in substance, a contribution to capital of the employer rather than charitable contributions in any traditional sense. Therefore, "gifts" to such an entity should not be treated as charitable gifts. Rather, to the extent that they are actually made, they should be treated as noncharitable transfers.

Section 8

Under current law, a corporation is liable for minimum tax equal to 15 percent of the amount by which the sum of the items of tax preference for the taxable year exceeds the regular tax (or, if greater, \$10,000). The regular tax deduction in the case of a corporation is generally the income tax for the taxable year, reduced by certain credits, including the investment tax credit determined under section

Under section 8 of the bill, the regular tax deduction would not be reduced by the amount of the credit allowed for contributions to the new type of ESOP proposed by the bill. Moreover, for prior years, it would not be reduced by the amount of the investment tax credit attributable to employer contributions to TRASOPS.

The payment of deductible compensation by an employer reduces the regular tax deduction for minimum tax purposes. This principle applies both to ordinary types of cash compensation and deductible contributions to qualified retirement plans. A contribution to any type of ESOP is nothing more than compensation in the form of a contribution to a retirement plan. Therefore, it should not be treated any more favorably for this purpose than any other types of compensation.



FOR IMMEDIATE RELEASE

July 20, 1978

RESULTS OF AUCTION OF 2-YEAR NOTES

The Department of the Treasury has accepted \$3,254 million of \$4,981 million of tenders received from the public for the 2-year notes, Series R-1980, auctioned today.

The range of accepted competitive bids was as follows:

Lowest yield	8.52% <u>1/</u>
Highest yield	8.62%
Average yield	8.61%

The interest rate on the notes will be 8-1/2%. At the 8-1/2% rate, the above yields result in the following prices:

Low-yield price	99.964
High-yield price	99.784
Average-yield price	99.802

The \$3,254 million of accepted tenders includes \$770 million of noncompetitive tenders and \$2,458 million of competitive tenders from private investors, including 71% of the amount of notes bid for at the high yield. It also includes \$26 million of tenders at the average price from Federal Reserve Banks as agents for foreign and international monetary authorities in exchange for maturing securities.

In addition to the \$3,254 million of tenders accepted in the auction process, \$375 million of tenders were accepted at the average price from Government accounts and Federal Reserve Banks for their own account in exchange for securities maturing July 31, 1978, and \$484 million of tenders were accepted at the average price from Federal Reserve Banks as agents for foreign and international monetary authorities for new cash.

1/ Excepting 13 tenders totaling \$470,000



File Copy

FOR IMMEDIATE RELEASE
July 20, 1978

Contact: Alvin M. Hattal
202/566-8381

**TREASURY DEPARTMENT ANNOUNCES START OF
ANTIDUMPING INVESTIGATION OF PERCHLORETHYLENE
FROM BELGIUM, FRANCE AND ITALY**

The Treasury Department said today that it will begin an antidumping investigation of perchlorethylene from Belgium, France and Italy.

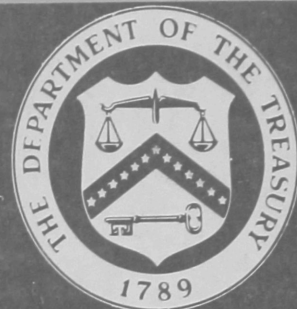
Treasury's announcement followed a summary investigation conducted by the U. S. Customs Service after receipt of a petition filed by attorneys representing PPG Industries, Stauffer Chemical Company, Diamond Shamrock Corporation, Vulcan Materials Company, and Dow Chemical U. S. A. alleging that this product is being dumped in the United States.

The petition alleges that perchlorethylene is being exported from the three countries named above at prices below those in their respective home markets.

This case is simultaneously being referred to the U. S. International Trade Commission (ITC). Should the ITC find within 30 days no reasonable indication of injury or likelihood of injury to a domestic industry, the investigation will be terminated. Otherwise, Treasury will continue its investigation into the question of sales at less than fair value. Dumping occurs when there are both sales at less than fair value and injury to a U. S. industry.

Notice of this action will be published in the Federal Register of July 24, 1978.

Imports of perchlorethylene in 1977 were valued at \$1.7 million for each of the countries involved in this case.



EMBARGOED FOR RELEASE
3:30 p.m., July 20, 1978

Press Contact: Robert E. Nipp
202/566-5328
Non-Press Contact: 202/566-8235
566-8651
566-5286

TREASURY ANNOUNCES TASK FORCE REVISION,
FOURTH QUARTER ADJUSTMENT, PRODUCT CHANGES,
AND GREAT LAKES FREIGHT RATE ADJUSTMENTS

The Treasury Department announced today an increase of 4.4 percent in the average estimated cost per ton of finished steel mill products for integrated Japanese producers. These costs of production are used as the basis for setting trigger prices for major steel mill products under Treasury's Steel Price Mechanism (TPM).

The 4.4 percent increase is derived from (1) an upward revision of the originally calculated costs of production of integrated Japanese steel mills and (2) a quarterly adjustment for the fourth quarter of 1978 reflecting an updated yen-dollar exchange rate. The increased trigger prices resulting from these changes will apply to shipments exported on and after October 1, 1978.

The Department also announced:

- changes in numerous trigger prices and extras of individual products covered by the TPM;
- new TPM coverage of certain steel mill products;
- elimination of stainless steel pipe and tube from the TPM in the light of the International Trade Commission's determination that imports of such products from Japan have not caused or threatened injury to a U.S. industry; and
- a downward adjustment in the freight rate applied to imports of four steel mill products into the Great Lakes.

b-10595

THE TASK FORCE'S REVISIONS

The upward revision of the average production costs is based on the work of a 9-person Task Force consisting of steel engineers, economists, accountants, and Treasury representatives. The group reviewed Japanese cost submissions, conducted extensive meetings with representatives of the Japanese Ministry of International Trade and Industry (MITI) and steel producers, and made on-site inspections of eight Japanese steel plants.

Three key issues identified by the Task Force have been re-evaluated as follows:

-- Operating rate: The Task Force has revised Japanese production costs using a 5-year average operating rate. This change increases the cost of production by about \$18 per net ton over the original calculations (which used an 85 percent operating rate -- the average experienced by the Japanese steel industry over the past 20 years).

-- Manhours per ton: The Task Force confirmed the adjustment made to Japanese data in January, increasing the manhours per crude ton to 6.35 manhours per net ton. The net result is no change in the labor cost component of original trigger prices.

-- Yield: The Task Force has revised the yield percentage from 80 percent to 82.7 percent, the effect of which is to reduce Japanese production costs by about \$12 per net ton. In addition, part of the output treated as yield loss -- and formerly valued as scrap -- has been revalued as secondary quality material, resulting in a \$9 yield credit (which is \$3 more than the previous scrap credit). In total, a downward revision of costs by \$15 per net ton is attributable to the yield adjustments.

The above changes necessitated some adjustments in "other expenses" and capital charges, including profit. Profit is charged at 8 percent of all non-capital costs.

The Task Force also revised the trigger price relationships between certain major flat rolled products as follows:

<u>Product</u>	Jan. 1978	Task Force
	Original Trigger Price	Revised Base Trigger Price
	<u>Per net ton</u>	
Hot rolled sheet	\$ 210 (2,000 lbs.)	217
Galvanized sheet	311	323
Tin-free steel	375	366
Black plate	338	315
Single-reduced tin plate	433	426
Double-reduced tin plate	431	472

The effect of these changes is to increase the weighted average of all trigger prices (based on 1977 import volumes) by about 0.6 percent.

FOURTH QUARTER ADJUSTMENT

Apart from the revisions of estimated average costs, Treasury has announced an upward revision in production costs for the major integrated producers to reflect a yen:dollar exchange rate of 215 (the average for May 15 through July 14). When this adjustment is applied to the Task Force's revised average cost per ton of finished steel, and is added to the Third Quarter adjustment, the result is an average cost of \$329.42 per net ton for the Fourth Quarter of 1978 -- an increase of 3.36 percent over Third Quarter trigger prices. *

For electric arc producers, the Fourth Quarter adjustment consists of not only the above exchange rate adjustment but also a wage increase of 3.03 percent. The result is an effective base price for product groupings as follows:

<u>Product Group</u>	<u>Fourth Quarter Trigger Price</u>
Group A: Equal angles; unequal angles; channels; I-beams (S4 through S8).	\$224.09/net ton

* The yen actually appreciated by 5.1 percent in this period. However, the new yen rate of 215 is applied only to that part of the average production costs (e.g. labor) that is denominated in yen, as distinguished from the part denominated in dollars (e.g. coal). The result is an overall 3.36 percent cost increase above the Third Quarter attributable to the exchange rate change. In accordance with the previous quarterly adjustment announced May 5, the yen rate is derived from the average rate quoted in Tokyo for the 60-day period preceding the calculation of the quarterly adjustment.

Group B: Hot rolled strip
from bar mills; merchant
quality hot bars, hot-rolled
round bars, squares, and
round cornered squares; bar
size channels. \$250.90

Group C: Concrete reinforcing
bars, plain and deformed. \$222.29

CHANGES IN PRODUCT COVERAGE

The Department also announced adjustments in, and additions to, the trigger prices and extras of many individual products, including hot rolled alloy bars and rods, cold finished carbon steel bars, cold rolled sheets and motor laminations. Many of these adjustments have been based on investigations of claims that gaps in coverage or other anomalies existed in previously published trigger prices.

In addition, TPM coverage has been expanded to include electric resistance welded pipe and tube, certain structural shapes, and hot rolled band.

Stainless pipe and tube has been dropped in the light of the determination by the International Trade Commission that imports of such products have not caused or threatened injury to a domestic industry.

These product changes will take effect immediately, subject to a grace period for shipments under pre-existing fixed-price contracts which enter on or before August 31, 1978.

GREAT LAKES FREIGHT RATES

After public hearing and comment, the Department has made appropriate adjustments in the freight rates applied to imports through Great Lakes ports of entry of steel plate, hot rolled sheet, cold rolled sheet, and wire rod. The revised Lakes freight rates per metric ton are \$31 (from \$35) for hot rolled sheet, \$31 (from \$35) for cold rolled sheet, and \$31 (from \$40) for steel plates. These are effective immediately. No adjustment to the freight rate for wire rod was previously proposed. Based on the hearing and comments, however, an adjustment from \$45 to \$43 per metric ton will be made effective for shipments entered after September 1, 1978.

PROSPECTIVE COVERAGE AND ACTION

Finally, the Department announced that it intends in the near future to publish more complete trigger prices and appropriate extras for certain wire products, including bright basic wire, galvanized wire, barbed wire, bright high carbon wire, oil tempered high carbon wire, galvanized high carbon wire and galvanized wire fencing.

In addition, trigger prices for continuous butt welded pipe are being studied, and additional information has been sought from MITI on various grades of pipe. If adjustments are found warranted, they will be made and announced promptly.

#

THE ATTACHED PACKAGE CONTAINS THE FOLLOWING MATERIALS:

- Part I - TASK FORCE REVISIONS
- Part II - FOURTH QUARTER ADJUSTMENT
- Part III - PRODUCT CHANGES
- Part IV - GREAT LAKES FREIGHT RATES

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARYNOTICE

Revisions by Treasury Steel Trigger Price Task Force

I. INTRODUCTION AND SUMMARY

Most of the trigger prices announced to date by the Treasury have been based on aggregate average cost data compiled by the six largest Japanese integrated steel companies, as submitted to the U.S. Government by the Japanese Government (Ministry of International Trade and Commerce) in December 1977. The Steel Trigger Price Task Force was formed in March 1978 to review the data thus submitted and the methodology used, as well as to perform additional analysis and research on Japanese steel production costs. Based on the review, possible adjustments to the average cost as well as individual product cost relationships and "gaps" and "anomalies" in product coverage were considered.

The 9-person Task Force consisted of two steel engineers, two economists, two accountants with knowledge of Japanese accounting practices, and three representatives of the Treasury Department and Customs Service. The Task Force visited several U.S. plants and conducted extended discussions with U.S. steel company representatives, focusing on the methodology for calculating steel production costs. The Task Force also reviewed dozens of written submissions by interested parties that either raised questions about cost-related aspects of the trigger price mechanism or pointed out gaps or anomalies in the system as originally structured.

In Japan, the Task Force conducted numerous discussions with Japanese MITI officials and steel industry representatives. In these discussions, the Task Force probed the cost information submitted by MITI in December 1977 and made numerous requests for additional data. The Task Force also visited eight Japanese steel mills, five of which the Task Force itself had selected. These visits consisted of (1) a tour of plant facilities selected by the Task Force and other facilities chosen by the plant management; and (2) discussions with plant managers and mill supervisors concerning specific aspects of production practice, performance data, and production costs.

The result of the Task Force's analysis is an upward revision of the average costs of the six largest integrated Japanese steel producers from \$297.80 to \$300.76 per net ton of finished product. The principal changes are:

-- Operating rate: The Task Force has revised Japanese production costs using a five-year average operating rate. The change increases the cost of production by about \$18 per net ton over the original calculations (which used an 85% operating rate -- the average experienced by the Japanese steel industry over the past 20 years).

-- Yield: The Task Force has revised the yield percentage from 80% to 82.7%, which reduces Japanese production costs by about \$12. In addition, part of the output treated as yield loss -- and formerly valued as scrap -- has been re-valued as secondary quality material, resulting in a \$9 yield credit (which is \$3 more than the previous scrap credit). In total, the yield adjustments result in a downward revision of costs by \$15 per net ton.

-- Other: The above changes necessitated some adjustments in "other expenses" and capital charges, including profit. Profit is charged at 8% of all non-capital costs.

Details of these changes are explained below.

II. REVISIONS IN AVERAGE PRODUCTION COSTS

The Task Force has made revisions in various components of cost that comprise the average cost per ton of finished product. To explain these revisions, two adjustments of prime importance are first explained because they permeate all of the identified cost components. These adjustments are in (i) the capacity utilization used to calculate fixed costs per unit, and (ii) the yield of finished steel mill products from raw steel. Based on these adjustments, specific changes in the identified cost components -- raw materials, labor, other expenses, and capital charges -- are calculated.

A. Capacity Utilization

The allocation of fixed costs of production to units produced is based upon an average operating rate over a period of time. Such a calculation cannot be based upon the current operating rate because it would be unrealistic to treat costs at either the high end or low end of an operating cycle as representative for determining "average" costs. For the purposes

of establishing a threshold for Treasury investigations under the Antidumping Act, such an average cost figure appears most appropriate. The concept of allocating fixed costs over some "reasonable period of time" is found in Section 205(b) of the Act concerning the determination of sales at less than the cost of producing merchandise and has been interpreted by Treasury to require consideration of operating rates over the most recent business cycle of the industry concerned.

In the January 3 trigger price calculations, costs were based on an 85% operating rate, reflecting the average rate of utilization for the Japanese steel industry over the past twenty years. Moreover, MITI assumed that all labor, capital, and "other" expenses do not vary with the rate of capacity utilization.

Period of measurement. After a careful examination of the issue, the Task Force recommended and the Secretary has determined that the minimum period for measuring capacity utilization in the construction of trigger prices should be five years. Since steelmaking assets are long-lived, and the demand for steel is sensitive to fluctuations in general economic conditions, it is necessary to calculate costs at some normal or average utilization rate over the business cycle. This requires a five-year period -- 1973 to 1977 -- to reflect approximately the shortest reasonable business cycle in the steel industry.

Thus, whereas the January cost calculations were based on a twenty-year average capacity utilization in the Japanese steel industry, the Task Force's revisions are based on a five-year average.

Percentage of capacity utilization. Capacity utilization can be measured as a percentage of either (1) theoretical (or "rated") capacity; or (2) actual (or "effective") capacity.*/

The Japanese steel industry has begun to calculate capacity utilization in terms of effective capacity, taking October of

*/ Rated capacity is an engineering assessment of the theoretical maximum output of one piece of equipment (e.g., a steel furnace). It takes no account of other production constraints, such as coordination with other equipment. Effective capacity attempts to take account of all production constraints that affect actual output and is thus smaller than rated capacity.

1973 -- a month of peak output -- as 100% utilization.*/
Measured by that standard, the Japanese steel industry has been operating at an average of 83.2% over the past five years. That figure is equivalent to a 73.2% operating rate under the theoretical method of defining capacity utilization.

In any event, regardless of which definition is used, the salient factor for cost calculations is not the absolute percentage of capacity utilization, but the relationship between current utilization and average (or "standard") utilization.

Japanese costs of production for the six largest integrated producers in the first six months of FY-1977 were provided by MITI assuming 95% effective utilization (termed "standard volume"). The Task Force recalculated these MITI costs on a current effective capacity utilization basis of 66.6% (58.6% rated) in the first six months of FY-1977. These latter costs were then adjusted to represent 83.29% effective (73.2% rated) capacity utilization, incorporating the following assumptions:

1. All raw material costs were assumed to be 100% variable (i.e., cost per ton of output is not affected by changes in capacity utilization);
2. Labor costs were assumed to be 50% variable and 50% fixed (i.e., 50% not affected by capacity utilization, 50% varying inversely with capacity utilization);
3. Other expenses: 50% variable, 50% fixed;
4. Depreciation: 10% variable, 90% fixed;
5. Interest: 25% variable, 75% fixed.

The treatment of costs as fixed or variable is based upon a large number of factors considered by the Task Force. For example, it is appropriate to treat labor as being 50% affected by capacity utilization even though the original MITI calculations assumed labor to be unaffected by changes in capacity utilization because of certain unique features of Japanese corporate employment practices. The variability of labor is supported by a number of factors: labor hours have dropped

*/
- Effective capacity can be measured in different ways. MITI calculated effective capacity at 88% of rated capacity. Another method would be to base effective capacity on peak-to-peak output over a period of years. The two approaches will give slightly different results, but are reconcilable. In any event, it is not the absolute number, but the relation between the average capacity utilization and current capacity utilization that is relevant for cost calculations.

rather sharply with steel output in the past three years; in many cases, attrition of the workforce has occurred through retirement; finally, some workers are now being loaned out to other enterprises.

Since reductions in the rate of capacity utilization lead to lower rates of consumption of capital facilities which are banked, 10% of depreciation is assumed to be variable. Similarly, the working capital required to support raw materials, work in process, and final materials is reduced when production declines. Therefore, 25% of interest expense is assumed to be variable.

Based on these assumptions and a rated capacity utilization of 73.2%, the average Japanese production costs are approximately \$18 higher than the original cost calculations. The effect of reducing the average rate of capacity utilization upon which trigger prices are calculated is not as large as might otherwise be expected because the change influences only capital costs and "other expenses". As explained below, labor costs have already been adjusted to reconcile the original MITI submission with published statistics. That prior adjustment thus mitigated the effect of the capacity utilization adjustment now made by the Task Force, and no change was now made to the labor component.

B. Yield

The Task Force examined Japanese production practices carefully in order to obtain a measure of the yield from crude steel (the first solid state) to finished products. In addition, official industry and government publications were analyzed in order to reconcile the estimated flows of crude, intermediate, and finished products. Based on these studies, the Japanese yield -- having been lowered from the 86.5% claimed by the Japanese to 80% for the January cost calculations -- has been raised to 82.7% for a number of reasons.

The technology used by the Japanese integrated producers is of a very recent vintage. They utilize process computers far more extensively than U.S. companies. Their rolling mills allow the production of finished products with minimal yield losses and crown. Continuous casting is far more extensively used than in the U.S. Finally, Japanese plants are much newer, allowing them to roll larger coils from longer slabs than is generally the U.S. practice. Specifically:

1. Continuous casting. The Japanese producers utilize continuous casting for 35.1% of their raw steel production, as compared with 10.5% in the U.S. in 1977. By itself, this increases yield by 3.23%, but it also increases the yield from ingots to slabs because the number of killed, hot-top ingots is reduced. In total, the effect of greater continuous casting in Japan is to increase the integrated producers' yield to 5.9% over their U.S. counterparts.
2. Computer process control. The use of computers to control the production processes from primary production to product finishing provides a substantial increase in yield for the Japanese integrated producers. These computers increase yield through improvements in the "provisioning" of ingots and slabs (i.e., the more precise matching of ingot and slab size to final product to minimize yield loss), the improved scheduling and loading of production, improved quality, and better order and inventory control. The effect of these process controls is to increase yield by an estimated 3.2% over U.S. experience.
3. Design of plant and equipment. The newer facilities in Japan allow their producers to roll larger, high quality products because of:
 - Large continuous caster cross sections
 - Long slab capacity in reheat furnaces
 - In-process scales for weighing products
 - Large rolls on rolling mills
 - Great distance between rolling-mill stands
 - Roll bending
 - Large coilers
 - Long run-out tables
 - Large cooling tables

The effect of all of these plant characteristics is to improve yield by an estimated 1.8%.

4. Product mix. The Japanese integrated firms produce a smaller proportion of coated products than U.S. firms, more large structural shapes, more wire rods and slightly less uncoated flat-rolled products. Given Japanese yields on each product, this product mix increases their yield by 0.5%.

The combined effect of the above influences upon yield is to give the Japanese producers at least an 11.4 percentage point advantage over U.S. producers who reported a 71.3% yield in 1976. Therefore, the revised base trigger prices incorporate an 82.7% average yield from crude to finished steel.

Since the Japanese integrated producers reported an 86.5% yield in their original data submission through MITI, the difference (3.8%) in finished steel production between that figure and the 82.7% figure now adopted by the Task Force must be given a value. The Task Force has decided to apply a credit representing the value of this production, treating it as neither prime quality product nor scrap, but as "secondary quality" material. Accordingly, the January "scrap credit" -- re-labeled a "yield credit" -- has been raised from \$5.96 to \$8.90 per net ton of finished product.

C. Raw Materials Component

Basic raw materials include iron ore, coal, purchased scrap, fuel oil, and electricity. "Other" raw materials include ferroalloys, lubricants, water, rolls, alloying materials, and limestone. "Other" raw materials also include fees paid for services performed by subsidiaries. The principal item of this type is, for some firms, a coke processing fee (i.e., some Japanese steel plants buy coal and send it to a subsidiary for coking, paying a fee for such processing).

The Task Force has reviewed both the basic raw materials and "other" raw material costs provided by MITI and published in the January 3 release, and has examined extensively the practice of having the coking operation done by a subsidiary. It also examined the coal and coke usage ratios based on all available information.

The Task Force has found no reason to correct or adjust the cost for raw materials published on January 3. Thus, the only revision that has been made to the Japanese data submission on raw materials is an exchange rate adjustment on "other" raw materials from 242.5¥ = \$1 to 240¥ = \$1 -- the applicable yen/dollar rate at the time the raw materials costs were first calculated.

D. Labor Costs

In the January 3 release, labor costs were shown as \$54.85 per net ton of crude steel at standard volume. In deriving this figure, Treasury raised the original manhours estimate provided by MITI to 7.0 manhours per metric ton to correspond more closely with other available statistics.

After careful examination of the factors observed and data gathered in Japan, the Task Force believes the January manhours adjustment accurately reflects the labor requirement at the new average capacity utilization. Accordingly, the January calculation of total labor costs has not been changed.

The \$8.64 hourly labor costs reported by MITI for 1977 includes all costs associated with labor -- whether for direct employees or subcontracted or loaned-out workers. Similarly, the January 3 estimate of 7.0 manhours per metric ton of crude steel (6.35 per net ton) embraces all workers, including head office employees, plant employees, and subcontract workers (37.8% of the total).

The figure of 7.0 manhours per metric ton was derived from two sources: (1) a MITI submission; and (2) process-by-process manhours per ton data acquired by the Task Force in Japan. Data from both sources were adjusted to the standard volume manhours per ton, applying the assumption that 50% of labor varies with capacity utilization, and 50% is fixed. The process-by-process data were compared with U.S. estimates, and their validity was also assessed by on-site inspection of work practices in Japanese plants.

Both the MITI submission and process-by-process manhour data gave similar total manhour per ton results. Further, both aggregate and process-by-process labor utilization in Japan are in line with those in the more efficient U.S. plants. However, the 7.0 figure shown for Japan excludes work performed in those operations where a complete service was paid for on a fee basis by a Japanese steel producer. For example, as noted earlier, in some Japanese firms, coke production services were paid for on a fee basis, so coke production workers were excluded from that firm's manhour data. In that circumstance, the Task Force assured itself that the fee for coke production services was included in that firm's costs for "other" raw materials.

E. Other Expenses

Because of its residual nature, the category "other expenses" is difficult to measure and verify. The representatives of MITI and the major producers have indicated this category embraces the following items:

- i. Repairs
- ii. Maintenance
- iii. Utilities (excluding electricity)
- iv. Water
- v. Oxygen
- vi. Travel
- vii. Design fees
- viii. Enterprise taxes
- ix. Advertising
- x. Postage
- xi. Entertainment
- xii. Professional dues
- xiii. Standards inspection
- xiv. Books
- xv. Printing
- xvi. Donations
- xvii. Office and factory supplies

No one of these items accounts for as much as \$3 per net ton of finished product.

In the January 3 release, these other expenses were shown as totaling \$19.39 per net finished ton. Since MITI treated these as fixed expenses, this estimate is consistent with \$24.74 at actual 1977 volume. In their financial statements for FY-1977, the six major integrated Japanese steel companies reported total materials and other expenses of \$182.62 at an exchange rate of 240 yen per dollar. The total of raw materials and other expenses at actual volume per the January 3 announcement may be calculated at \$178.10, or only slightly below the calculation based upon the public financial statements. The Task Force used the MITI report of "other expenses" and adjusted for the revised standard volume and a finished product yield of 82.7%. The final calculation, therefore, is \$24.03 per net finished ton for the "other expenses" component of costs.

F. Capital Charges

The necessary costs of capital -- interest, depreciation, and profit -- have been calculated on the basis of the revised capacity estimate for standard volume. Depreciation is assumed to be 90% fixed, while interest charges are assumed to be 75% fixed -- the remaining 25 representing interest charges on working capital which varies with production levels.

Depreciation, adjusted to actual volume in 1977, may be calculated from the original MITI submission to be \$21.42 per net ton of finished product. This estimate is very close to the amount reported for FY-1977 by the six largest producers in their annual public financial statements. Adjusting for standard volume at the assumed ratio (90% fixed, 10% variable) reduces this figure to \$18.64 per net ton. Adjusting to a yield for finished products of 82.7% raises the figure to \$19.50.

Interest is calculated to be \$20.77 per net ton at actual volume, somewhat above the \$19.10 per ton for FY-1977 shown in the published financial statements. Since interest charges vary directly with several factors -- work in progress, the level of raw materials inventories, and the level of finished product inventories -- total interest expense should be related to the volume of production. An analysis of the assets of the six major companies suggests that approximately 25% of interest charges are for this working capital and the remaining 75% are fixed. At the revised standard volume, therefore, interest per

net finished ton is \$18.47 based upon the initial MITI submission. Finally, adjusting to an 82.7% yield from raw steel to finished product produces the calculation of \$19.32 per finished ton reported above.

Returns to capital were expressed in the January 3 announcement by using the 8% of all costs principle found in Section 206 of the Antidumping Act for calculating "constructed value". This was the equivalent of a 13.1% before-tax return on total steel-making assets, a reasonable return based upon the risk level of the industry. In the current revision, profit is again charged at 8% of all non-capital costs -- \$250.79 per net ton. Therefore, profit is calculated to be \$20.06 per net ton. This raises total capital charges from \$50.62 in the January 3 calculation to \$58.88 per net ton of finished product.

G. Summary of Cost Revisions

Overall, the most significant revisions made by the Task Force derive from (1) the lowering of the Japanese capacity utilization rate (which increased costs by about \$18 per net ton) and (2) the raising of the Japanese yield ratio and the creation of a secondary quality material credit (which together reduced costs by about \$15).

In terms of each cost component, the revised figures and the original January 3 estimates are as follows:

Cost of Production per Net Finished Ton
for Six Integrated Japanese Producers

Assumptions: 83.2% of effective capacity (73.2% rated) and 82.7% yield

	<u>January 3 Estimate*/</u>	<u>Revised Estimate</u>
Basic Raw Materials (per raw ton)	\$ 84.90	\$ 84.90
Other Raw Materials (per raw ton)	47.26	47.76
Labor (per raw ton)	<u>54.85</u>	<u>54.87</u>
--Total Labor & Materials (per raw ton)	\$187.01	\$187.53
--Total Labor & Materials per finished net ton (yield factor)	\$233.76	\$226.76
Other Expenses	19.39	24.03
Depreciation	16.79	19.50
Interest]	33.82	[19.32
Profit]		20.06
Yield Credit	<u>-5.96</u>	<u>-8.90</u>
Total Costs	\$297.80/NT \$328.26/MT	\$300.76/NT \$331.53/MT

*/- The January 3 costs assumed 85% effective (74.8% rated) capacity utilization and 80% yield. Accordingly, the column of January figures reflects those assumptions.

Both totals reflect costs prior to any adjustments announced for the Third and Fourth Quarters.

III. CHANGES IN SELECTED FLAT-ROLLED BASE TRIGGER PRICES

As part of its work, the Steel Task Force conducted a comprehensive review of the structure of, and relationships between, the trigger prices for flat-rolled products. Data on costs of producing individual products were collected from a number of producers in different countries. The Japanese producers also supplied some detail on the structure of their costs. Finally, the Task Force constructed a detailed input-output model of flat-rolled production processes.

As a result of its investigation, the Task Force has recommended that minor adjustments be made in the trigger prices for hot rolled and galvanized coils. Larger revisions have been recommended for several tin-mill products, particularly double-reduced tin plate. All changes in base trigger prices described below include the effect of the increase in the estimated average cost of production of all products calculated by the Task Force.

Hot rolled sheet. The base trigger price on hot rolled sheet is being increased 3.3% to reflect the more realistic assessment of finishing costs, including tempering and side trimming. An extra is being developed for theoretical billing of hot rolled sheet, and a trigger price has been set for hot-rolled band, as reported in accompanying Treasury releases.

Galvanized iron sheets in coil. The price of galvanized iron sheet in coil is being increased by 3.9% in order to reflect more accurately the yield loss in producing galvanized sheet from cold-rolled sheet. The original galvanized sheet coefficient submitted by MITI was found to contain an excessive yield gain for the galvanizing process.

Tin mill products. Data received from numerous other producers, including North American firms, suggests that the mark-up of single-reduced tin plate over cold-rolled sheet is excessive. Therefore, the base price for single-reduced tin plate is being reduced 1.6%.

With respect to double-reduced tin plate, the original MITI submission assumed costs on par with single-reduced tin plate. A reasonable differential between single- and double-reduced tin plate, given cost estimates submitted by other sources, requires a 9.5% increase in the extra for 55# base-box weight with a .25% coating. Other extras will be adjusted accordingly.

Finally, the base trigger prices for tin-free steel and black plate are being reduced by 2.4% and 6.8% respectively, as a result of cost differential data obtained from a number of sources.

The combined effect of these changes is to raise trigger prices by approximately 0.6% for the entire imported product mix. The specific dollar effects of these revisions are shown below:

Revisions of Base Trigger Prices
for Certain Products (\$/Net Ton)

<u>Product</u>	<u>Original Base TP (Net Tons)</u>	<u>Task Force Revised^{1/} Base TP (Net Tons)</u>	<u>Task Force Revised Base TP (Metric Tons)</u>
Hot Rolled Sheet	210	217	239
Galvanized Sheet	311	323	356
Tin-Free Steel	375	366	403
Black Plate	338	315	347
Single-Reduced Tin Plate ^{2/}	433	426	470
Double-Reduced Tin Plate ^{2/}	431	472	520

^{1/} Including effect of increase in average cost of production.

^{2/} 55# base-box weight; 0.25# coating.

Again, these revisions reflect costs for these products prior to any exchange rate, labor, and materials adjustments announced for the Third and Fourth Quarters of 1978.

IV. EFFECTIVE DATE OF TASK FORCE REVISIONS

The average cost derived in Part II above and the base trigger prices for the named products derived in Part III will be effective October 1. In each instance, quarterly revisions must be applied to calculate the actual base trigger prices applicable on that date to a particular product. Until October 1, applicable trigger prices for the products affected

by Task Force revisions will be those announced in previous publications.

Trigger prices used by the Customs Service are expressed in terms of metric tons (rather than the net tons used in the calculations described above). Hence, revised trigger prices will similarly be expressed in terms of metric tons for use in monitoring imports.

W Michael Blumenthal

Secretary of the Treasury

Dated: 19 JUL 1978

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARYNOTICE

Imported Steel Mill Products Trigger Price Mechanism:

Fourth Quarter Revision of Trigger Prices

The Treasury Department hereby revises trigger prices for imported steel mill products for the Fourth Quarter of 1978. Each quarter, revisions are made to reflect changes in, e.g., the dollar-yen exchange rate, raw materials costs, and labor usage rates. In the current instance, the Fourth Quarter revisions build upon the revised average costs (\$300.76 per net ton) as recommended by the Steel Task Force.

Adjustments for the Fourth Quarter (effective for all shipments exported on or after October 1, 1978) reflect a yen exchange rate of 215 yen per dollar (the average for May 15 through July 14). This results in an upward revision of 3.36% for products produced by the major integrated producers. Beyond the yen rate change, for electric furnace producers a 3.03% increase in wage rates is applied, resulting in an overall increase of 4.6% for products produced by these producers.

The adjustment methodology may be summarized as follows: for the integrated steel producers, the new cost per average ton of finished steel products (as reconstituted by the Task Force and published today) is revised to reflect the Third Quarter adjustment (announced May 5, 1978) and then to reflect the applicable yen exchange rate of 215 for the Fourth Quarter. For the integrated producers, there are no raw materials adjustments (because major raw materials supply contracts are unchanged from prior quarters) and no labor cost adjustment (because the FY-1978 wage increase was reflected in the adjustments previously made for the Third Quarter).

The resulting new average base price for the products made by the integrated producers is \$329.42 per net ton (\$363 per metric ton). This base price will be effective October 1, 1978.

For the electric arc furnace producers, the 215 yen rate is applied for the Fourth Quarter, and a 3.03% wage increase is applied.*/ The resulting new base price for products made by the furnace producers is:

	<u>4th Quarter Base Prices</u>	
	<u>Net Tons</u>	<u>Metric Tons</u>
<u>Group A:</u> Equal angles; unequal angles; channels; I-beams (S4 through S8).	\$224	\$247
<u>Group B:</u> Hot rolled strip from bar mills; merchant quality hot bars, hot-rolled round bars, squares, and round cornered squares; bar size channels.	\$251	\$277
<u>Group C:</u> Concrete reinforcing bars, plain and deformed.	\$222	\$245

A. INTEGRATED PRODUCERS

The Fourth Quarter adjustment is interrelated with the basic revision in average costs undertaken by the Department's Steel Task Force, which has reviewed the trigger costs announced January 3, 1978. The review has established a new original base trigger cost of \$300.76 per net ton of finished product (formerly \$297.80). This base change, plus the Task Force's restructuring of cost components, affect the quarterly revision calculations.

Recalculation of Third Quarter Revision. Using the Task Force's revised base of \$300.76 per net ton of finished product, Third Quarter revisions were recalculated before applying Fourth Quarter revisions. This recalculation is done purely for purposes of facilitating the Fourth Quarter revision and is not meant to change applicable trigger prices for July 1 to September 30, which remain as published in the Treasury release of May 5, 1978.

Thus, the raw material, labor costs, and exchange rate changes previously announced on May 5 for the Third Quarter were applied, resulting in an increase to \$318.73. Although

*/ In addition, a minor adjustment (amounting to \$0.50) is made to correct an error discovered in the Third Quarter revisions.

the raw material, labor, and exchange rate changes were precisely those announced on May 5, their dollar effect is now greater because of the Task Force's revisions in the cost structure. Under the new structure, a greater proportion of Japanese production costs are yen-denominated, and hence the yen exchange rate has a greater overall effect. Were they actually applied, increase for the Third Quarter would be 5.97%.

Calculation of Fourth Quarter Revisions. For the integrated producers, a new yen exchange rate of 215 is applied for the Fourth Quarter, building on the recalculated Third Quarter base (\$318.73). For this group of producers, no further significant changes in other input costs has occurred. Hence, the Fourth Quarter base is \$329.42/NT, or 3.36% above revised Third Quarter costs.

Table I below shows revised costs per ton of finished product (as per Task Force revisions) and the appropriate increase to reflect the Fourth Quarter of 1978. These are expressed in metric tons, consistent with the prices published by the Customs Service, and a conversion to net tons is shown for comparative purposes.

Table I

Revised Estimates of Japanese Costs of Production:
Integrated Producers (\$ per metric ton of finished product)

	Rev.Avg. Cost (MT) <u>1/9/78</u>	Third Quarter*/ <u></u>	Fourth Quarter Adjustment <u></u>
Basic Raw Materials	\$113.17	\$116.20	\$116.20
Other Raw Materials	63.66	67.60	71.06
Labor	73.14	80.86	85.02
Other Expenses	26.48	28.12	29.56
Depreciation	21.49	22.82	23.99
Interest	21.30	22.62	23.78
Profit	22.11	23.42	24.14
Yield Credit	-9.81	-10.31	-10.57
Total \$/MT	<u>\$331.54</u>	<u>\$351.33</u>	<u>\$363.12</u>
Total \$/NT	<u>\$300.76</u>	<u>\$318.73</u>	<u>\$329.42</u>

This revised Fourth Quarter base price of \$363.12 per metric ton will be used to calculate base prices for the Fourth Quarter for each product produced by the integrated producers.

* See the underscored proviso on the previous page concerning the limited purpose for which Third Quarter numbers are recalculated.

B. ELECTRIC FURNACE PRODUCERS

Tables II-A, II-B, and II-C show original (March 27 publication) revised Third Quarter and Fourth Quarter costs for products made by electric furnace producers, Groups A, B, and C respectively. Profits are now being calculated at a standard 8% on the total of raw material, labor, and other costs for each respective group. Because of this revision in profit calculations, the Third Quarter costs shown are slightly above those published May 5.*

Recently, electric furnace labor contracts have been renegotiated in Japan, increasing labor costs 3.03% per hour. Further, the yen has appreciated against the dollar from 226 (used for the Third Quarter calculations) to 215 (to be used for the Fourth Quarter). Thus, as shown in Tables II-A, B, and C, Fourth Quarter costs are above Third Quarter costs by 4.64% in Group A, 4.67% in Group B, and 4.53% in Group C.

TABLE II-A

Revised Estimates of Japanese Electric
Furnace Production Costs: Group A Products^{1/}
(U.S. \$/metric ton of finished product)

	<u>March 27 Release</u>	<u>Third Quarter</u>	<u>Fourth Quarter</u>
Basic Raw Material	\$115.87	\$140.43	\$146.61
Other Raw Material	31.32	32.28	33.10
Labor	24.52	26.03	28.17
Other Expenses	10.06	10.68	11.23
Depreciation	5.47	5.81	6.11
Interest	6.14	6.52	6.86
Profit	15.32	16.75	17.52
Scrap Credit	-1.94	-2.46	-2.59
Total/MT	<u>\$206.76</u>	<u>\$236.04</u>	<u>\$247.01</u>
Total/NT	<u>\$187.62</u>	<u>\$214.14</u>	<u>\$224.09</u>

^{1/} Group A products are: Equal angles; unequal angles; channels; I-beams (54 through 58).

*/ Again, the Third Quarter recalculations accomplished here are done solely to facilitate the calculation of Fourth Quarter revisions. Applicable trigger prices during July 1 to September 30 remain as published May 5.

TABLE II-B

Revised Estimates of Japanese Electric
Furnace Production Costs: Group B Products^{2/}
(U.S. \$/metric ton of finished product)

	<u>March 27</u> <u>Release</u>	<u>Third</u> <u>Quarter</u>	<u>Fourth</u> <u>Quarter</u>
Basic Raw Material	\$122.59	\$150.97	\$157.62
Other Raw Material	37.00	38.13	39.10
Labor	27.94	29.65	32.10
Other Expenses	12.28	13.04	13.71
Depreciation	6.96	7.39	7.77
Interest	8.78	9.32	9.80
Profit	17.07	18.54	19.40
Scrap Credit	-2.14	-2.78	-2.92
Total/MT	<u>\$230.48</u>	<u>\$264.23</u>	<u>\$276.56</u>
Total/NT	<u>\$209.09</u>	<u>\$239.71</u>	<u>\$250.90</u>

^{2/} Group B products are: Hot rolled strip from bar mills; merchant quality hot bars, hot-rolled round bars, squares, and round cornered squares; bar size channels.

TABLE II-C

Revised Estimates of Japanese Electric
Furnace Production Costs: Group C Products^{3/}
(U.S. \$/metric ton of finished product)

	<u>March 27</u> <u>Release</u>	<u>Third</u> <u>Quarter</u>	<u>Fourth</u> <u>Quarter</u>
Basic Raw Material	\$114.51	\$139.13	\$145.28
Other Raw Material	33.82	34.85	35.74
Labor	19.55	20.76	22.48
Other Expenses	12.68	13.47	14.15
Depreciation	5.60	5.95	6.25
Interest	5.63	5.98	6.28
Profit	15.18	16.66	17.41
Scrap Credit	-2.00	-2.44	-2.56
Total/MT	<u>\$204.97</u>	<u>\$234.36</u>	<u>\$245.03</u>
Total/NT	<u>\$186.00</u>	<u>\$212.61</u>	<u>\$222.29</u>

^{3/} Group C products are: Concrete reinforcing bars, plain and deformed.

As noted, no change has been made in the basic assumptions upon which electric furnace costs were originally calculated (see May 5 release). The only methodological change is in the application of the 8% profit as described above. However, a further revision in steel furnace costs, following the approach developed by the Task Force, can be anticipated.

All product categories whose costs are related to the electric furnace average costs will have percentile trigger price increases matching those of the respective applicable electric furnace group.

W Michael Blumenthal

Secretary of the Treasury

Dated: 19 JUL 1978

DEPARTMENT OF THE TREASURY

OFFICE OF THE SECRETARY

NOTICE

New and Adjusted
Trigger Base Prices and "Extras"
for Imported Steel Mill Products

I am hereby announcing (1) new trigger base prices and "extras" for products not previously covered by the Trigger Price Mechanism and (2) adjustments to, and additional "extras" for products for which trigger prices have been previously announced. Attachment 1 lists the specific products involved and describes the action being taken. These trigger prices will be used by the Treasury Department in monitoring imports of these products under the trigger price mechanism. Accordingly, a number of pages in the Steel Trigger Price Handbook are being reissued to reflect these actions.

Description of the trigger price mechanism may be found in the "Background" to the final rulemaking which amended regulations to require the filing of a Special Summary Steel Invoice (SSSI) with all entries of imported steel mill products (43 F.R. 6065).

These base prices, and extras, and adjustments are based upon information made available to the Treasury Department by the Japanese Ministry of International Trade and Industry (MITI), as well as other information available to the Department.

All the trigger prices being announced here will be used by the Customs Service to collect information at the time of entry on all shipments of the products covered which are exported after the date of publication of this notice. However, the following rules will be applied to entries of these products covered by contracts with fixed price terms concluded before the publication date of this notice:

1. Contracts with fixed price terms between unrelated parties:
If the importer documents at or before the time of entry that the shipment is being imported under such a contract with an unrelated party, the entry will not trigger an investigation even if the sales price is below the trigger price, provided that entry is made on or before August 31, 1978. However, failure to initiate an investigation will not diminish the right of affected interested persons to file a complaint with respect to such imports under the established procedures for antidumping cases.

2. Contracts between related parties: If the importer documents at the time of entry that the shipment is being imported under a contract with a related party and the shipment is to be resold to an unrelated purchaser in the United States under a contract with fixed price terms concluded before the publication date of this notice, the entry will not trigger an investigation even if the sales price is below the trigger price, provided that delivery is made on or before August 31, 1978.

While these sales will not as a rule trigger a self-initiated antidumping investigation, information concerning such sales will be kept as a part of the information in the monitoring system and will be available in the event that an antidumping petition is filed with respect to such products sold by that producer or the Treasury Department decided to self-initiate an antidumping investigation of such products based upon subsequent sales.

Treasury intends to publish more complete trigger prices and appropriate extras for the following wire and wire products classified as steel mill products by the American Iron and Steel Institute: bright basic wire, (TSUSA Product Category Nos. 609.4010 and 609.4125), galvanized wire (TSUSA Nos. 609.4040 and 609.4165), and barbed wire (TSUSA No. 642.C200). We also intend to publish trigger prices and appropriate extras for bright high carbon wire and oil tempered high carbon wire (TSUSA Nos. 609.4055 and 609.4315), galvanized high carbon wire (TSUSA Nos. 609.4065 and 609.4365) and galvanized wire fencing (TSUSA Nos. 642.3510, 642.3530, 642.3560 and 642.3570). Complete trigger price coverage already exists for baler wire (TSUSA No. 609.4120).

The Treasury Department has been asked that welded wire fabric (TSUSA Nos. 642.8010 and 642.8020) be included in the trigger price mechanism. This product is not presently covered because it is not classified as a steel mill product by the American Iron and Steel Institute. However, as indicated in the Solomon Report, the Customs Service has been alerted to the risk that fabricated steel products, such as welded wire fabric, may substitute for the more basic steel mill products in U.S. imports. Should sales of such products provide significant opportunities for evasion of the intended relief of the trigger price mechanism, Treasury will give prompt consideration to any appropriate action, including any antidumping petition which may be filed.

Stainless Welded Pipe and Tubing (AISI Category 14) is being removed from the Trigger Price System. The International Trade Commission recently found that imports of these products at less than fair value from Japan were not causing or threatening to cause injury to U.S. industry.

W Michael Blumenthal

Secretary of the Treasury

Dated: _____

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
2 Hot Rolled Alloy Rod	Coverage of additional grades	<p>Extended Coverage to 55 additional grades including grades in A.I.S.I. series, 1300, 4000, 4800, 5000, 6000, 8000, and 94 B 00. Extras for Thermal Treatment, Aircraft Quality, Bearing Quality and Vacuum Degassing added. Boron extra added for all grades.</p> <p>For grade A.I.S.I. 9254 Grade extras added for 5 additional grades and Boron extra added. Size extras added extending size range, thermal treatment and vacuum degassing extras added.</p> <p>For Grade 52100: Grade extras added for two additional grades; size extras added extending size range, thermal treatment extras added.</p>
3 Structural Shapes	Additional Coverage	Size extras listed for Junior Beams for size 6", 8", 10", and 12".
5 Plates	Correction of A Previous Listing	Extra Listing for Ultra-Sonic Testing Corrected
7 Railroad Wheels and Axles	Action Deferred	Only one Plant produces this product in Japan. Under such circumstances, production cost information was considered privileged and not available.

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
11 Bars Hot Rolled Alloy	Extended Coverage of Grades and Extras	<p>Extended coverage to 64 additional grades including grades in the A.I.S.I. series, 1300, 4000, 5000, 6000, 8000, and 94 B 00. Size extras added extending range of sizes Thermal Treatment extras added, quality extras for Aircraft, Bearing, and Vacuum Degassing added. Coverage extended to Spring Quality Flats in grades 9260, and 5160.</p> <p>For Grade 52100 added Grade extras for two additional Grades added size extras extending Size Range, Thermal Treatment extras added.</p>
12 Cold Finished Bars	Revised Trigger Prices and Extended Grade Coverage	Revised Trigger Price of Grades A.I.S.I. 1018, 1215, and 12 L 14. Extended coverage to Grades 1008 through 1029, 1212 through 1215, and added 12 L 15.
14 Electric Resistance Welded Structural Tubing Produced to Specification ASTM A-500	New Product Coverage plus extras	Electric Resistance welded structural tubing produced to A.S.T.M. Specification A-500 included in Trigger Price Program. Extras listed for Diameter and Wall Thickness, Pickling, Cold Strip, and R.O.P.S.
14 Electric Resistance Welded Standard Pipe A.S.T.M. A 120 (A-5)	New Product Coverage plus extras	Electric Resistance Welded Standard Pipe produced to ASTM - Spec A-120 (A-53) included in Trigger Price Program. Extras for Size, Galvanizing and Threading and Coupling Listed.

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
14 Electric Resistance Welded Steel Pressure Tubing	Coverage of Additional Extras	Extras added for cut to Length Sizes, Quantity, Extra Testing, and Packaging.
14 Electric Resistance Welded Stainless Pipe and Tubing	Deleted Trigger Price Coverage	Welded Stainless Pipe to ASTM A-312 Grade 304 and Welded Stainless Steel Round Ornamental Tube A.I.S.I. Grade 304 removed from Trigger Price coverage. It may also be noted that the International Trade Commission ruled on July 17, 1978 that domestic producers were not injured by imports of this product at less than fair value.
15 Seamless Oil Well Casting	Coverage of Additional Extras	Grade extras above Base of H, J, and K; added for Grades N, C, and L; and for Grades C-95 and P for Seamless Oil Well Casing not Threaded. Sizes up to 7" in diameter and sizes over 7" in diameter are covered. Grade extras as above added for Threaded Casing and Threaded and Coupled Extras added.
15 Seamless Carbon Steel Pressure Tubing	Additional Extras	Extra for Random Length Deductions added.
16 Cold Finished Wire Rod	Additional Coverage	Grade coverage for 56 Grades covering AISI Series 1300, 4000, 4800, 5000, 6000, 8000,

1
0
1

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENT (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
		and 94 B 00. Size extras, Thermal Treatment extras, Aircraft Quality extra, Bearing Quality extra, Vacuum Degassed extra, and Cold Finished extra by sizes for all grades.
		Grade AISI 9254 High Carbon SI-MN-CR Steel plus five other grades covered. Grade extras, Size extras, Thermal Treatment extras, Vacuum Degassed extra, and Cold Finish extra by sizes for all grades.
25 Hot Rolled Band	New Coverage	Hot Rolled Band Trigger Price Added.
26 Cold Rolled, Full Hard Coiled Sheet, Feed Stock for Continuous Hot Dip Galvanizing	Trigger Price Deleted	Trigger Price for this product is deleted. The Japanese state they do not export this product to the United States, and have exported it only to certain South-East Asian countries where long term supply arrangements are in effect. The product is a semi-finished product, being unannealed and manufactured with fewer processes and less strict requirements than ordinary cold rolled sheets. Since this product is not widely produced or imported at present, the amount of trade in this product does not warrant establishing a trigger price.
26 Cold Rolled Sheet Motor Laminations	New Coverage and added width and gauge extras	Cold Rolled Sheet for Motor Laminations covered as an extra under cold rolled sheets. Gauge and width extras are included.

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
27 Corrugated Gal- vanized Sheet	Additional Extra for Corrugating Added	An extra for this product has been added

SIZE EXTRAS JUNIOR BEAMS

REVISED TP

Fed.Reg. _____

<u>Series</u>	<u>lbs/ft</u>	<u>Extra \$/MT</u>
6"	4.5#	54
8"	6.5#	40
10"	9#	38
12"	10.8#	35
12"	11.8#	35

3 - OTHER EXTRAS

Description	\$/MT
Killed	21
Fine Grain	
Charpy	
+40°F & up	
L	16
T	21
L & T	26
under +40°F	
L	21
T	26
L & T	32
Normalize	74
Quench & Temper	127
Normalize & Temper	127
U.S.T.	
A578 L2, A435, A578 L1 (3" or higher grid)	(over 1/2") (over 3/4") 42
(under 9" grid or 100% scanning)	(over 3/4") 26
Checker	21
Pickled & Oiled	
Up to 0.172" Thickness	21
Over 0.172" Thickness	14
Others	To be specified on SSSI

REVISED TP

Fed.Reg. _____

<p>Cold Finished Carbon Steel Round Bar AISI 1018, 19.05mm(3/4") Covers Grades AISI 1008 thru 1029</p>
--

Category AISI 12

Tariff Schedule Number(s) 608.5015 8 1/2%

Base Price per Metric Ton \$439

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$7	\$ 9
Gulf Coast	35	5	11
Atlantic Coast	40	4	11
Great Lakes	58	4	15

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

REVISED TP
 Fed.Reg. _____

Cold Finished Round Steel Bar (Free Cutting Steel-Sulfur)
 AISI 1215, 19.05mm(3/4")
 Covers Grades AISI 1212 thru 1215

Category AISI 12

Tariff Schedule Number(s) 608.5005 8 1/2%

Base Price per Metric Ton \$497

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$ 7	\$10
Gulf Coast	35	5	13
Atlantic Coast	40	4	13
Great Lakes	58	4	16

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

Cold Finished Round Steel Bar (Free Cutting Steel-Lead)
AISI 12L14, 19.05mm (3/4")
Covers Grade AISI 12L15

Category AISI 12

Tariff Schedule Number(s) 608.5005 8 1/2%

Base Price per Metric Ton \$519

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$7	\$10
Gulf Coast	35	5	13
Atlantic Coast	40	4	13
Great Lakes	58	4	17

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

ELECTRIC RESISTANCE WELDED CARBON STEEL PRESSURE TUBING,
FOR USE IN BOILERS, HEAT EXCHANGERS, CONDENSERS, ETC.

Category AISI . 14

Tariff Schedule Number(s) 610.32 0.3¢ per Lb.

Base Price per Metric Ton \$461

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$ 9
Gulf Coast		5	11
Atlantic Coast		4	12
Great Lakes		4	15

Insurance 1% of base price + extras + ocean freight

Extras

- A. Outside Diameter and Wall Thickness
- B. Other Extras
 - (1) Specifications
 - (2) Steel Requirements
 - (3) Special Dimensional Tolerance
 - (4) Cut Length Extra
 - (5) Quantity Extra
 - (6) Testing Extra
 - (7) Packaging Extra

Note: All prices on page 14-3 are to be increased by 5 1/2%
for tubing exported on or after July 1, 1978.

ELECTRIC RESISTANCE WELD PRESSURE TUBING EXTRAS
 (Continued)

Cut Length Extra

<u>Cut Lengths (Feet)</u>	<u>Extra (per cent)</u>
Under 10	To be announced
10 to 36	Base
36 to 40	0 to 5
40 to 44	7.5
44 to 48	10
48 and over	To be announced

Quantity Extra

<u>Weight (pounds)</u>	<u>Extra (per cent)</u>
10,000 or more	Base
5,000 to 9,999	20
Under 5,000	To be announced

Testing Extra

Non-Destructive or Hydrostatic Testing to ASTM A-450	Base
Non-Destructive and Hydrostatic Testing to ASTM A-450	3%

Packaging Extra

Weight per bundle under 1 metric ton	To be announced
1 thru 5 metric ton	Base
Over 5 metric ton	To be announced

ELECTRIC RESISTANCE WELDED STRUCTURAL TUBING TO ASTM A 500 GRADES A, B & C

Category AISI 14

Tariff Schedule Number(s)	610.39	.1¢ per lb.
	610.49	10.5%

Base Price per Metric Ton \$343

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$ 6
Gulf Coast		5	8
Atlantic Coast		4	8
Great Lakes		4	11

Insurance 1% of base price + extras + ocean freight

Extras

A. Outside Diameter and Wall Thickness

B. Other Extras

- (1) Pickling
- (2) Cold Strip Extra
- (3) ROPS Extra

14-19
 REVISED TP
 Fed.Reg.

Base Price Including Outside Diameter (OD) / Wall Thickness (WT) Extras (\$/MT)
 Electric Resistance Welded Structural Tubing to ASTM A 500 Grade A B & C

AISI 14 TSUSA 610.39 610.49

Square	WT/OT	.047	.056	.063	.072	.078	.083	.095	.109	.120	.134	.156	.180	.250	.313	.375	.500
10	1/8	384	384	387	387												
10	3/16	387	387	385	385												
10	1/4	375	375	353	353												
10	5/16	375	375	353	353												
10	3/4	378	378	353	383	353	353	353	353	353							
10	1 1/4	378	378	353	383	353	353	353	353	353							
10	1 3/4	378	378	353	383	353	353	353	353	353							
10	2			383	383	383	353	353	353	353	353	353	353	353			
10	2 1/2						343	343	343	343	343	343	343	343			
10	3							343	343	343	343	343	343	343			
10	3 1/2								343	343	343	343	343	343			
10	4									343	343	343	343	343			
10	4 1/2										343	343	343	343			
10	5											343	343	343			
10	5 1/2												343	343			
10	6													343			
10	6 1/2														356	356	
10	7														356	356	
10	7 1/2														356	356	365
10	8														356	356	365
10	8 1/2														343	356	365
10	9														343	365	375

REVISED TP
Fed.Reg. _____

OTHER EXTRAS

ELECTRIC RESISTANCE WELDED STRUCTURAL TUBING
TO ASTM A 500 GRADE A, B, & C

<u>Pickling Extra:</u>	\$13 per Metric Ton Irrespective of OD/WT
<u>Cold Strip Extra:</u>	\$44 per Metric Ton Irrespective of OD/WT
<u>ROPS Extra:</u>	\$58 per Metric Ton, Irrespective of OD/WT

REVISED TP
 Fed.Reg. _____

**ELECTRIC RESISTANCE WELDED STANDARD PIPE
 ASTM A 120 (A-53)**

Category AISI 14

Tariff Schedule Number(s) 610.32 0.3¢ per Lb.

Base Price per Metric Ton \$317

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Rate	\$ 7	\$ 6
Gulf Coast		5	8
Atlantic Coast		4	8
Great Lakes		4	10

Insurance 1% of Base Price + Extras + Ocean Freight

Extras

- A. Outside Diameter and Wall Thickness
- B. Galvanizing
- C. Threading and Coupling

14-23
 REVISED TP
 Fed.Reg.

Base Price Including Outside Diameter (OD)/Wall Thickness (WT)
 Threaded and Coupled Extras (\$/MT)
 Electric Resistance Welded Pipe to ASTM A 120

	Nom (inches)					OD (inches)				
	½	¾	1	1½	1½	2 3/8	2 7/8	3½	4	4½
Blk. P.E.	342	332	328	323	323	317	317	317	323	323
Blk. T. & C.	383	371	354	352	352	345	345	345	357	357
Galv., P.E.	440	425	415	408	408	401	401	401	408	408
Galv. T. & C.	481	462	443	437	437	430	430	430	443	443

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED
 MO ALLOY STEEL WIRE ROD
 AISI 4037, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number(s) 608.7880 0.375¢ per lb. + 4% +
 additional duties
 (see Headnote 4, TSUS)

Base Price per Metric Ton \$492

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	14
Great Lakes	79	4	17

Insurance 1% of base price + extras + ocean freight

Extras

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Aircraft Quality Extra
- (5) Bearing Quality Extra
- (6) Vacuum Degassed Extra
- (7) Cold Finished Extra

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED
 MO ALLOY STEEL WIRE ROD
 (CONTINUED)

1. Grade Extra - see grade extras table, pp. 2-12, 2-13

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
over 13 mm but less than 19mm	Minus 26
1 inch and over	Minus 37

3. Thermal Treatment Extras

Extra (\$/MT)

Regular Anneal	42
Spheroidized	63

4. Aircraft Quality Extra

\$26/MT

5. Bearing Quality Extra

\$26/MT

6. Vacuum Degassed Extra

\$12/MT

(This extra is not charged when requirements are subject to extra aircraft and/or bearing quality)

7. Cold Finished Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.812-0.999	\$137
0.688-0.811	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

COLD FINISHED, SPHEROIDIZED ANNEALED,
SI-MN-CR HIGH CARBON STEEL WIRE ROD
AISI 9254, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number(s) 608.7880 0.375¢ per lb. + 4% +
additional duties (see Headnote 4,
TSUS)

Base Price per Metric Ton \$471

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	13
Great Lakes	79	4	16

Insurance 1% of base price + extras + ocean freight

Extras:

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Vacuum Degassed Extra
- (5) Cold Finish Extra

REVISED TP
 Fed.Reg. _____

 SPEROIDIZED ANNEALED, SI-MN-CR HIGH CARBON STEEL WIRE ROD
 (CONTINUED)

1. Grade Extras (per MT)

AISI Number	Extra (\$/MT)
9260	Minus 19
5150, 5155, 5160	Minus 53
6150	10

Boron Extra (if specified) \$21/MT

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
Over 13mm but less than 19mm	Minus 26
19mm and over	Minus 37

3. Thermal Treatment Extras

	Extra \$/MT
Regular Anneal	42
Spheroidized	63

4. Vacuum Degassed Extra

\$12/MT

5. Cold Finish Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.812-0.999	\$137
0.688-0.811	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

REVISED TP
 Fed.Reg. _____

HOT ROLLED STEEL BAND - ASTM A569
 0.121" x 48" x 96"

Category AISI 25

Tariff Schedule Number(s) 608.8440 - 7 1/2%

Base Price per Metric Ton \$238

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$23	\$ 7	\$ 5
Gulf Coast	23	5	7
Atlantic Coast	27	4	7
Great Lakes	35	4	9

Insurance 1% of base price + extras + ocean freight

Extras

1. Width Thickness Extra
2. Specification Extra
3. Other Extras

Note:

TP on this product based on actual weight -- theoretical weight does not apply. Material not edge trimmed. Extras for hot rolled sheets will apply until revised extras are available.

COLD ROLLED SHEETS - ASTM A366 1.0mm x 48" x C

Category AISI 26

Tariff Schedule Number(s) 608.8744 8%

Base Price per Metric Ton \$313

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$23	\$7	\$ 7
Gulf Coast	23	5	8
Atlantic Coast	27	4	9
Great Laeks	35	4	11

Insurance 1% of base price + extras + ocean freight

Extras

- (1) Width & Thickness
- (2) Cut Length
- (3) Coil Weight
- (4) Finish
- (5) Surface Treatment
- (6) Quality
- (7) Chemistry
- (8) Quantity Extra
- (9) Restricted Tolerance
- (10) Theoretical Minimum Weighting
- (11) Motor Laminations

Cold Rolled, Full Hard Coiled Sheet Feedstock for Continuous Hot
Dip Galvanizing.

No Trigger Price

This is a semi-finished product half-way between hot rolled
pickled and cold rolled.

REVISED TP

Fed.Reg. _____

COLD ROLLED SHEETS

11. Extra for cold rolled sheet motor laminations as compared with cold rolled sheet \$15

Dimension extras for motor laminations are to be applied with following table:

Width thickness:

Normal Thickness (Inches)	Width (Inches)	
	24" to 36" under	36" thru 48"
0.063" thru 0.035"	\$17.10/MT	\$ 6.40/MT
0.034" thru 0.028"	21.37	10.69
0.027" thru 0.022"	36.33	25.65
0.021" thru 0.014"	44.89	34.20

(5) QUALITY

COMMERCIAL	BASE
LOCK FORMING	NONE
DRAWING	10
STRUCTURAL	26
GRADE A	3
GRADE B and C	5
GRADE D and E	10

(6) QUANTITY

20ST	BASE
15ST 20ST	1
10ST 15ST	3

(7) THEORETICAL MINIMUM WEIGHING _____ 15

(8) OTHERS _____ SUBJECT TO NEGOTIATION

(9) CORRUGATION #18

3. REMARKS

Above extra price shall be changed according to the fluctuation of the zinc price.

Department of the TreasuryNOTICE

Adjustment of Great Lakes
Freight Rates Under the Steel
Trigger Price System

The freight component of trigger prices on steel mill products imported through Great Lakes ports is adjusted as follows:

	<u>Current Rate</u>	<u>Adjusted Rate</u>
	Great Lakes Trigger Price Freight Rate (per metric ton)	Great Lakes Trigger Price Freight Rate (per metric ton)
Steel Plates	\$40	\$31
Hot Rolled Sheets	\$35	\$31
Cold Rolled Sheets	\$35	\$31
Wire Rod	\$45	\$43

These adjustments are based on public hearings and written comments received by the Treasury Department, the Findings and Conclusions of which are published herewith. The adjustments for plates, hot rolled sheets, and cold rolled sheets -- because they are within the range announced in the Hearing Notice -- will take effect immediately. The adjustment for wire rod -- not previously proposed -- will take effect for entries made on or after September 1, 1978.

W. Michael Bennett

 SECRETARY OF THE TREASURY

Dated: 19 JUL 1978

FINDINGS AND CONCLUSIONS OF THE DEPARTMENT OF THE
TREASURY WITH REGARD TO THE GREAT LAKES FREIGHT RATES
UNDER THE STEEL TRIGGER PRICE MECHANISM

I. BACKGROUND

Pursuant to a Notice of May 25, 1978, 43 Fed. Reg. 23669 (May 31, 1978), public comment was requested and a public hearing held to consider allegations made by Great Lakes port and shipping interests and certain steel importers, that the freight component of the Treasury Department's Trigger Prices for steel mill products imported through the Great Lakes ports was too high. More particularly, it was claimed that:

1. Both the absolute and relative current levels of freight rates for trigger prices applicable to the Lakes are too high, leading to the diversion of steel imports from the Lakes to West, Gulf, and East Coast ports.
2. Serious economic dislocations for the Great Lakes region would follow from such a diversion, particularly for Lake ports longshoremen, stevedores, warehousemen, and terminal operators, whose work depends on imported steel.
3. Other secondary effects would occur, including the possible diversion of backhaul cargo, such as grain, to other coasts, and substantial revenue losses by the St. Lawrence Seaway Development Corporation.

On June 12, 1978, the Treasury Department held hearings to receive evidence and views concerning (1) whether either the absolute or relative level of Great Lakes freight rates

was incorrect, and (2) whether a diversion of steel trade away from the Great Lakes resulted from the relative levels of trigger prices at the various U.S. ports of entry.

Forty-one parties filed written comments and thirteen persons spoke at the public hearing. The written submissions, together with a transcript of the hearing, are on file in the Treasury Department Library.

At the hearing, parties favoring the adjustment of freight rates presented information in support of the allegations summarized above. Those who contested the need for any change in the current rates argued that

- (1) The trigger price mechanism is designed to reduce imports of steel mill products at unfairly low prices by facilitating enforcement of the Antidumping Act. Therefore, secondary effects from reduced imports, such as economic dislocations, are an irrelevant consideration.
- (2) It is premature to consider adjusting one small component of trigger prices when more important problems have been identified and when, in any event, it is too early to be able to tell whether freight rate adjustments are warranted.
- (3) The current freight rates for the Great Lakes are in line with current commercial practice, particularly in view of the rising freight rates now being quoted for the coming months.

After the hearing, the Department received further written comments. These and the earlier comments were studied, and, together with the views expressed at the hearing and other information available to the Treasury, formed the basis for the findings and conclusions set forth below.

II. FINDINGS

1. Calculation of original freight rates.

Under the Treasury Department's Trigger Price Mechanism (TPM), trigger prices reflect the Japanese cost of producing steel mill products plus the cost of transporting such products from Japan to the West Coast, Gulf Coast, East Coast, and Great Lakes. In December 1977, the Japanese Ministry of International Trade and Industry submitted information purporting to show the average freight tariff from Japanese ports of exportation to the principal U.S. ports of entry for various steel mill products. Based on the Japanese information, the Treasury Department published trigger price freight rates by product for the four major U.S. coastal zones. The trigger price freight rates for steel plate and hot and cold rolled sheet (which together account for about 80% of Great Lakes steel tonnage) are shown below, together with the resulting rate differential between ports:

Table I: Trigger Price Freight Rates (per Metric Ton)

	<u>Gulf Ports</u>	<u>East Coast Ports</u>	<u>Great Lakes Ports</u>	<u>Differential Great Lakes Over Gulf</u>
Plate	\$25	\$31	\$40	+\$15
Hot Rolled Sheet	23	27	35	+ 12
Cold Rolled Sheet	23	27	35	+ 12

In an effort to reflect actual costs that would be incurred in shipping steel to this country, the TPM freight rates were based on rates that were to be effective from January to March 1978, the period immediately following publication of the first series of trigger prices. Because the St. Lawrence Seaway is not open during those months, the rates for the Great Lakes reflected a different period of time than did those for the other coastal zones.*/

2. Relevance of effects of misalignment.

Proponents of the proposed freight adjustments have asserted that the use of conference rates to establish freight rates to the Lakes has led to the diversion of steel imports away from Great Lakes ports. They claim imports have tended to (and will tend to) shift to Gulf ports (qualifying for the lower Gulf trigger price), and then be transported by barge up the Mississippi River to destinations previously

*/ Because the problem is confined to the Great Lakes freight rates, adjustments are being made for only that coastal zone. Those adjustments do not, in turn, appear to create misalignments between Great Lakes ports and Eastern ports. See Finding Number 10, below.

served through the Great Lakes ports at a lower delivered price than if direct shipment were now made through those Lake ports. This diversion, actual and potential, is the core of the claim that an adjustment to freight rates is needed.

Although several parties have argued that the Treasury should not concern itself with trade diversions, Treasury did not intend, in establishing the TPM, to divert shipments intended for the Great Lakes area from Lakes ports to other coastal zones.

While it may be impossible for the TPM to achieve total equity for all affected interests, it should not disproportionately disadvantage any particular coastal zone if that can be avoided consistent with the logic of the TPM. Accordingly, the Department has seen fit to consider whether current TPM freight rates for one coastal zone cause a misalignment of rates among zones -- with attendant unintended diversions of trade.

Evidence suggests that European shippers in particular may have diverted steel trade from the Lakes to the Gulf (at the lower Gulf trigger price). To the extent diversion has resulted merely from the fact that Great Lakes freight rates are based on Japanese shipping costs, which are higher to the Great Lakes than elsewhere, such diversions are inherent in the TPM system and need not be adjusted merely because European freight rates to the Great Lakes are lower.

3. The usefulness of Census Data on freight costs for imported products.

Evidence was received of freight costs for imported steel mill products as compiled and published by the U.S. Census Bureau. This information, derived from Customs entry forms for imported steel, is not directly comparable with the freight rates used in the TPM for two reasons: (1) the Census data includes a charge for insurance* whereas under the TP system insurance is separately calculated; and (2) the Census data represents entries made in September/November, 1977, whereas the TP freight rates, as noted, were based on tariff rates prevailing from January/March 1978.

The Department finds that the Census data are useful indicators of the differentials in freight rates between U.S. coastal zones and may be used generally to verify TPM freight rates. However, the Department declines at present to substitute the Census figures for Japanese-provided data on Japanese freight rates to various U.S. ports. Substitution of purely historical Census data may be inappropriate

*/ Customs entry data shows three types of valuations: (1) the customs appraisal value for duty purposes, based on the Tariff Act of 1930; (2) the Free Alongside Ship (FAS) value or value of imports at the foreign port of exportation; and (3) the C.I.F. value (Cost of goods, plus insurance and freight), or value of the import at the port of entry before unloading (excluding U.S. duty). If related parties are involved, the CIF value is based on an arms' length transaction basis. By deducting the FAS value (method 2 above) from the CIF value (method 3), the cost of freight and insurance is derived. That combined cost is the figure reported by the Census Bureau.

in fast-changing freight rate markets or where the mix of products shipped differs from the historical pattern. If further study demonstrates that Census freight data more accurately reflect the current cost of transporting Japanese steel to the U.S., the Department may consider adopting that method. At present, however, the Census data will be used for the limited purpose of determining historical differentials in rates between coastal zones. Those differentials tend to remain the same over time, whereas absolute freight rates vary a great deal.

4. Census Bureau tabulations of freight differentials between coastal zones.

Census tabulations of actual freight rates (including insurance) for the period September/November 1977 show the following differential between Gulf ports and Great Lakes ports.

Table II: Census Freight Rates per Metric Ton*/
Weighted Average, September/November 1977

	<u>Gulf Ports</u>	<u>Great Lakes Ports</u>	<u>Differential Lake Over Gulf</u>
Plates	\$26.11	\$31.64	+\$5.53
Hot Rolled Sheets	25.24	33.14	+ 7.90
Cold Rolled Sheets	27.41	33.63	+ 6.22

*/Includes insurance. The differential between the Gulf Ports rate and the Great Lakes rate does not change materially if the insurance component is removed from each.

Thus, the evidence indicates that the TP differential between the Gulf and the Great Lakes (Table I) is substantially greater than the corresponding differential shown in Census data (Table II). This lends support to the view that trigger prices for the Great Lakes may be artificially inflated and ought to be reduced.

5. The Barge-Up Alternative

The evidence submitted also indicates that, in view of the above TP differentials, it may be possible for steel to enter at New Orleans at the Gulf trigger price and be transported up the Mississippi River, by barge to Great Lakes destinations for a lower delivered price than would be possible by shipment to the same points via the St. Lawrence Seaway, where Great Lakes trigger prices will apply. Evidence of actual barge rates varied considerably; moreover, handling, trucking or railway, and interest costs must be added to barge costs to determine the actual cost of delivery to Great Lakes region destinations. In any event, the TP freight rates appear to have moved northward along the Mississippi River, the "freight equalization point" (the point at which freight and related costs are equal for the alternative routes).

6. Evidence of Diversion

The Hearing Notice requested evidence that diversion of shipments away from Great Lakes ports was actually taking place. A number of parties presented evidence of reduction

of Great Lakes imports in 1978 compared with 1977, or in certain months of each of these years. Of course, mere reduction in steel imports into the Great Lakes is not sufficient evidence of diversion since the TPM was, in any event, likely to reduce steel imports.*/ For that reason, much of the evidence presented at the hearing as to the reduced levels of Great Lakes imports is unpersuasive on the issue of diversion. By contrast, otherwise unaccounted for disproportionate reductions in Great Lakes steel tonnage as compared with other coastal zones may be indicative of actual diversion.

The St. Lawrence Seaway Development Corporation submitted information showing that during May 1978 the nation experienced a reduction of all steel product imports of 16.8% compared with May 1977, while imports through the St. Lawrence Seaway fell by 72.4%.**/ Further, the information indicated that whereas in May 1977 Great Lakes steel imports via the St. Lawrence accounted for 38.6% of national steel imports, the corresponding percentage in May 1978 was only 11.9%. These figures suggest that, distinct from steel import reductions that may be attributed to the TPM as a

*/The Solomon Report stated that it is reasonable to assume that the TPM, through reduction in imports at prices below fair value, should enable the domestic steel industry to recapture a substantial share of the market.

**/The St. Lawrence Seaway data did not indicate steel tonnage by product. Thus, it is possible the tonnage includes some fabricated products or steel mill products not covered by the TPM.

whole, disproportionate reductions were experienced by the Great Lakes ports.

Finally, the possibility has been suggested that exporters or related importers able to use the Mississippi River alternative are willing to absorb the inland freight cost. An internal review of Customs monitoring procedures indicates that this is generally not the case. Most imported steel enters the United States with delivery terms tied to the port of entry. If the exporter does absorb U.S. inland transportation charges, the value of these charges is considered a rebate and is deducted from the invoice price before a comparison is made to the applicable trigger price. Where the entry documents specify delivery terms other than at the port of entry, Customs Officers are able to monitor the inland freight costs from documents filed at importation or in appropriate cases to request additional documentation from importers. In this way, inland freight costs can be deducted from the delivered price before a comparison with the trigger price is made. The Customs Service is notifying its officials at ports of entry to be especially watchful for situations in which inland freight absorption may be practiced. The Department is prepared to investigate any specific allegations of inland freight absorption -- whether at Gulf ports or elsewhere.

7. Contributory causes of diversion

Evidence indicates that diversion of steel imports away from Great Lakes ports between the 1977 and 1978 shipping seasons may be due to a number of factors other than the TPM freight differentials. To some extent imports formerly shipped by water to the Great Lakes region (for example from Europe) are apparently being displaced by imports coming by truck or rail from Canadian steel mills. That is, what is claimed to be evidence of diversion away from the Great Lakes may really be evidence of the displacement of prior suppliers by alternative sources of steel using other forms of transportation. (This may reflect the ability of some Canadian mills to sell certain steel mill products below trigger prices although at not less than "fair value" within the meaning of the Antidumping Act, while European suppliers may not be able to do so).

Second, the tolls on the St. Lawrence Seaway increased from \$0.90 to \$1.40 per metric ton beginning with the 1978 shipping season and are scheduled to increase to \$3.50 by 1980. This adds \$.50 per ton to present-day costs of shipping to the Great Lakes via the St. Lawrence and suggests that some diversion of shipping may be the result of that increased cost. (This factor has been taken into account in the freight adjustment made on the basis of these findings.)

Third, witnesses at the hearing argued that the St. Lawrence Seaway's unusually late opening in mid-April this year caused some shipments to be diverted to other ports.

While this may have been true in April, it is believed less likely that the delayed opening caused significant diversions in May -- the month used above as evidence of diversions induced by TP freight differentials.

Finally, witnesses cited other St. Lawrence shipping factors -- for example, the Seaway's inability to accommodate the largest ships -- as evidence that any disproportionate diversion of shipments may not be attributable to the TPM. However, in the absence of significant evidence that steel is increasingly being shipped on larger vessels that cannot be accommodated in the St. Lawrence Seaway, those considerations have always been a part of the Great Lakes shipping market and cannot be said to have contributed to the May 1978 tonnage reduction as compared to a period as recent as May 1977.

In sum, some evidence of diversion has been presented, although the exact degree of diversion attributable to TP freight differentials is difficult to quantify. Sufficient evidence exists to warrant corrective action to avoid major dislocations. The best available measure of the extent of existing and future diversion induced by TP freight rates -- and accordingly the degree of correction required -- is the difference between pre-TPM actual freight costs for various coastal zones, as reflected in the Census data cited above. Accordingly, this differential will be used to revise the freight component of the present trigger prices for the Great Lakes.

8. Realignment of freight rates

Based on Census data, it was found above that the Great Lakes freight rates during September/November 1977 (the most recent shipping season data) exceeded the Gulf Coast rates by \$5.53 (plate), \$7.89 (hot rolled sheet) and \$6.22 (cold rolled sheet).

By adding these amounts to the current Gulf Coast trigger price freight rates (which have been found approximately equal to Census data for those ports), and then adjusting for the \$.50 toll increase on the St. Lawrence Seaway, the following corrected Great Lakes TPM freight rates are derived:

Table III: Adjustments to TP Freight Rates
(per Metric Ton)

	<u>TP Gulf Freight Rate</u>		<u>Census Freight Rate Differential* (Gulf-Lakes)</u>		<u>Increased St. Lawrence Seaway Tolls</u>	<u>Adjusted Rate</u>	<u>Rounded</u>
Plate	\$25	+	5.33	+	.50	31.03	\$31
Hot Rolled Sheet	\$23	+	7.90	+	.50	31.40	\$31
Cold Rolled Sheet	\$23	+	6.22	+	.50	29.72	\$30

After rounding and an upward adjustment of rates by \$1.00 for cold rolled sheet (for reasons explained in the next Finding) the adjusted Great Lakes freight rates are:

Plate \$31.00

Hot Rolled Sheet \$31.00

Cold Rolled Sheet \$31.00

*As previously noted, although the Census data includes insurance, the differentials between ports are only slightly affected by inclusion or exclusion of the insurance component.

9. Adjustment of Cold Rolled Sheet Freight Rate

The TPM freight rates for hot and cold rolled sheets have heretofore been equal (\$35 per metric ton for the Great Lakes). In its Hearing Notice, Treasury proposed a greater reduction in the rates for cold rolled than for hot rolled sheet. This proposal was based on November 1977 Census data, which, apparently due to market conditions that month, showed lower rates for cold rolled than hot rolled sheets.

At the hearing, testimony was received that freight rates for cold rolled sheet should be equal to, or slightly higher than, those for hot rolled sheet. These impressions of the witnesses have been confirmed by calculations of Census freight rate data for a 3-month period in late 1977. Accordingly, equal freight rates for hot and cold rolled sheet from Japan to the Great Lakes will be used.

10. Adjusted Great Lakes Freight Rates

vis-a-vis East Coast Freight Rates

The TP freight rates for the Great Lakes, as adjusted by this Notice, are slightly higher than the TP East Coast freight rates. This relationship accords with the differential in Census Bureau data between Great Lakes rates and East Coast rates from Japan.

Table IV: Gulf/East Coast Rate Alignment
Census Data (September/November 1977)
(Metric Ton)

	<u>East Coast</u>	<u>Great Lakes</u>	<u>Lakes over East Coast Differential</u>
Plate	\$31.99	31.63	-.36
Hot Rolled Sheet	\$31.02	33.13	+2.11
Cold Rolled Sheet	\$31.77	33.62	+1.85

This small (and in one instance negative) rate differential apparently reflects competitive conditions, even though in terms of sea mileage and traveling time from Japan the Great Lakes route is more costly. Testimony at the hearing indicated that the availability of grain as backhaul cargo from the Great Lakes region tends to keep the Great Lakes freight rates low and relatively close to Eastern Seaboard rates. The new differential between Lakes and East Coast freight rates for the products addressed thus appears to be roughly in line with the historical data.

11. Wire Rod

Four parties filed written comments requesting downward adjustment of the Great Lakes freight rates for wire rod. The current TPM freight rates for wire rod are \$26 at the Gulf and \$45 at the Great Lakes -- a differential of \$19. Analysis of Census data for September/November 1977 reveals a differential of only \$17.30. According to the methodology used above, an adjustment is appropriate to correct the alignment between the Gulf and Great Lakes freight rates for wire rod. The adjusted Great Lakes freight rate for wire rod is \$43 (\$26 Gulf TPM rate plus \$17 Census differential equals \$43).

12. Interest

Some witnesses at the hearing urged a downward revision in the interest component of trigger prices. Al-

though this matter is outside the scope of the hearing notice, the interest calculations have been reviewed and the original results confirmed.

Interest calculations were based on the following formula:

$$\text{Interest charge} = \text{FOB price} + \text{freight} + \text{insurance} \\ \times 9.5\% \text{ (prevailing Japanese interest rate)} \times \text{voyage} \\ \text{time (average 110 days for Great Lakes)} \div 360$$

One witness at the hearing, taking issue with the voyage time of 110 days used to calculate the Great Lakes freight charge, stated that the 1-way voyage time was only 60 days. Another witness stated that the normal time for the full shipment process was 100 days from Japan to a Great Lakes port. However, Japanese data submissions revealed an average total elapsed time of 110 days for the five phases of the shipment process. In view of this concrete evidence, the Department concludes there is no reason to revise the present interest rate calculations.

III. Conclusions

Based on the above findings, the freight component of trigger prices on steel mill products imported through Great Lakes ports is adjusted as follows per metric ton:

Flate	\$31
Hot Rolled Sheet	\$31
Cold Rolled Sheet	\$31
Wire Rod	\$43

The first three adjustments will take effect immediately because they are within the range announced in the Hearing Notice. The wire rod adjustment will take effect September 1, 1978.

A handwritten signature in black ink, appearing to read "Peter D. Ehrenhaft", written over a solid horizontal line.

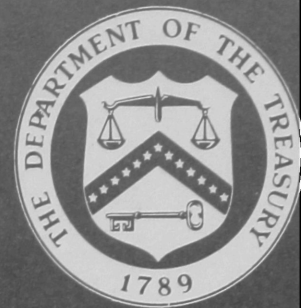
Peter D. Ehrenhaft

Deputy Assistant Secretary

and Special Counsel

(Tariff Affairs)

July 19, 1978



HOLD UNTIL DELIVERY
July 21, 1978

Media Contact: Robert E. Nipp
202/566-5328

CONFERENCE ON TRADE MATTERS
SCHEDULED AT AIRLIE HOUSE

Under the sponsorship of the State and Treasury Departments, the Georgetown University Institute of International and Foreign Trade Law has organized a two-day conference at Airlie House, Virginia July 20-21 on questions of trade with state-controlled-economies and state-owned-enterprises.

The conference will emphasize the present U.S. laws directed at imports from such countries or companies that may be "unfairly" priced. The Treasury Department published on January 9, 1978 (43 Fed. Reg. 1336) a proposed amendment to the Customs Regulations to deal with this issue. Since then, numerous comments concerning the proposed regulation have been received.

The Institute has invited about fifty persons to participate in the conference, including Janos Nyerges, the principal foreign trade negotiator from the Hungarian Foreign Trade Ministry, and Hans F. Bescler, the Director for Instruments of Commercial Policy of the Commission of the European Communities; Dennis Laughton, Director of Legal Services of British Steel Corporation and Giuseppi Ratti, President of AMIC, one of Italy's largest corporations; as well as a number of U.S. government officials, professors, lawyers and businessmen involved in anti-dumping and counter-vailing duty matters from the United States, and foreign countries (including Poland and Brazil). The proceedings will be published by the Institute.

Deputy Assistant Secretary Peter D. Ehrenhaft will address the conference on Friday, July 21, and discuss the Treasury Department's proposed regulation. His remarks present the Treasury Department's view that any approach concerning imports from state-controlled economies and state-owned enterprises must be consistent with existing legal principles in our law, fair to both foreign exporting interests and domestic industries and consumers.

#

HOLD UNTIL DELIVERY

1:00 p.m., July 21, 1978

The Treasury's Proposed Approach to Imports From
State-Controlled-Economy Countries and State-Owned
Enterprises under the Antidumping and Counter-
vailing Duty Laws

By

Peter D. Ehrenhaft
Deputy Assistant Secretary
and Special Counsel
(Tariff Affairs)

For Delivery at the Conference on Trade with State Controlled
Economies and State Owned Enterprises of the Georgetown
University Institute of International and Foreign Trade Law
at Airlie House, Virginia, Friday, July 21, 1978

Webster defines a "stalking horse" as a political candidate who enters the field with the intention of dividing or diverting the opposition and withdrawing at the last moment when the true candidate enters to sweep the day. Webster illustrates the concept with a biblical quotation to the effect that "hypocrisy is the Devil's stalking horse." Whatever its meaning, the term does convey the idea of a decoy behind whom lurks the real party at interest ready to emerge for the kill. So it is with our conference today: the Georgetown Institute has bravely agreed to be the stalking horse for us at the Treasury Department. It has brought you here -- I trust not entirely lulled by its camouflage -- so that we at the Treasury (and in the U.S. government more generally), can pick your brains. We want you to help us find a way to deal properly, deal fairly, deal consistently with a relatively new but increasingly important phenomenon: Imports from what we have come in the inevitable alphabet soup of Washington to call SCE's and SOE's: state controlled economies and state owned enterprises.

Professor Jackson has been good enough to prepare for us a brilliant introductory piece that asks the right questions. Although as a professor -- even one absent from class today -- he has the prerogative to stop there, he has gone further. He has added a valuable insight into our search for sensible answers. He has pointed out our job is crafting an interface between different economic systems that confront each other when one sells goods in the other's markets. The interface must recognize the right of each nation to order its economy as it chooses; but no less must it inhibit any nation from either exporting its

economic problems or its values at the expense of its trading partner. We look for neutral principles that preserve for all who trade the benefits of comparative advantage, the single brooding omnipresence in our sky of international trade.

While I commend Professor Jackson, I must, from my perspective at Treasury, express disappointment at the order in which he has listed the priorities he thinks should govern our concerns. My issues he has put at the end of his list! In fact, he is right to have done so. Our first task is to figure out what the problems are and what we can try to do about them, unrestrained by the legal and practical constraints we government bureaucrats may feel. Then we can always tell you why your Wright Brothers craft can't fly, although hopefully we will respond with open and receptive minds.

Nevertheless, it seems to me to have some value even now, in the midst of our deliberations, not to lose sight of those three tail end issues to which we have been alerted. It is perhaps because I think they are so critical that they have played an important role in fashioning the draft regulation for our antidumping procedures with which you are all familiar and which, in fact, builds on an earlier regulation proposed for countervailing duty cases that was put on ice pending the outcome of the MTN. If those negotiations conclude successfully -- as we think they will -- then our proposal will probably be revived in that context as well.

In dealing with trade from SCE's or SOE's, we think any approach must meet three tests: First, it must be consistent with the underlying rationales of our existing law, for I do not think we can now strike out in wholly new directions (and when I speak of our "law" I include in it the international commitments the United States). Second, it must be fair to our trading partners from both state-controlled economies and state-owned-enterprises, but must not give them any special advantages not available to exporters in market economies. Finally, it must be administrable by bureaucrats with limited staffs, and concurrently useable by the traders, who become the petitioners and respondents in our cases, in a real world of limited resources.

I hope that by mentioning these constraints on our labors I will not be seen to have fruitlessly sought to gather in this lovely retreat a great collection of minds who will be asked at most to tinker with our creaking machines. No so. But no less, let's be realists. If we want to accomplish something meaningful, we should plan to take "one small step for mankind." If we do, we will have achieved something useful.

Turning, then, to the constraints I mentioned:

1. Consistency with existing law -- There is no need for me to explain to this distinguished group of experts the details of

our antidumping or countervailing duty laws. You, even better than I, know them down to their last infamous semicolons. Nevertheless, it is, perhaps, worth recalling at least some first principles which we at Treasury, in this Administration, sense are sometimes forgotten. These are principles of which we cannot lose sight, just as we try to fashion a creative interface with economies and nations that may not share all of our values.

First among those very critical values is "freedom of opportunity." It is no idle slogan. It was the idea that fueled the discovery of the New World. It inspired the Founding Fathers of our country. It is the premise on which our antitrust laws are based, as vital to our concepts of freedom as our civil rights laws. Why? Because they attempt to assure to all access to our market and to prevent the control of that economic wealth by any person or group of persons without a political mandate.

Our antidumping and countervailing duty laws must be seen as a piece of that heritage. They are not statutes designed to protect particular entities in our market; they are intended to assure that all the players in the game play fairly and by comparable rules. They seek to stop at our borders those who won't play by the rules by offsetting the unfair advantages a foreign trader may have either from the aid of his government or from a home economic environment that permits price discrimination, if those advantages cause injury of our industry. These concepts find domestic counterparts in our Robinson Patman Act. Applied to our Antidumping Act, these principles find expression in

(a) our policy of awaiting complaints before initiating actions. Unless an industry perceives injury, the competition of foreign suppliers should be and is generally welcome, particularly to the extent it alleviates inflationary pressures in our economy. The steel-trigger-price mechanism is a novel -- and we think temporary -- departure from that rule appropriate only to the crisis condition it was intended to help remedy;

(b) a tradition of independent judgment based on the best total evidence available. We are not bound by the views presented by any party; and

(c) a preference for price related remedies for the pricing distortions at which these statutes are aimed, instead of quantitative limitations, market sharing deals or export restraints.

Second, whatever interfaces we fashion must operate, as does our present law, on the basis of objective facts and not on the theories or motives of sellers. Thus, I cannot imagine a viable law in which "predatory intent" need be shown; sales at less than a somewhat mechanically derived "fair value" -- plus injury -- must be our touchstone hereafter as it has been in the past. (We will not discuss injury directly here. That is a separate issue

not primarily within Treasury's responsibility. Moreover, if "injury" from imports occurs, it is likely to be the same regardless of whether the import comes from an SCE or market economy. The response may vary, but the injurious effect of unfairly priced merchandise would seem invariable.)

Third, the "fair value" test we employ should be, as now, a value which the foreign seller himself has established or can establish by his conduct. In cases from non-state-controlled economies, we must look first at the foreign producers' own sales of such or similar merchandise. The Trade Act of '74 amendments to §212 reflect Congress' awareness of the inherent "unfairness" of using third party sales as a criterion for a producer's "fair value". Such third party data may render a company's products subject to dumping duties on the basis of the prices of other manufacturers, which the producer cannot control and, thus, be denied the benefits of any natural advantages the actual exporter may have. Conversely, some companies that ought to be subject to dumping duties may fortuitously escape them on the basis of other companies' prices.

These considerations have led us to the conclusion that if possible we should also look first at conditions applicable to the actual producer for a point of reference, even if the home market of that producer is state controlled, and even if in other respects that market is not the same as the U.S. Indeed, even under our traditional application of the Antidumping Act, home markets are often not like the U.S.

Of course we realize that the prices and costs in a state-controlled economy cannot realistically be the basis for establishing comparative values. This is largely because of the exchange problem: if we cannot translate currencies, we cannot readily value home market prices and costs expressed in terms of that currency. Further, some have suggested we must consider all resource allocations in a state-controlled-economy "unfair," because they are allegedly made "without regard" to the economic constraints faced by enterprises in a market economy. There, it is said, decisions are made by bureaucrats, planning for the general economic picture years ahead, not by consumers, who have the "dollar" vote. Is this a sensible argument? We think not. First, even bureaucrats in SCE's don't have bottomless Treasuries. Moreover, in a market economy, entrepreneurs also make investment decisions for a variety of reasons that are not always economically sensible. Misallocation of resources is a worldwide phenomenon. But the "discipline" of our market is supposed to be profit. If that is the pressure point, can we not apply it to the state-controlled-economy or state owned enterprise? If they can make a product at a "profit," (assuming for the moment we agree on the accounting principles in making the calculation) can their decision to allocate resources to making that product be regarded as "unfair?" At least under the Antidumping Act the answer would seem to be "no".

However, even as I say that, what about the Countervailing Duty Law? If the allocation of resources is based on government funding or "subsidies," cannot the allocation of resources to producing a given product be considered "unfair," even if a "profit" is found, if that allocation is based on non-market consideration such as the need to earn foreign exchange from exports to dollar economies? Here we face the harder issue of whether any government provision of capital, labor conditions, infrastructure, raw materials and marketing organization is such that the beneficiary foreign enterprise is entering our market unfairly, on conditions against which our industry cannot be expected to compete. An accounting calculation to determine profitability in a free market setting does not entirely answer the question. Yet is there any alternative? The test we devise may, after all, be the most objective basis for measuring benefits if we are to avoid quantifying in exquisite detail the ad valorem advantage to each imported widget of each factor contributing to cost in an SCE's entire economy.

The problem is illustrated well by a case that was in fact before our office concerning a particular high value steel product made by a company almost entirely owned by entities that are, in turn, owned by the Italian Government. The claim was made that the Italian Government's investments in the producing steel company's equity were an unfair subsidy. We there held that mere state ownership of equity capital does not convert a company into a "subsidized" producer under our law. But what about fresh investments of capital made even after substantial losses were experienced -- losses established under accounting principles followed by the Italians, which may not be similar to our own and may shield all kinds of "costs" which our conservative GAAP would require be shown? It was suggested, only half jokingly, that the Italian Government's investment is not a subsidy. An eventual return is anticipated; the Italians are not throwing away their money. It is simply that the state has a longer time perspective than the private investors in our country. Italy will be around for some hundreds of years, and does not need a more immediate return on its investment. But to be serious about the issue, if IRI hopes to recover its investment within 15 years, is that a proper measure? Or should we use the average term of prime industrial bonds in Italy -- or the U.S.? Should this be determined on a case-by-case basis? Should this problem of SOE's be dealt with the same way as the goods made in SCE's? While I was in private practice representing a U.S. producer complaining of the dumping of Italian knitting machines, made by a company wholly owned by the Government, I argued as much. Treasury didn't buy the argument then, but perhaps the idea would find a more hospitable reception now!

Our best ideas to date have been to try to deal with the state-controlled economies as much as possible in light of the concept in §205(c) of the Antidumping Act obliging us to find the "normal" costs, expenses and profits of the producer. These we

think we might find through the use of a surrogate for the producer in the state-controlled-economy in a non-state-controlled economy. Most "normal" to the producer would be his own plant, with the same inputs and outputs, but instead of being located in, say, Poland, it would be located in a market in which, at least, there is an exchangeable currency and most of the factors of production are determined by market forces of supply and demand, recognizing that even in the most "laissez faire" nations there are bound to be some government interventions. From this concept we developed the idea of observing and measuring the physical inputs in the state-controlled-economy -- the manhours, the raw materials, the purchased components, the energy, the land used, the capital equipment installed -- and valuing them in the non-state controlled economy. In our famous case of golf carts from Poland, we would thus determine the "fair value" (or "foreign market value") of carts made in a hypothetical Pezetel plant transplanted to the plains of Spain. This would avoid the use of a stranger's costs and prices, particularly one who may be a competitor and have little incentive to provide data helpful to the respondent. On the other hand, it would also deny to Pezetel and advantages the "stranger" may have in its own production costs that Pezetel ought not to be able to share.

If we use the "surrogate" producer in another country, the problem arises of selecting the country. We have suggested that it is most appropriate that it be a country at a stage of economic development comparable to the state-controlled economy. The question arises whether this is more appropriate than determining whether the production facilities are the most comparable. For example, if in Rumania a very sophisticated plant turns out lawn mowers, do we look to a country of comparable development -- say Portugal or Italy -- even if no lawn mowers are made there? Or do we look to a country in which a comparable lawn mower plant exists even if it is more advanced economically, such as Japan or Canada?

We have concluded that the test most consistent with the idea of finding a surrogate for the actual producer is to "relocate" that producer in an economic environment most like his home market. Therefore, we would use, in the example cited, Portuguese or Italian rather than Japanese costs -- recognizing some will be lower (labor), others higher (capital) than in our own or other more industrialized economies.

2. Fairness -- Our second main concern is that whatever rule we adopt be fair -- to domestic producers who invoke the law as well as to the foreign suppliers who seek access to our market (both those whose merchandise is the object of an investigation and those from third countries who may also compete in supplying those goods).

Fairness means, first, that in calculating "fair values" we should try to avoid being either too hard on, or too lenient

with, the state-controlled economy countries and the state-owned enterprises. One of the advantages we see in our proposed rule is that it avoids imputing to the SCE producer the disadvantages (or advantages) of a third country or U.S. competitor. Nevertheless, it is, admittedly, "hard" on them that we will not accept what they claim to be "prices" and "costs". We can only accept their input factors. On the other hand, this may be too "lenient." That is, we do not infrequently see cases of merchandise produced in small, but "free," markets, such as in one of the Scandinavian countries, in which the home market producer is able to charge a certain price for his merchandise in home market sales, say, sewing baskets for the equivalent of \$10 each. This market is often too small, too distant or even too eccentric, for competitors -- particularly from the U.S. -- to seek access. But when that foreign producer wants to sell to the U.S., he faces competition. Here, if he wants an outlet through Sears, let us say, he must cut prices to \$5 per basket. This may be above his cost and not below U.S. prices. Nevertheless, the law requires us to use the actual home market prices as a basis for determining his "fair value," and, all other things being equal in the case cited \$5 margins will be found. On the other hand, were the producer of this product in a state-controlled economy, in which our proposed surrogate cost approach could be used, it might be that constructed value of sewing baskets would be only \$5 and the dumping margin would disappear. To that extent, perhaps we are too "lenient" by our rule. We think not only because the example I have used to illustrate the point overstates it by too much. But it is not an entirely unrealistic possibility.

Further, not only do we have the problem of fairness of criteria for making the needed price comparisons, we must also preserve the fairness of our procedures in a process that is already somewhat unusual -- at least to the uninitiated. Because we must obtain the voluntary disclosure of proprietary sales and, often, cost information -- the most sensitive secrets of most companies -- we use great effort to protect confidential submissions. Thus, the "parties" contending before us do not have access to the "real stuff" their opponents are presenting. Moreover, because in the real world the merchandise that producers sell for export and that which they sell at home is very frequently not identical, we must make numerous adjustments to the prices and cost figures we do obtain. The differences are often hard to identify, quantify, and above all, to verify. "Verification" by the Customs Service is a subject I will again mention when I speak of the "administrability" of the law. But suffice it to say here that the verification techniques used are, of necessity, brief and often superficial and not well suited to isolating the kinds of facts we think we need -- e.g., allocations of expenses -- how much of a machine's time is expended on the manufacture of the single different characteristic of a product under investigation when it also performs fourteen other operations in the plant. These very complex matters must be developed within a time frame that is

very short, and Congress is constantly urging that it be made shorter still.

I mention these points to underscore our need for rules that will recognize to State Owned Enterprises and to enterprises in State Controlled Economies the natural advantages -- if any -- they may enjoy, and take account of any natural disadvantages under which they labor so that we treat all of our foreign suppliers and domestic petitioners in approximately the same way, but that do so without creating excessive problems of computation, allocation and valuation.

Our use of a surrogate producer in another country attempts to meet all of these conditions of fairness. It does require from the foreign supplier information that may be more complex or unavailable than that which a company in a free market would be required to present about its sales prices. But it has the overriding advantage that it does not burden or benefit that producer, with the prices or costs of another, in another country over whom the first has no control. Nevertheless, the preparation of step two of our rule: a study to determine how a transplanted factory would operate, is clearly an added cost and difficulty. Finding reliable cost estimates -- especially in a country in which that merchandise may never have been made -- can be hard. And verification has to take place in two countries instead of one -- both in the State Controlled Economy in which the product is made and in the "free market" selected as the surrogate. Also, the problem of allocations of, e.g., machine and labor time to a particular product, made in a plant making many different products, is particularly difficult if the producer does not keep records that way. The hypothetical Romanian plant making lawn mowers may also make scissors and shears, garden carts and wheelbarrows, and none of it represents the plant's full capacity. The workers and equipment are simply "there" -- paid by the law in non-exchangeable funds -- regardless of units produced. Allocating labor costs in that environment is, to put it mildly, a headache.

We have received the suggestion that for this purpose we use the so-called "market basket" approach: That we value a factory laborer's hour in, say, Poland, by determining that it buys in the Polish economy "X" percent of a pair of shoes, and "Y" percent of a month's rent, and "Z" loaves of bread. The basket could be as large as that used to compute the U.S. consumer price index, to avoid distortions by particular items. And this then would give us a dollar figure we would use in our costing calculations. It sounds reasonable. But we think it becomes so extraordinarily complicated that it fails by our third criterion.

3. Administrability -- We are not engaged in an academic exercise. The laws must be administrable. It is one thing for all of us to wish for a Platonic ideal by which merchandise from different economic systems can be made to interface appropriately with our own.

In making that decision we must deal with human beings who actually work in government -- and who work in the plants and offices around the world with whom we must communicate. We cannot have a system suitable solely for economists and CPA's; we cannot have a system in which the relevant facts cannot be developed from ground zero in a matter of months. We want a system allowing foreign suppliers to plan -- to avoid dumping -- and enabling U.S. industry to invoke the dumping law where appropriate without excessive difficulty for either side. We are concerned about the allocation of resources by parties and the government in making our present to-the-penny calculations and adjustments, when it is a macro-economic problem with which we are dealing. Furthermore, we must use a system that courts can review when our determinations are challenged by either side (as if there were only two!).

Again, our proposed rule tries to deal with these problems by building in substantial part on Customs Service traditions of computing costs of production for a variety of valuation purposes not limited to the Antidumping Act. Nevertheless, we recognize the unique problem of selecting the country that is supposed to be at a "comparable stage of economic development" to the SCE in question. Can such a country be located with relative ease and precision? Must it be only one country or can any one of ten or twelve do? Should they have aspects of comparability other than GNP? Should the Eastern European countries always be compared to countries of Western Europe, or would a Latin American country be equally appropriate? We believe the problem is less difficult than posed and that any one of a number of comparable countries would serve the intended purposes of the regulation.

Our proposal moreover cannot be used unless our personnel have access to the plants and records of enterprises in economies and societies substantially different than our own or even those with which we usually deal. Indeed, developing this type of data -- input factors -- may require a degree of cooperation by the foreign supplier substantially greater than is required when only sales records are examined. (On the other hand, it may not be much different from what has become a virtually "routine" §205(b) cost-of-production analysis.)

Our proposal does require the "second stage" of developing and then attempting to verify a cost study in the second country of reference. In that connection our concern is how bona fide the bids and other data can be when all involved are likely to know that they are being developed solely for a certain purpose with no real market discipline.

These concerns do suggest that a "trigger" concept, either on a quantitative or price principle, would be an appealing alternative. However, based on our experience with the first such trigger mechanism in the steel sector, I cannot regard it as a viable, generalized basis for structuring trade with SCE's or SOE's. If by "triggers" we contemplate routine government

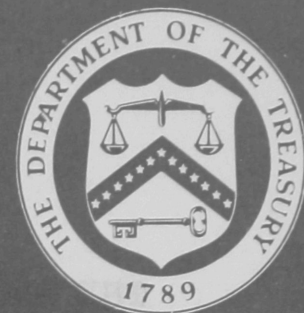
calculation and publication of foreign production costs and prices of a wide assortment of products, and the monitoring of imports to observe such triggers, even present volumes of trade are too large and varied to support the infrastructure investment needed to make such a system work. A crisis, as in steel, in a limited product area, warrants such extraordinary effort. Trade with SCE's and SOE's does not.

* * * * *

Churchill is reputed to have said that democracy is the world's worst form of government -- unless one considers the alternatives. We recognize numerous problems with our proposed approach. But it has evolved after considerable thought and effort as one way of meeting the three criteria I have addressed and, at least so far, has seemed a "least worst" solution. But before we put it into effect we wanted the benefit of this gathering: to hear how others approach these problems and, hopefully, how they would approach it if they were in my shoes.

Your frank comments and proposals will be welcome and considered.

o00o



EMBARGOED FOR RELEASE

3:30 p.m., July 20, 1978

Press Contact: Robert E. Nipp
202/566-5328

Non-Press Contact: 202/566-8235
566-8651
566-5286

TREASURY ANNOUNCES TASK FORCE REVISION,
FOURTH QUARTER ADJUSTMENT, PRODUCT CHANGES,
AND GREAT LAKES FREIGHT RATE ADJUSTMENTS

The Treasury Department announced today an increase of 4.4 percent in the average estimated cost per ton of finished steel mill products for integrated Japanese producers. These costs of production are used as the basis for setting trigger prices for major steel mill products under Treasury's Steel Price Mechanism (TPM).

The 4.4 percent increase is derived from (1) an upward revision of the originally calculated costs of production of integrated Japanese steel mills and (2) a quarterly adjustment for the fourth quarter of 1978 reflecting an updated yen-dollar exchange rate. The increased trigger prices resulting from these changes will apply to shipments exported on and after October 1, 1978.

The Department also announced:

- changes in numerous trigger prices and extras of individual products covered by the TPM;
- new TPM coverage of certain steel mill products;
- elimination of stainless steel pipe and tube from the TPM in the light of the International Trade Commission's determination that imports of such products from Japan have not caused or threatened injury to a U.S. industry; and
- a downward adjustment in the freight rate applied to imports of four steel mill products into the Great Lakes.

THE TASK FORCE'S REVISIONS

The upward revision of the average production costs is based on the work of a 9-person Task Force consisting of steel engineers, economists, accountants, and Treasury representatives. The group reviewed Japanese cost submissions, conducted extensive meetings with representatives of the Japanese Ministry of International Trade and Industry (MITI) and steel producers, and made on-site inspections of eight Japanese steel plants.

Three key issues identified by the Task Force have been re-evaluated as follows:

-- Operating rate: The Task Force has revised Japanese production costs using a 5-year average operating rate. This change increases the cost of production by about \$18 per net ton over the original calculations (which used an 85 percent operating rate -- the average experienced by the Japanese steel industry over the past 20 years).

-- Manhours per ton: The Task Force confirmed the adjustment made to Japanese data in January, increasing the manhours per crude ton to 6.35 manhours per net ton. The net result is no change in the labor cost component of original trigger prices.

-- Yield: The Task Force has revised the yield percentage from 80 percent to 82.7 percent, the effect of which is to reduce Japanese production costs by about \$12 per net ton. In addition, part of the output treated as yield loss -- and formerly valued as scrap -- has been revalued as secondary quality material, resulting in a \$9 yield credit (which is \$3 more than the previous scrap credit). In total, a downward revision of costs by \$15 per net ton is attributable to the yield adjustments.

The above changes necessitated some adjustments in "other expenses" and capital charges, including profit. Profit is charged at 8 percent of all non-capital costs.

The Task Force also revised the trigger price relationships between certain major flat rolled products as follows:

<u>Product</u>	Jan. 1978	Task Force
	Original Trigger Price	Revised Base Trigger Price
	<u>Per net ton</u>	
Hot rolled sheet	\$ 210 (2,000 lbs.)	217
Galvanized sheet	311	323
Tin-free steel	375	366
Black plate	338	315
Single-reduced tin plate	433	426
Double-reduced tin plate	431	472

The effect of these changes is to increase the weighted average of all trigger prices (based on 1977 import volumes) by about 0.6 percent.

FOURTH QUARTER ADJUSTMENT

Apart from the revisions of estimated average costs, Treasury has announced an upward revision in production costs for the major integrated producers to reflect a yen:dollar exchange rate of 215 (the average for May 15 through July 14). When this adjustment is applied to the Task Force's revised average cost per ton of finished steel, and is added to the Third Quarter adjustment, the result is an average cost of \$329.42 per net ton for the Fourth Quarter of 1978 -- an increase of 3.36 percent over Third Quarter trigger prices. *

For electric arc producers, the Fourth Quarter adjustment consists of not only the above exchange rate adjustment but also a wage increase of 3.03 percent. The result is an effective base price for product groupings as follows:

<u>Product Group</u>	<u>Fourth Quarter Trigger Price</u>
Group A: Equal angles; unequal angles; channels; I-beams (S4 through S8).	\$224.09/net ton

*

The yen actually appreciated by 5.1 percent in this period. However, the new yen rate of 215 is applied only to that part of the average production costs (e.g. labor) that is denominated in yen, as distinguished from the part denominated in dollars (e.g. coal). The result is an overall 3.36 percent cost increase above the Third Quarter attributable to the exchange rate change. In accordance with the previous quarterly adjustment announced May 5, the yen rate is derived from the average rate quoted in Tokyo for the 60-day period preceding the calculation of the quarterly adjustment.

<u>Group B:</u> Hot rolled strip from bar mills; merchant quality hot bars, hot-rolled round bars, squares, and round cornered squares; bar size channels.	\$250.90
<u>Group C:</u> Concrete reinforcing bars, plain and deformed.	\$222.29

CHANGES IN PRODUCT COVERAGE

The Department also announced adjustments in, and additions to, the trigger prices and extras of many individual products, including hot rolled alloy bars and rods, cold finished carbon steel bars, cold rolled sheets and motor laminations. Many of these adjustments have been based on investigations of claims that gaps in coverage or other anomalies existed in previously published trigger prices.

In addition, TPM coverage has been expanded to include electric resistance welded pipe and tube, certain structural shapes, and hot rolled band.

Stainless pipe and tube has been dropped in the light of the determination by the International Trade Commission that imports of such products have not caused or threatened injury to a domestic industry.

These product changes will take effect immediately, subject to a grace period for shipments under pre-existing fixed-price contracts which enter on or before August 31, 1978.

GREAT LAKES FREIGHT RATES

After public hearing and comment, the Department has made appropriate adjustments in the freight rates applied to imports through Great Lakes ports of entry of steel plate, hot rolled sheet, cold rolled sheet, and wire rod. The revised Lakes freight rates per metric ton are \$31 (from \$35) for hot rolled sheet, \$31 (from \$35) for cold rolled sheet, and \$31 (from \$40) for steel plates. These are effective immediately. No adjustment to the freight rate for wire rod was previously proposed. Based on the hearing and comments, however, an adjustment from \$45 to \$43 per metric ton will be made effective for shipments entered after September 1, 1978.

PROSPECTIVE COVERAGE AND ACTION

Finally, the Department announced that it intends in the near future to publish more complete trigger prices and appropriate extras for certain wire products, including bright basic wire, galvanized wire, barbed wire, bright high carbon wire, oil tempered high carbon wire, galvanized high carbon wire and galvanized wire fencing.

In addition, trigger prices for continuous buttwelded pipe are being studied, and additional information has been sought from MITI on various grades of pipe. If adjustments are found warranted, they will be made and announced promptly.

#

THE ATTACHED PACKAGE CONTAINS THE FOLLOWING MATERIALS:

- Part I - TASK FORCE REVISIONS
- Part II - FOURTH QUARTER ADJUSTMENT
- Part III - PRODUCT CHANGES
- Part IV - GREAT LAKES FREIGHT RATES

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARYNOTICE

Revisions by Treasury Steel Trigger Price Task Force

I. INTRODUCTION AND SUMMARY

Most of the trigger prices announced to date by the Treasury have been based on aggregate average cost data compiled by the six largest Japanese integrated steel companies, as submitted to the U.S. Government by the Japanese Government (Ministry of International Trade and Commerce) in December 1977. The Steel Trigger Price Task Force was formed in March 1978 to review the data thus submitted and the methodology used, as well as to perform additional analysis and research on Japanese steel production costs. Based on the review, possible adjustments to the average cost as well as individual product cost relationships and "gaps" and "anomalies" in product coverage were considered.

The 9-person Task Force consisted of two steel engineers, two economists, two accountants with knowledge of Japanese accounting practices, and three representatives of the Treasury Department and Customs Service. The Task Force visited several U.S. plants and conducted extended discussions with U.S. steel company representatives, focusing on the methodology for calculating steel production costs. The Task Force also reviewed dozens of written submissions by interested parties that either raised questions about cost-related aspects of the trigger price mechanism or pointed out gaps or anomalies in the system as originally structured.

In Japan, the Task Force conducted numerous discussions with Japanese MITI officials and steel industry representatives. In these discussions, the Task Force probed the cost information submitted by MITI in December 1977 and made numerous requests for additional data. The Task Force also visited eight Japanese steel mills, five of which the Task Force itself had selected. These visits consisted of (1) a tour of plant facilities selected by the Task Force and other facilities chosen by the plant management; and (2) discussions with plant managers and mill supervisors concerning specific aspects of production practice, performance data, and production costs.

The result of the Task Force's analysis is an upward revision of the average costs of the six largest integrated Japanese steel producers from \$297.80 to \$300.76 per net ton of finished product. The principal changes are:

-- Operating rate: The Task Force has revised Japanese production costs using a five-year average operating rate. The change increases the cost of production by about \$18 per net ton over the original calculations (which used an 85% operating rate -- the average experienced by the Japanese steel industry over the past 20 years).

-- Yield: The Task Force has revised the yield percentage from 80% to 82.7%, which reduces Japanese production costs by about \$12. In addition, part of the output treated as yield loss -- and formerly valued as scrap -- has been re-valued as secondary quality material, resulting in a \$9 yield credit (which is \$3 more than the previous scrap credit). In total, the yield adjustments result in a downward revision of costs by \$15 per net ton.

-- Other: The above changes necessitated some adjustments in "other expenses" and capital charges, including profit. Profit is charged at 8% of all non-capital costs.

Details of these changes are explained below.

II. REVISIONS IN AVERAGE PRODUCTION COSTS

The Task Force has made revisions in various components of cost that comprise the average cost per ton of finished product. To explain these revisions, two adjustments of prime importance are first explained because they permeate all of the identified cost components. These adjustments are in (i) the capacity utilization used to calculate fixed costs per unit, and (ii) the yield of finished steel mill products from raw steel. Based on these adjustments, specific changes in the identified cost components -- raw materials, labor, other expenses, and capital charges -- are calculated.

A. Capacity Utilization

The allocation of fixed costs of production to units produced is based upon an average operating rate over a period of time. Such a calculation cannot be based upon the current operating rate because it would be unrealistic to treat costs at either the high end or low end of an operating cycle as representative for determining "average" costs. For the purposes

of establishing a threshold for Treasury investigations under the Antidumping Act, such an average cost figure appears most appropriate. The concept of allocating fixed costs over some "reasonable period of time" is found in Section 205(b) of the Act concerning the determination of sales at less than the cost of producing merchandise and has been interpreted by Treasury to require consideration of operating rates over the most recent business cycle of the industry concerned.

In the January 3 trigger price calculations, costs were based on an 85% operating rate, reflecting the average rate of utilization for the Japanese steel industry over the past twenty years. Moreover, MITI assumed that all labor, capital, and "other" expenses do not vary with the rate of capacity utilization.

Period of measurement. After a careful examination of the issue, the Task Force recommended and the Secretary has determined that the minimum period for measuring capacity utilization in the construction of trigger prices should be five years. Since steelmaking assets are long-lived, and the demand for steel is sensitive to fluctuations in general economic conditions, it is necessary to calculate costs at some normal or average utilization rate over the business cycle. This requires a five-year period -- 1973 to 1977 -- to reflect approximately the shortest reasonable business cycle in the steel industry.

Thus, whereas the January cost calculations were based on a twenty-year average capacity utilization in the Japanese steel industry, the Task Force's revisions are based on a five-year average.

Percentage of capacity utilization. Capacity utilization can be measured as a percentage of either (1) theoretical (or "rated") capacity; or (2) actual (or "effective") capacity.*/

The Japanese steel industry has begun to calculate capacity utilization in terms of effective capacity, taking October of

*/ - Rated capacity is an engineering assessment of the theoretical maximum output of one piece of equipment (e.g., a steel furnace). It takes no account of other production constraints, such as coordination with other equipment. Effective capacity attempts to take account of all production constraints that affect actual output and is thus smaller than rated capacity.

1973 -- a month of peak output -- as 100% utilization.*/
Measured by that standard, the Japanese steel industry has been operating at an average of 83.2% over the past five years. That figure is equivalent to a 73.2% operating rate under the theoretical method of defining capacity utilization.

In any event, regardless of which definition is used, the salient factor for cost calculations is not the absolute percentage of capacity utilization, but the relationship between current utilization and average (or "standard") utilization.

Japanese costs of production for the six largest integrated producers in the first six months of FY-1977 were provided by MITI assuming 95% effective utilization (termed "standard volume"). The Task Force recalculated these MITI costs on a current effective capacity utilization basis of 66.6% (58.6% rated) in the first six months of FY-1977. These latter costs were then adjusted to represent 83.29% effective (73.2% rated) capacity utilization, incorporating the following assumptions:

1. All raw material costs were assumed to be 100% variable (i.e., cost per ton of output is not affected by changes in capacity utilization);
2. Labor costs were assumed to be 50% variable and 50% fixed (i.e., 50% not affected by capacity utilization, 50% varying inversely with capacity utilization);
3. Other expenses: 50% variable, 50% fixed;
4. Depreciation: 10% variable, 90% fixed;
5. Interest: 25% variable, 75% fixed.

The treatment of costs as fixed or variable is based upon a large number of factors considered by the Task Force. For example, it is appropriate to treat labor as being 50% affected by capacity utilization even though the original MITI calculations assumed labor to be unaffected by changes in capacity utilization because of certain unique features of Japanese corporate employment practices. The variability of labor is supported by a number of factors: labor hours have dropped

*/
- Effective capacity can be measured in different ways. MITI calculated effective capacity at 88% of rated capacity. Another method would be to base effective capacity on peak-to-peak output over a period of years. The two approaches will give slightly different results, but are reconcilable. In any event, it is not the absolute number, but the relation between the average capacity utilization and current capacity utilization that is relevant for cost calculations.

rather sharply with steel output in the past three years; in many cases, attrition of the workforce has occurred through retirement; finally, some workers are now being loaned out to other enterprises.

Since reductions in the rate of capacity utilization lead to lower rates of consumption of capital facilities which are banked, 10% of depreciation is assumed to be variable. Similarly, the working capital required to support raw materials, work in process, and final materials is reduced when production declines. Therefore, 25% of interest expense is assumed to be variable.

Based on these assumptions and a rated capacity utilization of 73.2%, the average Japanese production costs are approximately \$18 higher than the original cost calculations. The effect of reducing the average rate of capacity utilization upon which trigger prices are calculated is not as large as might otherwise be expected because the change influences only capital costs and "other expenses". As explained below, labor costs have already been adjusted to reconcile the original MITI submission with published statistics. That prior adjustment thus mitigated the effect of the capacity utilization adjustment now made by the Task Force, and no change was now made to the labor component.

B. Yield

The Task Force examined Japanese production practices carefully in order to obtain a measure of the yield from crude steel (the first solid state) to finished products. In addition, official industry and government publications were analyzed in order to reconcile the estimated flows of crude, intermediate, and finished products. Based on these studies, the Japanese yield -- having been lowered from the 86.5% claimed by the Japanese to 80% for the January cost calculations -- has been raised to 82.7% for a number of reasons.

The technology used by the Japanese integrated producers is of a very recent vintage. They utilize process computers far more extensively than U.S. companies. Their rolling mills allow the production of finished products with minimal yield losses and crown. Continuous casting is far more extensively used than in the U.S. Finally, Japanese plants are much newer, allowing them to roll larger coils from longer slabs than is generally the U.S. practice. Specifically:

1. Continuous casting. The Japanese producers utilize continuous casting for 35.1% of their raw steel production, as compared with 10.5% in the U.S. in 1977. By itself, this increases yield by 3.23%, but it also increases the yield from ingots to slabs because the number of killed, hot-top ingots is reduced. In total, the effect of greater continuous casting in Japan is to increase the integrated producers' yield to 5.9% over their U.S. counterparts.
2. Computer process control. The use of computers to control the production processes from primary production to product finishing provides a substantial increase in yield for the Japanese integrated producers. These computers increase yield through improvements in the "provisioning" of ingots and slabs (i.e., the more precise matching of ingot and slab size to final product to minimize yield loss), the improved scheduling and loading of production, improved quality, and better order and inventory control. The effect of these process controls is to increase yield by an estimated 3.2% over U.S. experience.
3. Design of plant and equipment. The newer facilities in Japan allow their producers to roll larger, high quality products because of:
 - Large continuous caster cross sections
 - Long slab capacity in reheat furnaces
 - In-process scales for weighing products
 - Large rolls on rolling mills
 - Great distance between rolling-mill stands
 - Roll bending
 - Large coilers
 - Long run-out tables
 - Large cooling tables

The effect of all of these plant characteristics is to improve yield by an estimated 1.8%.

4. Product mix. The Japanese integrated firms produce a smaller proportion of coated products than U.S. firms, more large structural shapes, more wire rods and slightly less uncoated flat-rolled products. Given Japanese yields on each product, this product mix increases their yield by 0.5%.

The combined effect of the above influences upon yield is to give the Japanese producers at least an 11.4 percentage point advantage over U.S. producers who reported a 71.3% yield in 1976. Therefore, the revised base trigger prices incorporate an 82.7% average yield from crude to finished steel.

Since the Japanese integrated producers reported an 86.5% yield in their original data submission through MITI, the difference (3.8%) in finished steel production between that figure and the 82.7% figure now adopted by the Task Force must be given a value. The Task Force has decided to apply a credit representing the value of this production, treating it as neither prime quality product nor scrap, but as "secondary quality" material. Accordingly, the January "scrap credit" -- re-labeled a "yield credit" -- has been raised from \$5.96 to \$8.90 per net ton of finished product.

C. Raw Materials Component

Basic raw materials include iron ore, coal, purchased scrap, fuel oil, and electricity. "Other" raw materials include ferroalloys, lubricants, water, rolls, alloying materials, and limestone. "Other" raw materials also include fees paid for services performed by subsidiaries. The principal item of this type is, for some firms, a coke processing fee (i.e., some Japanese steel plants buy coal and send it to a subsidiary for coking, paying a fee for such processing).

The Task Force has reviewed both the basic raw materials and "other" raw material costs provided by MITI and published in the January 3 release, and has examined extensively the practice of having the coking operation done by a subsidiary. It also examined the coal and coke usage ratios based on all available information.

The Task Force has found no reason to correct or adjust the cost for raw materials published on January 3. Thus, the only revision that has been made to the Japanese data submission on raw materials is an exchange rate adjustment on "other" raw materials from 242.5¥ = \$1 to 240¥ = \$1 -- the applicable yen/dollar rate at the time the raw materials costs were first calculated.

D. Labor Costs

In the January 3 release, labor costs were shown as \$54.85 per net ton of crude steel at standard volume. In deriving this figure, Treasury raised the original manhours estimate provided by MITI to 7.0 manhours per metric ton to correspond more closely with other available statistics.

After careful examination of the factors observed and data gathered in Japan, the Task Force believes the January manhours adjustment accurately reflects the labor requirement at the new average capacity utilization. Accordingly, the January calculation of total labor costs has not been changed.

The \$8.64 hourly labor costs reported by MITI for 1977 includes all costs associated with labor -- whether for direct employees or subcontracted or loaned-out workers. Similarly, the January 3 estimate of 7.0 manhours per metric ton of crude steel (6.35 per net ton) embraces all workers, including head office employees, plant employees, and subcontract workers (37.8% of the total).

The figure of 7.0 manhours per metric ton was derived from two sources: (1) a MITI submission; and (2) process-by-process manhours per ton data acquired by the Task Force in Japan. Data from both sources were adjusted to the standard volume manhours per ton, applying the assumption that 50% of labor varies with capacity utilization, and 50% is fixed. The process-by-process data were compared with U.S. estimates, and their validity was also assessed by on-site inspection of work practices in Japanese plants.

Both the MITI submission and process-by-process manhour data gave similar total manhour per ton results. Further, both aggregate and process-by-process labor utilization in Japan are in line with those in the more efficient U.S. plants. However, the 7.0 figure shown for Japan excludes work performed in those operations where a complete service was paid for on a fee basis by a Japanese steel producer. For example, as noted earlier, in some Japanese firms, coke production services were paid for on a fee basis, so coke production workers were excluded from that firm's manhour data. In that circumstance, the Task Force assured itself that the fee for coke production services was included in that firm's costs for "other" raw materials.

E. Other Expenses

Because of its residual nature, the category "other expenses" is difficult to measure and verify. The representatives of MITI and the major producers have indicated this category embraces the following items:

- i. Repairs
- ii. Maintenance
- iii. Utilities (excluding electricity)
- iv. Water
- v. Oxygen
- vi. Travel
- vii. Design fees
- viii. Enterprise taxes
- ix. Advertising
- x. Postage
- xi. Entertainment
- xii. Professional dues
- xiii. Standards inspection
- xiv. Books
- xv. Printing

No one of these items accounts for as much as \$3 per net ton of finished product.

In the January 3 release, these other expenses were shown as totaling \$19.39 per net finished ton. Since MITI treated these as fixed expenses, this estimate is consistent with \$24.74 at actual 1977 volume. In their financial statements for FY-1977, the six major integrated Japanese steel companies reported total materials and other expenses of \$182.62 at an exchange rate of 240 yen per dollar. The total of raw materials and other expenses at actual volume per the January 3 announcement may be calculated at \$178.10, or only slightly below the calculation based upon the public financial statements. The Task Force used the MITI report of "other expenses" and adjusted for the revised standard volume and a finished product yield of 82.7%. The final calculation, therefore, is \$24.03 per net finished ton for the "other expenses" component of costs.

F. Capital Charges

The necessary costs of capital -- interest, depreciation, and profit -- have been calculated on the basis of the revised capacity estimate for standard volume. Depreciation is assumed to be 90% fixed, while interest charges are assumed to be 75% fixed -- the remaining 25 representing interest charges on working capital which varies with production levels.

Depreciation, adjusted to actual volume in 1977, may be calculated from the original MITI submission to be \$21.42 per net ton of finished product. This estimate is very close to the amount reported for FY-1977 by the six largest producers in their annual public financial statements. Adjusting for standard volume at the assumed ratio (90% fixed, 10% variable) reduces this figure to \$18.64 per net ton. Adjusting to a yield for finished products of 82.7% raises the figure to \$19.50.

Interest is calculated to be \$20.77 per net ton at actual volume, somewhat above the \$19.10 per ton for FY-1977 shown in the published financial statements. Since interest charges vary directly with several factors -- work in progress, the level of raw materials inventories, and the level of finished product inventories -- total interest expense should be related to the volume of production. An analysis of the assets of the six major companies suggests that approximately 25% of interest charges are for this working capital and the remaining 75% are fixed. At the revised standard volume, therefore, interest per

net finished ton is \$18.47 based upon the initial MITI submission. Finally, adjusting to an 82.7% yield from raw steel to finished product produces the calculation of \$19.32 per finished ton reported above.

Returns to capital were expressed in the January 3 announcement by using the 8% of all costs principle found in Section 206 of the Antidumping Act for calculating "constructed value". This was the equivalent of a 13.1% before-tax return on total steel-making assets, a reasonable return based upon the risk level of the industry. In the current revision, profit is again charged at 8% of all non-capital costs -- \$250.79 per net ton. Therefore, profit is calculated to be \$20.06 per net ton. This raises total capital charges from \$50.62 in the January 3 calculation to \$58.88 per net ton of finished product.

G. Summary of Cost Revisions

Overall, the most significant revisions made by the Task Force derive from (1) the lowering of the Japanese capacity utilization rate (which increased costs by about \$18 per net ton) and (2) the raising of the Japanese yield ratio and the creation of a secondary quality material credit (which together reduced costs by about \$15).

In terms of each cost component, the revised figures and the original January 3 estimates are as follows:

Cost of Production per Net Finished Ton
for Six Integrated Japanese Producers

Assumptions: 83.2% of effective capacity (73.2% rated) and 82.7% yield

	<u>January 3 Estimate*/</u>	<u>Revised Estimate</u>
Basic Raw Materials (per raw ton)	\$ 84.90	\$ 84.90
Other Raw Materials (per raw ton)	47.26	47.76
Labor (per raw ton)	<u>54.85</u>	<u>54.87</u>
--Total Labor & Materials (per raw ton)	\$187.01	\$187.53
--Total Labor & Materials per finished net ton (yield factor)	\$233.76	\$226.76
Other Expenses	19.39	24.03
Depreciation	16.79	19.50
Interest]	33.82	[19.32
Profit]		[20.06
Yield Credit	<u>-5.96</u>	<u>-8.90</u>
Total Costs	<u>\$297.80/NT</u> <u>\$328.26/MT</u>	<u>\$300.76/NT</u> <u>\$331.53/MT</u>

*/
- The January 3 costs assumed 85% effective (74.8% rated) capacity utilization and 80% yield. Accordingly, the column of January figures reflects those assumptions.

Both totals reflect costs prior to any adjustments announced for the Third and Fourth Quarters.

III. CHANGES IN SELECTED FLAT-ROLLED BASE TRIGGER PRICES

As part of its work, the Steel Task Force conducted a comprehensive review of the structure of, and relationships between, the trigger prices for flat-rolled products. Data on costs of producing individual products were collected from a number of producers in different countries. The Japanese producers also supplied some detail on the structure of their costs. Finally, the Task Force constructed a detailed input-output model of flat-rolled production processes.

As a result of its investigation, the Task Force has recommended that minor adjustments be made in the trigger prices for hot rolled and galvanized coils. Larger revisions have been recommended for several tin-mill products, particularly double-reduced tin plate. All changes in base trigger prices described below include the effect of the increase in the estimated average cost of production of all products calculated by the Task Force.

Hot rolled sheet. The base trigger price on hot rolled sheet is being increased 3.3% to reflect the more realistic assessment of finishing costs, including tempering and side trimming. An extra is being developed for theoretical billing of hot rolled sheet, and a trigger price has been set for hot-rolled band, as reported in accompanying Treasury releases.

Galvanized iron sheets in coil. The price of galvanized iron sheet in coil is being increased by 3.9% in order to reflect more accurately the yield loss in producing galvanized sheet from cold-rolled sheet. The original galvanized sheet coefficient submitted by MITI was found to contain an excessive yield gain for the galvanizing process.

Tin mill products. Data received from numerous other producers, including North American firms, suggests that the mark-up of single-reduced tin plate over cold-rolled sheet is excessive. Therefore, the base price for single-reduced tin plate is being reduced 1.6%.

With respect to double-reduced tin plate, the original MITI submission assumed costs on par with single-reduced tin plate. A reasonable differential between single- and double-reduced tin plate, given cost estimates submitted by other sources, requires a 9.5% increase in the extra for 55# base-box weight with a .25% coating. Other extras will be adjusted accordingly.

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARYNOTICE

Imported Steel Mill Products Trigger Price Mechanism:

Fourth Quarter Revision of Trigger Prices

The Treasury Department hereby revises trigger prices for imported steel mill products for the Fourth Quarter of 1978. Each quarter, revisions are made to reflect changes in, e.g., the dollar-yen exchange rate, raw materials costs, and labor usage rates. In the current instance, the Fourth Quarter revisions build upon the revised average costs (\$300.76 per net ton) as recommended by the Steel Task Force.

Adjustments for the Fourth Quarter (effective for all shipments exported on or after October 1, 1978) reflect a yen exchange rate of 215 yen per dollar (the average for May 15 through July 14). This results in an upward revision of 3.36% for products produced by the major integrated producers. Beyond the yen rate change, for electric furnace producers a 3.03% increase in wage rates is applied, resulting in an overall increase of 4.6% for products produced by these producers.

The adjustment methodology may be summarized as follows: for the integrated steel producers, the new cost per average ton of finished steel products (as reconstituted by the Task Force and published today) is revised to reflect the Third Quarter adjustment (announced May 5, 1978) and then to reflect the applicable yen exchange rate of 215 for the Fourth Quarter. For the integrated producers, there are no raw materials adjustments (because major raw materials supply contracts are unchanged from prior quarters) and no labor cost adjustment (because the FY-1978 wage increase was reflected in the adjustments previously made for the Third Quarter).

The resulting new average base price for the products made by the integrated producers is \$329.42 per net ton (\$363 per metric ton). This base price will be effective October 1, 1978.

For the electric arc furnace producers, the 215 yen rate is applied for the Fourth Quarter, and a 3.03% wage increase is applied.*/ The resulting new base price for products made by the furnace producers is:

	4th Quarter Base Prices	
	<u>Net Tons</u>	<u>Metric Tons</u>
<u>Group A:</u> Equal angles; unequal angles; channels; I-beams (S4 through S8).	\$224	\$247
<u>Group B:</u> Hot rolled strip from bar mills; merchant quality hot bars, hot-rolled round bars, squares, and round cornered squares; bar size channels.	\$251	\$277
<u>Group C:</u> Concrete reinforcing bars, plain and deformed.	\$222	\$245

A. INTEGRATED PRODUCERS

The Fourth Quarter adjustment is interrelated with the basic revision in average costs undertaken by the Department's Steel Task Force, which has reviewed the trigger costs announced January 3, 1978. The review has established a new original base trigger cost of \$300.76 per net ton of finished product (formerly \$297.80). This base change, plus the Task Force's restructuring of cost components, affect the quarterly revision calculations.

Recalculation of Third Quarter Revision. Using the Task Force's revised base of \$300.76 per net ton of finished product, Third Quarter revisions were recalculated before applying Fourth Quarter revisions. This recalculation is done purely for purposes of facilitating the Fourth Quarter revision and is not meant to change applicable trigger prices for July 1 to September 30, which remain as published in the Treasury release of May 5, 1978.

Thus, the raw material, labor costs, and exchange rate changes previously announced on May 5 for the Third Quarter were applied, resulting in an increase to \$318.73. Although

*/ In addition, a minor adjustment (amounting to \$0.50) is made to correct an error discovered in the Third Quarter revisions.

the raw material, labor, and exchange rate changes were precisely those announced on May 5, their dollar effect is now greater because of the Task Force's revisions in the cost structure. Under the new structure, a greater proportion of Japanese production costs are yen-denominated, and hence the yen exchange rate has a greater overall effect. Were they actually applied, increase for the Third Quarter would be 5.97%.

Calculation of Fourth Quarter Revisions. For the integrated producers, a new yen exchange rate of 215 is applied for the Fourth Quarter, building on the recalculated Third Quarter base (\$318.73). For this group of producers, no further significant changes in other input costs has occurred. Hence, the Fourth Quarter base is \$329.42/NT, or 3.36% above revised Third Quarter costs.

Table I below shows revised costs per ton of finished product (as per Task Force revisions) and the appropriate increase to reflect the Fourth Quarter of 1978. These are expressed in metric tons, consistent with the prices published by the Customs Service, and a conversion to net tons is shown for comparative purposes.

Table I

Revised Estimates of Japanese Costs of Production:
Integrated Producers (\$ per metric ton of finished product)

	Rev. Avg. Cost (MT) <u>1/9/78</u>	Third Quarter*/ <u></u>	Fourth Quarter Adjustment <u></u>
Basic Raw Materials	\$113.17	\$116.20	\$116.20
Other Raw Materials	63.66	67.60	71.06
Labor	73.14	80.86	85.02
Other Expenses	26.48	28.12	29.56
Depreciation	21.49	22.82	23.99
Interest	21.30	22.62	23.78
Profit	22.11	23.42	24.14
Yield Credit	-9.81	-10.31	-10.57
Total \$/MT	<u>\$331.54</u>	<u>\$351.33</u>	<u>\$363.12</u>
Total \$/NT	<u>\$300.76</u>	<u>\$318.73</u>	<u>\$329.42</u>

This revised Fourth Quarter base price of \$363.12 per metric ton will be used to calculate base prices for the Fourth Quarter for each product produced by the integrated producers.

*/
- See the underscored proviso on the previous page concerning the limited purpose for which Third Quarter numbers are recalculated.

B. ELECTRIC FURNACE PRODUCERS

Tables II-A, II-B, and II-C show original (March 27 publication) revised Third Quarter and Fourth Quarter costs for products made by electric furnace producers, Groups A, B, and C respectively. Profits are now being calculated at a standard 8% on the total of raw material, labor, and other costs for each respective group. Because of this revision in profit calculations, the Third Quarter costs shown are slightly above those published May 5.*/

Recently, electric furnace labor contracts have been re-negotiated in Japan, increasing labor costs 3.03% per hour. Further, the yen has appreciated against the dollar from 226 (used for the Third Quarter calculations) to 215 (to be used for the Fourth Quarter). Thus, as shown in Tables II-A, B, and C, Fourth Quarter costs are above Third Quarter costs by 4.64% in Group A, 4.67% in Group B, and 4.53% in Group C.

TABLE II-A

Revised Estimates of Japanese Electric
Furnace Production Costs: Group A Products^{1/}
(U.S. \$/metric ton of finished product)

	<u>March 27</u> <u>Release</u>	<u>Third</u> <u>Quarter</u>	<u>Fourth</u> <u>Quarter</u>
Basic Raw Material	\$115.87	\$140.43	\$146.61
Other Raw Material	31.32	32.28	33.10
Labor	24.52	26.03	28.17
Other Expenses	10.06	10.68	11.23
Depreciation	5.47	5.81	6.11
Interest	6.14	6.52	6.86
Profit	15.32	16.75	17.52
Scrap Credit	-1.94	-2.46	-2.59
Total/MT	<u>\$206.76</u>	<u>\$236.04</u>	<u>\$247.01</u>
Total/NT	<u>\$187.62</u>	<u>\$214.14</u>	<u>\$224.09</u>

^{1/} Group A products are: Equal angles; unequal angles; channels; I-beams (54 through 58).

*/ Again, the Third Quarter recalculations accomplished here are done solely to facilitate the calculation of Fourth Quarter revisions. Applicable trigger prices during July 1 to September 30 remain as published May 5.

TABLE II-B

Revised Estimates of Japanese Electric
Furnace Production Costs: Group B Products^{2/}
(U.S. \$/metric ton of finished product)

	<u>March 27</u> <u>Release</u>	<u>Third</u> <u>Quarter</u>	<u>Fourth</u> <u>Quarter</u>
Basic Raw Material	\$122.59	\$150.97	\$157.62
Other Raw Material	37.00	38.13	39.10
Labor	27.94	29.65	32.10
Other Expenses	12.28	13.04	13.71
Depreciation	6.96	7.39	7.77
Interest	8.78	9.32	9.80
Profit	17.07	18.54	19.40
Scrap Credit	-2.14	-2.78	-2.92
Total/MT	<u>\$230.48</u>	<u>\$264.23</u>	<u>\$276.56</u>
Total/NT	<u>\$209.09</u>	<u>\$239.71</u>	<u>\$250.90</u>

^{2/} Group B products are: Hot rolled strip from bar mills; merchant quality hot bars, hot-rolled round bars, squares, and round cornered squares; bar size channels.

TABLE II-C

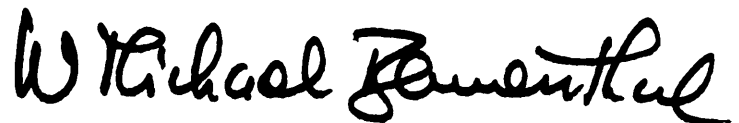
Revised Estimates of Japanese Electric
Furnace Production Costs: Group C Products^{3/}
(U.S. \$/metric ton of finished product)

	<u>March 27</u> <u>Release</u>	<u>Third</u> <u>Quarter</u>	<u>Fourth</u> <u>Quarter</u>
Basic Raw Material	\$114.51	\$139.13	\$145.28
Other Raw Material	33.82	34.85	35.74
Labor	19.55	20.76	22.48
Other Expenses	12.68	13.47	14.15
Depreciation	5.60	5.95	6.25
Interest	5.63	5.98	6.28
Profit	15.18	16.66	17.41
Scrap Credit	-2.00	-2.44	-2.56
Total/MT	<u>\$204.97</u>	<u>\$234.36</u>	<u>\$245.03</u>
Total/NT	<u>\$186.00</u>	<u>\$212.61</u>	<u>\$222.29</u>

^{3/} Group C products are: Concrete reinforcing bars, plain and deformed.

As noted, no change has been made in the basic assumptions upon which electric furnace costs were originally calculated (see May 5 release). The only methodological change is in the application of the 8% profit as described above. However, a further revision in steel furnace costs, following the approach developed by the Task Force, can be anticipated.

All product categories whose costs are related to the electric furnace average costs will have percentile trigger price increases matching those of the respective applicable electric furnace group.



Secretary of the Treasury

Dated: 19 JUL 1978

DEPARTMENT OF THE TREASURY

OFFICE OF THE SECRETARY

NOTICENew and Adjusted
Trigger Base Prices and "Extras"
for Imported Steel Mill Products

I am hereby announcing (1) new trigger base prices and "extras" for products not previously covered by the Trigger Price Mechanism and (2) adjustments to, and additional "extras" for products for which trigger prices have been previously announced. Attachment 1 lists the specific products involved and describes the action being taken. These trigger prices will be used by the Treasury Department in monitoring imports of these products under the trigger price mechanism. Accordingly, a number of pages in the Steel Trigger Price Handbook are being reissued to reflect these actions.

Description of the trigger price mechanism may be found in the "Background" to the final rulemaking which amended regulations to require the filing of a Special Summary Steel Invoice (SSSI) with all entries of imported steel mill products (43 F.R. 6065).

These base prices, and extras, and adjustments are based upon information made available to the Treasury Department by the Japanese Ministry of International Trade and Industry (MITI), as well as other information available to the Department.

All the trigger prices being announced here will be used by the Customs Service to collect information at the time of entry on all shipments of the products covered which are exported after the date of publication of this notice. However, the following rules will be applied to entries of these products covered by contracts with fixed price terms concluded before the publication date of this notice:

1. Contracts with fixed price terms between unrelated parties:
If the importer documents at or before the time of entry that the shipment is being imported under such a contract with an unrelated party, the entry will not trigger an investigation even if the sales price is below the trigger price, provided that entry is made on or before August 31, 1978. However, failure to initiate an investigation will not diminish the right of affected interested persons to file a complaint with respect to such imports under the established procedures for antidumping cases.

2. Contracts between related parties: If the importer documents at the time of entry that the shipment is being imported under a contract with a related party and the shipment is to be resold to an unrelated purchaser in the United States under a contract with fixed price terms concluded before the publication date of this notice, the entry will not trigger an investigation even if the sales price is below the trigger price, provided that delivery is made on or before August 31, 1978.

While these sales will not as a rule trigger a self-initiated antidumping investigation, information concerning such sales will be kept as a part of the information in the monitoring system and will be available in the event that an antidumping petition is filed with respect to such products sold by that producer or the Treasury Department decided to self-initiate an antidumping investigation of such products based upon subsequent sales.

Treasury intends to publish more complete trigger prices and appropriate extras for the following wire and wire products classified as steel mill products by the American Iron and Steel Institute: bright basic wire, (TSUSA Product Category Nos. 609.4010 and 609.4125), galvanized wire (TSUSA Nos. 609.4040 and 609.4165), and barbed wire (TSUSA No. 642.C200). We also intend to publish trigger prices and appropriate extras for bright high carbon wire and oil tempered high carbon wire (TSUSA Nos. 609.4055 and 609.4315), galvanized high carbon wire (TSUSA Nos. 609.4065 and 609.4365) and galvanized wire fencing (TSUSA Nos. 642.3510, 642.3530, 642.3560 and 642.3570). Complete trigger price coverage already exists for baler wire (TSUSA No. 609.4120).

The Treasury Department has been asked that welded wire fabric (TSUSA Nos. 642.8010 and 642.8020) be included in the trigger price mechanism. This product is not presently covered because it is not classified as a steel mill product by the American Iron and Steel Institute. However, as indicated in the Solomon Report, the Customs Service has been alerted to the risk that fabricated steel products, such as welded wire fabric, may substitute for the more basic steel mill products in U.S. imports. Should sales of such products provide significant opportunities for evasion of the intended relief of the trigger price mechanism, Treasury will give prompt consideration to any appropriate action, including any antidumping petition which may be filed.

Stainless Welded Pipe and Tubing (AISI Category 14) is being removed from the Trigger Price System. The International Trade Commission recently found that imports of these products at less than fair value from Japan were not causing or threatening to cause injury to U.S. industry.

A handwritten signature in black ink, reading "W Michael Blumenthal". The signature is written in a cursive, flowing style.

Secretary of the Treasury

Dated: _____

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS

7-19-78

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
2 Hot Rolled Alloy Rod	Coverage of additional grades	<p>Extended Coverage to 55 additional grades including grades in A.I.S.I. series, 1300, 4000, 4800, 5000, 6000, 8000, and 94 B 00. Extras for Thermal Treatment, Aircraft Quality, Bearing Quality and Vacuum Degassing added. Boron extra added for all grades.</p> <p>For grade A.I.S.I. 9254 Grade extras added for 5 additional grades and Boron extra added. Size extras added extending size range, thermal treatment and vacuum degassing extras added.</p> <p>For Grade 52100: Grade extras added for two additional grades; size extras added extending size range, thermal treatment extras added.</p>
3 Structural Shapes	Additional Coverage	Size extras listed for Junior Beams for size 6", 8", 10", and 12".
5 Plates	Correction of A Previous Listing	Extra Listing for Ultra-Sonic Testing Corrected
7 Railroad Wheels and Axles	Action Deferred	Only one Plant produces this product in Japan. Under such circumstances, production cost information was considered privileged and not available.

1
4
1

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
11 Bars Hot Rolled Alloy	Extended Coverage of Grades and Extras	<p>Extended coverage to 64 additional grades including grades in the A.I.S.I. series, 1300, 4000, 5000, 6000, 8000, and 94 B 00. Size extras added extending range of sizes Thermal Treatment extras added, quality extras for Aircraft, Bearing, and Vacuum Degassing added. Coverage extended to Spring Quality Flats in grades 9260, and 5160.</p> <p>For Grade 52100 added Grade extras for two additional Grades added size extras extending Size Range, Thermal Treatment extras added.</p>
12 Cold Finished Bars	Revised Trigger Prices and Extended Grade Coverage	Revised Trigger Price of Grades A.I.S.I. 1018, 1215, and 12 L 14. Extended coverage to Grades 1008 through 1029, 1212 through 1215, and added 12 L 15.
14 Electric Resistance Welded Structural Tubing Produced to Specification ASTM A-500	New Product Coverage plus extras	Electric Resistance welded structural tubing produced to A.S.T.M. Specification A-500 included in Trigger Price Program. Extras listed for Diameter and Wall Thickness, Pickling, Cold Strip, and R.O.P.S.
14 Electric Resistance Welded Standard Pipe A.S.T.M. A 120 (A-5)	New Product Coverage plus extras	Electric Resistance Welded Standard Pipe produced to ASTM - Spec A-120 (A-53) included in Trigger Price Program. Extras for Size, Galvanizing and Threading and Coupling Listed.

1
5
1

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
14 Electric Resistance Welded Steel Pressure Tubing	Coverage of Additional Extras	Extras added for cut to Length Sizes, Quantity, Extra Testing, and Packaging.
14 Electric Resistance Welded Stainless Pipe and Tubing	Deleted Trigger Price Coverage	Welded Stainless Pipe to ASTM A-312 Grade 304 and Welded Stainless Steel Round Ornamental Tube A.I.S.I. Grade 304 removed from Trigger Price coverage. It may also be noted that the International Trade Commission ruled on July 17, 1978 that domestic producers were not injured by imports of this product at less than fair value.
15 Seamless Oil Well Casting	Coverage of Additional Extras	Grade extras above Base of H, J, and K; added for Grades N, C, and L; and for Grades C-95 and P for Seamless Oil Well Casing not Threaded. Sizes up to 7" in diameter and sizes over 7" in diameter are covered. Grade extras as above added for Threaded Casing and Threaded and Coupled Extras added.
15 Seamless Carbon Steel Pressure Tubing	Additional Extras	Extra for Random Length Deductions added.
16 Cold Finished Wire Rod	Additional Coverage	Grade coverage for 56 Grades covering AISI Series 1300, 4000, 4800, 5000, 6000, 8000,

1
9
1

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENT (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
		and 94 B 00. Size extras, Thermal Treatment extras, Aircraft Quality extra, Bearing Quality extra, Vacuum Degassed extra, and Cold Finished extra by sizes for all grades.
		Grade AISI 9254 High Carbon SI-MN-CR Steel plus five other grades covered. Grade extras, Size extras, Thermal Treatment extras, Vacuum Degassed extra, and Cold Finish extra by sizes for all grades.
25 Hot Rolled Band	New Coverage	Hot Rolled Band Trigger Price Added.
26 Cold Rolled, Full Hard Coiled Sheet, Feed Stock for Continuous Hot Dip Galvanizing	Trigger Price Deleted	Trigger Price for this product is deleted. The Japanese state they do not export this product to the United States, and have exported it only to certain South-East Asian countries where long term supply arrangements are in effect. The product is a semi-finished product, being unannealed and manufactured with fewer processes and less strict requirements than ordinary cold rolled sheets. Since this product is not widely produced or imported at present, the amount of trade in this product does not warrant establishing a trigger price.
26 Cold Rolled Sheet Motor Laminations	New Coverage and added width and gauge extras	Cold Rolled Sheet for Motor Laminations covered as an extra under cold rolled sheets. Gauge and width extras are included.

TABLE OF PRODUCT ADDITIONS AND ADJUSTMENTS (continued)

<u>AISI Category & Product Description</u>	<u>Type of Action</u>	<u>Description of Action</u>
27 Corrugated Gal- vanized Sheet	Additional Extra for Corrugating Added	An extra for this product has been added

SIZE EXTRAS JUNIOR BEAMS

REVISED TP
Fed.Reg. _____

<u>Series</u>	<u>lbs/ft</u>	<u>Extra \$/MT</u>
6"	4.5#	54
8"	6.5#	40
10"	9#	38
12"	10.8#	35
12"	11.8#	35

REV. TP

Fed.Reg. _____

3 - OTHER EXTRAS

Description	\$/MT
Killed	21
Fine Grain	
Charpy	
+40°F & up	
L	16
T	21
L & T	26
under +40°F	
L	21
T	26
L & T	32
Normalize	74
Quench & Temper	127
Normalize & Temper	127
U.S.T.	
A578 L2, A435, A578 L1 (9" or higher grid)	(over 1/2") 16
	(over 3/4") 42
(under 9" grid or 100% scanning)	(over 3/4") 26
Checker	21
Pickled & Oiled	
Up to 0.172" Thickness	21
Over 0.172" Thickness	14
Others	

To be specified on
SSSI

REVISED TP

Fed.Reg. _____

<p>Cold Finished Carbon Steel Round Bar AISI 1018, 19.05mm(3/4") Covers Grades AISI 1008 thru 1029</p>
--

Category AISI 12

Tariff Schedule Number(s) 608.5015 8 1/2%

Base Price per Metric Ton \$439

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$7	\$ 9
Gulf Coast	35	5	11
Atlantic Coast	40	4	11
Great Lakes	58	4	15

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

REVISED TP
 Fed.Reg. _____

Cold Finished Round Steel Bar (Free Cutting Steel-Sulfur)
 AISI 1215, 19.05mm(3/4")
 Covers Grades AISI 1212 thru 1215

Category AISI 12

Tariff Schedule Number(s) 608.5005 8 1/2%

Base Price per Metric Ton \$497

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$ 7	\$10
Gulf Coast	35	5	13
Atlantic Coast	40	4	13
Great Lakes	58	4	16

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

Cold Finished Round Steel Bar (Free Cutting Steel-Lead)
AISI 12L14, 19.05mm (3/4")
Covers Grade AISI 12L15

Category AISI 12

Tariff Schedule Number(s) 608.5005 8 1/2%

Base Price per Metric Ton \$519

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$30	\$7	\$10
Gulf Coast	35	5	13
Atlantic Coast	40	4	13
Great Lakes	58	4	17

Insurance 1% of base price + extras + ocean freight

Extras

Size, See Table p. 12-4

ELECTRIC RESISTANCE WELDED CARBON STEEL PRESSURE TUBING,
FOR USE IN BOILERS, HEAT EXCHANGERS, CONDENSERS, ETC.

Category AISI 14

Tariff Schedule Number(s) 610.32 0.3¢ per Lb.

Base Price per Metric Ton \$461

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$ 9
Gulf Coast		5	11
Atlantic Coast		4	12
Great Lakes		4	15

Insurance 1% of base price + extras + ocean freight

Extras

- A. Outside Diameter and Wall Thickness
- B. Other Extras
 - (1) Specifications
 - (2) Steel Requirements
 - (3) Special Dimensional Tolerance
 - (4) Cut Length Extra
 - (5) Quantity Extra
 - (6) Testing Extra
 - (7) Packaging Extra

Note: All prices on page 14-3 are to be increased by 5 1/2%
for tubing exported on or after July 1, 1978.

ELECTRIC RESISTANCE WELD PRESSURE TUBING EXTRAS
 (Continued)

Cut Length Extra

<u>Cut Lengths (Feet)</u>	<u>Extra (per cent)</u>
Under 10	To be announced
10 to 36	Base
36 to 40	0 to 5
40 to 44	7.5
44 to 48	10
48 and over	To be announced

Quantity Extra

<u>Weight (pounds)</u>	<u>Extra (per cent)</u>
10,000 or more	Base
5,000 to 9,999	20
Under 5,000	To be announced

Testing Extra

Non-Destructive or Hydrostatic Testing to ASTM A-450	Base
Non-Destructive and Hydrostatic Testing to ASTM A-450	3%

Packaging Extra

Weight per bundle under 1 metric ton	To be announced
1 thru 5 metric ton	Base
Over 5 metric ton	To be announced

ELECTRIC RESISTANCE WELDED STRUCTURAL TUBING TO ASTM A 500 GRADES A, B & C

Category AISI 14

Tariff Schedule Number(s)	610.39	.1¢ per lb.
	610.49	10.5%

Base Price per Metric Ton \$343

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$ 6
Gulf Coast		5	8
Atlantic Coast		4	8
Great Lakes		4	11

Insurance 1% of base price + extras + ocean freight

Extras

A. Outside Diameter and Wall Thickness

B. Other Extras

- (1) Pickling
- (2) Cold Strip Extra
- (3) ROPS Extra

14-20
 REVISED T
 Fed.Reg.

Base Price Including Outside Diameter (O.D.) / Wall Thickness (W.T.) Extras (\$/MT)
 Electric Resistance Welded structural Tubing to ASTM A 500 Grade A B & C
 AISI 14 TSUSA 610.39 610.49

Rectangular WT/OD	.047	.056	.063	.072	.078	.083	.095	.109	.120 & .125	.134	.156	.180 & .1875	.250	.315	.337	.500
1 x 1	375	375	353	353												
1 1/4 x 3/4	375	375	353	353	353	353	353									
1 1/2 x 1	375	375	353	353	353	353	353	353	353							
2 x 1	375	375	353	353	353	353	353	353	353							
2 1/2 x 1 1/2	375	375	353	353	353	353	353	343	353							
3 x 1 1/2			353	353	353	353	353	343	353							
3 1/2 x 1 1/2			343	343	343	343	343	343	343							
4 x 2						343	343	343	343	343	343	343	343			
4 1/2 x 2							343	343	343	343	343	343	343			
5 x 2							343	343	343	343	343	343	343			
5 1/2 x 2							343	343	343	343	343	343	343	356	356	
6 x 2							343	343	343	343	343	343	343	356	356	
6 1/2 x 2							343	343	343	343	343	343	343	356	356	
7 x 2								343	343	343	343	343	343	356	356	
7 1/2 x 2								343	343	343	343	343	343	356	356	375
8 x 2								343	343	343	343	343	343	356	356	375
8 1/2 x 2								343	343	343	343	343	343	356	356	375
9 x 2								343	343	343	343	343	343	356	356	375
9 1/2 x 2								343	343	343	343	343	343	356	356	375
10 x 2									343	343	343	343	343	356	356	375
10 x 3										343	343	343	353	365	365	375
12 x 3											343	343	353	365	365	375
14 x 3												343	353	365	365	375
16 x 3													353	365	365	375

REVISED TP
Fed.Reg. _____

OTHER EXTRAS

ELECTRIC RESISTANCE WELDED STRUCTURAL TUBING
TO ASTM A 500 GRADE A, B, & C

<u>Pickling Extra:</u>	\$13 per Metric Ton Irrespective of OD/WT
<u>Cold Strip Extra:</u>	\$44 per Metric Ton Irrespective of OD/WT
<u>ROPS Extra:</u>	\$58 per Metric Ton, Irrespective of OD/WT

REVISED TP
 Fed.Reg. _____

ELECTRIC RESISTANCE WELDED STANDARD PIPE ASTM A 120 (A-53)

Category AISI 14

Tariff Schedule Number(s) 610.32 0.3¢ per Lb.

Base Price per Metric Ton \$317

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Rate	\$ 7	\$ 6
Gulf Coast		5	8
Atlantic Coast		4	8
Great Lakes		4	10

Insurance 1% of Base Price + Extras + Ocean Freight

Extras

- A. Outside Diameter and Wall Thickness
- B. Galvanizing
- C. Threading and Coupling

14-23
 REVISED TP
 Fed.Reg. _____

Base Price Including Outside Diameter (OD)/Wall Thickness (WT)
 Threaded and Coupled Extras (\$/MT)
 Electric Resistance Welded Pipe to ASTM A 120

	Nom (inches)					OD (inches)				
	$\frac{1}{2}$	$\frac{3}{4}$	1	$1\frac{1}{2}$	$1\frac{1}{2}$	$2\frac{3}{8}$	$2\frac{7}{8}$	$3\frac{1}{2}$	4	$4\frac{1}{2}$
Blk. P.E.	342	332	328	323	323	317	317	317	323	323
Blk. T. & C.	383	371	354	352	352	345	345	345	357	357
Galv., P.E.	440	425	415	408	408	401	401	401	408	408
Galv. T. & C.	481	462	443	437	437	430	430	430	443	443

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED MO ALLOY STEEL WIRE ROD AISI 4037, 5.5mm to 13mm
--

Category AISI 2

Tariff Schedule Number(s) 608.7880 0.375¢ per lb. + 4% +
 additional duties
 (see Headnote 4, TSUS)

Base Price per Metric Ton \$492

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	14
Great Lakes	79	4	17

Insurance 1% of base price + extras + ocean freight

Extras

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Aircraft Quality Extra
- (5) Bearing Quality Extra
- (6) Vacuum Degassed Extra
- (7) Cold Finished Extra

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED
 MO ALLOY STEEL WIRE ROD
 (CONTINUED)

1. Grade Extra - see grade extras table, pp. 2-12, 2-13

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
over 13 mm but less than 19mm	Minus 26
1 inch and over	Minus 37

3. Thermal Treatment Extras

	<u>Extra (\$/MT)</u>
Regular Anneal	42
Spheroidized	63

4. Aircraft Quality Extra \$26/MT

5. Bearing Quality Extra \$26/MT

6. Vacuum Degassed Extra \$12/MT
 (This extra is not charged when requirements are subject
 to extra aircraft and/or bearing quality)

7. Cold Finished Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.812-0.999	\$137
0.688-0.811	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

REVISED TP
 Fed.Reg. _____

COLD FINISHED, SPHEROIDIZED ANNEALED,
 SI-MN-CR HIGH CARBON STEEL WIRE ROD
 AISI 9254, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number(s) 608.7880 0.375¢ per lb. + 4% +
 additional duties (see Headnote 4,
 TSUS)

Base Price per Metric Ton \$471

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	13
Great Lakes	79	4	16

Insurance 1% of base price + extras + ocean freight

Extras:

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Vacuum Degassed Extra
- (5) Cold Finish Extra

REVISED TP
 Fed.Reg. _____

SPEROIDIZED ANNEALED, SI-MN-CR HIGH CARBON STEEL WIRE ROD
 (CONTINUED)

1. Grade Extras (per MT)

AISI Number	Extra (\$/MT)
9260	Minus 19
5150, 5155, 5160	Minus 53
6150	10

Boron Extra (if specified) \$21/MT

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
Over 13mm but less than 19mm	Minus 26
19mm and over	Minus 37

3. Thermal Treatment Extras

	Extra \$/MT
Regular Anneal	42
Spheroidized	63

4. Vacuum Degassed Extra

\$12/MT

5. Cold Finish Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.812-0.999	\$137
0.688-0.811	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

REVISED TP
 Fed.Reg. _____

HOT ROLLED STEEL BAND - ASTM A569 0.121" x 48" x 96"

Category AISI 25

Tariff Schedule Number(s) 608.8440 - 7 1/2%

Base Price per Metric Ton \$238

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$23	\$ 7	\$ 5
Gulf Coast	23	5	7
Atlantic Coast	27	4	7
Great Lakes	35	4	9

Insurance 1% of base price + extras + ocean freight

Extras

1. Width Thickness Extra
2. Specification Extra
3. Other Extras

Note:

TP on this product based on actual weight -- theoretical weight does not apply. Material not edge trimmed. Extras for hot rolled sheets will apply until revised extras are available.

COLD ROLLED SHEETS - ASTM A366 1.0mm x 48" x C

Category AISI 26

Tariff Schedule Number(s) 608.8744 8%

Base Price per Metric Ton \$313

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$23	\$7	\$ 7
Gulf Coast	23	5	8
Atlantic Coast	27	4	9
Great Laeks	35	4	11

Insurance 1% of base price + extras + ocean freight

Extras

- (1) Width & Thickness
- (2) Cut Length
- (3) Coil Weight
- (4) Finish
- (5) Surface Treatment
- (6) Quality
- (7) Chemistry
- (8) Quantity Extra
- (9) Restricted Tolerance
- (10) Theoretical Minimum Weighting
- (11) Motor Laminations

Cold Rolled, Full Hard Coiled Sheet Feedstock for Continuous Hot
Dip Galvanizing.

No Trigger Price

This is a semi-finished product half-way between hot rolled
pickled and cold rolled.

REVISED TP

Fed.Reg. _____

COLD ROLLED SHEETS

11. Extra for cold rolled sheet motor laminations as compared with cold rolled sheet \$15

Dimension extras for motor laminations are to be applied with following table:

Width thickness:

Normal Thickness (Inches)	Width (Inches)	
	24" to 36" under	36" thru 48"
0.063" thru 0.035"	\$17.10/MT	\$ 6.40/MT
0.034" thru 0.028"	21.37	10.69
0.027" thru 0.022"	36.33	25.65
0.021" thru 0.014"	44.89	34.20

(5) QUALITY

COMMERCIAL	BASE
LOCK FORMING	NONE
DRAWING	10
STRUCTURAL	26
GRADE A	3
GRADE B and C	5
GRADE D and E	10

(6) QUANTITY

20ST	BASE
15ST 20ST	1
10ST 15ST	3

(7) THEORETICAL MINIMUM WEIGHING ----- 15

(8) OTHERS ----- SUBJECT TO NEGOTIATION

(9) CORRUGATION #18

3. REMARKS

Above extra price shall be changed according to the fluctuation of the zinc price.

Department of the TreasuryNOTICE

Adjustment of Great Lakes
Freight Rates Under the Steel
Trigger Price System

The freight component of trigger prices on steel mill products imported through Great Lakes ports is adjusted as follows:

	<u>Current Rate</u>	<u>Adjusted Rate</u>
	Great Lakes Trigger Price Freight Rate (per metric ton)	Great Lakes Trigger Price Freight Rate (per metric ton)
Steel Plates	\$40	\$31
Hot Rolled Sheets	\$35	\$31
Cold Rolled Sheets	\$35	\$31
Wire Rod	\$45	\$43

These adjustments are based on public hearings and written comments received by the Treasury Department, the Findings and Conclusions of which are published herewith. The adjustments for plates, hot rolled sheets, and cold rolled sheets -- because they are within the range announced in the Hearing Notice -- will take effect immediately. The adjustment for wire rod -- not previously proposed -- will take effect for entries made on or after September 1, 1978.



SECRETARY OF THE TREASURY

Dated: 19 JUL 1978

FINDINGS AND CONCLUSIONS OF THE DEPARTMENT OF THE
TREASURY WITH REGARD TO THE GREAT LAKES FREIGHT RATES
UNDER THE STEEL TRIGGER PRICE MECHANISM

I. BACKGROUND

Pursuant to a Notice of May 25, 1978, 43 Fed. Reg. 23669 (May 31, 1978), public comment was requested and a public hearing held to consider allegations made by Great Lakes port and shipping interests and certain steel importers, that the freight component of the Treasury Department's Trigger Prices for steel mill products imported through the Great Lakes ports was too high. More particularly, it was claimed that:

1. Both the absolute and relative current levels of freight rates for trigger prices applicable to the Lakes are too high, leading to the diversion of steel imports from the Lakes to West, Gulf, and East Coast ports.
2. Serious economic dislocations for the Great Lakes region would follow from such a diversion, particularly for Lake ports longshoremen, stevedores, warehousemen, and terminal operators, whose work depends on imported steel.
3. Other secondary effects would occur, including the possible diversion of backhaul cargo, such as grain, to other coasts, and substantial revenue losses by the St. Lawrence Seaway Development Corporation.

On June 12, 1978, the Treasury Department held hearings to receive evidence and views concerning (1) whether either the absolute or relative level of Great Lakes freight rates

was incorrect, and (2) whether a diversion of steel trade away from the Great Lakes resulted from the relative levels of trigger prices at the various U.S. ports of entry.

Forty-one parties filed written comments and thirteen persons spoke at the public hearing. The written submissions, together with a transcript of the hearing, are on file in the Treasury Department Library.

At the hearing, parties favoring the adjustment of freight rates presented information in support of the allegations summarized above. Those who contested the need for any change in the current rates argued that

- (1) The trigger price mechanism is designed to reduce imports of steel mill products at unfairly low prices by facilitating enforcement of the Antidumping Act. Therefore, secondary effects from reduced imports, such as economic dislocations, are an irrelevant consideration.
- (2) It is premature to consider adjusting one small component of trigger prices when more important problems have been identified and when, in any event, it is too early to be able to tell whether freight rate adjustments are warranted.
- (3) The current freight rates for the Great Lakes are in line with current commercial practice, particularly in view of the rising freight rates now being quoted for the coming months.

After the hearing, the Department received further written comments. These and the earlier comments were studied, and, together with the views expressed at the hearing and other information available to the Treasury, formed the basis for the findings and conclusions set forth below.

II. FINDINGS

1. Calculation of original freight rates.

Under the Treasury Department's Trigger Price Mechanism (TPM), trigger prices reflect the Japanese cost of producing steel mill products plus the cost of transporting such products from Japan to the West Coast, Gulf Coast, East Coast, and Great Lakes. In December 1977, the Japanese Ministry of International Trade and Industry submitted information purporting to show the average freight tariff from Japanese ports of exportation to the principal U.S. ports of entry for various steel mill products. Based on the Japanese information, the Treasury Department published trigger price freight rates by product for the four major U.S. coastal zones. The trigger price freight rates for steel plate and hot and cold rolled sheet (which together account for about 80% of Great Lakes steel tonnage) are shown below, together with the resulting rate differential between ports:

Table I: Trigger Price Freight Rates (per Metric Ton)

	<u>Gulf Ports</u>	<u>East Coast Ports</u>	<u>Great Lakes Ports</u>	<u>Differential Great Lakes Over Gulf</u>
Plate	\$25	\$31	\$40	+\$15
Hot Rolled Sheet	23	27	35	+ 12
Cold Rolled Sheet	23	27	35	+ 12

In an effort to reflect actual costs that would be incurred in shipping steel to this country, the TPM freight rates were based on rates that were to be effective from January to March 1978, the period immediately following publication of the first series of trigger prices. Because the St. Lawrence Seaway is not open during those months, the rates for the Great Lakes reflected a different period of time than did those for the other coastal zones.*/

2. Relevance of effects of misalignment.

Proponents of the proposed freight adjustments have asserted that the use of conference rates to establish freight rates to the Lakes has led to the diversion of steel imports away from Great Lakes ports. They claim imports have tended to (and will tend to) shift to Gulf ports (qualifying for the lower Gulf trigger price), and then be transported by barge up the Mississippi River to destinations previously

*/ Because the problem is confined to the Great Lakes freight rates, adjustments are being made for only that coastal zone. Those adjustments do not, in turn, appear to create misalignments between Great Lakes ports and Eastern ports. See Finding Number 10, below.

served through the Great Lakes ports at a lower delivered price than if direct shipment were now made through those Lake ports. This diversion, actual and potential, is the core of the claim that an adjustment to freight rates is needed.

Although several parties have argued that the Treasury should not concern itself with trade diversions, Treasury did not intend, in establishing the TPM, to divert shipments intended for the Great Lakes area from Lakes ports to other coastal zones.

While it may be impossible for the TPM to achieve total equity for all affected interests, it should not disproportionately disadvantage any particular coastal zone if that can be avoided consistent with the logic of the TPM. Accordingly, the Department has seen fit to consider whether current TPM freight rates for one coastal zone cause a misalignment of rates among zones -- with attendant unintended diversions of trade.

Evidence suggests that European shippers in particular may have diverted steel trade from the Lakes to the Gulf (at the lower Gulf trigger price). To the extent diversion has resulted merely from the fact that Great Lakes freight rates are based on Japanese shipping costs, which are higher to the Great Lakes than elsewhere, such diversions are inherent in the TPM system and need not be adjusted merely because European freight rates to the Great Lakes are lower.

3. The usefulness of Census Data on freight costs for imported products.

Evidence was received of freight costs for imported steel mill products as compiled and published by the U.S. Census Bureau. This information, derived from Customs entry forms for imported steel, is not directly comparable with the freight rates used in the TPM for two reasons: (1) the Census data includes a charge for insurance* whereas under the TP system insurance is separately calculated; and (2) the Census data represents entries made in September/November, 1977, whereas the TP freight rates, as noted, were based on tariff rates prevailing from January/March 1978.

The Department finds that the Census data are useful indicators of the differentials in freight rates between U.S. coastal zones and may be used generally to verify TPM freight rates. However, the Department declines at present to substitute the Census figures for Japanese-provided data on Japanese freight rates to various U.S. ports. Substitution of purely historical Census data may be inappropriate

*/ Customs entry data shows three types of valuations: (1) the customs appraisal value for duty purposes, based on the Tariff Act of 1930; (2) the Free Alongside Ship (FAS) value or value of imports at the foreign port of exportation; and (3) the C.I.F. value (Cost of goods, plus insurance and freight), or value of the import at the port of entry before unloading (excluding U.S. duty). If related parties are involved, the CIF value is based on an arms' length transaction basis. By deducting the FAS value (method 2 above) from the CIF value (method 3), the cost of freight and insurance is derived. That combined cost is the figure reported by the Census Bureau.

in fast-changing freight rate markets or where the mix of products shipped differs from the historical pattern. If further study demonstrates that Census freight data more accurately reflect the current cost of transporting Japanese steel to the U.S., the Department may consider adopting that method. At present, however, the Census data will be used for the limited purpose of determining historical differentials in rates between coastal zones. Those differentials tend to remain the same over time, whereas absolute freight rates vary a great deal.

4. Census Bureau tabulations of freight differentials between coastal zones.

Census tabulations of actual freight rates (including insurance) for the period September/November 1977 show the following differential between Gulf ports and Great Lakes ports.

Table II: Census Freight Rates per Metric Ton*/

Weighted Average, September/November 1977

	<u>Gulf Ports</u>	<u>Great Lakes Ports</u>	<u>Differential Lake Over Gulf</u>
Plates	\$26.11	\$31.64	+\$5.53
Hot Rolled Sheets	25.24	33.14	+ 7.90
Cold Rolled Sheets	27.41	33.63	+ 6.22

*/Includes insurance. The differential between the Gulf Ports rate and the Great Lakes rate does not change materially if the insurance component is removed from each.

Thus, the evidence indicates that the TP differential between the Gulf and the Great Lakes (Table I) is substantially greater than the corresponding differential shown in Census data (Table II). This lends support to the view that trigger prices for the Great Lakes may be artificially inflated and ought to be reduced.

5. The Barge-Up Alternative

The evidence submitted also indicates that, in view of the above TP differentials, it may be possible for steel to enter at New Orleans at the Gulf trigger price and be transported up the Mississippi River by barge to Great Lakes destinations for a lower delivered price than would be possible by shipment to the same points via the St. Lawrence Seaway, where Great Lakes trigger prices will apply. Evidence of actual barge rates varied considerably; moreover, handling, trucking or railway, and interest costs must be added to barge costs to determine the actual cost of delivery to Great Lakes region destinations. In any event, the TP freight rates appear to have moved northward along the Mississippi River, the "freight equalization point" (the point at which freight and related costs are equal for the alternative routes).

6. Evidence of Diversion

The Hearing Notice requested evidence that diversion of shipments away from Great Lakes ports was actually taking place. A number of parties presented evidence of reduction

of Great Lakes imports in 1978 compared with 1977, or in certain months of each of these years. Of course, mere reduction in steel imports into the Great Lakes is not sufficient evidence of diversion since the TPM was, in any event, likely to reduce steel imports.*/ For that reason, much of the evidence presented at the hearing as to the reduced levels of Great Lakes imports is unpersuasive on the issue of diversion. By contrast, otherwise unaccounted for disproportionate reductions in Great Lakes steel tonnage as compared with other coastal zones may be indicative of actual diversion.

The St. Lawrence Seaway Development Corporation submitted information showing that during May 1978 the nation experienced a reduction of all steel product imports of 16.8% compared with May 1977, while imports through the St. Lawrence Seaway fell by 72.4%.**/ Further, the information indicated that whereas in May 1977 Great Lakes steel imports via the St. Lawrence accounted for 38.6% of national steel imports, the corresponding percentage in May 1978 was only 11.9%. These figures suggest that, distinct from steel import reductions that may be attributed to the TPM as a

*/The Solomon Report stated that it is reasonable to assume that the TPM, through reduction in imports at prices below fair value, should enable the domestic steel industry to recapture a substantial share of the market.

**/The St. Lawrence Seaway data did not indicate steel tonnage by product. Thus, it is possible the tonnage includes some fabricated products or steel mill products not covered by the TPM.

whole, disproportionate reductions were experienced by the Great Lakes ports.

Finally, the possibility has been suggested that exporters or related importers able to use the Mississippi River alternative are willing to absorb the inland freight cost. An internal review of Customs monitoring procedures indicates that this is generally not the case. Most imported steel enters the United States with delivery terms tied to the port of entry. If the exporter does absorb U.S. inland transportation charges, the value of these charges is considered a rebate and is deducted from the invoice price before a comparison is made to the applicable trigger price. Where the entry documents specify delivery terms other than at the port of entry, Customs Officers are able to monitor the inland freight costs from documents filed at importation or in appropriate cases to request additional documentation from importers. In this way, inland freight costs can be deducted from the delivered price before a comparison with the trigger price is made. The Customs Service is notifying its officials at ports of entry to be especially watchful for situations in which inland freight absorption may be practiced. The Department is prepared to investigate any specific allegations of inland freight absorption -- whether at Gulf ports or elsewhere.

7. Contributory causes of diversion

Evidence indicates that diversion of steel imports away from Great Lakes ports between the 1977 and 1978 shipping seasons may be due to a number of factors other than the TPM freight differentials. To some extent imports formerly shipped by water to the Great Lakes region (for example from Europe) are apparently being displaced by imports coming by truck or rail from Canadian steel mills. That is, what is claimed to be evidence of diversion away from the Great Lakes may really be evidence of the displacement of prior suppliers by alternative sources of steel using other forms of transportation. (This may reflect the ability of some Canadian mills to sell certain steel mill products below trigger prices although at not less than "fair value" within the meaning of the Antidumping Act, while European suppliers may not be able to do so).

Second, the tolls on the St. Lawrence Seaway increased from \$0.90 to \$1.40 per metric ton beginning with the 1978 shipping season and are scheduled to increase to \$3.50 by 1980. This adds \$.50 per ton to present-day costs of shipping to the Great Lakes via the St. Lawrence and suggests that some diversion of shipping may be the result of that increased cost. (This factor has been taken into account in the freight adjustment made on the basis of these findings.)

Third, witnesses at the hearing argued that the St. Lawrence Seaway's unusually late opening in mid-April this year caused some shipments to be diverted to other ports.

While this may have been true in April, it is believed less likely that the delayed opening caused significant diversions in May -- the month used above as evidence of diversions induced by TP freight differentials.

Finally, witnesses cited other St. Lawrence shipping factors -- for example, the Seaway's inability to accommodate the largest ships -- as evidence that any disproportionate diversion of shipments may not be attributable to the TPM. However, in the absence of significant evidence that steel is increasingly being shipped on larger vessels that cannot be accommodated in the St. Lawrence Seaway, those considerations have always been a part of the Great Lakes shipping market and cannot be said to have contributed to the May 1978 tonnage reduction as compared to a period as recent as May 1977.

In sum, some evidence of diversion has been presented, although the exact degree of diversion attributable to TP freight differentials is difficult to quantify. Sufficient evidence exists to warrant corrective action to avoid major dislocations. The best available measure of the extent of existing and future diversion induced by TP freight rates -- and accordingly the degree of correction required -- is the difference between pre-TPM actual freight costs for various coastal zones, as reflected in the Census data cited above. Accordingly, this differential will be used to revise the freight component of the present trigger prices for the Great Lakes.

8. Realignment of freight rates

Based on Census data, it was found above that the Great Lakes freight rates during September/November 1977 (the most recent shipping season data) exceeded the Gulf Coast rates by \$5.53 (plate), \$7.89 (hot rolled sheet) and \$6.22 (cold rolled sheet).

By adding these amounts to the current Gulf Coast trigger price freight rates (which have been found approximately equal to Census data for those ports), and then adjusting for the \$.50 toll increase on the St. Lawrence Seaway, the following corrected Great Lakes TPM freight rates are derived:

Table III: Adjustments to TP Freight Rates
(per Metric Ton)

	<u>TP Gulf Freight Rate</u>		<u>Census Freight Rate Differential* (Gulf-Lakes)</u>		<u>Increased St. Lawrence Seaway Tolls</u>	<u>Adjusted Rate</u>	<u>Round</u>
Plate	\$25	+	5.33	+	.50	31.03	\$31
Hot Rolled Sheet	\$23	+	7.90	+	.50	31.40	\$31
Cold Rolled Sheet	\$23	+	6.22	+	.50	29.72	\$30

After rounding and an upward adjustment of rates by \$1.00 for cold rolled sheet (for reasons explained in the next Finding) the adjusted Great Lakes freight rates are:

Plate	\$31.00
Hot Rolled Sheet	\$31.00
Cold Rolled Sheet	\$31.00

*As previously noted, although the Census data includes insurance, the differentials between ports are only slightly affected by inclusion or exclusion of the insurance component.

9. Adjustment of Cold Rolled Sheet Freight Rate

The TPM freight rates for hot and cold rolled sheets have heretofore been equal (\$35 per metric ton for the Great Lakes). In its Hearing Notice, Treasury proposed a greater reduction in the rates for cold rolled than for hot rolled sheet. This proposal was based on November 1977 Census data, which, apparently due to market conditions that month, showed lower rates for cold rolled than hot rolled sheets.

At the hearing, testimony was received that freight rates for cold rolled sheet should be equal to, or slightly higher than, those for hot rolled sheet. These impressions of the witnesses have been confirmed by calculations of Census freight rate data for a 3-month period in late 1977. Accordingly, equal freight rates for hot and cold rolled sheet from Japan to the Great Lakes will be used.

10. Adjusted Great Lakes Freight Rates
vis-a-vis East Coast Freight Rates

The TP freight rates for the Great Lakes, as adjusted by this Notice, are slightly higher than the TP East Coast freight rates. This relationship accords with the differential in Census Bureau data between Great Lakes rates and East Coast rates from Japan.

Table IV: Gulf/East Coast Rate Alignment
Census Data (September/November 1977)
(Metric Ton)

	<u>East Coast</u>	<u>Great Lakes</u>	<u>Lakes over East Coast Differential</u>
Plate	\$31.99	31.63	-.36
Hot Rolled Sheet	\$31.02	33.13	+2.11
Cold Rolled Sheet	\$31.77	33.62	+1.85

This small (and in one instance negative) rate differential apparently reflects competitive conditions, even though in terms of sea mileage and traveling time from Japan the Great Lakes route is more costly. Testimony at the hearing indicated that the availability of grain as backhaul cargo from the Great Lakes region tends to keep the Great Lakes freight rates low and relatively close to Eastern Seaboard rates. The new differential between Lakes and East Coast freight rates for the products addressed thus appears to be roughly in line with the historical data.

11. Wire Rod

Four parties filed written comments requesting downward adjustment of the Great Lakes freight rates for wire rod. The current TPM freight rates for wire rod are \$26 at the Gulf and \$45 at the Great Lakes -- a differential of \$19. Analysis of Census data for September/November 1977 reveals a differential of only \$17.30. According to the methodology used above, an adjustment is appropriate to correct the alignment between the Gulf and Great Lakes freight rates for wire rod. The adjusted Great Lakes freight rate for wire rod is \$43 (\$26 Gulf TPM rate plus \$17 Census differential equals \$43).

12. Interest

Some witnesses at the hearing urged a downward revision in the interest component of trigger prices. Al-

though this matter is outside the scope of the hearing notice, the interest calculations have been reviewed and the original results confirmed.

Interest calculations were based on the following formula:

$$\text{Interest charge} = \text{FOB price} + \text{freight} + \text{insurance} \\ \times 9.5\% \text{ (prevailing Japanese interest rate)} \times \text{voyage} \\ \text{time (average 110 days for Great Lakes)} \div 360$$

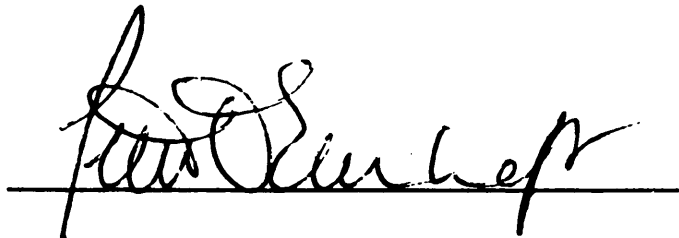
One witness at the hearing, taking issue with the voyage time of 110 days used to calculate the Great Lakes freight charge, stated that the 1-way voyage time was only 60 days. Another witness stated that the normal time for the full shipment process was 100 days from Japan to a Great Lakes port. However, Japanese data submissions revealed an average total elapsed time of 110 days for the five phases of the shipment process. In view of this concrete evidence, the Department concludes there is no reason to revise the present interest rate calculations.

III. Conclusions

Based on the above findings, the freight component of trigger prices on steel mill products imported through Great Lakes ports is adjusted as follows per metric ton:

Plate	\$31
Hot Rolled Sheet	\$31
Cold Rolled Sheet	\$31
Wire Rod	\$43

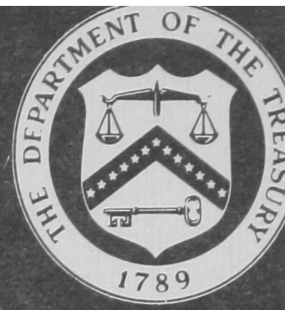
The first three adjustments will take effect immediately because they are within the range announced in the Hearing Notice. The wire rod adjustment will take effect September 1, 1978.

A handwritten signature in cursive script, appearing to read "Peter D. Ehrenhaft", written over a horizontal line.

Peter D. Ehrenhaft

Deputy Assistant Secretary
and Special Counsel
(Tariff Affairs)

July 19, 1978



FOR IMMEDIATE RELEASE
July 27 , 1978

Contact: John P. Plum
202/566-2615

NATIONAL DEVELOPMENT BANK ELIGIBILITY LISTINGS RELEASED

The Treasury Department today released the list of jurisdictions in the 50 states and the District of Columbia eligible for National Development Bank financing.

The listings include almost 1800 governmental jurisdictions with populations in excess of 10,000 which may apply for financing in their own right. Another 10,000 jurisdictions with smaller populations may apply if joined by neighboring distressed areas so that the total population of the combined units equals 10,000 or more.

National Development Bank legislation was sent to the Congress last June 20 by the Administration. The legislation provides financing incentives to private sector businesses to remain, expand or locate in economically distressed areas.

In addition to the listed jurisdictions, also eligible for Bank financing assistance are Indian Tribes, Alaskan Native Villages, Puerto Rico, Virgin Islands, Guam, American Samoa, Commonwealth of Northern Marianas, and the Trust Territory of the Pacific. Other areas will be eligible under the "pockets-of-poverty" concept of the legislation.

Accompanying the several hundreds of pages of listings is a summary of the National Development Bank legislation. Eligible areas are local government jurisdictions that meet three of the four "distress test" criteria and also have per capita income less than 125 percent of the national average.

The four test criteria are: (1) unemployment rate above the national average; (2) employment growth rate below the national average; (3) population growth rate below the national average, and (4) growth in per capita income below the national average.

Each of the four criterion will be measured over the most recent five-year period for which Federal statistics are available. When the five-year data is unavailable, period data closest to five years will be used. National averages are computed separately for urban areas within Standard Metropolitan Statistical Areas and for rural areas outside the SMSAs.

NATIONAL DEVELOPMENT BANK

Brief Summary of the Proposal

Need For the National Development Bank

Despite the overall increase in national economic activity, many urban and rural areas are experiencing chronic economic decline and an erosion of their private sector employment base. This results in high unemployment, a shrinking tax base, underutilized public infrastructure and greater public expenditures at all levels of government for welfare, health and social services.

Assistance Provided By the Bank

The Bank is part of a long range economic development strategy to rebuild the private sector economies of distressed urban and rural areas and "pockets of poverty". Its key objectives are to help create permanent jobs and to improve the fiscal and economic base of these areas.

The Bank will offer the following assistance:

- o Guarantees of loans made to finance the capital costs of plant and equipment. The amount guaranteed may not exceed 75 percent of the portion of the capital costs of the project that is financed by long-term debt. In no event may the amount guaranteed for any one project exceed \$15 million. Budget authority for \$8 billion in guarantees over three years is proposed.
- o Interest rate subsidies on long-term debt that is guaranteed by the Bank. These subsidies may reduce the interest rate on the guaranteed portion of the project's debt to as low as 2.5 percent. Obligational authority of \$3.8 billion over three years is proposed.
- o Grants to fund up to 15 percent of the capital costs of the project, but no more than \$3 million for each project. Grants will be made available from the proposed \$275 million annual increases in each of the Urban Development Action Grant and EDA Title IX programs, totaling \$1.65 billion over three years.

- o Interest rate subsidies on taxable development bonds to finance up to \$20 million of the capital project costs. These bonds will not be subject to the capital expenditure limitation applicable to industrial revenue bonds under the Internal Revenue Code. The subsidy will initially be 35 percent and then 40 percent of the interest two years after enactment. Obligational authority of \$934 million over three years is proposed.
- o A liquidity facility to purchase up to \$1 billion per year of loans made to private sector businesses in distressed areas by private financial institutions.

Eligible Projects

The Bank will assist small, medium and large businesses that will provide permanent private sector jobs in economically distressed areas. Project approval will be based on a finding that financial assistance is required to induce the firm to undertake the project. In selecting among projects, the Bank will give primary consideration to two factors:

- 1) The extent to which the project provides employment opportunities; and
- 2) the extent to which the project makes a contribution to the economic and tax base of the eligible area, including the extent to which the project provides employment opportunities to the residents of the eligible area, particularly the long-term unemployed or low-income residents.

The Bank also will consider additional factors, including but not limited to:

- 1) The extent to which the project provides opportunities to expand minority business; and
- 2) the extent to which the local government and the related local development authority have undertaken related actions to encourage economic development in the eligible area and the extent to which the proposed project can be accommodated by the area's labor force and public facilities and services.

Structure of the Bank

The Bank will be an interagency institution, governed by a Board composed of the Secretaries of the Department of Housing and Urban Development, Commerce and Treasury. The Bank's President and Executive Vice President will be appointed by the President of the U.S.

Role of Local Development Entities

The chief elected officials of the eligible area will designate a local development entity which will actively package and prioritize eligible projects and then submit its project applications and recommendations directly to the Bank. This entity may be a municipal, county or state agency or a non-profit development authority.

CONTENTS

<u>State & District of Columbia</u>	<u>Page</u>
Alabama	1
Alaska	7
Arizona	8
Arkansas	9
California	14
Colorado	17
Connecticut	18
Delaware	20
District of Columbia	21
Florida	22
Georgia	24
Hawaii	30
Idaho	31
Illinois	32
Indiana	47
Iowa	58
Kansas	60
Kentucky	65
Louisiana	67
Maine	72
Maryland	79
Massachusetts	81
Michigan	85
Minnesota	103
Mississippi	112
Missouri	117
Montana	126
Nebraska	127
Nevada	131
New Hampshire	132
New Jersey	133
New Mexico	139
New York	140
North Carolina	163
North Dakota	167
Ohio	170
Oklahoma	191
Oregon	194
Pennsylvania	195
Rhode Island	228
South Carolina	229
South Dakota	232
Tennessee	236
Texas	240
Utah	246
Vermont	248
Virginia	251
Washington	253
West Virginia	256
Wisconsin	260
Wyoming	272

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF ALABAMA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADDISON TOWN (WINSTON COUNTY)
AKRON TOWN (HALE COUNTY)
*ALBERTVILLE CITY (MARSHALL COUNTY)
ALEXANDER CITY CITY (TALLAPOOSA COUNTY)
ALICEVILLE CITY (PICKENS COUNTY)
*ALTOONA TOWN (ETOWAH COUNTY)
ANDALUSIA CITY (COVINGTON COUNTY)
*ANNISTON CITY (CALHOON COUNTY)
*ARAB CITY (MARSHALL COUNTY)
*ARDMORE TOWN (LIMESTONE COUNTY)
ARITON TOWN (DALE COUNTY)
ARLEY TOWN (WINSTON COUNTY)
*ATHENS CITY (LIMESTONE COUNTY)
ATMORE CITY (ESCAMBIA COUNTY)
*ATTALLA CITY (ETOWAH COUNTY)
BABBIE CITY (COVINGTON COUNTY)
BAILEYTON TOWN (CULLMAN COUNTY)
BANKS TOWN (PIKE COUNTY)
*BAYOU LA BATRE TOWN (MOBILE COUNTY)
BEAR CREEK TOWN (MARION COUNTY)
BEATRICE TOWN (MONROE COUNTY)
*BESSEMER CITY (JEFFERSON COUNTY)
*BIRMINGHAM CITY (JEFFERSON COUNTY)
BLACK TOWN (GENEVA COUNTY)
*BLUE MOUNTAIN TOWN (CALHOON COUNTY)
BLUE SPRINGS TOWN (BARBOUR COUNTY)
*BOAZ CITY (*MARSHALL COUNTY)
BOLIGEE TOWN (GREENE COUNTY)
BON AIR TOWN (TALLADEGA COUNTY)
BRENT TOWN (BISS COUNTY)
BREWTON CITY (ESCAMBIA COUNTY)
BRIDGEPORT CITY (JACKSON COUNTY)
BRILLIANT TOWN (MARION COUNTY)
BRUNDIDGE TOWN (PIKE COUNTY)
CAMP HILL TOWN (TALLAPOOSA COUNTY)
*CARBON HILL CITY (WALKER COUNTY)
CAROLINA TOWN (COVINGTON COUNTY)
CARROLLTON TOWN (PICKENS COUNTY)
CASTLEBERRY TOWN (CONECUH COUNTY)
CENTREVILLE CITY (BISS COUNTY)
CHILDERSBURG TOWN (TALLADEGA COUNTY)
CLAYHATCHEE TOWN (DALE COUNTY)
CLAYTON TOWN (BARBOUR COUNTY)
CLIC TOWN (BARBOUR COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

COFFEE SPRINGS TOWN (GENEVA COUNTY)
CCLLINSVILLE TOWN (*DE KALB COUNTY)
*CORDOVA CITY (WALKER COUNTY)
COURTLAND TOWN (LAWRENCE COUNTY)
DADEVILLE TOWN (TALLAPOOSA COUNTY)
DALEVILLE TOWN (DALE COUNTY)
DAVISTON TOWN (TALLAPOOSA COUNTY)
DAYTON TOWN (MARENGO COUNTY)
DECATUR CITY (MORGAN COUNTY)
DEMOPOLIS CITY (MARENGO COUNTY)
DETROIT TOWN (LAMAR COUNTY)
*DCRA TOWN (WALKER COUNTY)
DCUBLE SPRINGS TOWN (WINSTON COUNTY)
EAST BREWTON TOWN (ESCAMBIA COUNTY)
EDWARDSVILLE TOWN (CLEBURNE COUNTY)
*ELKMONT TOWN (LIMESTONE COUNTY)
ETHELSTVILLE TOWN (PICKENS COUNTY)
EUFAULA CITY (BARBOUR COUNTY)
EUNOLA TOWN (GENEVA COUNTY)
EUTAW CITY (GREENE COUNTY)
EVA TOWN (MORGAN COUNTY)
EVERGREEN CITY (CONECUH COUNTY)
EXCEL TOWN (MONROE COUNTY)
FAIRVIEW TOWN (CULLMAN COUNTY)
FALKVILLE TOWN (MORGAN COUNTY)
FAUNSDALE TOWN (MARENGO COUNTY)
FAYETTE CITY (FAYETTE COUNTY)
FIVE POINTS TOWN (CHAMBERS COUNTY)
FLOMATON TOWN (ESCAMBIA COUNTY)
FLORALA CITY (COVINGTON COUNTY)
FORKLAND TOWN (GREENE COUNTY)
FORT DEPOSIT TOWN (LOWNDES COUNTY)
FRANKLIN TOWN (MACON COUNTY)
FRISCO CITY TOWN (MONROE COUNTY)
FULTON TOWN (CLARKE COUNTY)
*GADSDEN CITY (ETOWAH COUNTY)
GANTT TOWN (COVINGTON COUNTY)
GANTTS QUARRY TOWN (TALLADEGA COUNTY)
GARDEN CITY TOWN (CULLMAN COUNTY)
GENEVA CITY (GENEVA COUNTY)
GEORGIANA TOWN (BUTLER COUNTY)
GILBERTOWN TOWN (CHOCTAW COUNTY)
GLEN ALLEN TOWN (*FAYETTE COUNTY)
*GLENCOE TOWN (ETOWAH COUNTY)
GOOD HOPE TOWN (CULLMAN COUNTY)
GOODWATER CITY (COOSA COUNTY)
GORDO TOWN (PICKENS COUNTY)
*GRANT TOWN (MARSHALL COUNTY)
GREENSBORO CITY (HALE COUNTY)
GREENVILLE CITY (BUTLER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GRIMES TOWN (DALE COUNTY)
GROVE HILL TOWN (CLARKE COUNTY)
GUIN TOWN (MARION COUNTY)
*GUNTERSVILLE CITY (MARSHALL COUNTY)
*GURLEY TOWN (MADISON COUNTY)
HACKLEBURG TOWN (MARION COUNTY)
HALEYVILLE CITY (WINSTON COUNTY)
HAMMONDVILLE TOWN (DE KALB COUNTY)
HANCEVILLE TOWN (CULLMAN COUNTY)
HARTFORD TOWN (GENEVA COUNTY)
HARTSELLE CITY (MORGAN COUNTY)
HAYNEVILLE TOWN (LOWNDES COUNTY)
HEADLAND CITY (HENRY COUNTY)
HILLSBORO TOWN (LAWRENCE COUNTY)
*HOBSON CITY TOWN (CALHOUN COUNTY)
HODGES TOWN (FRANKLIN COUNTY)
HORN HILL TOWN (COVINGTON COUNTY)
*HUNTSVILLE CITY (MADISON COUNTY)
*HURTSBORO TOWN (RUSSELL COUNTY)
JACKSON CITY (CLARKE COUNTY)
*JACKSONVILLE CITY (CALHOUN COUNTY)
LAFAYETTE CITY (CHAMBERS COUNTY)
LANETT CITY (CHAMBERS COUNTY)
*LEIGHTON TOWN (COLBERT COUNTY)
*LESTER TOWN (LIMESTONE COUNTY)
LEVEL PLAINS TOWN (DALE COUNTY)
LIBERTYVILLE TOWN (COVINGTON COUNTY)
LINCOLN TOWN (TALLADEGA COUNTY)
LINDEN CITY (MARENGO COUNTY)
*LITTLEVILLE TOWN (COLBERT COUNTY)
LOCKHART TOWN (COVINGTON COUNTY)
LOUISVILLE TOWN (BARBOUR COUNTY)
LYNN TOWN (WINSTON COUNTY)
*MADISON TOWN (MADISON COUNTY)
MALVERN TOWN (GENEVA COUNTY)
MAPLEVILLE TOWN (CHILTON COUNTY)
MARION CITY (PERRY COUNTY)
MC MULLEN TOWN (PICKENS COUNTY)
MCKENZIE TOWN (BUTLER COUNTY)
MEMPHIS TOWN (PICKENS COUNTY)
MIDLAND CITY TOWN (DALE COUNTY)
MIDWAY TOWN (BULLOCK COUNTY)
MONROEVILLE CITY (MONROE COUNTY)
*MOORESVILLE TOWN (LIMESTONE COUNTY)
MOUNDVILLE TOWN (*HALE COUNTY)
*MOUNT VERNON TOWN (MOBILE COUNTY)
*MOUNTAINBORO TOWN (ETOWAH COUNTY)
MYRTLEWOOD TOWN (MARENGO COUNTY)
NAPIER FIELD TOWN (DALE COUNTY)
NEWBERN TOWN (HALE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

NEWTON TOWN (DALE COUNTY)
NOTASULGA TOWN (MACON COUNTY)
OAK HILL TOWN (WILCOX COUNTY)
*OAKMAN TOWN (WALKER COUNTY)
*GHATCHEE TOWN (CALHOUN COUNTY)
ONYCHA TOWN (COVINGTON COUNTY)
OPP CITY (COVINGTON COUNTY)
ORRVILLE TOWN (DALLAS COUNTY)
*OWENS CROSS ROADS TOWN (MADISON COUNTY)
*OXFORD TOWN (CALHOUN COUNTY)
OZARK CITY (DALE COUNTY)
*PARRISH TOWN (WALKER COUNTY)
PENNINGTON TOWN (CHOCTAW COUNTY)
*PHENIX CITY (*RUSSELL COUNTY)
PICKENSVILLE TOWN (PICKENS COUNTY)
*PIEDMONT CITY (CALHOUN COUNTY)
PINCKARD TOWN (DALE COUNTY)
PINE APPLE TOWN (WILCOX COUNTY)
PINE HILL TOWN (WILCOX COUNTY)
POLLARD TOWN (ESCAMBIA COUNTY)
*PRICHARD CITY (MOBILE COUNTY)
PROVIDENCE TOWN (MARENGO COUNTY)
*RAINBOW CITY TOWN (ETOWAH COUNTY)
RED BAY CITY (FRANKLIN COUNTY)
*REECE CITY TOWN (ETOWAH COUNTY)
REFORM TOWN (PICKENS COUNTY)
REPTON TOWN (CONECUH COUNTY)
*RIDGEVILLE TOWN (ETOWAH COUNTY)
RIVER FALLS TOWN (COVINGTON COUNTY)
RIVERVIEW TOWN (ESCAMBIA COUNTY)
ROANOKE CITY (RANDOLPH COUNTY)
ROCKFORD TOWN (COOSA COUNTY)
RUSSELLVILLE CITY (FRANKLIN COUNTY)
SAMSON CITY (GENEVA COUNTY)
SANFORD TOWN (COVINGTON COUNTY)
*SARDIS CITY TOWN (ETOWAH COUNTY)
SELMA CITY (DALLAS COUNTY)
*SHEFFIELD CITY (COLBERT COUNTY)
SHILO TOWN (DE KALB COUNTY)
SILAS TOWN (CHOCTAW COUNTY)
SLOCUMS TOWN (GENEVA COUNTY)
SOUTH VINEMONT TOWN (CULLMAN COUNTY)
*ST FLORIAN TOWN (LAUDERDALE COUNTY)
SWEETWATER TOWN (MARENGO COUNTY)
SYLACAUGA CITY (TALLADEGA COUNTY)
TALLADEGA CITY (TALLADEGA COUNTY)
TALLADEGA SPRINGS TOWN (TALLADEGA COUNTY)
*TALLASSEE CITY (*ELMORE COUNTY)
THOMASTON TOWN (MARENGO COUNTY)
THOMASVILLE CITY (CLARKE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

THORSBY TOWN (CHILTON COUNTY)
TOWN CREEK TOWN (LAWRENCE COUNTY)
TOXEY TOWN (CHOCTAW COUNTY)
*TRIANA TOWN (MADISON COUNTY)
TROY CITY (PIKE COUNTY)
*TUSCUMBIA CITY (COLBERT COUNTY)
TUSKEGEE CITY (MACON COUNTY)
*UNION GROVE TOWN (MARSHALL COUNTY)
UNION SPRINGS CITY (BULLOCK COUNTY)
UNIONTOWN TOWN (PERRY COUNTY)
VREDENBURGH TOWN (*MONROE COUNTY)
WADLEY TOWN (RANDOLPH COUNTY)
*WALNUT GROVE TOWN (ETOWAH COUNTY)
WAVERLY TOWN (*CHAMBERS COUNTY)
*WEAVER TOWN (CALHOUN COUNTY)
WEDGEWEE TOWN (RANDOLPH COUNTY)
*WILMER TOWN (MOBILE COUNTY)
WOODLAND TOWN (RANDOLPH COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BARBOUR COUNTY
BIBB COUNTY
BULLOCK COUNTY
BUTLER COUNTY
*CALHOUN COUNTY
CHAMBERS COUNTY
CHOCTAW COUNTY
CLARKE COUNTY
CLAY COUNTY
CLEBURNE COUNTY
*COLBERT COUNTY
CONECUH COUNTY
COOSA COUNTY
COVINGTON COUNTY
CULLMAN COUNTY
DALE COUNTY
DALLAS COUNTY
ESCAMBIA COUNTY
*ETOWAH COUNTY
FAYETTE COUNTY
GENEVA COUNTY
GREENE COUNTY
HALE COUNTY
LAWRENCE COUNTY
*LIMESTONE COUNTY
LOWNDES COUNTY
MACON COUNTY
*MADISON COUNTY
MARENGO COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*MARSHALL COUNTY
MONROE COUNTY
MORGAN COUNTY
PERRY COUNTY
PICKENS COUNTY
PIKE COUNTY
RANDOLPH COUNTY
*RUSSELL COUNTY
TALLADEGA COUNTY
TALLAPOOSA COUNTY
WILCOX COUNTY
WINSTON COUNTY

STATE RECORD COUNT= 253

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF ALASKA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

AKHIOK CITY (KODIAK ISLAND BORO)
AKIAK CITY
AKOLMIUT CITY
ALEKNAGIK CITY
DIOMEDE CITY
EAGLE CITY
GOLCVIN CITY
HUGHES CITY
KAKE CITY
KOBUK CITY
KOYUK CITY
MEKORYUK CITY
OLD HARBOR CITY (KODIAK ISLAND BORO)
OUZINKIE CITY (KODIAK ISLAND BORO)
PILOT STATION CITY
PORT HEIDEN CITY
SAINT MARYS CITY
SAXMAN CITY (KETCHIKAN DIV (KCH-GATEWAY BOR))
SCAMMON BAY CITY
SHAKTOOLIK CITY
TELLER CITY
TULUKSAK CITY
WALES CITY

STATE RECORD COUNT= 23

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF ARIZONA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

*AVONDALE CITY (MARICOPA COUNTY)
COOLIDGE CITY (PINAL COUNTY)
*GILA BEND TOWN (MARICOPA COUNTY)
HAYDEN TOWN (GILA COUNTY)
MAMMOTH TOWN (PINAL COUNTY)
*SOUTH TUCSON TOWN (PIMA COUNTY)
*TOLLESON CITY (MARICOPA COUNTY)
WELLTON TOWN (YUMA COUNTY)
WILLIAMS CITY (COCONINO COUNTY)

STATE RECORD COUNT= 9

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF ARKANSAS

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALICIA TOWN (LAWRENCE COUNTY)
ALTUS CITY (FRANKLIN COUNTY)
AMAGON TOWN (JACKSON COUNTY)
AMITY CITY (CLARK COUNTY)
ANTOINE TOWN (PIKE COUNTY)
ARKADELPHIA CITY (CLARK COUNTY)
ARKANSAS CITY TOWN (DESHA COUNTY)
*ASHDOWN CITY (LITTLE RIVER COUNTY)
AUBREY TOWN (LEE COUNTY)
BANKS TOWN (BRADLEY COUNTY)
BASSETT TOWN (MISSISSIPPI COUNTY)
BEARDEN TOWN (OUACHITA COUNTY)
BEEDEVILLE TOWN (JACKSON COUNTY)
BIGGERS TOWN (RANDOLPH COUNTY)
BLACK ROCK CITY (LAWRENCE COUNTY)
BLACK SPRINGS TOWN (MONTGOMERY COUNTY)
BLUE MOUNTAIN TOWN (LOGAN COUNTY)
BLUFF CITY (NEVADA COUNTY)
BOCCAW TOWN (NEVADA COUNTY)
BOONEVILLE CITY (LOGAN COUNTY)
BRADLEY CITY (LAFAYETTE COUNTY)
BRANCH CITY (FRANKLIN COUNTY)
BUCKNER CITY (LAFAYETTE COUNTY)
BURDETTE CITY (MISSISSIPPI COUNTY)
CADD VALLEY TOWN (CLARK COUNTY)
CALDWELL TOWN (ST FRANCIS COUNTY)
CALE TOWN (NEVADA COUNTY)
CAMDEN CITY (OUACHITA COUNTY)
CARTHAGE CITY (DALLAS COUNTY)
CASA TOWN (PERRY COUNTY)
CAULKSVILLE TOWN (LOGAN COUNTY)
CAVE CITY CITY (*SHARP COUNTY)
CHIDESTER CITY (OUACHITA COUNTY)
CLARENDON CITY (MCNROE COUNTY)
COTTON PLANT CITY (WOODRUFF COUNTY)
COVE TOWN (POLK COUNTY)
DAMASCUS TOWN (*VAN BUREN COUNTY)
DATTO TOWN (CLAY COUNTY)
DE VALLS BLUFF TOWN (PRAIRIE COUNTY)
DELAPLAINE TOWN (GREENE COUNTY)
DELIGHT CITY (PIKE COUNTY)
DENNING TOWN (FRANKLIN COUNTY)
DERMOTT CITY (CHICOT COUNTY)
DUMAS CITY (DESHA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*EARLE CITY (CRITTENDEN COUNTY)
EAST CAMDEN TOWN (OUACHITA COUNTY)
ELAINE CITY (PHILLIPS COUNTY)
EMMET CITY (NEVADA COUNTY)
EUDORA CITY (CHICOT COUNTY)
EVENING SHADE TOWN (SHARP COUNTY)
FISHER TOWN (POINSETT COUNTY)
*FOREMAN CITY (LITTLE RIVER COUNTY)
FORREST CITY CITY (ST FRANCIS COUNTY)
*FOUKE TOWN (MILLER COUNTY)
FOURCHE TOWN (PERRY COUNTY)
FRIENDSHIP TOWN (HOT SPRING COUNTY)
*GARLAND TOWN (MILLER COUNTY)
GARNER TOWN (WHITE COUNTY)
GILBERT TOWN (SEAFOR COUNTY)
*GILMORE TOWN (CRITTENDEN COUNTY)
GOULD CITY (LINCOLN COUNTY)
GRADY TOWN (LINCOLN COUNTY)
GRANNIS TOWN (POLK COUNTY)
GREENWAY CITY (CLAY COUNTY)
GRIFFITHVILLE TOWN (WHITE COUNTY)
GRUBBS TOWN (JACKSON COUNTY)
GUM SPRINGS TOWN (CLARK COUNTY)
GURDON CITY (CLARK COUNTY)
GUY TOWN (FAULKNER COUNTY)
*HACKETT CITY (SEBASTIAN COUNTY)
HAMBURG CITY (ASHLEY COUNTY)
HAMPTON CITY (CALHOUN COUNTY)
HARRELL TOWN (CALHOUN COUNTY)
HARRISBURG CITY (POINSETT COUNTY)
HATFIELD TOWN (POLK COUNTY)
HAZEN CITY (PRAIRIE COUNTY)
HELENA CITY (PHILLIPS COUNTY)
HIGGINSON TOWN (WHITE COUNTY)
HOUSTON TOWN (PERRY COUNTY)
HUGHES CITY (ST FRANCIS COUNTY)
*HUNTINGTON CITY (SEBASTIAN COUNTY)
JACKSONPORT TOWN (JACKSON COUNTY)
JOINER CITY (MISSISSIPPI COUNTY)
JUDSONIA CITY (WHITE COUNTY)
KINGSLAND CITY (CLEVELAND COUNTY)
KNOBEL TOWN (CLAY COUNTY)
LAKE VIEW TOWN (PHILLIPS COUNTY)
LAKE VILLAGE CITY (CHICOT COUNTY)
LEWISVILLE CITY (LAFAYETTE COUNTY)
LUANN TOWN (OUACHITA COUNTY)
LUXORA TOWN (MISSISSIPPI COUNTY)
LYNN TOWN (LAWRENCE COUNTY)
MADISON CITY (ST FRANCIS COUNTY)
MAGAZINE TOWN (LOGAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MAMMOTH SPRING TOWN (FULTON COUNTY)
*MANSFIELD TOWN (*SEBASTIAN COUNTY)
MARIANNA CITY (LEE COUNTY)
MARKED TREE CITY (POINSETT COUNTY)
MARVELL CITY (PHILLIPS COUNTY)
MC DOUGAL TOWN (CLAY COUNTY)
MCGEHEE CITY (DESHA COUNTY)
MENA CITY (POLK COUNTY)
MENIFEE TOWN (CONWAY COUNTY)
MINTURN TOWN (LAWRENCE COUNTY)
MITCHELLVILLE CITY (DESHA COUNTY)
MORO TOWN (LEE COUNTY)
MORRILTON CITY (CONWAY COUNTY)
MOUNT IDA CITY (MONTGOMERY COUNTY)
*MULBERRY CITY (CRAWFORD COUNTY)
MURFREESBORO CITY (PIKE COUNTY)
NEWPORT CITY (JACKSON COUNTY)
NIMMONS TOWN (CLAY COUNTY)
NORMAN TOWN (MONTGOMERY COUNTY)
*NORVELL TOWN (CRITTENDEN COUNTY)
ODEN TOWN (MONTGOMERY COUNTY)
*OGDEN TOWN (LITTLE RIVER COUNTY)
OKOLOMA TOWN (CLARK COUNTY)
PALESTINE TOWN (ST FRANCIS COUNTY)
PARIS CITY (LOGAN COUNTY)
PATTERSON TOWN (WOODRUFF COUNTY)
PEACH ORCHARD TOWN (CLAY COUNTY)
PERLA TOWN (HOT SPRING COUNTY)
PERRY TOWN (PERRY COUNTY)
PIGGOTT CITY (CLAY COUNTY)
POLLARD TOWN (CLAY COUNTY)
POYEN TOWN (GRANT COUNTY)
PRESCOTT CITY (NEVADA COUNTY)
RATCLIFF CITY (LOGAN COUNTY)
READER TOWN (*OUACHITA COUNTY)
RISON CITY (CLEVELAND COUNTY)
RONDU TOWN (LEE COUNTY)
RUSSTON TOWN (NEVADA COUNTY)
RUSSELL TOWN (WHITE COUNTY)
SALEM CITY (FULTON COUNTY)
SCRANTON TOWN (LOGAN COUNTY)
SEDGWICK TOWN (LAWRENCE COUNTY)
SIDNEY TOWN (SHARP COUNTY)
SMITHVILLE TOWN (LAWRENCE COUNTY)
SPARKMAN TOWN (DALLAS COUNTY)
ST FRANCIS CITY (CLAY COUNTY)
ST PAUL TOWN (MADISON COUNTY)
STAMPS CITY (LAFAYETTE COUNTY)
STAR CITY CITY (LINCOLN COUNTY)
STEPHENS CITY (OUACHITA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SUBIACO TOWN (LOGAN COUNTY)
SUCCESS TOWN (CLAY COUNTY)
SWIFTON CITY (JACKSON COUNTY)
*TEXARKANA CITY (MILLER COUNTY)
THORNTON TOWN (CALHOON COUNTY)
TINSMAN CITY (CALHOON COUNTY)
TRUMANN CITY (POINSETT COUNTY)
TUCKERMAN CITY (JACKSON COUNTY)
TUPELO TOWN (JACKSON COUNTY)
ULM TOWN (PRAIRIE COUNTY)
VANDERVOORT TOWN (POLK COUNTY)
VICLA TOWN (FULTON COUNTY)
WALDENBURG TOWN (POINSETT COUNTY)
WALDRON CITY (SCOTT COUNTY)
WARREN CITY (BRADLEY COUNTY)
WEINER CITY (POINSETT COUNTY)
WELDON TOWN (JACKSON COUNTY)
WEST HELENA CITY (PHILLIPS COUNTY)
WEST POINT TOWN (WHITE COUNTY)
WHEATLEY TOWN (ST FRANCIS COUNTY)
WHELEN SPRINGS TOWN (CLARK COUNTY)
WICKES TOWN (POLK COUNTY)
WIDENER TOWN (ST FRANCIS COUNTY)
WILLISVILLE TOWN (NEVADA COUNTY)
*WILTON TOWN (LITTLE RIVER COUNTY)
*WINTHROP TOWN (LITTLE RIVER COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ASHLEY COUNTY
BRADLEY COUNTY
CALHOON COUNTY
CHICOT COUNTY
CLARK COUNTY
CLAY COUNTY
CLEVELAND COUNTY
CONWAY COUNTY
DALLAS COUNTY
DESHA COUNTY
FULTON COUNTY
HOT SPRING COUNTY
JACKSON COUNTY
LAFAYETTE COUNTY
LEE COUNTY
LINCOLN COUNTY
*LITTLE RIVER COUNTY
LOGAN COUNTY
MADISON COUNTY
*MILLER COUNTY
MISSISSIPPI COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MONTGOMERY COUNTY
NEVADA COUNTY
OUACHITA COUNTY
PHILLIPS COUNTY
POINSETT COUNTY
POLK COUNTY
PRAIRIE COUNTY
SCOTT COUNTY
SEARCY COUNTY
ST FRANCIS COUNTY

STATE RECORD COUNT= 201

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF CALIFORNIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ADELANTO CITY (SAN BERNARDINO COUNTY)
- *ALBANY CITY (ALAMEDA COUNTY)
- *ALHAMBRA CITY (LOS ANGELES COUNTY)
- *ARTESIA CITY (LOS ANGELES COUNTY)
- *AZUSA CITY (LOS ANGELES COUNTY)
- *BALDWIN PARK CITY (LOS ANGELES COUNTY)
- *BANNING CITY (RIVERSIDE COUNTY)
- *BARSTOW CITY (SAN BERNARDINO COUNTY)
- *BEAUMONT CITY (RIVERSIDE COUNTY)
- *BELL CITY (LOS ANGELES COUNTY)
- *BELL GARDENS CITY (LOS ANGELES COUNTY)
- *BELLFLOWER CITY (LOS ANGELES COUNTY)
- *BERKELEY CITY (ALAMEDA COUNTY)
- *BLYTHE CITY (RIVERSIDE COUNTY)
- *BRAWLEY CITY (IMPERIAL COUNTY)
- *BURBANK CITY (LOS ANGELES COUNTY)
- *CARSON CITY (LOS ANGELES COUNTY)
- *COACHELLA CITY (RIVERSIDE COUNTY)
- *COLFAX CITY (PLACER COUNTY)
- *COLTON CITY (SAN BERNARDINO COUNTY)
- *COMMERCE CITY (LOS ANGELES COUNTY)
- *COMPTON CITY (LOS ANGELES COUNTY)
- *CUDAHY CITY (LOS ANGELES COUNTY)
- *DORRIS TOWN (SISKIYOU COUNTY)
- *DUARTE CITY (LOS ANGELES COUNTY)
- *EL MONTE CITY (LOS ANGELES COUNTY)
- *GARDENA CITY (LOS ANGELES COUNTY)
- *GRIDLEY CITY (BUTTE COUNTY)
- *HAWAIIAN GARDENS (LOS ANGELES COUNTY)
- *HAWTHORNE CITY (LOS ANGELES COUNTY)
- *HAYWARD CITY (ALAMEDA COUNTY)
- *HUNTINGTON PARK CITY (LOS ANGELES COUNTY)
- *IMPERIAL BEACH CITY (SAN DIEGO COUNTY)
- *IMPERIAL CITY (IMPERIAL COUNTY)
- *INDUSTRY CITY (LOS ANGELES COUNTY)
- *INGLEWOOD CITY (LOS ANGELES COUNTY)
- *IONE CITY (AMADOR COUNTY)
- *IRWINDALE CITY (LOS ANGELES COUNTY)
- *LA CANADA FLINTRIDGE CITY (LOS ANGELES COUNTY)
- *LA MIRADA CITY (LOS ANGELES COUNTY)
- *LA PUENTE CITY (LOS ANGELES COUNTY)
- *LAKEWOOD CITY (LOS ANGELES COUNTY)
- *LANCASTER CITY (LOS ANGELES COUNTY)
- *LAWDALE CITY (LOS ANGELES COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LIVE OAK CITY (SUTTER COUNTY)
*LOMITA CITY (LOS ANGELES COUNTY)
*LOMPOC CITY (SANTA BARBARA COUNTY)
*LONG BEACH CITY (LOS ANGELES COUNTY)
*LOS ANGELES CITY (LOS ANGELES COUNTY)
LOYALTON CITY (SIERRA COUNTY)
*LYNWOOD CITY (LOS ANGELES COUNTY)
*MARICOPA CITY (KERN COUNTY)
*MARINA CITY (MONTEREY COUNTY)
*MAYWOOD CITY (LOS ANGELES COUNTY)
*MCFARLAND CITY (KERN COUNTY)
*MONROVIA CITY (LOS ANGELES COUNTY)
*MONTCLAIR CITY (SAN BERNARDINO COUNTY)
*NATIONAL CITY CITY (SAN DIEGO COUNTY)
NEVADA CITY CITY (NEVADA COUNTY)
*NEWMAN CITY (STANISLAUS COUNTY)
*NORWALK CITY (LOS ANGELES COUNTY)
*OAKLAND CITY (ALAMEDA COUNTY)
*ONTARIO CITY (SAN BERNARDINO COUNTY)
*PALMDALE CITY (LOS ANGELES COUNTY)
*PARAMOUNT CITY (LOS ANGELES COUNTY)
*PICO RIVERA CITY (LOS ANGELES COUNTY)
*PITTSBURG CITY (CONTRA COSTA COUNTY)
*POMONA CITY (LOS ANGELES COUNTY)
*RANCHO CUCAMONGA CITY (SAN BERNARDINO COUNTY)
*RICHMOND CITY (CONTRA COSTA COUNTY)
RIO DELL CITY (HUMBOLDT COUNTY)
*ROSEMEAD CITY (LOS ANGELES COUNTY)
*SACRAMENTO CITY (SACRAMENTO COUNTY)
*SAN BERNARDINO CITY (SAN BERNARDINO COUNTY)
*SAN FERNANDO CITY (LOS ANGELES COUNTY)
*SAN FRANCISCO CITY (CENSUS COUNTY)
*SAN GABRIEL CITY (LOS ANGELES COUNTY)
SAN JUAN BAUTISTA CITY (SAN BENITO COUNTY)
*SAN PABLO CITY (CONTRA COSTA COUNTY)
*SANGER CITY (FRESNO COUNTY)
*SANTA FE SPRINGS CITY (LOS ANGELES COUNTY)
*SANTA MARIA CITY (SANTA BARBARA COUNTY)
*SANTA PAULA CITY (VENTURA COUNTY)
*SEASIDE CITY (MONTEREY COUNTY)
*SIGNAL HILL CITY (LOS ANGELES COUNTY)
*SOUTH EL MONTE CITY (LOS ANGELES COUNTY)
*SOUTH GATE CITY (LOS ANGELES COUNTY)
*TEHACHAPI CITY (KERN COUNTY)
*VALLEJO CITY (SOLANO COUNTY)
*WALNUT CITY (LOS ANGELES COUNTY)
*WATERFORD CITY (STANISLAUS COUNTY)
WEED CITY (SISKIYOU COUNTY)
WHEATLAND CITY (YUBA COUNTY)

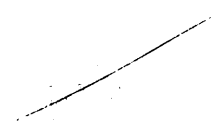
U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *ALAMEDA COUNTY
- KINGS COUNTY
- LASSEN COUNTY
- *LOS ANGELES COUNTY
- *SAN BERNARDINO COUNTY
- YUBA COUNTY

STATE RECORD COUNT= 99



U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF COLORADO

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

AGUILAR TOWN (LAS ANIMAS COUNTY)
ANTONITO TOWN (CONEJOS COUNTY)
*BCONE TOWN (PUEBLO COUNTY)
CHERAM TOWN (OTERO COUNTY)
COCKEDALE TOWN (LAS ANIMAS COUNTY)
CREEDE TOWN (MINERAL COUNTY)
FOWLER TOWN (OTERO COUNTY)
KIM TOWN (LAS ANIMAS COUNTY)
LA JARA TOWN (CONEJOS COUNTY)
LA JUNTA CITY (OTERO COUNTY)
LA VETA TOWN (HUERFANO COUNTY)
MANZANOLA TOWN (OTERO COUNTY)
NUCLA TOWN (MONTROSE COUNTY)
ROCKY FORD CITY (OTERO COUNTY)
ROMEO TOWN (CONEJOS COUNTY)
*RYE TOWN (PUEBLO COUNTY)
SAN LUIS TOWN (COSTILLA COUNTY)
SANFORD TOWN (CONEJOS COUNTY)
STARKVILLE TOWN (LAS ANIMAS COUNTY)
SUGAR CITY TOWN (CROWLEY COUNTY)
SWINK TOWN (OTERO COUNTY)
TRINIDAD CITY (LAS ANIMAS COUNTY)
WALSENBURG CITY (HUERFANO COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

CONEJOS COUNTY
CROWLEY COUNTY
HUERFANO COUNTY
LAS ANIMAS COUNTY
MINERAL COUNTY
OTERO COUNTY

STATE RECORD COUNT= 29

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF CONNECTICUT

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ANSONIA CITY (CENSUS COUNTY)
- BANTAM BOROUGH (CENSUS COUNTY)
- *BCZRAH TOWN (CENSUS COUNTY)
- *BRANFORD TOWN (CENSUS COUNTY)
- *BRIDGEPORT CITY (CENSUS COUNTY)
- *BRISTOL CITY (CENSUS COUNTY)
- BROOKLYN TOWN (CENSUS COUNTY)
- CANTERBURY TOWN (CENSUS COUNTY)
- CHAPLIN TOWN (CENSUS COUNTY)
- *CLINTON TOWN (CENSUS COUNTY)
- DANIELSON BOROUGH (CENSUS COUNTY)
- *DERBY CITY (CENSUS COUNTY)
- *EAST HARTFORD TOWN (CENSUS COUNTY)
- *EAST HAVEN TOWN (CENSUS COUNTY)
- EASTFORD TOWN (CENSUS COUNTY)
- *FRANKLIN TOWN (CENSUS COUNTY)
- *GRISWOLD TOWN (CENSUS COUNTY)
- *HAMDEN TOWN (CENSUS COUNTY)
- *HARTFORD CITY (CENSUS COUNTY)
- *HARTLAND TOWN (CENSUS COUNTY)
- *JEWETT CITY BOROUGH (CENSUS COUNTY)
- KILLINGLY TOWN (CENSUS COUNTY)
- *LISBON TOWN (CENSUS COUNTY)
- *MADISON TOWN (CENSUS COUNTY)
- *MERIDEN CITY (CENSUS COUNTY)
- *MIDDLEFIELD TOWN (CENSUS COUNTY)
- *MIDDLETOWN CITY (CENSUS COUNTY)
- *MILFORD CITY (CENSUS COUNTY)
- MORRIS TOWN (CENSUS COUNTY)
- *NAUGATUCK BOROUGH (CENSUS COUNTY)
- *NEW BRITAIN CITY (CENSUS COUNTY)
- *NEW HAVEN CITY (CENSUS COUNTY)
- NORFOLK TOWN (CENSUS COUNTY)
- *NORTH BRANFORD TOWN (CENSUS COUNTY)
- NORTH CANAAN TOWN (CENSUS COUNTY)
- *NORTH HAVEN TOWN (CENSUS COUNTY)
- *NORWICH CITY (CENSUS COUNTY)
- *OXFORD TOWN (CENSUS COUNTY)
- PLAINFIELD TOWN (CENSUS COUNTY)
- *PLAINVILLE TOWN (CENSUS COUNTY)
- PLYMOUTH TOWN (CENSUS COUNTY)
- POMFRET TOWN (CENSUS COUNTY)
- *PORTLAND TOWN (CENSUS COUNTY)
- PUTNAM CITY (CENSUS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PUTNAM TOWN (CENSUS COUNTY)
SCOTLAND TOWN (CENSUS COUNTY)
*SEYMOUR TOWN (CENSUS COUNTY)
*SPRAGUE TOWN (CENSUS COUNTY)
STERLING TOWN (CENSUS COUNTY)
*STRATFORD TOWN (CENSUS COUNTY)
THOMASTON TOWN (CENSUS COUNTY)
THOMPSON TOWN (CENSUS COUNTY)
TORRINGTON CITY (CENSUS COUNTY)
*VCLUNTOWN TOWN (CENSUS COUNTY)
*WATERBURY CITY (CENSUS COUNTY)
*WEST HAVEN CITY (CENSUS COUNTY)
WILLIPANTIC CITY (CENSUS COUNTY)
WINDHAM TOWN (CENSUS COUNTY)
*WOODMONT BOROUGH (CENSUS COUNTY)

STATE RECCRD COUNT= 59

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF DELAWARE

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ARDENTOWN VILLAGE (NEW CASTLE COUNTY)
- *BELLEFONTE TOWN (NEW CASTLE COUNTY)
- BOWERS TOWN (KENT COUNTY)
- *ELSMERE TOWN (NEW CASTLE COUNTY)
- FELTON TOWN (KENT COUNTY)
- HARRINGTON CITY (KENT COUNTY)
- HARTLY TOWN (KENT COUNTY)
- HOUSTON TOWN (KENT COUNTY)
- KENTON TOWN (KENT COUNTY)
- LEIPSIC TOWN (KENT COUNTY)
- LITTLE CREEK TOWN (KENT COUNTY)
- *MIDDLETOWN TOWN (NEW CASTLE COUNTY)
- MILFORD CITY (*SUSSEX COUNTY)
- *NEW CASTLE CITY (NEW CASTLE COUNTY)
- *NEWPORT TOWN (NEW CASTLE COUNTY)
- *WILMINGTON CITY (NEW CASTLE COUNTY)
- WYOMING TOWN (KENT COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *NEW CASTLE COUNTY

STATE RECORD COUNT= 18

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

DISTRICT OF COLUMBIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

*WASHINGTON CITY

RECORD COUNT 1

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF FLORIDA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

APALACHICOLA CITY (FRANKLIN COUNTY)
ARCADIA CITY (DE SOTO COUNTY)
AVON PARK CITY (HIGHLANDS COUNTY)
*BELLE GLADE CITY (PALM BEACH COUNTY)
BRISTOL CITY (LIBERTY COUNTY)
*CAPE CANAVERAL CITY (BREVARD COUNTY)
CARRABELLE CITY (FRANKLIN COUNTY)
CHATTAHOOCHEE CITY (GADSDEN COUNTY)
CLERMONT CITY (LAKE COUNTY)
*COCOA CITY (BREVARD COUNTY)
CRESCENT CITY CITY (PUTNAM COUNTY)
CHESTVIEW CITY (OKALOOSA COUNTY)
*EATONVILLE TOWN (ORANGE COUNTY)
FORT PIERCE CITY (ST LUCIE COUNTY)
*FROSTPROOF CITY (POLK COUNTY)
GREENSBORO TOWN (GADSDEN COUNTY)
GREENVILLE TOWN (MADISON COUNTY)
GRETNA TOWN (GADSDEN COUNTY)
GROVELAND CITY (LAKE COUNTY)
*HASTINGS TOWN (ST JOHN COUNTY)
HAVANA TOWN (GADSDEN COUNTY)
*INDIAN HARBOUR (BREVARD COUNTY)
INTERLACHEN TOWN (PUTNAM COUNTY)
*ISLANDIA CITY (DADE COUNTY)
KEY WEST CITY (MONROE COUNTY)
LADY LAKE TOWN (LAKE COUNTY)
*LAKE BUENA VISTA CITY (ORANGE COUNTY)
LEE TOWN (MADISON COUNTY)
MADISON CITY (MADISON COUNTY)
MASCOTTE CITY (LAKE COUNTY)
MAYO TOWN (LAFAYETTE COUNTY)
*MELBOURNE CITY (BREVARD COUNTY)
*MELBOURNE VILLAGE TOWN (BREVARD COUNTY)
MINNEOLA TOWN (LAKE COUNTY)
MONTICELLO CITY (JEFFERSON COUNTY)
*OAKLAND TOWN (ORANGE COUNTY)
*PAHOKEE CITY (PALM BEACH COUNTY)
PALATKA CITY (PUTNAM COUNTY)
*PALM SHORES TOWN (BREVARD COUNTY)
PERRY CITY (TAYLOR COUNTY)
*PLANT CITY CITY (HILLSBOROUGH COUNTY)
POMONA PARK TOWN (PUTNAM COUNTY)
PORT ST JOE TOWN (GULF COUNTY)
QUINCY CITY (GADSDEN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- * ROCKLEDGE CITY (BREVARD COUNTY)
- * SAN ANTONIO CITY (PASCO COUNTY)
- * SATELLITE BEACH TOWN (BREVARD COUNTY)
- * ST LEC TOWN (PASCO COUNTY)
- ST LUCIE VILLAGE (ST LUCIE COUNTY)
- * TITUSVILLE CITY (BREVARD COUNTY)
- * MELBOURNE TOWN (BREVARD COUNTY)
- WARD RIDGE CITY (GULF COUNTY)
- WASAU TOWN (WASHINGTON COUNTY)
- WEWAHITCHKA CITY (GULF COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- * BREVARD COUNTY
- DE SOTO COUNTY
- FRANKLIN COUNTY
- GADSDEN COUNTY
- GULF COUNTY
- HIGHLANDS COUNTY
- LAFAYETTE COUNTY
- LIBERTY COUNTY
- MADISON COUNTY
- PUTNAM COUNTY
- TAYLOR COUNTY

STATE RECORD COUNT= 65

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF GEORGIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABBEVILLE CITY (WILCOX COUNTY)
ADEL CITY (COOK COUNTY)
*ALBANY CITY (DOUGHERTY COUNTY)
ALDORA TOWN (LAMAR COUNTY)
ALSTON TOWN (MONTGOMERY COUNTY)
ALTO TOWN (*HABERSHAM COUNTY)
AMERICUS CITY (SUMTER COUNTY)
ANDERSONVILLE CITY (SUMTER COUNTY)
ANABI TOWN (CRISP COUNTY)
ARAGON CITY (POLK COUNTY)
ARLINGTON CITY (*CALHOUN COUNTY)
ARNOLDSVILLE TOWN (OGLETHORPE COUNTY)
ASHBURN CITY (TURNER COUNTY)
*ATLANTA CITY (*FULTON COUNTY)
AUBURN TOWN (BARROW COUNTY)
AVERA TOWN (JEFFERSON COUNTY)
BACONTON CITY (MITCHELL COUNTY)
BARNESVILLE CITY (LAMAR COUNTY)
BARTON TOWN (JEFFERSON COUNTY)
BARKICK TOWN (*THOMAS COUNTY)
BETHLEHEM TOWN (BARROW COUNTY)
*BIBB CITY TOWN (CENSUS COUNTY OF MUSCOGEE)
BISHOP TOWN (COVENE COUNTY)
BLACKSHEAR CITY (PIERCE COUNTY)
BLAKELY CITY (EARLY COUNTY)
BLUFFTON TOWN (CLAY COUNTY)
BOWERSVILLE TOWN (HART COUNTY)
BROWOOD TOWN (TERRELL COUNTY)
CADWELL TOWN (LAURENS COUNTY)
CAIRO CITY (GRADY COUNTY)
CAMILLA CITY (MITCHELL COUNTY)
CANON CITY (*FRANKLIN COUNTY)
CARL TOWN (BARROW COUNTY)
CAVE SPRING CITY (FLOYD COUNTY)
CECIL TOWN (COOK COUNTY)
CEDARTOWN CITY (POLK COUNTY)
CHAUNCEY TOWN (DODGE COUNTY)
CHESTER TOWN (DODGE COUNTY)
CLAYTON CITY (RABUN COUNTY)
CLEMONT TOWN (HALL COUNTY)
COCHRAN CITY (BLECKLEY COUNTY)
*COLUMBUS CITY (CENSUS COUNTY OF MUSCOGEE)
COMMERCE CITY (JACKSON COUNTY)
CORDELE CITY (CRISP COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CORNELIA CITY (HABERSHAM COUNTY)
CRAWFORDVILLE CITY (TALIAFERRO COUNTY)
*CUSSETA TOWN (CHATTAHOOCHEE COUNTY)
CUTHBERT CITY (RANDOLPH COUNTY)
DAHLONEGA CITY (LUMPkin COUNTY)
DAMASCUS TOWN (EARLY COUNTY)
DANVILLE TOWN (*WILKINSON COUNTY)
DARIEN CITY (MCINTOSH COUNTY)
DAWSON CITY (TERRELL COUNTY)
DAWSONVILLE TOWN (DAWSON COUNTY)
DE SOTO VILLAGE (SUMTER COUNTY)
DEERUN CITY (COLQUITT COUNTY)
DOUGLAS CITY (COFFEE COUNTY)
DU PONT TOWN (CLINCH COUNTY)
DUBLIN CITY (LAURENS COUNTY)
EATONTON CITY (PUTNAM COUNTY)
ELLAVILLE CITY (SCHLEY COUNTY)
ELLENTON TOWN (COLQUITT COUNTY)
EMERSON CITY (BARTOW COUNTY)
FAIRMOUNT CITY (GORDON COUNTY)
FITZGERALD CITY (HEN HILL COUNTY)
FORT GAINES CITY (CLAY COUNTY)
FUNSTON TOWN (COLQUITT COUNTY)
*GARDEN CITY TOWN (CHATHAM COUNTY)
GAY TOWN (MERIWETHER COUNTY)
GENEVA TOWN (TALBOT COUNTY)
GEORGETOWN TOWN (QUITMAN COUNTY)
GIRARD VILLAGE (BURKE COUNTY)
GLENWOOD CITY (*WHEELER COUNTY)
GRANTVILLE CITY (COWETA COUNTY)
*GRAY CITY (JONES COUNTY)
GREENSBORO CITY (GREENE COUNTY)
GREENVILLE CITY (MERIWETHER COUNTY)
GRIFFIN CITY (SPALDING COUNTY)
*GROVETOWN CITY (COLUMBIA COUNTY)
*GUYTON CITY (EFFINGHAM COUNTY)
HARALSON TOWN (*COWETA COUNTY)
HARTWELL CITY (HAFT COUNTY)
HAWKINSVILLE CITY (PULASKI COUNTY)
HELEN TOWN (WHITE COUNTY)
HELENA TOWN (TELFAIR COUNTY)
HIGGSTON CITY (MONTGOMERY COUNTY)
HOBOKEN CITY (BRANTLEY COUNTY)
HOGANVILLE CITY (TROUP COUNTY)
HOMER TOWN (BANKS COUNTY)
IDEAL TOWN (MACON COUNTY)
INDUSTRIAL CITY CITY (*GORDON COUNTY)
JACKSONVILLE TOWN (TELFAIR COUNTY)
JEFFERSON CITY (JACKSON COUNTY)
*JEFFERSONVILLE CITY (TWIGGS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

JESUP CITY (WAYNE COUNTY)
JUNCTION CITY TOWN (TALBOT COUNTY)
LA CRANGE CITY (TROUP COUNTY)
LAVONIA CITY (FRANKLIN COUNTY)
LEARY TOWN (CALHOUN COUNTY)
LENOX TOWN (COOK COUNTY)
LESLIE VILLAGE (SUMTER COUNTY)
LEXINGTON CITY (OGLETHORPE COUNTY)
LONE OAK CITY (MERIWETHER COUNTY)
LOUISVILLE CITY (JEFFERSON COUNTY)
LUDDWICI CITY (LONG COUNTY)
LULA CITY (*HALL COUNTY)
LUMBER CITY (TELFAIR COUNTY)
LUMPKIN CITY (STEWART COUNTY)
LUTHERSVILLE TOWN (MERIWETHER COUNTY)
LYERLY TOWN (CHATTOUGA COUNTY)
LYONS CITY (THOMAS COUNTY)
*MACON CITY (*BIBB COUNTY)
MANCHESTER CITY (*MERIWETHER COUNTY)
MARSHALLVILLE CITY (MACON COUNTY)
MARTIN TOWN (STEPHENS COUNTY)
MAXEYS TOWN (OGLETHORPE COUNTY)
MCCAYSVILLE CITY (FANNIN COUNTY)
MCRAE CITY (TELFAIR COUNTY)
MEIGS TOWN (*THOMAS COUNTY)
MENLO TOWN (CHATTOUGA COUNTY)
MIDVILLE CITY (BURKE COUNTY)
MILAN TOWN (*TELFAIR COUNTY)
MILLEN CITY (JENKINS COUNTY)
MITCHELL TOWN (GLASCOCK COUNTY)
MONTEZUMA CITY (MACON COUNTY)
MONTRUSE TOWN (LAURENS COUNTY)
MORELAND TOWN (COWETA COUNTY)
MORGAN CITY (CALHOUN COUNTY)
MORGANTON TOWN (FANNIN COUNTY)
MORVEN TOWN (BROOKS COUNTY)
MCULTRIE CITY (COLQUITT COUNTY)
MOUNT VERNON CITY (MONTGOMERY COUNTY)
MOUNTAIN CITY TOWN (RABUN COUNTY)
NASHVILLE CITY (BERRIEN COUNTY)
NELSON CITY (*PICKENS COUNTY)
NEWNAN CITY (COWETA COUNTY)
NEWTON CITY (BAKER COUNTY)
NICHOLLS CITY (COFFEE COUNTY)
NICHOLSON TOWN (JACKSON COUNTY)
NORMAN PARK TOWN (COLQUITT COUNTY)
NORTH HIGH SHOALS TOWN (COONEE COUNTY)
NUÑEZ TOWN (EMANUEL COUNTY)
OCILLA CITY (IRWIN COUNTY)
ODUM TOWN (WAYNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UGLETHORPE CITY (MACON COUNTY)
OMAHA CITY (STEWART COUNTY)
PARKETT TOWN (TERRELL COUNTY)
PATTERSON TOWN (PIERCE COUNTY)
*PAYNE CITY (BIBB COUNTY)
PEARSON CITY (ATKINSON COUNTY)
PELHAM CITY (MITCHELL COUNTY)
*PEMBROKE CITY (BRYAN COUNTY)
*PERRY CITY (HOUSTON COUNTY)
PINEVIEW TOWN (WILCOX COUNTY)
PITTS CITY (WILCOX COUNTY)
PLAINS TOWN (SUMTER COUNTY)
QUITMAN CITY (BROOKS COUNTY)
RAYLE CITY (WILKES COUNTY)
REBECCA TOWN (TURNER COUNTY)
RENTZ TOWN (LAURENS COUNTY)
RICESBORO CITY (LIBERTY COUNTY)
RICHLAND CITY (STEWART COUNTY)
*RINCON TOWN (EFFINGHAM COUNTY)
ROBERTA CITY (CRAWFORD COUNTY)
ROCHELLE CITY (WILCOX COUNTY)
ROCKMART CITY (POLK COUNTY)
ROME CITY (FLOYD COUNTY)
ROYSTON CITY (*FRANKLIN COUNTY)
RUSSELL CITY (BARFOW COUNTY)
SALE CITY CITY (MITCHELL COUNTY)
SARDIS TOWN (BURKE COUNTY)
*SAVANNAH CITY (CHATHAM COUNTY)
SCOTLAND TOWN (*TELFAIR COUNTY)
SCREVEN CITY (WAYNE COUNTY)
SENCIA CITY (COWETA COUNTY)
SHARON CITY (TALIAFERRO COUNTY)
SHARPSBURG TOWN (COWETA COUNTY)
SHELLMAN CITY (RANDOLPH COUNTY)
SOPERTON CITY (TREUTLEN COUNTY)
SPARKS TOWN (COCK COUNTY)
SPARTA CITY (HAWDOCK COUNTY)
STAPLETON TOWN (JEFFERSON COUNTY)
STATHAM TOWN (BARFOW COUNTY)
STILLMORE TOWN (EMANUEL COUNTY)
SUMMERTOWN CITY (EMANUEL COUNTY)
SUMMERVILLE CITY (CHATTOOGA COUNTY)
*SAINSBORO CITY (EMANUEL COUNTY)
SYCAMORE CITY (TURNER COUNTY)
TALEOTTON CITY (TALBOT COUNTY)
TALLAPOOSA CITY (HARALSON COUNTY)
TALLULAH FALLS TOWN (*HABERSHAM COUNTY)
TARBYTOWN TOWN (MONTGOMERY COUNTY)
TAYLORSVILLE TOWN (*BARTOW COUNTY)
THE ROCK TOWN (UPSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

THOMASVILLE CITY (THOMAS COUNTY)
*THUNDERBOLT TOWN (CHATHAM COUNTY)
TIGER TOWN (RABUN COUNTY)
TIGNALL TOWN (WILKES COUNTY)
TOCCOA CITY (STEPHENS COUNTY)
TRIGN TOWN (CHATTOGGA COUNTY)
TURIN TOWN (COWETA COUNTY)
UNADILLA TOWN (DOOLY COUNTY)
UNION POINT TOWN (GREENE COUNTY)
VAN WERT TOWN (POLK COUNTY)
VILLA RICA CITY (*CARROLL COUNTY)
WADLEY TOWN (JEFFERSON COUNTY)
WARM SPRINGS CITY (MERIWETHER COUNTY)
WATKINSVILLE TOWN (OCONEE COUNTY)
WAYCROSS CITY (WARE COUNTY)
WAYNESBORO CITY (BURKE COUNTY)
WHIGHAM CITY (GRADY COUNTY)
WHITE TOWN (BARTOW COUNTY)
WILLACOOCHEE TOWN (ATKINSON COUNTY)
WINDER CITY (BARROW COUNTY)
WOODBURY CITY (MERIWETHER COUNTY)
WOODLAND CITY (TALBOT COUNTY)
WRENS TOWN (JEFFERSON COUNTY)
YATESVILLE TOWN (UPSON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ATKINSON COUNTY
BAKER COUNTY
BANKS COUNTY
BARROW COUNTY
*BIBB COUNTY
BLECKLEY COUNTY
BRANTLEY COUNTY
BROOKS COUNTY
*BRYAN COUNTY
BURKE COUNTY
CALHOUN COUNTY
*CHATHAM COUNTY
*CHATTAHOOCHEE COUNTY
CHATTOGGA COUNTY
CLAY COUNTY
CLINCH COUNTY
COLQUITT COUNTY
COOK COUNTY
COWETA COUNTY
CRAWFORD COUNTY
DAWSON COUNTY
DODGE COUNTY
DOOLY COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*DOUGHERTY COUNTY
EARLY COUNTY
*EFFINGHAM COUNTY
FANNIN COUNTY
FLOYD COUNTY
GLASCOCK COUNTY
GRADY COUNTY
GREENE COUNTY
HALL COUNTY
HANCOCK COUNTY
HART COUNTY
JEFFERSON COUNTY
JENKINS COUNTY
*JONES COUNTY
LAURENS COUNTY
LONG COUNTY
MACON COUNTY
MCINTOSH COUNTY
MERIWETHER COUNTY
MITCHELL COUNTY
MONTGOMERY COUNTY
OGLETHORPE COUNTY
PIERCE COUNTY
POLK COUNTY
PULASKI COUNTY
PUTNAM COUNTY
QUITMAN COUNTY
RANDOLPH COUNTY
SCHLEY COUNTY
STEWART COUNTY
SUMTER COUNTY
TALBOT COUNTY
TALIAFERRO COUNTY
TELFAIR COUNTY
TERRELL COUNTY
TREUTLEN COUNTY
TROUP COUNTY
TURNER COUNTY
*TWIGGS COUNTY
UPSON COUNTY
WARE COUNTY
WAYNE COUNTY
WHEELER COUNTY
WILCOX COUNTY
WILKES COUNTY

STATE RECORD COUNT= 286

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF HAWAII

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

STATE RECORD COUNT= 0

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF IDAHO

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

BLOOMINGTON VILLAGE (BEAR LAKE COUNTY)
CLAYTON VILLAGE (CUSTER COUNTY)
CLIFTON VILLAGE (FRANKLIN COUNTY)
DAYTON VILLAGE (FRANKLIN COUNTY)
DIETRICH VILLAGE (LINCOLN COUNTY)
ELK RIVER VILLAGE (CLEARWATER COUNTY)
EMMETT CITY (GEM COUNTY)
FRANKLIN CITY (FRANKLIN COUNTY)
KELLOGG CITY (SHOSHONE COUNTY)
KOOSKIA CITY (IDAHO COUNTY)
LCST RIVER VILLAGE (CUSTER COUNTY)
MALAD CITY (ONEIDA COUNTY)
MCYIE SPRINGS CITY (BOUNDARY COUNTY)
MULLAN CITY (SHOSHONE COUNTY)
OROFINO CITY (CLEARWATER COUNTY)
OSBURN CITY (SHOSHONE COUNTY)
OXFORD VILLAGE (FRANKLIN COUNTY)
PARIS CITY (BEAR LAKE COUNTY)
PIERCE CITY (CLEARWATER COUNTY)
PINEHURST CITY (SHOSHONE COUNTY)
PLACERVILLE CITY (BOISE COUNTY)
PRESTON CITY (FRANKLIN COUNTY)
ROBERTS VILLAGE (JEFFERSON COUNTY)
SANDPOINT CITY (BENNER COUNTY)
SHOSHONE CITY (LINCOLN COUNTY)
SMELTERVILLE CITY (SHOSHONE COUNTY)
SPENCER VILLAGE (CLARK COUNTY)
ST CHARLES VILLAGE (BEAR LAKE COUNTY)
STITES VILLAGE (IDAHO COUNTY)
WARDNER CITY (SHOSHONE COUNTY)
WEIPPE CITY (CLEARWATER COUNTY)
WHITE BIRD CITY (IDAHO COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

CLEARWATER COUNTY
FRANKLIN COUNTY
GEM COUNTY
ONEIDA COUNTY
SHOSHONE COUNTY

STATE RECORD COUNT= 37

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF ILLINOIS

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADELINE VILLAGE (OGLE COUNTY)
*ALHAMBRA VILLAGE (MADISON COUNTY)
ALLEN TOWNSHIP (LA SALLE COUNTY)
ALTO PASS VILLAGE (UNION COUNTY)
*ALTON CITY (MADISON COUNTY)
*ALTON TOWNSHIP (MADISON COUNTY)
ALTONA VILLAGE (KNOX COUNTY)
ANNA CITY (UNION COUNTY)
APPLE RIVER TOWNSHIP (JO DAVIESS COUNTY)
APPLE RIVER VILLAGE (JO DAVIESS COUNTY)
ARENZVILLE TOWNSHIP (CASS COUNTY)
ARENZVILLE VILLAGE (CASS COUNTY)
*AROMA PARK VILLAGE (KANKAKEE COUNTY)
*AROMA TOWNSHIP (KANKAKEE COUNTY)
ARRINGTON TOWNSHIP (WAYNE COUNTY)
ASTORIA TOWN (FULTON COUNTY)
ASTORIA TOWNSHIP (FULTON COUNTY)
ATLANTA CITY (LOGAN COUNTY)
ATLANTA TOWNSHIP (LOGAN COUNTY)
ATLAS TOWNSHIP (PIKE COUNTY)
AUDUBEN TOWNSHIP (MONTGOMERY COUNTY)
AVENA TOWNSHIP (FAYETTE COUNTY)
BANNER VILLAGE (FULTON COUNTY)
BARNHILL TOWNSHIP (WAYNE COUNTY)
BARR TOWNSHIP (MACOUPIN COUNTY)
*BARTELSO VILLAGE (CLINTON COUNTY)
*BARTONVILLE VILLAGE (PEORIA COUNTY)
BASCO VILLAGE (HANCOCK COUNTY)
BATHTOWN VILLAGE (CALHOUN COUNTY)
BAYLIS VILLAGE (PIKE COUNTY)
BEAR CROVE TOWNSHIP (FAYETTE COUNTY)
BEARDSTOWN CITY (CASS COUNTY)
BEARDSTOWN TOWNSHIP (CASS COUNTY)
BEAVER CREEK TOWNSHIP (HAMILTON COUNTY)
*BECKEMEYER VILLAGE (CLINTON COUNTY)
BEDFORD TOWNSHIP (WAYNE COUNTY)
BELGIUM VILLAGE (VERMILION COUNTY)
BELKNAP VILLAGE (JOHNSON COUNTY)
BELLE PRAIRIE CITY TOWN (HAMILTON COUNTY)
*BELLWOOD VILLAGE (COOK COUNTY)
BENLD CITY (MACOUPIN COUNTY)
BENTLY TOWN (HANCOCK COUNTY)
BERPEMAN TOWNSHIP (JO DAVIESS COUNTY)
BERRY TOWNSHIP (WAYNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*BETHALTO VILLAGE (MADISON COUNTY)
BETHEL TOWNSHIP (MCDONOUGH COUNTY)
BEVERLY TOWNSHIP (ADAMS COUNTY)
BIG MOUND TOWNSHIP (WAYNE COUNTY)
BINGHAM VILLAGE (FAYETTE COUNTY)
BLAIR TOWNSHIP (CLAY COUNTY)
BONPAS TOWNSHIP (RICHLAND COUNTY)
*BONUS TOWNSHIP (BOONE COUNTY)
*BOONE TOWNSHIP (BOONE COUNTY)
*BOURBONNAIS TOWNSHIP (KANKAKEE COUNTY)
*BOURBONNAIS VILLAGE (KANKAKEE COUNTY)
BOWLESVILLE TOWNSHIP (GALLATIN COUNTY)
BOWLING GREEN TOWNSHIP (FAYETTE COUNTY)
BRACEVILLE TOWNSHIP (GRUNDY COUNTY)
BRACEVILLE VILLAGE (GRUNDY COUNTY)
*BRADLEY VILLAGE (KANKAKEE COUNTY)
*BRIDGEVIEW VILLAGE (COOK COUNTY)
*BRIMFIELD VILLAGE (PEORIA COUNTY)
*BROADVIEW VILLAGE (COOK COUNTY)
BROADWELL TOWNSHIP (LOGAN COUNTY)
*BROOKLYN VILLAGE (ST CLAIR COUNTY)
BROOKPORT CITY (MASSAC COUNTY)
*BROOKSIDE TOWNSHIP (CLINTON COUNTY)
BROUGHTON VILLAGE (HAMILTON COUNTY)
BROWNSTOWN VILLAGE (FAYETTE COUNTY)
BRUCE TOWNSHIP (LA SALLE COUNTY)
BRUSSELS VILLAGE (CALHOUN COUNTY)
BRYANT VILLAGE (FULTON COUNTY)
BUCKHEART TOWNSHIP (FULTON COUNTY)
BUCKNER VILLAGE (FRANKLIN COUNTY)
BUDA VILLAGE (BUREAU COUNTY)
*BURBANK CITY (COOK COUNTY)
BURGESS TOWNSHIP (BOND COUNTY)
BURNT PRAIRIE VILLAGE (WHITE COUNTY)
*BURRITT TOWNSHIP (WINNEBAGO COUNTY)
BUSH VILLAGE (WILLIAMSON COUNTY)
CAHCKIA TOWNSHIP (MACOUPIN COUNTY)
CAIRO CITY (ALEXANDER COUNTY)
CALHOUN VILLAGE (RICHLAND COUNTY)
*CALUMET TOWNSHIP (COOK COUNTY)
CAMBRIA VILLAGE (WILLIAMSON COUNTY)
*CANTEEN TOWNSHIP (ST CLAIR COUNTY)
*CAPRON VILLAGE (BOONE COUNTY)
CARBON HILL VILLAGE (GRUNDY COUNTY)
CARBONDALE TOWNSHIP (JACKSON COUNTY)
CARMICHAEL CITY (WHITE COUNTY)
CARRIER MILLS VILLAGE (SALINE COUNTY)
CARRULL TOWNSHIP (VERMILION COUNTY)
CARSON TOWNSHIP (FAYETTE COUNTY)
CARTERVILLE CITY (WILLIAMSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*CASEYVILLE TOWNSHIP (ST CLAIR COUNTY)
CASS TOWNSHIP (FULTON COUNTY)
CAVE IN ROCK VILLAGE (HARDIN COUNTY)
CENTRAL TOWNSHIP (BOND COUNTY)
CENTRALIA CITY (*MARION COUNTY)
*CENTREVILLE TOWNSHIP (ST CLAIR COUNTY)
CHALMERS TOWNSHIP (MCDONOUGH COUNTY)
CHAMBERSBURG TOWNSHIP (PIKE COUNTY)
CHANDLERVILLE TOWNSHIP (CASS COUNTY)
CHANDLERVILLE VILLAGE (CASS COUNTY)
CHERRY GROVE TOWNSHIP (CARROLL COUNTY)
CHESTNUT TOWNSHIP (KNOX COUNTY)
*CHICAGO CITY (COOK COUNTY)
*CHICAGO HGHTS CITY (COOK COUNTY)
*CHOUTEAU TOWNSHIP (MADISON COUNTY)
*CICERO TOWN (COOK COUNTY)
CINCINNATI TOWNSHIP (PIKE COUNTY)
CISNE VILLAGE (WAYNE COUNTY)
CLAREMONT VILLAGE (RICHLAND COUNTY)
CLAY CITY TOWNSHIP (CLAY COUNTY)
CLAY CITY VILLAGE (CLAY COUNTY)
*CLEMENT TOWNSHIP (CLINTON COUNTY)
CGALTON VILLAGE (MONTGOMERY COUNTY)
COLCHESTER CITY (MCDONOUGH COUNTY)
COLCHESTER TOWNSHIP (MCDONOUGH COUNTY)
COLDBROOK TOWNSHIP (WARREN COUNTY)
*COLFAX TOWNSHIP (CHAMPAIGN COUNTY)
*COLLINSVILLE CITY (*MADISON COUNTY)
*COLLINSVILLE TOWNSHIP (MADISON COUNTY)
COLP VILLAGE (*WILLIAMSON COUNTY)
*COLUMBIA CITY (MONROE COUNTY)
COPLEY TOWNSHIP (KNOX COUNTY)
CORWIN TOWNSHIP (LOGAN COUNTY)
COUNCIL HILL TOWNSHIP (JO DAVIESS COUNTY)
COWDEN VILLAGE (SHELBY COUNTY)
CRAINVILLE VILLAGE (*WILLIAMSON COUNTY)
CREAL SPRINGS CITY (WILLIAMSON COUNTY)
CRESTON VILLAGE (EGLE COUNTY)
CROCK TOWNSHIP (HAMILTON COUNTY)
CROSSVILLE VILLAGE (WHITE COUNTY)
CROUCH TOWNSHIP (HAMILTON COUNTY)
CUBA CITY (FULTON COUNTY)
*CUNNINGHAM TOWNSHIP (CHAMPAIGN COUNTY)
CUTLER VILLAGE (PERRY COUNTY)
CYPRESS VILLAGE (JOHNSON COUNTY)
*DAMIANSVILLE VILLAGE (CLINTON COUNTY)
DANA VILLAGE (LA SALLE COUNTY)
DANVILLE TOWNSHIP (VERMILION COUNTY)
DARWIN TOWNSHIP (CLARK COUNTY)
DE KALB CITY (DE KALB COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*DECATUR CITY (MACON COUNTY)
DEER PARK TOWNSHIP (LA SALLE COUNTY)
DEERFIELD TOWNSHIP (FULTON COUNTY)
DEMENT TOWNSHIP (OGLE COUNTY)
DENVER TOWNSHIP (RICHLAND COUNTY)
DEPUE VILLAGE (BUREAU COUNTY)
DERINDA TOWNSHIP (JO DAVIESS COUNTY)
DETROIT VILLAGE (PIKE COUNTY)
DIXON CITY (LEE COUNTY)
DONGOLA VILLAGE (UNION COUNTY)
DONNELLSON VILLAGE (MONTGOMERY COUNTY)
DOUGLAS TOWNSHIP (CLARK COUNTY)
DRY POINT TOWNSHIP (SHELBY COUNTY)
DU BOIS TOWNSHIP (WASHINGTON COUNTY)
DU QUOIN CITY (PERRY COUNTY)
DUNFERMLINE VILLAGE (FULTON COUNTY)
EAGERVILLE VILLAGE (MACDOUPIN COUNTY)
EAGLE CREEK TOWNSHIP (GALLATIN COUNTY)
EAGLE POINT TOWNSHIP (OGLE COUNTY)
EARLVILLE CITY (LA SALLE COUNTY)
*EAST ALTON VILLAGE (MADISON COUNTY)
EAST CAPE GIRARDEAU VILLAGE (ALEXANDER COUNTY)
EAST ELDORADO TOWNSHIP (SALINE COUNTY)
EAST FORK TOWNSHIP (MONTGOMERY COUNTY)
*EAST ST LOUIS CITY (ST CLAIR COUNTY)
*EAST ST LOUIS TOWNSHIP (ST CLAIR COUNTY)
EDDYVILLE VILLAGE (POPE COUNTY)
EL DARA VILLAGE (PIKE COUNTY)
ELDORADO CITY (SALINE COUNTY)
ELDORADO TOWNSHIP (MCDONOUGH COUNTY)
ELDRED VILLAGE (GREENE COUNTY)
ELIZABETH TOWNSHIP (JO DAVIESS COUNTY)
ELIZABETH VILLAGE (JO DAVIESS COUNTY)
ELIZABETH TOWN VILLAGE (HARDIN COUNTY)
ELKHORN GROVE TOWNSHIP (CARROLL COUNTY)
ELLISON TOWNSHIP (WARREN COUNTY)
ELLISVILLE VILLAGE (FULTON COUNTY)
ELM RIVER TOWNSHIP (WAYNE COUNTY)
ELWOOD TOWNSHIP (VERMILION COUNTY)
EMINENCE TOWNSHIP (LOGAN COUNTY)
EMMA TOWNSHIP (WHITE COUNTY)
EMMET TOWNSHIP (MCDONOUGH COUNTY)
ENERGY VILLAGE (WILLIAMSON COUNTY)
ENFIELD TOWNSHIP (WHITE COUNTY)
ENFIELD VILLAGE (WHITE COUNTY)
EQUALITY TOWNSHIP (GALLATIN COUNTY)
EQUALITY VILLAGE (GALLATIN COUNTY)
ERIENNA TOWNSHIP (GRUNDY COUNTY)
*ESSEX TOWNSHIP (KANKAKEE COUNTY)
*ESSEX VILLAGE (KANKAKEE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

EXETER VILLAGE (SCOTT COUNTY)
FAIRHAVEN TOWNSHIP (CARRULL COUNTY)
*FAIRMONT CITY VILLAGE (ST CLAIR COUNTY)
FAIRMOUNT TOWNSHIP (PIKE COUNTY)
*FAIRVIEW HEIGHTS CITY (ST CLAIR COUNTY)
FARINA VILLAGE (FAYETTE COUNTY)
FARM RIDGE TOWNSHIP (LA SALLE COUNTY)
FARMERS TOWNSHIP (FULTON COUNTY)
*FAYETTEVILLE VILLAGE (ST CLAIR COUNTY)
FIDELITY VILLAGE (JERSEY COUNTY)
FILLMORE TOWNSHIP (MONTGOMERY COUNTY)
FILLMORE VILLAGE (MONTGOMERY COUNTY)
FINDLAY VILLAGE (SHELBY COUNTY)
FLINT TOWNSHIP (PIKE COUNTY)
FLORA CITY (CLAY COUNTY)
*FLORA TOWNSHIP (BOONE COUNTY)
FLORENCE VILLAGE (PIKE COUNTY)
FLOYD TOWNSHIP (WARREN COUNTY)
*FORT RUSSELL TOWNSHIP (MADISON COUNTY)
FOSTER TOWNSHIP (MARION COUNTY)
FRANKFORT TOWNSHIP (FRANKLIN COUNTY)
FREEDOM TOWNSHIP (LA SALLE COUNTY)
FREEMAN SPUR VILLAGE (*WILLIAMSON COUNTY)
*FULTS VILLAGE (MONROE COUNTY)
*GANEER TOWNSHIP (KANKAKEE COUNTY)
GARDEN HILL TOWNSHIP (WAYNE COUNTY)
GARRETT VILLAGE (DOUGLAS COUNTY)
GEORGETOWN CITY (VERMILION COUNTY)
GEORGETOWN TOWNSHIP (VERMILION COUNTY)
GERMAN TOWNSHIP (RICHLAND COUNTY)
*GODFREY TOWNSHIP (MADISON COUNTY)
GOLCONDA CITY (POPE COUNTY)
GOLD HILL TOWNSHIP (GALLATIN COUNTY)
GRAFTON CITY (JERSEY COUNTY)
*GRANITE CITY (MADISON COUNTY)
*GRANITE CITY TOWNSHIP (MADISON COUNTY)
*GRANT PARK VILLAGE (KANKAKEE COUNTY)
*GRANTFORK VILLAGE (MADISON COUNTY)
GRAY TOWNSHIP (WHITE COUNTY)
GRAYVILLE CITY (*WHITE COUNTY)
GREENVILLE CITY (BOND COUNTY)
GRIGGSVILLE CITY (PIKE COUNTY)
GRIGGSVILLE TOWNSHIP (PIKE COUNTY)
GRISHAM TOWNSHIP (MONTGOMERY COUNTY)
GROVELAND TOWNSHIP (LA SALLE COUNTY)
GUILFORD TOWNSHIP (JO DAVIESS COUNTY)
HADLEY TOWNSHIP (PIKE COUNTY)
HAGENER TOWNSHIP (CASS COUNTY)
HAMBURG VILLAGE (CALHOUN COUNTY)
*HAMEL VILLAGE (MADISON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HAMLETSEBURG VILLAGE (POPE COUNTY)
HANAFORD VILLAGE (FRANKLIN COUNTY)
HANOVER TOWNSHIP (JO DAVIESS COUNTY)
HANOVER VILLAGE (JO DAVIESS COUNTY)
HARDIN TOWNSHIP (PIKE COUNTY)
HARDIN VILLAGE (CALHOUN COUNTY)
HARRIS TOWNSHIP (FULTON COUNTY)
HARRISBURG CITY (SALINE COUNTY)
*HARRISON TOWNSHIP (WINNEBAGO COUNTY)
*HARRISTOWN TOWNSHIP (MACON COUNTY)
HARTER TOWNSHIP (CLAY COUNTY)
*HARTFORD VILLAGE (MADISON COUNTY)
HARTSBURG VILLAGE (LOGAN COUNTY)
HARVEL VILLAGE (*MONTGOMERY COUNTY)
*HARVEY CITY (COOK COUNTY)
HAWTHORNE TOWNSHIP (WHITE COUNTY)
*HELVETIA TOWNSHIP (MADISON COUNTY)
HERALDS PRAIRIE TOWNSHIP (WHITE COUNTY)
HERRICK TOWNSHIP (SHELBY COUNTY)
HERRICK VILLAGE (SHELBY COUNTY)
HERRIN CITY (WILLIAMSON COUNTY)
HETTICK VILLAGE (MACOUPIN COUNTY)
HICKORY HILL TOWNSHIP (WAYNE COUNTY)
*HIGHLAND CITY (MADISON COUNTY)
HILLSBORO CITY (MONTGOMERY COUNTY)
HILLSBORO TOWNSHIP (MONTGOMERY COUNTY)
HILLVIEW VILLAGE (GREENE COUNTY)
HINDSBORO VILLAGE (DOUGLAS COUNTY)
HOLLAND TOWNSHIP (SHELBY COUNTY)
HOPE TOWNSHIP (LA SALLE COUNTY)
HOUSTON TOWNSHIP (ADAMS COUNTY)
HULL VILLAGE (PIKE COUNTY)
HURRICANE TOWNSHIP (FAYETTE COUNTY)
HURST CITY (WILLIAMSON COUNTY)
INDIAN CREEK TOWNSHIP (WHITE COUNTY)
INDIAN PRAIRIE TOWNSHIP (WAYNE COUNTY)
INDIANOLA VILLAGE (VERMILION COUNTY)
IGLA VILLAGE (CLAY COUNTY)
IPAVA VILLAGE (FULTON COUNTY)
IRVING TOWNSHIP (MONTGOMERY COUNTY)
IRVING VILLAGE (MONTGOMERY COUNTY)
*IRWIN VILLAGE (KANKAKEE COUNTY)
JACKSONVILLE CITY (MORGAN COUNTY)
*JARVIS TOWNSHIP (MADISON COUNTY)
JEFFERSON TOWNSHIP (STEPHENSON COUNTY)
JEFFERSONVILLE VILLAGE (WAYNE COUNTY)
JERSEY TOWNSHIP (JERSEY COUNTY)
JERSEYVILLE CITY (JERSEY COUNTY)
JOHNSONVILLE VILLAGE (WAYNE COUNTY)
JOHNSTON CITY CITY (WILLIAMSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

JONESBORO CITY (UNION COUNTY)
JOPPA VILLAGE (MASSAC COUNTY)
JUNCTION CITY VILLAGE (MARION COUNTY)
JUNCTION VILLAGE (GALLATIN COUNTY)
KAMPSVILLE VILLAGE (CALHOON COUNTY)
KANE TOWNSHIP (GREENE COUNTY)
KANE VILLAGE (GREENE COUNTY)
KANGLEY VILLAGE (LA SALLE COUNTY)
*KANKAKEE CITY (KANKAKEE COUNTY)
*KANKAKEE TOWNSHIP (KANKAKEE COUNTY)
KARNAK VILLAGE (PULASKI COUNTY)
KASKASKIA TOWNSHIP (FAYETTE COUNTY)
KEENES VILLAGE (WAYNE COUNTY)
KELL VILLAGE (MARION COUNTY)
KELLY TOWNSHIP (WARREN COUNTY)
*KERR TOWNSHIP (CHAMPAIGN COUNTY)
*KEYESPORT VILLAGE (*CLINTON COUNTY)
KINDERHOOK TOWNSHIP (PIKE COUNTY)
KINDERHOOK VILLAGE (PIKE COUNTY)
KNIGHT PRAIRIE TOWNSHIP (HAMILTON COUNTY)
LA CLEDE TOWNSHIP (FAYETTE COUNTY)
LA PRAIRIE VILLAGE (ADAMS COUNTY)
LA SALLE CITY (LA SALLE COUNTY)
LA SALLE TOWNSHIP (LA SALLE COUNTY)
LAGRANGE TOWNSHIP (BOND COUNTY)
LAKEWOOD TOWNSHIP (SHELBY COUNTY)
LAMDINE TWP (MCDONOUGH COUNTY)
LANARK CITY (CARROLL COUNTY)
LANCASTER TOWNSHIP (STEPHENSON COUNTY)
*LEBANON CITY (ST CLAIR COUNTY)
LEE TOWNSHIP (FULTON COUNTY)
*LEMONT TOWNSHIP (COOK COUNTY)
*LEMONT VILLAGE (COOK COUNTY)
*LEROY TOWNSHIP (BOONE COUNTY)
LEVEE TOWNSHIP (PIKE COUNTY)
LIBERTY TOWNSHIP (ADAMS COUNTY)
LIMA TOWNSHIP (CARROLL COUNTY)
LIMA VILLAGE (ADAMS COUNTY)
*LIMESTONE TOWNSHIP (KANKAKEE COUNTY)
LINCOLN CITY (LOGAN COUNTY)
LINCOLN TOWNSHIP (OGLE COUNTY)
LINDER TOWNSHIP (GREENE COUNTY)
LITCHFIELD CITY (MONTGOMERY COUNTY)
LITTLE YORK VILLAGE (WARREN COUNTY)
*LIVINGSTON VILLAGE (MADISON COUNTY)
LOMAX TOWNSHIP (HENDERSON COUNTY)
LOMAX VILLAGE (HENDERSON COUNTY)
LONDON MILLS VILLAGE (*FULTON COUNTY)
LONE GROVE TOWNSHIP (FAYETTE COUNTY)
LONG BRANCH TOWNSHIP (SALINE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*LOOKING GLASS TOWNSHIP (CLINTON COUNTY)
LOSTANT VILLAGE (LA SALLE COUNTY)
LOUDON TOWNSHIP (FAYETTE COUNTY)
LOUISVILLE VILLAGE (CLAY COUNTY)
LOVE TOWNSHIP (VERMILION COUNTY)
*LOVES PARK CITY (WINNEBAGO COUNTY)
*LUDLOW TOWNSHIP (CHAMPAIGN COUNTY)
LYNDON TOWNSHIP (WHITESIDE COUNTY)
LYNDON VILLAGE (WHITESIDE COUNTY)
MACEDONIA VILLAGE (*HAMILTON COUNTY)
MACOMB TOWNSHIP (MCDONOUGH COUNTY)
*MADISON CITY (MADISON COUNTY)
MADISON TOWNSHIP (RICHLAND COUNTY)
*MAEYSTOWN VILLAGE (MONROE COUNTY)
MAGNOLIA TOWN (PUTNAM COUNTY)
MALTA TOWNSHIP (DE KALB COUNTY)
MALTA VILLAGE (DE KALB COUNTY)
*MANCHESTER TOWNSHIP (BOONE COUNTY)
*MANTENO TOWNSHIP (KANKAKEE COUNTY)
*MANTENO VILLAGE (KANKAKEE COUNTY)
MARIETTA VILLAGE (FULTON COUNTY)
*MARINE VILLAGE (MADISON COUNTY)
MARION CITY (WILLIAMSON COUNTY)
*MARKHAM CITY (COOK COUNTY)
MARTINSBURG TOWNSHIP (PIKE COUNTY)
MARTINTON TOWNSHIP (IROUOIS COUNTY)
MAUNIE VILLAGE (WHITE COUNTY)
MAYBERRY TOWNSHIP (HAMILTON COUNTY)
*MAYWOOD VILLAGE (COOK COUNTY)
*MCCOOK VILLAGE (COOK COUNTY)
MCLEANSBORO CITY (HAMILTON COUNTY)
MCLEANSBORO TOWNSHIP (HAMILTON COUNTY)
MEACHAM TOWNSHIP (MARION COUNTY)
*MELROSE PARK VILLAGE (COOK COUNTY)
MENDOTA CITY (LA SALLE COUNTY)
MENDOTA TOWNSHIP (LA SALLE COUNTY)
METROPOLIS CITY (MASSAC COUNTY)
MIDDLEFORK TOWNSHIP (VERMILION COUNTY)
MIDDLETOWN VILLAGE (LOGAN COUNTY)
*MIDLOTHIAN VILLAGE (COOK COUNTY)
MILKS GROVE TOWNSHIP (IROUOIS COUNTY)
MILL CREEK VILLAGE (UNION COUNTY)
MILL SHOALS TOWNSHIP (WHITE COUNTY)
MILL SHOALS VILLAGE (WHITE COUNTY)
MILTON VILLAGE (PIKE COUNTY)
MISSISSIPPI TOWNSHIP (JERSEY COUNTY)
*MOMENCE CITY (KANKAKEE COUNTY)
*MOMENCE TOWNSHIP (KANKAKEE COUNTY)
MONMOUTH CITY (WARREN COUNTY)
MONMOUTH TOWNSHIP (WARREN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MONTESUMA TOWNSHIP (PIKE COUNTY)
*MORC TOWNSHIP (MADISON COUNTY)
MOUND CITY (PULASKI COUNTY)
MOUND CITY CITY (PULASKI COUNTY)
MOUNT OLIVE CITY (MACOUPIN COUNTY)
MCOUNTAIN TOWNSHIP (SALINE COUNTY)
MT CARROLL CITY (CARROLL COUNTY)
MT CARROLL TOWNSHIP (CARROLL COUNTY)
MT ERIE VILLAGE (WAYNE COUNTY)
MULBERRY GROVE TOWNSHIP (BOND COUNTY)
MULBERRY GROVE VILLAGE (BOND COUNTY)
MUNCIE VILLAGE (VERMILION COUNTY)
N LITCHFIELD TOWNSHIP (MONTGOMERY COUNTY)
*NAMECKI TOWNSHIP (MADISON COUNTY)
NAPLATE VILLAGE (LA SALLE COUNTY)
*NATIONAL CITY VILLAGE (ST CLAIR COUNTY)
NEBO VILLAGE (PIKE COUNTY)
*NEW BADEN VILLAGE (*CLINTON COUNTY)
NEW CANTON TOWN (PIKE COUNTY)
*NEW DOUGLAS TOWNSHIP (MADISON COUNTY)
*NEW DOUGLAS VILLAGE (MADISON COUNTY)
NEW GRAND CHAIN VILLAGE (PULASKI COUNTY)
NEW HAVEN TOWNSHIP (GALLATIN COUNTY)
NEW HAVEN VILLAGE (GALLATIN COUNTY)
NEW SALEM TOWN (PIKE COUNTY)
NEW SALEM TOWNSHIP (PIKE COUNTY)
NEWBURG TOWNSHIP (PIKE COUNTY)
NEWMANSVILLE TOWNSHIP (CASS COUNTY)
NILWOOD VILLAGE (MACOUPIN COUNTY)
NOBLE TOWNSHIP (RICHLAND COUNTY)
NOBLE VILLAGE (RICHLAND COUNTY)
NOKOMIS CITY (MONTGOMERY COUNTY)
NOKOMIS TOWNSHIP (MONTGOMERY COUNTY)
NORA TOWNSHIP (JO DAVIESS COUNTY)
NORA VILLAGE (JO DAVIESS COUNTY)
NORRIS VILLAGE (FULTON COUNTY)
*NORTH AURORA VILLAGE (KANE COUNTY)
NORTH CITY VILLAGE (FRANKLIN COUNTY)
NORTH FORK TOWNSHIP (GALLATIN COUNTY)
NORTHERN TOWNSHIP (FRANKLIN COUNTY)
OCONEE TOWNSHIP (SHELBY COUNTY)
OCONEE VILLAGE (SHELBY COUNTY)
ODIN TOWNSHIP (MARION COUNTY)
ODIN VILLAGE (MARION COUNTY)
OGLESBY CITY (LA SALLE COUNTY)
OLD RIFLEY TOWNSHIP (BOND COUNTY)
OLD RIPLEY VILLAGE (BOND COUNTY)
OLD SHAWNEETOWN VILLAGE (GALLATIN COUNTY)
*OLIVE TOWNSHIP (MADISON COUNTY)
OLMSTEAD VILLAGE (PULASKI COUNTY)

ELIGIBLE GOVERNMENTS LISTING

OLNEY CITY (RICHLAND COUNTY)
 OLNEY TOWNSHIP (RICHLAND COUNTY)
 OMAHA TOWNSHIP (GALLATIN COUNTY)
 OMAHA VILLAGE (GALLATIN COUNTY)
 *OMPHGHENT TOWNSHIP (MADISON COUNTY)
 ONECO TOWNSHIP (STEPHENSON COUNTY)
 OPHIR TOWNSHIP (LA SALLE COUNTY)
 ORCHARD TOWNSHIP (WAYNE COUNTY)
 *OREANA VILLAGE (MACON COUNTY)
 OREL TOWNSHIP (WAYNE COUNTY)
 ORIENT CITY (FRANKLIN COUNTY)
 OSAGE TOWNSHIP (LA SALLE COUNTY)
 OSKALGOSA TOWNSHIP (CLAY COUNTY)
 OTEGO TOWNSHIP (FAYETTE COUNTY)
 OTTAWA CITY (LA SALLE COUNTY)
 OTTAWA TOWNSHIP (LA SALLE COUNTY)
 OTTER CREEK TOWNSHIP (JERSEY COUNTY)
 OTTER CREEK TOWNSHIP (LA SALLE COUNTY)
 OTTERVILLE TOWN (JERSEY COUNTY)
 *OTTO TOWNSHIP (KANKAKEE COUNTY)
 PALESTINE VILLAGE (CRAWFORD COUNTY)
 PANA CITY (CHRISTIAN COUNTY)
 PANAMA VILLAGE (*MONTGOMERY COUNTY)
 PANTHER CREEK TOWNSHIP (CASS COUNTY)
 PAPINEAU VILLAGE (IROQUOIS COUNTY)
 PARKERSBURG VILLAGE (RICHLAND COUNTY)
 PEARL TOWNSHIP (PIKE COUNTY)
 PEARL VILLAGE (PIKE COUNTY)
 *PEMBROKE TOWNSHIP (KANKAKEE COUNTY)
 *PEMBROKE VILLAGE (KANKAKEE COUNTY)
 PENN TOWNSHIP (SHELBY COUNTY)
 PERRY TOWNSHIP (PIKE COUNTY)
 PERRY VILLAGE (PIKE COUNTY)
 PERU CITY (LA SALLE COUNTY)
 PERU TOWNSHIP (LA SALLE COUNTY)
 PHILADELPHIA TOWNSHIP (CASS COUNTY)
 PHILLIPS TOWNSHIP (WHITE COUNTY)
 PHILLIPSTOWN VILLAGE (WHITE COUNTY)
 PIERRON VILLAGE (*BOND COUNTY)
 *PIN OAK TOWNSHIP (MADISON COUNTY)
 PINCKNEYVILLE CITY (PERRY COUNTY)
 *PINGREE GROVE VILLAGE (KANE COUNTY)
 PITTSBURG VILLAGE (WILLIAMSON COUNTY)
 PIXLEY TOWNSHIP (CLAY COUNTY)
 PLEASANT GROVE TOWNSHIP (COLES COUNTY)
 PLEASANT HILL TOWNSHIP (PIKE COUNTY)
 PLEASANT HILL VILLAGE (PIKE COUNTY)
 PLEASANT VALE TOWNSHIP (PIKE COUNTY)
 PLEASANT VALLEY TOWNSHIP (JO DAVIESS COUNTY)
 POCAHONTAS VILLAGE (BOONE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*PONTOON BEACH VILLAGE (MADISON COUNTY)
PONTIUS VILLAGE (HANCOCK COUNTY)
POPE TOWNSHIP (FAYETTE COUNTY)
*POPLAR GROVE TOWNSHIP (BOONE COUNTY)
*POPLAR GROVE VILLAGE (BOONE COUNTY)
POTOMAC VILLAGE (VERMILION COUNTY)
*PRAIRIE DU LONG TOWNSHIP (ST CLAIR COUNTY)
PULASKI VILLAGE (PULASKI COUNTY)
PUTMAN TOWNSHIP (FULTON COUNTY)
QUARRY TOWNSHIP (JERSEY COUNTY)
QUINCY CITY (ADAMS COUNTY)
QUINCY TOWNSHIP (ADAMS COUNTY)
RADOM VILLAGE (WASHINGTON COUNTY)
RAMSEY TOWNSHIP (FAYETTE COUNTY)
RAMSEY VILLAGE (FAYETTE COUNTY)
RANKIN VILLAGE (VERMILION COUNTY)
*RANTOUL TOWNSHIP (CHAMPAIGN COUNTY)
*RANTOUL VILLAGE (CHAMPAIGN COUNTY)
RAYMOND TOWNSHIP (MONTGOMERY COUNTY)
RAYMOND VILLAGE (MONTGOMERY COUNTY)
RECTOR TOWNSHIP (SALINE COUNTY)
*REDDICK VILLAGE (*KANKAKEE COUNTY)
RICE TOWNSHIP (JO DAVIESS COUNTY)
RICHLAND TOWNSHIP (SHELBY COUNTY)
RICHWOOD TOWNSHIP (JERSEY COUNTY)
RIDGE TOWNSHIP (SHELBY COUNTY)
RIDGWAY TOWNSHIP (GALLATIN COUNTY)
RIDGWAY VILLAGE (GALLATIN COUNTY)
RIDOTT TOWNSHIP (STEPHENSON COUNTY)
RIDOTT VILLAGE (STEPHENSON COUNTY)
RIPLEY TOWNSHIP (BROWN COUNTY)
RIPLEY VILLAGE (BROWN COUNTY)
*ROBBINS VILLAGE (COOK COUNTY)
ROCK CREEK TOWNSHIP (CARROLL COUNTY)
ROCK GROVE TOWNSHIP (STEPHENSON COUNTY)
*ROCKFORD CITY (WINNEBAGO COUNTY)
*ROCKFORD TOWNSHIP (WINNEBAGO COUNTY)
RODHOUSE CITY (GREENE COUNTY)
RODHOUSE TOWN (GREENE COUNTY)
ROSEDALE TOWNSHIP (JERSEY COUNTY)
ROSELARE CITY (HARDIN COUNTY)
ROSS TOWNSHIP (PIKE COUNTY)
ROUNTREE TOWNSHIP (MONTGOMERY COUNTY)
*ROXANA VILLAGE (MADISON COUNTY)
RUBICON TOWNSHIP (GREENE COUNTY)
RURAL TOWNSHIP (SHELBY COUNTY)
RUSH TOWNSHIP (JO DAVIESS COUNTY)
RUTLAND VILLAGE (LA SALLE COUNTY)
RUYLE TOWNSHIP (JERSEY COUNTY)
SAILOR SPRINGS VILLAGE (CLAY COUNTY)

ELIGIBLE GOVERNMENTS LISTING

SALEM TOWNSHIP (CARROLL COUNTY)
 *SALINA TOWNSHIP (KANKAKEE COUNTY)
 *SALINE TOWNSHIP (MADISON COUNTY)
 SANDOVAL TOWNSHIP (MARION COUNTY)
 SANGAMON VALLEY TOWNSHIP (CASS COUNTY)
 SAUNEMIN VILLAGE (LIVINGSTON COUNTY)
 SAVANNA CITY (CARROLL COUNTY)
 SAVANNA TOWNSHIP (CARROLL COUNTY)
 *SCHILLER PARK VILLAGE (COOK COUNTY)
 SCHRAM CITY VILLAGE (MONTGOMERY COUNTY)
 SCICTA VILLAGE (MCDONOUGH COUNTY)
 SCOTTVILLE VILLAGE (MACOUPIN COUNTY)
 SEFTON TOWNSHIP (FAYETTE COUNTY)
 SERENA TOWNSHIP (LA SALLE COUNTY)
 SESSER CITY (FRANKLIN COUNTY)
 SHANNON VILLAGE (CARROLL COUNTY)
 SHARON TOWNSHIP (FAYETTE COUNTY)
 SHAWNEE TOWNSHIP (GALLATIN COUNTY)
 SHAWNEETOWN CITY (GALLATIN COUNTY)
 SHELBYVILLE CITY (SHELBY COUNTY)
 SHELBYVILLE TOWNSHIP (SHELBY COUNTY)
 SHOAL CREEK TOWNSHIP (BOND COUNTY)
 SIGEL TOWN (SHELBY COUNTY)
 SIGEL TOWNSHIP (SHELBY COUNTY)
 SIMPSON VILLAGE (JOHNSON COUNTY)
 SIMS VILLAGE (WAYNE COUNTY)
 SIX MILE TOWNSHIP (FRANKLIN COUNTY)
 SMITHBORO VILLAGE (BOND COUNTY)
 SO LITCHFIELD TOWNSHIP (MONTGOMERY COUNTY)
 SORENTO VILLAGE (BOND COUNTY)
 *SOUTH BELDIT CITY (WINNEBAGO COUNTY)
 *SOUTH CHICAGO HGHTS VILL (COOK COUNTY)
 SOUTH CROUCH TOWNSHIP (HAMILTON COUNTY)
 SOUTH FLANNIGAN TOWNSHIP (HAMILTON COUNTY)
 SOUTH HURRICANE TOWNSHIP (FAYETTE COUNTY)
 *SOUTH ROXANA VILLAGE (MADISON COUNTY)
 SOUTH TWIGG TOWNSHIP (HAMILTON COUNTY)
 SPILLERTOWN VILLAGE (WILLIAMSON COUNTY)
 SPRING CREEK TOWNSHIP (PIKE COUNTY)
 *SPRING TOWNSHIP (BOONE COUNTY)
 SPRINGERTON VILLAGE (WHITE COUNTY)
 *ST ANNE TOWNSHIP (KANKAKEE COUNTY)
 *ST ANNE VILLAGE (KANKAKEE COUNTY)
 ST AUGUSTINE VILLAGE (KNOX COUNTY)
 ST DAVID VILLAGE (FULTON COUNTY)
 ST ELMO CITY (FAYETTE COUNTY)
 ST JOHNS VILLAGE (PERRY COUNTY)
 *ST LIBURY VILLAGE (ST CLAIR COUNTY)
 STANDARD CITY VILLAGE (MACOUPIN COUNTY)
 STEVENSON TOWNSHIP (MARION COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STEWARDSON VILLAGE (SHELBY COUNTY)
*STICKNEY TOWNSHIP (COOK COUNTY)
*STITES TOWNSHIP (ST CLAIR COUNTY)
STOCKTON TOWNSHIP (JO DAVIESS COUNTY)
STOCKTON VILLAGE (JO DAVIESS COUNTY)
*STONE PARK VILLAGE (COOK COUNTY)
STONEFORT VILLAGE (*WILLIAMSON COUNTY)
STRASBURG VILLAGE (SHELBY COUNTY)
STREATOR CITY (*LA SALLE COUNTY)
*SUGAR LOAF TOWNSHIP (ST CLAIR COUNTY)
*SUMMIT VILLAGE (COOK COUNTY)
SUMNER TOWNSHIP (WARREN COUNTY)
*SWANSEA VILLAGE (ST CLAIR COUNTY)
TABLE GROVE VILLAGE (FULTON COUNTY)
TAMALCO TOWNSHIP (JOND COUNTY)
TAMARCA VILLAGE (PERRY COUNTY)
TAMMS VILLAGE (ALEXANDER COUNTY)
TAYLOR SPRINGS VILLAGE (MONTGOMERY COUNTY)
TENNESSEE TOWNSHIP (MCDONOUGH COUNTY)
TENNESSEE VILLAGE (MCDONOUGH COUNTY)
THEBES VILLAGE (ALEXANDER COUNTY)
THOMPSON TOWNSHIP (JO DAVIESS COUNTY)
TILTON VILLAGE (VERMILION COUNTY)
TIME VILLAGE (PIKE COUNTY)
TONICA VILLAGE (LA SALLE COUNTY)
TOVEY VILLAGE (CHRISTIAN COUNTY)
TOWER HILL TOWNSHIP (SHELBY COUNTY)
TOWER HILL VILLAGE (SHELBY COUNTY)
*TROY CITY (MADISON COUNTY)
TROY GROVE TOWNSHIP (LA SALLE COUNTY)
TROY GROVE VILLAGE (LA SALLE COUNTY)
T*IGG TOWNSHIP (HAMILTON COUNTY)
ULLIN VILLAGE (PULASKI COUNTY)
*UNION HILL VILLAGE (KANKAKEE COUNTY)
*URBANA CITY (CHAMPAIGN COUNTY)
*URBANA TOWNSHIP (CHAMPAIGN COUNTY)
USTICK TOWNSHIP (WHITESIDE COUNTY)
VALIER VILLAGE (FRANKLIN COUNTY)
VALLEY CITY VILLAGE (PIKE COUNTY)
VANDALIA CITY (FAYETTE COUNTY)
VANDALIA TOWNSHIP (FAYETTE COUNTY)
*VENICE CITY (MADISON COUNTY)
*VENICE TOWNSHIP (MADISON COUNTY)
VERMONT TOWNSHIP (FULTON COUNTY)
VERMONT VILLAGE (FULTON COUNTY)
VICTORIA TOWNSHIP (KNOX COUNTY)
VICTORIA VILLAGE (KNOX COUNTY)
VINEGAR HILL TOWNSHIP (JO DAVIESS COUNTY)
VIRGINIA CITY (CASS COUNTY)
VIRGINIA TOWNSHIP (CASS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WALKERVILLE TOWNSHIP (GREENE COUNTY)
WALLACE TOWNSHIP (LA SALLE COUNTY)
WALNUT GROVE TOWNSHIP (KNOX COUNTY)
WALNUT HILL VILLAGE (MARION COUNTY)
WAMAC CITY (*MARION COUNTY)
*WASHINGTON PARK VILLAGE (ST CLAIR COUNTY)
WATERFORD TOWNSHIP (FULTON COUNTY)
*WATERLOO CITY (MONROE COUNTY)
WAYNE CITY VILLAGE (WAYNE COUNTY)
WEST FRANKFORT CITY (FRANKLIN COUNTY)
WEST LINCOLN TOWNSHIP (LOGAN COUNTY)
WESTVILLE VILLAGE (VERMILION COUNTY)
WHITE CITY VILLAGE (MACOUPIN COUNTY)
WHITE HALL CITY (GREENE COUNTY)
WHITE HALL TOWNSHIP (GREENE COUNTY)
WHITE ROCK TOWNSHIP (OGLE COUNTY)
WHITEASH VILLAGE (WILLIAMSON COUNTY)
WILBERTON TOWNSHIP (FAYETTE COUNTY)
WILCOX TOWNSHIP (HANCOCK COUNTY)
*WILLIAMSON VILLAGE (MADISON COUNTY)
WILMINGTON VILLAGE (GREENE COUNTY)
WILSONVILLE VILLAGE (MACOUPIN COUNTY)
WINDSOR TOWNSHIP (SHELBY COUNTY)
*WINNEBAGO TOWNSHIP (WINNEBAGO COUNTY)
*WINNEBAGO VILLAGE (WINNEBAGO COUNTY)
WINSLOW VILLAGE (STEPHENSON COUNTY)
WITT CITY (MONTGOMERY COUNTY)
WITT TOWNSHIP (MONTGOMERY COUNTY)
*WOOD RIVER CITY (MADISON COUNTY)
*WOOD RIVER TOWNSHIP (MADISON COUNTY)
WOODBINE TOWNSHIP (JO DAVIESS COUNTY)
WOODLAND TOWNSHIP (CARROLL COUNTY)
WOODLAND TOWNSHIP (FULTON COUNTY)
WOODLAWN VILLAGE (JEFFERSON COUNTY)
WOODSON VILLAGE (MORGAN COUNTY)
WOODVILLE TOWNSHIP (GREENE COUNTY)
*WORDEN VILLAGE (MADISON COUNTY)
XENIA TOWNSHIP (CLAY COUNTY)
XENIA VILLAGE (CLAY COUNTY)
*YELLOWHEAD TOWNSHIP (KANKAKEE COUNTY)
ZEIGLER CITY (FRANKLIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ALEXANDER COUNTY
BOND COUNTY
CALHOUN COUNTY
CARROLL COUNTY
CASS COUNTY
CLAY COUNTY
FAYETTE COUNTY
FULTON COUNTY
GALLATIN COUNTY
GREENE COUNTY
HAMILTON COUNTY
HARDIN COUNTY
JERSEY COUNTY
JO DAVIESS COUNTY
*KANKAKEE COUNTY
LA SALLE COUNTY
*MADISON COUNTY
MASSAC COUNTY
*MONROE COUNTY
MONTGOMERY COUNTY
PERRY COUNTY
PIKE COUNTY
POPE COUNTY
PULASKI COUNTY
RICHLAND COUNTY
SHELBY COUNTY
*ST CLAIR COUNTY
UNION COUNTY
VERMILION COUNTY
WARREN COUNTY
WAYNE COUNTY
WHITE COUNTY
WILLIAMSON COUNTY
*WINNEBAGO COUNTY

STATE RECORD COUNT= 719

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF INDIANA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADAMS TOWNSHIP (CASS COUNTY)
ADAMS TOWNSHIP (PARKE COUNTY)
ADAMS TOWNSHIP (RIPLEY COUNTY)
*ADDISON TOWNSHIP (SHELBY COUNTY)
ALAMO TOWN (MONTGOMERY COUNTY)
*ALBANY TOWN (DELAWARE COUNTY)
ALBION TOWN (NOBLE COUNTY)
ALBION TOWNSHIP (NOBLE COUNTY)
*ALEXANDRIA CITY (MADISON COUNTY)
ALFORDSVILLE TOWN (DAVISS COUNTY)
ALTON TOWN (CRAWFORD COUNTY)
*ANDERSON CITY (MADISON COUNTY)
*ANDERSON TOWNSHIP (MADISON COUNTY)
ANDERSON TOWNSHIP (PERRY COUNTY)
ANDERSON TOWNSHIP (RUSH COUNTY)
ATTICA CITY (FOUNTAIN COUNTY)
*AURORA CITY (DEARBORN COUNTY)
AUSTIN TOWN (SCOTT COUNTY)
BAINSBRIDGE TOWN (PUTNAM COUNTY)
BARR TOWNSHIP (DAVISS COUNTY)
BATESVILLE CITY (*RIPLEY COUNTY)
BATH TOWNSHIP (FRANKLIN COUNTY)
BAUGO TOWNSHIP (ELKHART COUNTY)
BEAR CREEK TOWNSHIP (JAY COUNTY)
BEDFORD CITY (LAWRENCE COUNTY)
BEECH CREEK TOWNSHIP (GREENE COUNTY)
BICKNELL CITY (KNOX COUNTY)
BLOOMFIELD TOWN (GREENE COUNTY)
BLOOMFIELD TOWNSHIP (LAGRANGE COUNTY)
BLOOMING GROVE TOWNSHIP (FRANKLIN COUNTY)
BLOOMINGDALE TOWN (PARKE COUNTY)
*BLOOMINGTON CITY (MONROE COUNTY)
BLOUNTSVILLE TOWN (HENRY COUNTY)
BLUE RIVER TOWNSHIP (HENRY COUNTY)
*BLUFFTON CITY (WELLS COUNTY)
BOGARD TOWNSHIP (DAVISS COUNTY)
BOND TOWNSHIP (LAWRENCE COUNTY)
BOONE TOWNSHIP (CRAWFORD COUNTY)
BOONE TOWNSHIP (HARRISON COUNTY)
*BRANDYWINE CIVIL TWP (SHELBY COUNTY)
BROCKSBURG TOWN (JEFFERSON COUNTY)
BROCKVILLE TOWN (FRANKLIN COUNTY)
BROCKVILLE TOWNSHIP (FRANKLIN COUNTY)
BROWN TOWNSHIP (MONTGOMERY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BROWN TOWNSHIP (RIPLEY COUNTY)
BROWNSVILLE TOWNSHIP (UNION COUNTY)
BRUCEVILLE TOWN (KNOX COUNTY)
BRYANT TOWN (JAY COUNTY)
BURNETTSVILLE TOWN (WHITE COUNTY)
BUTLER TOWNSHIP (MIAMI COUNTY)
*CAESAR CREEK TOWNSHIP (DEARBORN COUNTY)
*CALUMET TOWNSHIP (LAKE COUNTY)
CAMERIDGE CITY TOWN (WAYNE COUNTY)
CANNELBURG TOWN (CAVIESS COUNTY)
CANNELTON CITY (PERRY COUNTY)
CARP TOWNSHIP (JACKSON COUNTY)
CARTHAGE TOWN (RUSH COUNTY)
CASS TOWNSHIP (GREENE COUNTY)
CASS TOWNSHIP (OHIO COUNTY)
*CAYUGA TOWN (VERMILLION COUNTY)
CEDAR GROVE TOWN (FRANKLIN COUNTY)
*CEDAR LAKE TOWN (LAKE COUNTY)
*CENTER TOWNSHIP (CENSUS COUNTY OF MARION)
*CENTER TOWNSHIP (DEARBORN COUNTY)
*CENTER TOWNSHIP (DELAWARE COUNTY)
CENTER TOWNSHIP (GRANT COUNTY)
CENTER TOWNSHIP (GREENE COUNTY)
CENTER TOWNSHIP (MARTIN COUNTY)
CENTER TOWNSHIP (RIPLEY COUNTY)
CENTER TOWNSHIP (RUSH COUNTY)
CENTERVILLE TOWN (WAYNE COUNTY)
*CHARLESTOWN CITY (CLARK COUNTY)
*CHARLESTOWN TOWNSHIP (CLARK COUNTY)
CHESTER TOWNSHIP (WABASH COUNTY)
CLARK TOWNSHIP (MONTGOMERY COUNTY)
CLARK TOWNSHIP (PERRY COUNTY)
*CLAY TOWNSHIP (DEARBORN COUNTY)
CLAY TOWNSHIP (OWEN COUNTY)
*CLINTON CITY (VERMILLION COUNTY)
CLINTON TOWNSHIP (CASS COUNTY)
CLINTON TOWNSHIP (PUTNAM COUNTY)
*CLINTON TOWNSHIP (VERMILLION COUNTY)
CLOVERDALE TOWN (PUTNAM COUNTY)
CLOVERDALE TOWNSHIP (PUTNAM COUNTY)
COLFAX TOWN (CLINTON COUNTY)
COLUMBIA TOWNSHIP (FAYETTE COUNTY)
CONCORD TOWNSHIP (ELKHART COUNTY)
CONNERSVILLE CITY (FAYETTE COUNTY)
CONNERSVILLE TOWNSHIP (FAYETTE COUNTY)
CORYDON TOWN (HARRISON COUNTY)
CRAKE TOWN (MARTIN COUNTY)
CROMWELL TOWN (NOBLE COUNTY)
CROTHERSVILLE TOWN (JACKSON COUNTY)
DALLAS TOWNSHIP (HUNTINGTON COUNTY)

ELIGIBLE GOVERNMENTS LISTING

DALTON TOWNSHIP (WAYNE COUNTY)
 *DANA TOWN (VERMILLION COUNTY)
 DAVIS TOWNSHIP (FOUNTAIN COUNTY)
 DAVIS TOWNSHIP (STARKE COUNTY)
 DECKER TOWN (KNOX COUNTY)
 DECKER TOWNSHIP (KNOX COUNTY)
 *DELAWARE TOWNSHIP (DELAWARE COUNTY)
 DELAWARE TOWNSHIP (RIPLEY COUNTY)
 DENVER TOWN (MIAMI COUNTY)
 *DILLSBORO TOWN (DEARBORN COUNTY)
 DUBLIN TOWN (WAYNE COUNTY)
 DUNKIRK CITY (*JAY COUNTY)
 DUPONT TOWN (JEFFERSON COUNTY)
 *EAST CHICAGO CITY (LAKE COUNTY)
 *EATON TOWN (DELAWARE COUNTY)
 ECONOMY TOWN (WAYNE COUNTY)
 EDWARDSPORT TOWN (KNOX COUNTY)
 EEL TOWNSHIP (CASS COUNTY)
 ELKHART TOWNSHIP (NOBLE COUNTY)
 ELMORE TOWNSHIP (DAVISS COUNTY)
 ELMORA TOWN (DAVISS COUNTY)
 *ELWOOD CITY (MADISON COUNTY)
 ENGLISH TOWN (CRAWFORD COUNTY)
 *EUGENE TOWNSHIP (VERMILLION COUNTY)
 FAIRFIELD TOWNSHIP (FRANKLIN COUNTY)
 FAIRPLAY TOWNSHIP (GREENE COUNTY)
 *FAIRVIEW PARK TOWN (VERMILLION COUNTY)
 *FALL CREEK TOWNSHIP (MADISON COUNTY)
 FINLEY TOWNSHIP (SCOTT COUNTY)
 FLORDIA TOWNSHIP (PARKE COUNTY)
 *FORT WAYNE CITY (ALLEN COUNTY)
 FOUNTAIN CITY TOWN (WAYNE COUNTY)
 FRANKLIN TOWNSHIP (GRANT COUNTY)
 FRANKLIN TOWNSHIP (OWEN COUNTY)
 FRANKLIN TOWNSHIP (PUTNAM COUNTY)
 FRANKLIN TOWNSHIP (RANDOLPH COUNTY)
 FRANKLIN TOWNSHIP (RIPLEY COUNTY)
 FRANKLIN TOWNSHIP (WAYNE COUNTY)
 FRENCH LICK TOWN (ORANGE COUNTY)
 FRENCH LICK TOWNSHIP (ORANGE COUNTY)
 GALENA TOWNSHIP (LA PORTE COUNTY)
 *GARY CITY (LAKE COUNTY)
 GAS CITY CITY (GRANT COUNTY)
 GLENWOOD TOWN (*RUSH COUNTY)
 GOSPORT TOWN (OWEN COUNTY)
 GRAHAM TOWNSHIP (JEFFERSON COUNTY)
 GRANT TOWNSHIP (GREENE COUNTY)
 GREENCASTLE CITY (PUTNAM COUNTY)
 GREENCASTLE TOWNSHIP (PUTNAM COUNTY)
 *GREENDALE TOWN (DEARBORN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*GREENE TOWNSHIP (ST JOSEPH COUNTY)
GREENE TOWNSHIP (WAYNE COUNTY)
GREENFIELD TOWNSHIP (ORANGE COUNTY)
GREENSFORK TOWNSHIP (RANDOLPH COUNTY)
GUTHRIE TOWNSHIP (LAWRENCE COUNTY)
HALBERT TOWNSHIP (MARTIN COUNTY)
HAMILTON TOWN (*STEUBEN COUNTY)
HANOVER TOWN (JEFFERSON COUNTY)
HANOVER TOWNSHIP (JEFFERSON COUNTY)
HARRISON TOWNSHIP (DAVISS COUNTY)
*HARRISON TOWNSHIP (DEARBORN COUNTY)
HARRISON TOWNSHIP (ELKHART COUNTY)
HARRISON TOWNSHIP (FAYETTE COUNTY)
HARRISON TOWNSHIP (HARRISON COUNTY)
HARRISON TOWNSHIP (OWEN COUNTY)
*HARRISON TOWNSHIP (VIGO COUNTY)
HARTFORD CITY (BLACKFORD COUNTY)
*HELT TOWNSHIP (VERMILLION COUNTY)
HIGHLAND TOWNSHIP (FRANKLIN COUNTY)
HIGHLAND TOWNSHIP (GREENE COUNTY)
*HOGAN TOWNSHIP (DEARBORN COUNTY)
HOLTON TOWN (RIPLEY COUNTY)
*HOWARD TOWNSHIP (HOWARD COUNTY)
HOWARD TOWNSHIP (PARKE COUNTY)
HUDSON TOWNSHIP (LA PORTE COUNTY)
HUNTINGTON CITY (HUNTINGTON COUNTY)
HUNTINGTON TOWNSHIP (HUNTINGTON COUNTY)
INDIAN CREEK TOWNSHIP (LAWRENCE COUNTY)
*INDIANAPOLIS CITY (CENSUS COUNTY OF MARION)
*INGALLS TOWN (MADISON COUNTY)
*JACKSON TOWNSHIP (DEARBORN COUNTY)
JACKSON TOWNSHIP (FAYETTE COUNTY)
JACKSON TOWNSHIP (GREENE COUNTY)
JACKSON TOWNSHIP (JACKSON COUNTY)
JACKSON TOWNSHIP (ORANGE COUNTY)
JACKSON TOWNSHIP (OWEN COUNTY)
JACKSON TOWNSHIP (PARKE COUNTY)
JACKSON TOWNSHIP (RANDOLPH COUNTY)
JACKSON TOWNSHIP (RIPLEY COUNTY)
JACKSON TOWNSHIP (RUSH COUNTY)
JACKSON TOWNSHIP (WAYNE COUNTY)
JACKSON TOWNSHIP (WHITE COUNTY)
JASONVILLE CITY (GREENE COUNTY)
JEFFERSON TOWNSHIP (CASS COUNTY)
JEFFERSON TOWNSHIP (GRANT COUNTY)
JEFFERSON TOWNSHIP (GREENE COUNTY)
JEFFERSON TOWNSHIP (JAY COUNTY)
JEFFERSON TOWNSHIP (OWEN COUNTY)
JEFFERSON TOWNSHIP (PUTNAM COUNTY)
JENNINGS TOWNSHIP (CRAWFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

JENNINGS TOWNSHIP (OWEN COUNTY)
JENNINGS TOWNSHIP (SCOTT COUNTY)
JOHNSON TOWNSHIP (CRAWFORD COUNTY)
JOHNSON TOWNSHIP (SCOTT COUNTY)
JUOSON TOWN (PARKE COUNTY)
KANKAKEE TOWNSHIP (LA PORTE COUNTY)
*KELSO TOWNSHIP (DEARBORN COUNTY)
KENDALLVILLE CITY (NOBLE COUNTY)
KINGMAN TOWN (FOUNTAIN COUNTY)
KINGSBURY TOWN (LA PORTE COUNTY)
KIRKLIN TOWN (CLINTON COUNTY)
KNIGHTSTOWN TOWN (HENRY COUNTY)
LACONIA CORP (HARRISON COUNTY)
*LAFAYETTE TOWNSHIP (MADISON COUNTY)
LAFAYETTE TOWNSHIP (OWEN COUNTY)
LAGRO TOWN (WABASH COUNTY)
*LAKE STATION CITY (LAKE COUNTY)
*LAKEVILLE TOWN (ST JOSEPH COUNTY)
LANCASTER TOWNSHIP (JEFFERSON COUNTY)
*LAPEL TOWN (MADISON COUNTY)
LAUGHERY TOWNSHIP (RIPLEY COUNTY)
LAUREL TOWN (FRANKLIN COUNTY)
LAUREL TOWNSHIP (FRANKLIN COUNTY)
*LAWRENCEBURG CITY (DEARBORN COUNTY)
*LAWRENCEBURG TOWNSHIP (DEARBORN COUNTY)
LEAVENWORTH TOWN (CRAWFORD COUNTY)
LEOPOLD TOWNSHIP (PERRY COUNTY)
LEXINGTON TOWNSHIP (SCOTT COUNTY)
LIBERTY TOWNSHIP (CRAWFORD COUNTY)
LIBERTY TOWNSHIP (PARKE COUNTY)
*LIBERTY TOWNSHIP (SHELBY COUNTY)
LIGNIER CITY (NOBLE COUNTY)
*LINCOLN TOWNSHIP (ST JOSEPH COUNTY)
LINTON CITY (GREENE COUNTY)
*LOGAN TOWNSHIP (DEARBORN COUNTY)
LOGAN TOWNSHIP (FOUNTAIN COUNTY)
LOGANSPORT CITY (CASS COUNTY)
LOGOCTEE CITY (MARTIN COUNTY)
LOSANTVILLE TOWN (RANDOLPH COUNTY)
LOST RIVER TOWNSHIP (MARTIN COUNTY)
*LYNHURST TOWN (CENSUS COUNTY OF MARION)
LYNN TOWN (RANDOLPH COUNTY)
LYONS TOWN (GREENE COUNTY)
MADISON CITY (JEFFERSON COUNTY)
MADISON TOWNSHIP (CLINTON COUNTY)
MADISON TOWNSHIP (DAVISS COUNTY)
MADISON TOWNSHIP (JEFFERSON COUNTY)
MADISON TOWNSHIP (PUTNAM COUNTY)
*MANCHESTER TOWNSHIP (DEARBORN COUNTY)
MARENGO TOWN (CRAWFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MARION CITY (GRANT COUNTY)
MARION TOWNSHIP (LAWRENCE COUNTY)
MARION TOWNSHIP (OWEN COUNTY)
MARION TOWNSHIP (PUTNAM COUNTY)
MARSHALL TOWN (PARKE COUNTY)
MARSHALL TOWNSHIP (LAWRENCE COUNTY)
MATTHEWS TOWN (GRANT COUNTY)
MAUCKPORT TOWN (HARRISON COUNTY)
MECCA TOWN (PARKE COUNTY)
MEDORA TOWN (JACKSON COUNTY)
METAMORA TOWNSHIP (FRANKLIN COUNTY)
*MILAN TOWN (ALLEN COUNTY)
MILAN TOWN (RIPLEY COUNTY)
MILL TOWNSHIP (GRANT COUNTY)
MILLCREEK TOWNSHIP (FOUNTAIN COUNTY)
*MILLER TOWNSHIP (DEARBORN COUNTY)
MILLTOWN TOWN (*CRAWFORD COUNTY)
MILTON TOWN (WAYNE COUNTY)
MILTON TOWNSHIP (JEFFERSON COUNTY)
MITCHELL CITY (LAWRENCE COUNTY)
MITCHELTREE TOWNSHIP (MARTIN COUNTY)
MONROE TOWNSHIP (JEFFERSON COUNTY)
MONROE TOWNSHIP (PUTNAM COUNTY)
MONTEZUMA TOWN (PARKE COUNTY)
MONTGOMERY TOWN (DAVISS COUNTY)
MONTGOMERY TOWNSHIP (OWEN COUNTY)
MONTPELIER CITY (BLACKFORD COUNTY)
MOORELAND TOWN (HENRY COUNTY)
*MOORES HILL TOWN (DEARBORN COUNTY)
MORGAN TOWNSHIP (OWEN COUNTY)
MOUNT AUBURN TOWN (WAYNE COUNTY)
MOUNT CARMEL TOWN (FRANKLIN COUNTY)
MOUNT ETNA TOWN (HUNTINGTON COUNTY)
MULBERRY TOWN (CLINTON COUNTY)
*MUNCIE CITY (DELAWARE COUNTY)
NAPOLEON TOWN (RIPLEY COUNTY)
*NEW ALBANY CITY (FLOYD COUNTY)
NEW AMSTERDAM TOWN (HARRISON COUNTY)
NEW CASTLE CITY (HENRY COUNTY)
NEW DURHAM TOWNSHIP (LA PORTE COUNTY)
NEW GARDEN TOWNSHIP (WAYNE COUNTY)
NEW MIDDLETOWN TOWN (HARRISON COUNTY)
*NEW PROVIDENCE TOWN (CLARK COUNTY)
NEWBERRY TOWN (GREENE COUNTY)
*NEWPORT TOWN (VERMILLION COUNTY)
NOBLE TOWNSHIP (CASS COUNTY)
NOBLE TOWNSHIP (RUSH COUNTY)
NOBLE TOWNSHIP (WABASH COUNTY)
NORTH GROVE TOWN (MIAMI COUNTY)
NORTH JUDSON TOWN (STARKE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*NORTH LIBERTY TOWN (ST JOSEPH COUNTY)
NORTH MANCHESTER TOWN (WABASH COUNTY)
NORTHEAST TOWNSHIP (ORANGE COUNTY)
NORTHWEST TOWNSHIP (ORANGE COUNTY)
OAKTOWN TOWN (KNOX COUNTY)
ODON TOWN (DAVISS COUNTY)
OHIO TOWNSHIP (CRAWFORD COUNTY)
OIL TOWNSHIP (PERRY COUNTY)
OLDENBURG TOWN (FRANKLIN COUNTY)
OOLITIC TOWN (LAWRENCE COUNTY)
ORANGE TOWNSHIP (NOBLE COUNTY)
ORANGE TOWNSHIP (RUSH COUNTY)
ORANGEVILLE TOWNSHIP (ORANGE COUNTY)
*OREGON TOWNSHIP (CLARK COUNTY)
*ORESTES TOWN (MADISON COUNTY)
ORLEANS TOWN (ORANGE COUNTY)
ORLEANS TOWNSHIP (ORANGE COUNTY)
OSGOOD TOWN (RIPLEY COUNTY)
OTTER CREEK TOWNSHIP (RIPLEY COUNTY)
PAOLI TOWN (ORANGE COUNTY)
PAOLI TOWNSHIP (ORANGE COUNTY)
PATOKA TOWNSHIP (CRAWFORD COUNTY)
PATRIOT TOWN (SWITZERLAND COUNTY)
PENN TOWNSHIP (JAY COUNTY)
PENN TOWNSHIP (PARKE COUNTY)
*PENN TOWNSHIP (ST JOSEPH COUNTY)
PENNVILLE TOWN (JAY COUNTY)
PERRY TOWNSHIP (LAWRENCE COUNTY)
PERRY TOWNSHIP (MARTIN COUNTY)
PERRY TOWNSHIP (MIAMI COUNTY)
*PERRY TOWNSHIP (MONROE COUNTY)
PERRY TOWNSHIP (NOBLE COUNTY)
*PERRYSVILLE TOWN (VERMILLION COUNTY)
PERSHING TOWNSHIP (JACKSON COUNTY)
PERU CITY (MIAMI COUNTY)
PERU TOWNSHIP (MIAMI COUNTY)
PIKE TOWNSHIP (OHIO COUNTY)
PINE TOWNSHIP (WARREN COUNTY)
*PIPE CREEK TOWNSHIP (MADISON COUNTY)
PIPE CREEK TOWNSHIP (MIAMI COUNTY)
PLAINVILLE TOWN (DAVISS COUNTY)
PLEASANT RUN TOWNSHIP (LAWRENCE COUNTY)
PLEASANT TOWNSHIP (WABASH COUNTY)
*PENETO TOWN (WELLS COUNTY)
*PORTAGE TOWNSHIP (ST JOSEPH COUNTY)
POSEY TOWNSHIP (FRANKLIN COUNTY)
POSEY TOWNSHIP (RUSH COUNTY)
*PRAIRIETON TOWNSHIP (VIGO COUNTY)
RACCOON TOWNSHIP (PARKE COUNTY)
RAILROAD TOWNSHIP (STARKE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RAY TOWNSHIP (FRANKLIN COUNTY)
REDKEY TOWN (JAY COUNTY)
REEVE TOWNSHIP (DAVIESS COUNTY)
RESERVE TOWNSHIP SCHOOL (PARKE COUNTY)
RICH GROVE TOWNSHIP (PULASKI COUNTY)
RICHLAND TOWNSHIP (GRANT COUNTY)
RICHLAND TOWNSHIP (GREENE COUNTY)
RICHLAND TOWNSHIP (JAY COUNTY)
RICHLAND TOWNSHIP (RUSH COUNTY)
RICHMOND CITY (WAYNE COUNTY)
RIDGEVILLE TOWN (RANDOLPH COUNTY)
*RILEY TOWN (VIGO COUNTY)
*RILEY TOWNSHIP (VIGO COUNTY)
RIPLEY TOWNSHIP (RUSH COUNTY)
RISING SUN CITY (CHIO COUNTY)
ROACHDALE TOWN (PUTNAM COUNTY)
ROANN TOWN (WABASH COUNTY)
ROCKVILLE TOWN (PARKE COUNTY)
ROME CITY TOWN (NOBLE COUNTY)
ROSEDALE TOWN (PARKE COUNTY)
ROYAL CENTER TOWN (CASS COUNTY)
RUSHVILLE CITY (RUSH COUNTY)
RUSHVILLE TOWNSHIP (RUSH COUNTY)
RUSSELL TOWNSHIP (PUTNAM COUNTY)
RUSSELLVILLE TOWN (PUTNAM COUNTY)
RUTHERFORD TOWNSHIP (MARTIN COUNTY)
SALAMONIA TOWN (JAY COUNTY)
SALT CREEK TOWNSHIP (FRANKLIN COUNTY)
SALUDA TOWNSHIP (JEFFERSON COUNTY)
SARATOGA TOWN (RANDOLPH COUNTY)
SCOTTSBURG CITY (SCOTT COUNTY)
*SEELYVILLE CIVIL TOWN (VIGO COUNTY)
SEYMOUR CITY (JACKSON COUNTY)
SHAWSWICK TOWNSHIP (LAWRENCE COUNTY)
SHELBY TOWNSHIP (JEFFERSON COUNTY)
SHELBY TOWNSHIP (RIPLEY COUNTY)
*SHELBYVILLE CITY (SHELBY COUNTY)
SHIPSHAWANA TOWN (LAGRANGE COUNTY)
*SHIRLEY TOWN (*HANCOCK COUNTY)
SHOALS TOWN (MARTIN COUNTY)
SMYRNA TOWNSHIP (JEFFERSON COUNTY)
*SOUTH BEND CITY (ST JOSEPH COUNTY)
SOUTHEAST TOWNSHIP (ORANGE COUNTY)
*SPARTA TOWNSHIP (DEARBORN COUNTY)
SPENCER TOWN (OWEN COUNTY)
SPICE VALLEY TOWNSHIP (LAWRENCE COUNTY)
*SPRINGFIELD TOWNSHIP (ALLEN COUNTY)
SPRINGFIELD TOWNSHIP (FRANKLIN COUNTY)
*ST LEON TOWN (DEARBORN COUNTY)
ST PAUL TOWN (*DECATUR COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STAMPERS CREEK TOWNSHIP (ORANGE COUNTY)
STEELE TOWNSHIP (DAVISS COUNTY)
STERLING TOWNSHIP (CRAWFORD COUNTY)
STEBEN TOWNSHIP (WARREN COUNTY)
*STINESVILLE TOWN (MONROE COUNTY)
STOCKTON TOWNSHIP (GREENE COUNTY)
SUGAR CREEK TOWNSHIP (PARKE COUNTY)
*SUGAR CREEK TOWNSHIP (VIGO COUNTY)
SUNMAN CIVIL TOWN (RIPLEY COUNTY)
SWITZ CITY TOWN (GREENE COUNTY)
TAYLOR TOWNSHIP (GREENE COUNTY)
TAYLOR TOWNSHIP (OWEN COUNTY)
TELL CITY CITY (PERRY COUNTY)
*TERRE HAUTE CITY (VIGO COUNTY)
TIPPECANOE TOWNSHIP (PULASKI COUNTY)
TOBIN TOWNSHIP (PERRY COUNTY)
TOPEKA TOWN (LAGRANGE COUNTY)
TROY TOWN (PERRY COUNTY)
TROY TOWNSHIP (PERRY COUNTY)
UNION CITY CITY (RANDOLPH COUNTY)
UNION TOWNSHIP (CRAWFORD COUNTY)
*UNION TOWNSHIP (DELAWARE COUNTY)
UNION TOWNSHIP (HUNTINGTON COUNTY)
*UNION TOWNSHIP (MADISON COUNTY)
UNION TOWNSHIP (OHIO COUNTY)
UNION TOWNSHIP (PARKE COUNTY)
UNION TOWNSHIP (PERRY COUNTY)
UNION TOWNSHIP (RUSH COUNTY)
UNION TOWNSHIP (UNION COUNTY)
VANBUREN TOWNSHIP (DAVISS COUNTY)
VEALE TOWNSHIP (DAVISS COUNTY)
*VERA CRUZ TOWN (WELLS COUNTY)
VERNON TOWNSHIP (JACKSON COUNTY)
VIGO TOWNSHIP (KNOX COUNTY)
VINCENNES CITY (KNOX COUNTY)
WABASH CITY (WABASH COUNTY)
WABASH TOWNSHIP (JAY COUNTY)
WABASH TOWNSHIP (PARKE COUNTY)
WALKER TOWNSHIP (RUSH COUNTY)
*WALKERTON TOWN (ST JOSEPH COUNTY)
WALLACE TOWN (FOUNTAIN COUNTY)
WARD TOWNSHIP (RANDOLPH COUNTY)
*WARREN TOWNSHIP (CENSUS COUNTY OF MARION)
WARREN TOWNSHIP (HUNTINGTON COUNTY)
WARREN TOWNSHIP (PUTNAM COUNTY)
WARREN TOWNSHIP (WARREN COUNTY)
WASHINGTON CITY (DAVISS COUNTY)
WASHINGTON TOWNSHIP (BLACKFORD COUNTY)
*WASHINGTON TOWNSHIP (CLARK COUNTY)
WASHINGTON TOWNSHIP (DAVISS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*WASHINGTON TOWNSHIP (DEARBORN COUNTY)
WASHINGTON TOWNSHIP (GREENE COUNTY)
WASHINGTON TOWNSHIP (KNOX COUNTY)
WASHINGTON TOWNSHIP (LA PORTE COUNTY)
WASHINGTON TOWNSHIP (OWEN COUNTY)
WASHINGTON TOWNSHIP (PARKE COUNTY)
WASHINGTON TOWNSHIP (PUTNAM COUNTY)
WASHINGTON TOWNSHIP (RUSH COUNTY)
WASHINGTON TOWNSHIP (WAYNE COUNTY)
WATERLOG TOWNSHIP (FAYETTE COUNTY)
WAVELAND TOWN (MONTGOMERY COUNTY)
*WAYNE TOWNSHIP (ALLEN COUNTY)
WAYNE TOWNSHIP (OWEN COUNTY)
WAYNE TOWNSHIP (RANDOLPH COUNTY)
WAYNE TOWNSHIP (STARKE COUNTY)
WAYNE TOWNSHIP (WAYNE COUNTY)
WEBSTER TOWNSHIP (HARRISON COUNTY)
WEST BADEN TOWN (CRANGE COUNTY)
*WEST HARRISON TOWN (DEARBORN COUNTY)
WEST POINT TOWNSHIP (WHITE COUNTY)
*WEST TERRE HAUTE CITY (VIGO COUNTY)
WESTVILLE TOWN (LA PORTE COUNTY)
WHEATLAND TOWN (KNOX COUNTY)
WHISKEY RUN TOWNSHIP (CRAWFORD COUNTY)
WHITE RIVER TOWNSHIP (RANDOLPH COUNTY)
WHITEWATER TOWNSHIP (FRANKLIN COUNTY)
WINCHESTER CITY (RANDOLPH COUNTY)
*WILCOTTVILLE TOWN (*NOBLE COUNTY)
WORTHINGTON TOWN (GREENE COUNTY)
WRIGHT TOWNSHIP (GREENE COUNTY)
*YORK TOWNSHIP (DEARBORN COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BLACKFORD COUNTY
CRAWFORD COUNTY
DAVISS COUNTY
*DEARBORN COUNTY
*DELAWARE COUNTY
FAYETTE COUNTY
FOUNTAIN COUNTY
FRANKLIN COUNTY
GREENE COUNTY
JAY COUNTY
JEFFERSON COUNTY
LAWRENCE COUNTY
MARTIN COUNTY
MIAMI COUNTY
NOBLE COUNTY
OHIO COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ORANGE COUNTY
OWEN COUNTY
PARKE COUNTY
PERRY COUNTY
PUTNAM COUNTY
RANDOLPH COUNTY
RIPLEY COUNTY
RUSH COUNTY
SCOTT COUNTY
*SHELBY COUNTY
*ST JOSEPH COUNTY
*VERMILLION COUNTY
*VIGO COUNTY
WAYNE COUNTY

STATE RECORD COUNT= 505

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF IOWA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ATHELSTAN TOWN (TAYLOR COUNTY)
BARNES CITY TOWN (*MAHASKA COUNTY)
BEACON TOWN (MAHASKA COUNTY)
BEVINGTON TOWN (MADISON COUNTY)
BLANCHARD TOWN (PAGE COUNTY)
BLOCKTON TOWN (TAYLOR COUNTY)
BRAYTON TOWN (AUDUBON COUNTY)
CARBON TOWN (ADAMS COUNTY)
CASEY TOWN (*GUTHRIE COUNTY)
CENTERVILLE CITY (APPANOOSE COUNTY)
CINCINNATI TOWN (APPANOOSE COUNTY)
CLARINDA CITY (PAGE COUNTY)
COLFAX CITY (JASPER COUNTY)
CONWAY TOWN (TAYLOR COUNTY)
DAVIS CITY TOWN (DECATUR COUNTY)
DECATUR CITY TOWN (DECATUR COUNTY)
DELMAR TOWN (CLINTON COUNTY)
DELTA TOWN (KEOKUK COUNTY)
DERBY TOWN (LUCAS COUNTY)
DIAGONAL TOWN (RINGGOLD COUNTY)
DUNLAP TOWN (HARRISON COUNTY)
EARLING TOWN (SHELBY COUNTY)
ELDON TOWN (WAPELLO COUNTY)
EXLINE TOWN (APPANOOSE COUNTY)
FARMINGTON TOWN (VAN BUREN COUNTY)
GARDEN GROVE TOWN (DECATUR COUNTY)
GRAND RIVER TOWN (DECATUR COUNTY)
GRAY TOWN (AUDUBON COUNTY)
HARPER TOWN (KEOKUK COUNTY)
HUMESTON TOWN (WAYNE COUNTY)
HURSTVILLE TOWN (JACKSON COUNTY)
JOLLEY TOWN (CALHOUN COUNTY)
KELLERTON TOWN (RINGGOLD COUNTY)
KEOKUK CITY (LEE COUNTY)
KEOMAH CITY (MAHASKA COUNTY)
KESWICK TOWN (KEOKUK COUNTY)
LAMONI CITY (DECATUR COUNTY)
LE ROY TOWN (DECATUR COUNTY)
LEON CITY (DECATUR COUNTY)
LUCAS TOWN (LUCAS COUNTY)
LUTHER TOWN (BOONE COUNTY)
MAGNOLIA TOWN (HARRISON COUNTY)
MALGY TOWN (RINGGOLD COUNTY)
MILLERTON TOWN (WAYNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MILTON TOWN (VAN BUREN COUNTY)
MITCHELL TOWN (MITCHELL COUNTY)
MUNMOUTH CITY (JACKSON COUNTY)
MORAVIA TOWN (APPANOOSE COUNTY)
MOUNTAIN TOWN (APPANOOSE COUNTY)
MOUNT STERLING TOWN (VAN BUREN COUNTY)
MYSTIC CITY (APPANOOSE COUNTY)
NEW SHARON TOWN (MAHASKA COUNTY)
NODAWAY TOWN (ADAMS COUNTY)
NUMA TOWN (APPANOOSE COUNTY)
ORIENT TOWN (ADAIR COUNTY)
PLANO TOWN (APPANOOSE COUNTY)
PLEASANTON TOWN (DECATUR COUNTY)
PRESCOTT TOWN (ADAMS COUNTY)
RATHBUN TOWN (APPANOOSE COUNTY)
REDDING TOWN (RINGGOLD COUNTY)
ROSE HILL TOWN (MAHASKA COUNTY)
SEYMOUR TOWN (WAYNE COUNTY)
SHARPSBURG TOWN (TAYLOR COUNTY)
TINGLEY TOWN (RINGGOLD COUNTY)
UDELL TOWN (APPANOOSE COUNTY)
UNIONVILLE TOWN (APPANOOSE COUNTY)
UNIVERSITY PARK TOWN (MAHASKA COUNTY)
WELDON TOWN (DECATUR COUNTY)
WESTPHALIA TOWN (SHELBY COUNTY)
WILLIAMSON TOWN (LUCAS COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ADAMS COUNTY
APPANOOSE COUNTY
AUDUBON COUNTY
DECATUR COUNTY
RINGGOLD COUNTY
TAYLOR COUNTY
WAYNE COUNTY

STATE RECORD COUNT= 77

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF KANSAS

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADAMS TOWNSHIP (NEMAHA COUNTY)
ALDEN CITY (RICE COUNTY)
ALMA CITY (WABAUNSEE COUNTY)
ALMA TOWNSHIP (WABAUNSEE COUNTY)
ALTAMONT CITY (LABETTE COUNTY)
ALTONA CITY (WILSON COUNTY)
ARCADIA CITY (CRAWFORD COUNTY)
ARMA CITY (CRAWFORD COUNTY)
ATCHISON CITY (ATCHISON COUNTY)
AVON TOWNSHIP (COFFEY COUNTY)
AXTELL CITY CITY (MARSHALL COUNTY)
BAXTER SPRINGS CITY (CHEROKEE COUNTY)
BAZINE CITY (NESS COUNTY)
BELLEVILLE TOWNSHIP (CHAUTAUQUA COUNTY)
BLUE RAPIDS CITY (MARSHALL COUNTY)
BLUFF CITY CITY (HARPER COUNTY)
BUFFALO CITY (WILSON COUNTY)
BURNS CITY (MARION COUNTY)
CAMBRIDGE CITY (COWLEY COUNTY)
CANADA TOWNSHIP (LABETTE COUNTY)
CANEYVILLE TOWNSHIP (CHAUTAUQUA COUNTY)
CAPIOMA TOWNSHIP (NEMAHA COUNTY)
CEDAR CITY (SMITH COUNTY)
CEDAR POINT CITY (CHASE COUNTY)
CEDAR TOWNSHIP (CHASE COUNTY)
CEDAR TOWNSHIP (COWLEY COUNTY)
CENTER TOWNSHIP (ATCHISON COUNTY)
CENTER TOWNSHIP (NEMAHA COUNTY)
CENTRALIA CITY (NEMAHA COUNTY)
CHAUTAUQUA CITY (CHAUTAUQUA COUNTY)
CHEROKEE CITY (CRAWFORD COUNTY)
CHEROKEE TOWNSHIP (CHEROKEE COUNTY)
CHETOFA CITY (LABETTE COUNTY)
CLEAR CREEK TOWNSHIP (NEMAHA COUNTY)
CLIFTON TOWNSHIP (WILSON COUNTY)
COLONY CITY (ANDERSON COUNTY)
COLUMBUS CITY (CHEROKEE COUNTY)
CONWAY SPRINGS CITY (SUMNER COUNTY)
COOLIDGE CITY (HAMILTON COUNTY)
CORNING CITY (NEMAHA COUNTY)
COTTONWOOD FALLS CITY (CHASE COUNTY)
COTTONWOOD TOWNSHIP (CHASE COUNTY)
COYVILLE CITY (WILSON COUNTY)
CRAWFORD TOWNSHIP (CHEROKEE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

DAMAR CITY (ROOKS COUNTY)
DANVILLE CITY (HARPER COUNTY)
DIAMOND CREEK TOWNSHIP (CHASE COUNTY)
DUCK CREEK TOWNSHIP (WILSON COUNTY)
EDNA CITY (LABETTE COUNTY)
*EDWARDSVILLE CITY (WYANDOTTE COUNTY)
ELGIN CITY (CHAUTAUQUA COUNTY)
ELK FALLS CITY (ELK COUNTY)
ELK FALLS TOWNSHIP (ELK COUNTY)
ELMDALE CITY (CHASE COUNTY)
ENTERPRISE CITY (DICKINSON COUNTY)
ESKRIDGE CITY (WABAUNSEE COUNTY)
FAIRPLAY TOWNSHIP (MARION COUNTY)
FAIRVIEW CITY (BROWN COUNTY)
FAIRVIEW TOWNSHIP (LABETTE COUNTY)
FALL RIVER CITY (GREENWOOD COUNTY)
FALL RIVER TOWNSHIP (WILSON COUNTY)
FALLS TOWNSHIP (CHASE COUNTY)
FRANKLIN TOWNSHIP (BOURBON COUNTY)
GALENA CITY (CHEROKEE COUNTY)
GILMAN TOWNSHIP (NEMAHA COUNTY)
GIRARD CITY (CRAWFORD COUNTY)
GOFF CITY (NEMAHA COUNTY)
GRANADA TOWNSHIP (NEMAHA COUNTY)
GRANT TOWNSHIP (COWLEY COUNTY)
GREELEY CITY (ANDERSON COUNTY)
GRIDLEY CITY (COFFEY COUNTY)
HACKBERRY TOWNSHIP (LABETTE COUNTY)
HARRISON TOWNSHIP (CHAUTAUQUA COUNTY)
HARRISON TOWNSHIP (NEMAHA COUNTY)
HENDRICKS TOWNSHIP (CHAUTAUQUA COUNTY)
HENRY TOWNSHIP (OTTAWA COUNTY)
HEPLER CITY (CRAWFORD COUNTY)
HIGHPOINT TOWNSHIP (NESS COUNTY)
HOME TOWNSHIP (NEMAHA COUNTY)
HOPE CITY (DICKINSON COUNTY)
HORTON CITY (BROWN COUNTY)
HOWARD CITY (ELK COUNTY)
HOWARD TOWNSHIP (ELK COUNTY)
HOWARD TOWNSHIP (LABETTE COUNTY)
ILLINOIS TOWNSHIP (NEMAHA COUNTY)
INDIAN CREEK TOWNSHIP (ANDERSON COUNTY)
JACKSON TOWNSHIP (OSBORNE COUNTY)
*KANSAS CITY CITY (WYANDOTTE COUNTY)
KAW TOWNSHIP (WABAUNSEE COUNTY)
LABETTE CITY (LABETTE COUNTY)
LABETTE TOWNSHIP (LABETTE COUNTY)
LANCASTER CITY (ATCHISON COUNTY)
LANSING CITY (LEAVENWORTH COUNTY)
LATIMER CITY (MORRIS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LIBERTY TOWNSHIP (COFFEY COUNTY)
LIBERTY TOWNSHIP (ELK COUNTY)
LIBERTY TOWNSHIP (LABETTE COUNTY)
LIBERTY TOWNSHIP (WOODSON COUNTY)
LIEBENTHAL CITY (RUSH COUNTY)
LINCOLN TOWNSHIP (ANDERSON COUNTY)
LINCOLN TOWNSHIP (CRAWFORD COUNTY)
LINCOLNVILLE CITY (MARION COUNTY)
LONE ELM CITY (ANDERSON COUNTY)
LONE ELM TOWNSHIP (ANDERSON COUNTY)
LONGTON CITY (ELK COUNTY)
LYON TOWNSHIP (CHEROKEE COUNTY)
MANCHESTER CITY (DICKINSON COUNTY)
MAPLETON CITY (BOURBON COUNTY)
MARION TOWNSHIP (NEMAHA COUNTY)
MATFIELD TOWNSHIP (CHASE COUNTY)
MCCUNE CITY (CRAWFORD COUNTY)
MCFARLAND CITY (WABAUNSEE COUNTY)
MILL CREEK TOWNSHIP (BOURBON COUNTY)
MINERAL TOWNSHIP (CHEROKEE COUNTY)
MISSION TOWNSHIP (BROWN COUNTY)
MOLINE CITY (ELK COUNTY)
MONTANA TOWNSHIP (LABETTE COUNTY)
MORRILL CITY (BROWN COUNTY)
MOUND VALLEY CITY (LABETTE COUNTY)
MOUND VALLEY TOWNSHIP (LABETTE COUNTY)
MULBERRY CITY (CRAWFORD COUNTY)
NEOSHOC FALLS CITY (WOODSON COUNTY)
NEOSHOC TOWNSHIP (CHEROKEE COUNTY)
NEOSHOC TOWNSHIP (LABETTE COUNTY)
NEUCHATEL TOWNSHIP (NEMAHA COUNTY)
NEW ALBANY CITY (WILSON COUNTY)
OAK VALLEY TOWNSHIP (ELK COUNTY)
OKETO TOWNSHIP (MARSHALL COUNTY)
OMNIA TOWNSHIP (COWLEY COUNTY)
ONEIDA CITY (NEMAHA COUNTY)
OSAGE TOWNSHIP (LABETTE COUNTY)
OSWEGO CITY (LABETTE COUNTY)
OSWEGO TOWNSHIP (LABETTE COUNTY)
OTTER CREEK TOWNSHIP (GREENWOOD COUNTY)
OZARK TOWNSHIP (ANDERSON COUNTY)
PARADISE CITY (RUSSELL COUNTY)
PARSONS CITY (LABETTE COUNTY)
PAXICO CITY (WABAUNSEE COUNTY)
PAXTON TOWNSHIP (LOGAN COUNTY)
PENALOSA CITY (KINGMAN COUNTY)
PERU CITY (CHAUTAUQUA COUNTY)
PITTSBURG CITY (CRAWFORD COUNTY)
PLEASANT VIEW TOWNSHIP (CHEROKEE COUNTY)
PUTNAM TOWNSHIP (ANDERSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RAMONA CITY (MARION COUNTY)
REEDER TOWNSHIP (ANDERSON COUNTY)
REILLY TOWNSHIP (NEMAHA COUNTY)
RENO TOWNSHIP (LEAVENWORTH COUNTY)
RICHLAND TOWNSHIP (COWLEY COUNTY)
RICHLAND TOWNSHIP (LABETTE COUNTY)
RICHMOND TOWNSHIP (NEMAHA COUNTY)
ROBINSON CITY (BROWN COUNTY)
ROCK CREEK TOWNSHIP (COFFEY COUNTY)
ROCK CREEK TOWNSHIP (NEMAHA COUNTY)
ROSELAND CITY (CHEROKEE COUNTY)
ROSS TOWNSHIP (CHEROKEE COUNTY)
RUSH CENTER CITY (RUSH COUNTY)
SALAMANCA TOWNSHIP (CHEROKEE COUNTY)
SALEM TOWNSHIP (GREENWOOD COUNTY)
SALT CREEK TOWNSHIP (CHAUTAUQUA COUNTY)
SEDAN CITY (CHAUTAUQUA COUNTY)
SEDAN TOWNSHIP (CHAUTAUQUA COUNTY)
SEVERY CITY (GREENWOOD COUNTY)
SHERIDAN TOWNSHIP (CRAWFORD COUNTY)
SHERMAN TOWNSHIP (CRAWFORD COUNTY)
STAR TOWNSHIP (COFFEY COUNTY)
SUMMERFIELD CITY (MARSHALL COUNTY)
SUMMIT TOWNSHIP (CHAUTAUQUA COUNTY)
TAMPA CITY (MARION COUNTY)
TESCOTT CITY (OTTAWA COUNTY)
TORONTO CITY (WOODSON COUNTY)
TORONTO TOWNSHIP (WOODSON COUNTY)
TOWNSHIP NO 5 (MORRIS COUNTY)
TOWNSHIP NO 9 (MORRIS COUNTY)
TREECE CITY (CHEROKEE COUNTY)
UDALL CITY (COWLEY COUNTY)
UNION CENTER TOWNSHIP (ELK COUNTY)
UNION TOWNSHIP (ANDERSON COUNTY)
UNION TOWNSHIP (DICKINSON COUNTY)
VALVERDE TOWNSHIP (SUMNER COUNTY)
VIRGIL CITY (GREENWOOD COUNTY)
WALKER TOWNSHIP (ANDERSON COUNTY)
WALNUT CITY (CRAWFORD COUNTY)
WALNUT TOWNSHIP (BOURBON COUNTY)
WALNUT TOWNSHIP (CRAWFORD COUNTY)
WASHINGTON TOWNSHIP (ANDERSON COUNTY)
WASHINGTON TOWNSHIP (CHAUTAUQUA COUNTY)
WAVERLY CITY (COFFEY COUNTY)
WEIR CITY (CHEROKEE COUNTY)
WESTPHALIA CITY (ANDERSON COUNTY)
WESTPHALIA TOWNSHIP (ANDERSON COUNTY)
WETMORE CITY (NEMAHA COUNTY)
WETMORE TOWNSHIP (NEMAHA COUNTY)
WHITE CITY CITY (MORRIS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WILLIS CITY (BROWN COUNTY)
WINDSOR TOWNSHIP (COWLEY COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ANDERSON COUNTY
ATCHISON COUNTY
CHASE COUNTY
CHAUTAUQUA COUNTY
CHEROKEE COUNTY
CRAWFORD COUNTY
ELK COUNTY
LABETTE COUNTY
*WYANDOTTE COUNTY

STATE RECORD COUNT= 205

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF KENTUCKY

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ARLINGTON CITY (CARLISLE COUNTY)
AUBURN CITY (LOGAN COUNTY)
AUGUSTA CITY (BRACKEN COUNTY)
BARDWELL CITY (CARLISLE COUNTY)
*BELLEVUE CITY (CAMPBELL COUNTY)
BENTON CITY (MARSHALL COUNTY)
BLOOMFIELD CITY (NELSON COUNTY)
BRADFORDSVILLE CITY (MARION COUNTY)
*BROMLEY CITY (KENTON COUNTY)
BROOKSVILLE CITY (BRACKEN COUNTY)
*CALIFORNIA CITY (CAMPBELL COUNTY)
CALVERT CITY (MARSHALL COUNTY)
CAMPBELLSBURG CITY (HENRY COUNTY)
CLAY CITY CITY (PCWELL COUNTY)
COLUMBUS CITY (HICKMAN COUNTY)
*COVINGTON CITY (KENTON COUNTY)
CRAB ORCHARD CITY (LINCOLN COUNTY)
*CRESTVIEW CITY (CAMPBELL COUNTY)
*DAYTON CITY (CAMPBELL COUNTY)
EMINENCE CITY (HENRY COUNTY)
FAIRFIELD CITY (NELSON COUNTY)
FOSTER CITY (BRACKEN COUNTY)
FREDONIA CITY (CALDWELL COUNTY)
FULTON CITY (FULTON COUNTY)
GAMALIEL CITY (MONROE COUNTY)
GERMANTOWN CITY (*BRACKEN COUNTY)
GLENCOE CITY (GALLATIN COUNTY)
HARDIN CITY (MARSHALL COUNTY)
HICKMAN CITY (FULTON COUNTY)
*HIGHLAND HEIGHTS CITY (CAMPBELL COUNTY)
HUSTONVILLE CITY (LINCOLN COUNTY)
JAMESTOWN CITY (RUSSELL COUNTY)
LANCASTER CITY (GARRARD COUNTY)
LORETTO CITY (MARION COUNTY)
*LUDLOW CITY (KENTON COUNTY)
MACKVILLE CITY (WASHINGTON COUNTY)
MC KEE CITY (JACKSON COUNTY)
*MELBOURNE CITY (CAMPBELL COUNTY)
MORGANTOWN CITY (BUTLER COUNTY)
MOUNT OLIVET CITY (ROBERTSON COUNTY)
NEW HAVEN CITY (NELSON COUNTY)
*NEWPORT CITY (CAMPBELL COUNTY)
PRINCETON CITY (CALDWELL COUNTY)
RUSSELL SPRINGS CITY (RUSSELL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RUSSELLVILLE CITY (LOGAN COUNTY)
*SILVER GROVE CITY (CAMPBELL COUNTY)
SMITHFIELD CITY (HENRY COUNTY)
*SOUTHGATE CITY (CAMPBELL COUNTY)
SFARTA CITY (*GALLATIN COUNTY)
STANFORD CITY (LINCOLN COUNTY)
TAYLORSVILLE CITY (SPENCER COUNTY)
TOLLESBORD CITY (LEWIS COUNTY)
TOMPKINSVILLE CITY (MONROE COUNTY)
VANCEBURG CITY (LEWIS COUNTY)
WARSAW CITY (GALLATIN COUNTY)
*WILDER CITY (CAMPBELL COUNTY)
WILLISBURG CITY (WASHINGTON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BRACKEN COUNTY
BUTLER COUNTY
CALDWELL COUNTY
*CAMPBELL COUNTY
CARLISLE COUNTY
FLEMING COUNTY
FULTON COUNTY
GALLATIN COUNTY
GARRARD COUNTY
GREEN COUNTY
JACKSON COUNTY
LEE COUNTY
LEWIS COUNTY
LINCOLN COUNTY
LOGAN COUNTY
MARION COUNTY
MARSHALL COUNTY
MONROE COUNTY
MORGAN COUNTY
NELSON COUNTY
OWSLEY COUNTY
ROBERTSON COUNTY
SPENCER COUNTY
WASHINGTON COUNTY

STATE RECORD COUNT= 81

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF LOUISIANA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ALEXANDRIA CITY (RAPIDES PARISH)
- AMITE CITY TOWN (TANGIPAHOA PARISH)
- ANGIE VILLAGE (WASHINGTON PARISH)
- ARCADIA TOWN (BIENVILLE PARISH)
- ARNAUVILLE TOWN (*ST LANDRY PARISH)
- ASHLAND TOWN (NATCHITOCHE PARISH)
- ATHENS VILLAGE (CLAIBORNE PARISH)
- BASILE TOWN (EVANGELINE PARISH)
- BASKIN VILLAGE (FRANKLIN PARISH)
- BASTROP CITY (MOREHOUSE PARISH)
- *BELCHER VILLAGE (CADDO PARISH)
- BIENVILLE VILLAGE (BIENVILLE PARISH)
- *BLANCHARD VILLAGE (CADDO PARISH)
- BOGALUSA CITY (WASHINGTON PARISH)
- BOHITA VILLAGE (MOREHOUSE PARISH)
- *BOYCE TOWN (RAPIDES PARISH)
- BRYCELAND VILLAGE (BIENVILLE PARISH)
- BUNKIE TOWN (BOYELLES PARISH)
- CAMPTI VILLAGE (NATCHITOCHE PARISH)
- CANKTON VILLAGE (ST LANDRY PARISH)
- CASTOR VILLAGE (BIENVILLE PARISH)
- CHATAIGNIER VILLAGE (EVANGELINE PARISH)
- CHATHMAN TOWN (JACKSON PARISH POLICE JURY)
- *CHENEYVILLE TOWN (RAPIDES PARISH)
- CLARENCE VILLAGE (NATCHITOCHE PARISH)
- CLARKS VILLAGE (CALDWELL PARISH)
- CLAYTON VILLAGE (CONCORDIA PARISH)
- CLINTON TOWN (EAST FELICIANA PARISH)
- *COLFAX TOWN (GRANT PARISH POLICE JURY)
- COLLINGTON VILLAGE (MOREHOUSE PARISH)
- *COTTON VALLEY TOWN (WEBSTER PARISH)
- COUSHATTA TOWN (RED RIVER PARISH)
- *CULLEN TOWN (WEBSTER PARISH)
- *DE QUINCY CITY (CALCASIEU PARISH)
- DELHI TOWN (RICHLAND PARISH)
- DELTA VILLAGE (MADISON PARISH POLICE JURY)
- *DIXIE INN VILLAGE (WEBSTER PARISH)
- DOODSON VILLAGE (WINN PARISH)
- *DONALDSONVILLE CITY (ASCENSION PARISH)
- *DRY PRONG VILLAGE (GRANT PARISH POLICE JURY)
- EAST HODGE TOWN (JACKSON PARISH POLICE JURY)
- EDGEFIELD VILLAGE (RED RIVER PARISH)
- ELIZABETH TOWN (ALLEN PARISH)
- ELTON TOWN (JEFFERSON DAVIS PARISH)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

EPPS VILLAGE (WEST CARROLL PARISH)
EUNICE CITY (*ST LANDRY PARISH)
FENTON VILLAGE (JEFFERSON DAVIS PARISH)
FERRIDAY TOWN (CONCORDIA PARISH)
FURDOCHE VILLAGE (POINTE COUPEE PARISH)
*FOREST HILL VILLAGE (RAPIDES PARISH)
FOREST VILLAGE (WEST CARROLL PARISH)
FRANKLINTON TOWN (WASHINGTON PARISH)
*FRENCH SETTLEMENT VILLAGE (LIVINGSTON PARISH)
*GEORGETOWN VILLAGE (GRANT PARISH POLICE JURY)
GIBSLAND TOWN (BIENVILLE PARISH)
GILBERT VILLAGE (FRANKLIN PARISH)
*GILLIAM TOWN (CADDO PARISH)
*GLENMORA TOWN (RAPIDES PARISH)
GOLDONNA VILLAGE (NATCHITOCHE PARISH)
GRAMERCY TOWN (ST JAMES PARISH)
GRAND COTEAU TOWN (ST LANDRY PARISH)
HAMMOND CITY (TANGIPAHOA PARISH)
HARRISONBURG VILLAGE (CATAHOULA PARISH)
HAYNESVILLE TOWN (CLAIBORNE PARISH)
*HEFLIN VILLAGE (WEBSTER PARISH)
HESSMER VILLAGE (AVOUELLES PARISH)
HUDGE VILLAGE (JACKSON PARISH POLICE JURY)
HOMER TOWN (CLAIBORNE PARISH)
HORNBECK TOWN (VERNON PARISH)
*HOSSTON TOWN (CADDO PARISH)
*IDA TOWN (CADDO PARISH)
INDEPENDENCE TOWN (TANGIPAHOA PARISH)
JACKSON TOWN (EAST FELICIANA PARISH)
JAMESTOWN VILLAGE (BIENVILLE PARISH)
JENNINGS CITY (JEFFERSON DAVIS PARISH)
JONESBORO TOWN (JACKSON PARISH POLICE JURY)
JONESVILLE TOWN (CATAHOULA PARISH)
JUNCTION CITY (*UNION PARISH)
KENTWOOD TOWN (TANGIPAHOA PARISH)
KILBOURNE VILLAGE (WEST CARROLL PARISH)
KINDER TOWN (ALLEN PARISH)
KROTZ SPRINGS VILLAGE (ST LANDRY PARISH)
LAKE ARTHUR TOWN (JEFFERSON DAVIS PARISH)
*LAKE CHARLES CITY (CALCASIEU PARISH)
LAKE PROVIDENCE TOWN (EAST CARROLL PARISH)
*LECOMPTÉ TOWN (RAPIDES PARISH)
LEESVILLE TOWN (VERNON PARISH)
LEONVILLE VILLAGE (ST LANDRY PARISH)
LISBON VILLAGE (CLAIBORNE PARISH)
*LIVINGSTON VILLAGE (LIVINGSTON PARISH)
LUGANSPORT TOWN (DE SOTO PARISH)
LUCKY VILLAGE (BIENVILLE PARISH)
LUTCHER TOWN (ST JAMES PARISH)
*MADISONVILLE TOWN (ST TAMMANY PARISH)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MAMOU TOWN (EVANGELINE PARISH)
MANGHAM TOWN (RICHLAND PARISH)
MANSFIELD CITY (DE SOTO PARISH)
MARINGQUIN TOWN (IBERVILLE PARISH POLICE JURY)
MARKSVILLE TOWN (AVOYELLES PARISH)
MARTIN VILLAGE (RED RIVER PARISH)
MELVILLE TOWN (ST LANDRY PARISH)
MER ROUGE VILLAGE (MOREHOUSE PARISH)
*MINDEN CITY (WEBSTER PARISH)
*MONTGONERY TOWN (GRANT PARISH POLICE JURY)
*MCORINGSPORT TOWN (CADDO PARISH)
MOREAUVILLE VILLAGE (AVOYELLES PARISH)
MOUND VILLAGE (MADISON PARISH POLICE JURY)
MCUNT LEBANON TOWN (BIENVILLE PARISH)
NATCHEZ VILLAGE (NATCHITOCHE PARISH)
NATCHITOCHE CITY (NATCHITOCHE PARISH)
*NEW ORLEANS CITY (CENSUS PARISH OF ORLEANS)
NEW ROADS TOWN (PCINTE COUPEE PARISH)
NEWELLTON TOWN (TENSAS PARISH)
NEWLLAND VILLAGE (VERNON PARISH)
NORTH HODGE VILLAGE (JACKSON PARISH POLICE JURY)
NORWOOD VILLAGE (EAST FELICIANA PARISH)
OAK GROVE TOWN (WEST CARROLL PARISH)
OAK RIDGE VILLAGE (MOREHOUSE PARISH)
OAKDALE CITY (ALLEN PARISH)
OBERLIN CITY (ALLEN PARISH)
*OIL CITY TOWN (CADDO PARISH)
OPELOUSAS CITY (ST LANDRY PARISH)
PALMETTO VILLAGE (ST LANDRY PARISH)
PINE PRAIRIE VILLAGE (EVANGELINE PARISH)
PIONEER VILLAGE (WEST CARROLL PARISH)
PLAQUEMINE TOWN (IBERVILLE PARISH POLICE JURY)
PLALCHEVILLE VILLAGE (AVOYELLES PARISH)
*POLLOCK TOWN (GRANT PARISH POLICE JURY)
PONCHATOULA TOWN (TANGIPAHOA PARISH)
PORT BARRE TOWN (ST LANDRY PARISH)
POWHATAN TOWN (NATCHITOCHE PARISH)
PROVENCAL VILLAGE (NATCHITOCHE PARISH)
RAYVILLE TOWN (RICHLAND PARISH)
REEVES VILLAGE (ALLEN PARISH)
RICHMOND VILLAGE (MADISON PARISH POLICE JURY)
RIDGECREST TOWN (CONCORDIA PARISH)
RINGGOLD TOWN (BIENVILLE PARISH)
ROBELINE VILLAGE (NATCHITOCHE PARISH)
*RODESSA TOWN (CADDO PARISH)
ROSELAND TOWN (TANGIPAHOA PARISH)
ROSEPINE VILLAGE (VERNON PARISH)
SALINE VILLAGE (BIENVILLE PARISH)
*SAREPTA VILLAGE (WEBSTER PARISH)
*SHONGALOO VILLAGE (WEBSTER PARISH)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *SHREVEPORT CITY (*CADDO PARISH)
- SICILY ISLAND VILLAGE (CATAHOULA PARISH)
- SIKES VILLAGE (WINN PARISH)
- SIMMESPORT TOWN (AVOUELLES PARISH)
- SIMPSON VILLAGE (VERNON PARISH)
- *SORRENTO VILLAGE (ASCENSION PARISH)
- SOUTH MANSFIELD VILLAGE (DE SOTO PARISH)
- *SPRINGHILL CITY (WEBSTER PARISH)
- ST FRANCISVILLE TOWN (WEST FELICIANA PARISH)
- ST JOSEPH TOWN (TENSAS PARISH)
- STANLEY VILLAGE (DE SOTO PARISH)
- STONEWALL VILLAGE (DE SOTO PARISH)
- *SUN VILLAGE (ST TAMMANY PARISH)
- SUNSET TOWN (ST LANDRY PARISH)
- TALLULAH VILLAGE (MADISON PARISH POLICE JURY)
- TANGIPAHOA VILLAGE (TANGIPAHOA PARISH)
- TICKFAW VILLAGE (TANGIPAHOA PARISH)
- TURKEY CREEK VILLAGE (EVANGELINE PARISH)
- VARNADO VILLAGE (WASHINGTON PARISH)
- VIDALIA TOWN (CONCORDIA PARISH)
- VILLE PLATTE TOWN (EVANGELINE PARISH)
- *VINTON TOWN (CALCASIEU PARISH)
- *VIVIAN TOWN (CADDO PARISH)
- *WALKER TOWN (LIVINGSTON PARISH)
- WASHINGTON TOWN (ST LANDRY PARISH)
- WATERPROOF TOWN (TENSAS PARISH)
- WELSH TOWN (JEFFERSON DAVIS PARISH)
- *WESTLAKE TOWN (CALCASIEU PARISH)
- WILSON VILLAGE (EAST FELICIANA PARISH)
- WINNFIELD CITY (WINN PARISH)
- WINNSBORO TOWN (FRANKLIN PARISH)
- WISNER TOWN (FRANKLIN PARISH)
- WOODHAVEN VILLAGE (TANGIPAHOA PARISH)
- *WOODWORTH VILLAGE (RAPIDES PARISH)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ALLEN PARISH
AVOUELLES PARISH
BIENVILLE PARISH
*CADDO PARISH
*CALCASIEU PARISH
CATAHOULA PARISH
CLAIBORNE PARISH
CONCORDIA PARISH
DE SOTO PARISH
EAST CARROLL PARISH
EAST FELICIANA PARISH
EVANGELINE PARISH
FRANKLIN PARISH

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

IBERVILLE PARISH POLICE JURY
JACKSON PARISH POLICE JURY
JEFFERSON DAVIS PARISH
MADISON PARISH POLICE JURY
MOREHOUSE PARISH
NATCHITOCHE PARISH
POINTE COUPEE PARISH
*RAPIDES PARISH
RED RIVER PARISH
RICHLAND PARISH
ST JAMES PARISH
ST LANDRY PARISH
TANGIPAHOA PARISH
TENSAS PARISH
VERNON PARISH
WASHINGTON PARISH
*WEBSTER PARISH
WEST CARROLL PARISH
WEST FELICIANA PARISH
WINN PARISH

STATE RECORD COUNT= 211

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MAINE

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABBOT TOWN (PISCATAQUIS COUNTY)
ACTON TOWN (YORK COUNTY)
ALFRED TOWN (YORK COUNTY)
ALLAGASH PLANTATION (AROOSTOOK COUNTY)
ALNA TOWNSHIP (LINCOLN COUNTY)
AMHERST TOWN (HANCOCK COUNTY)
AMITY TOWN (AROOSTOOK COUNTY)
ANDOVER TOWN (OXFORD COUNTY)
ANSON TOWN (SOMERSET COUNTY)
*ARROWSIC TOWN (SAGADAHOC COUNTY)
ARUNDEL TOWN (YORK COUNTY)
ASHLAND TOWN (AROOSTOOK COUNTY)
ATHENS TOWN (SOMERSET COUNTY)
ATKINSON TOWN (PISCATAQUIS COUNTY)
*AUBURN CITY (ANDROSCOGGIN COUNTY)
AUGUSTA CITY (KENNEBEC COUNTY)
BANCROFT TOWN (AROOSTOOK COUNTY)
BANGOR CITY (PENOBSCOT COUNTY)
BAR HARBOR TOWN (HANCOCK COUNTY)
BARNARD PLANTATION (PISCATAQUIS COUNTY)
*BATH CITY (SAGADAHOC COUNTY)
BEAVER COVE PLANTATION (PISCATAQUIS COUNTY)
BELFAST CITY (WALDO COUNTY)
BELMONT TOWN (WALDO COUNTY)
BENTON TOWN (KENNEBEC COUNTY)
BETHEL TOWN (OXFORD COUNTY)
BIDDEFORD CITY (YORK COUNTY)
BINGHAM TOWN (SOMERSET COUNTY)
BLAINE TOWN (AROOSTOOK COUNTY)
BLANCHARD PLANTATION (PISCATAQUIS COUNTY)
BOOTHBAY HARBOR TOWN (LINCOLN COUNTY)
BOOTHBAY TOWN (LINCOLN COUNTY)
*BOWDOIN TOWN (SAGADAHOC COUNTY)
*BOWDOINHAM TOWN (SAGADAHOC COUNTY)
BOWERBANK TOWN (PISCATAQUIS COUNTY)
BRADFORD TOWN (PENOBSCOT COUNTY)
BREMEN TOWN (LINCOLN COUNTY)
BREWER CITY (PENOBSCOT COUNTY)
BRIDGEWATER TOWN (AROOSTOOK COUNTY)
BRIGHTON PLANTATION (SOMERSET COUNTY)
BROCKS TOWN (WALDO COUNTY)
BROWNFIELD TOWN (OXFORD COUNTY)
BROWNVILLE TOWN (PISCATAQUIS COUNTY)
*BRUNSWICK TOWN (CUMBERLAND COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BUCKFIELD TOWN (OXFORD COUNTY)
BURLINGTON TOWN (PENOBSCOT COUNTY)
BURNHAM TOWN (WALDO COUNTY)
BUXTON TOWN (YORK COUNTY)
BYRON TOWN (OXFORD COUNTY)
CALAIS CITY (WASHINGTON COUNTY)
CAMBRIDGE TOWN (SOMERSET COUNTY)
CANAAN TOWN (SOMERSET COUNTY)
CANTON TOWN (OXFORD COUNTY)
*CAPE ELIZABETH TOWN (CUMBERLAND COUNTY)
CARATUNK PLANTATION (SOMERSET COUNTY)
CARIBOU CITY (AROCSTOCK COUNTY)
CARMEL TOWN (PENOBSCOT COUNTY)
CARRABASSETT VALLEY TOWN (FRANKLIN COUNTY)
CARROLL PLANTATION (PENOBSCOT COUNTY)
CARY PLANTATION (AROOSTOCK COUNTY)
CASTLE HILL TOWN (AROOSTOCK COUNTY)
CASWELL PLANTATION (AROOSTOCK COUNTY)
CHAPMAN TOWN (AROOSTOCK COUNTY)
CHARLESTON TOWN (PENOBSCOT COUNTY)
CHELSEA TOWN (KENNEBEC COUNTY)
CHESTER TOWN (PENOBSCOT COUNTY)
CODYVILLE PLANTATION (WASHINGTON COUNTY)
CORINNA TOWN (PENOBSCOT COUNTY)
CORINTH TOWN (PENOBSCOT COUNTY)
CORNISH TOWN (YORK COUNTY)
CORNVILLE TOWN (SOMERSET COUNTY)
CRAWFORD TOWN (WASHINGTON COUNTY)
CRYSTAL TOWN (AROOSTOCK COUNTY)
CUTLER TOWN (WASHINGTON COUNTY)
CYR PLANTATION (AROOSTOCK COUNTY)
DAYTON TOWN (YORK COUNTY)
DENMARK TOWN (OXFORD COUNTY)
DETROIT TOWN (SOMERSET COUNTY)
DEXTER TOWN (PENOBSCOT COUNTY)
DIXFIELD TOWN (OXFORD COUNTY)
DIXMONT TOWN (PENOBSCOT COUNTY)
DOVER FOXCROFT TOWN (PISCATAQUIS COUNTY)
DRESDEN TOWN (LINCOLN COUNTY)
DREW PLANTATION (PENOBSCOT COUNTY)
*DURHAM TOWN (ANDROSCOGGIN COUNTY)
DYER BROOK TOWN (AROOSTOCK COUNTY)
E PLANTATION (AROOSTOCK COUNTY)
EAGLE LAKE TOWN (AROOSTOCK COUNTY)
EASTON TOWN (AROOSTOCK COUNTY)
EASTPORT CITY (WASHINGTON COUNTY)
EDDINGTON TOWN (PENOBSCOT COUNTY)
EDGEComb TOWN (LINCOLN COUNTY)
ELLIOTTSVILLE PLANTATION (PISCATAQUIS COUNTY)
EMBDEN TOWN (SOMERSET COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ENFIELD TOWN (PENOBSCOT COUNTY)
ETNA TOWN (PENOBSCOT COUNTY)
EUSTIS TOWN (FRANKLIN COUNTY)
EXETER TOWN (PENOBSCOT COUNTY)
FAIRFIELD TOWN (SOMERSET COUNTY)
FARMINGDALE TOWN (KENNEBEC COUNTY)
FAYETTE TOWN (KENNEBEC COUNTY)
FORT FAIRFIELD TOWN (AROSTOOK COUNTY)
FORT KENT TOWN (AROSTOOK COUNTY)
FRANKFORT TOWN (WALDO COUNTY)
FREEDOM TOWN (WALDO COUNTY)
FRENCHVILLE TOWN (AROSTOOK COUNTY)
FRYEBURG TOWN (OXFORD COUNTY)
GARDINER CITY (KENNEBEC COUNTY)
GARFIELD PLANTATION (AROSTOOK COUNTY)
GARLAND TOWN (PENOBSCOT COUNTY)
*GEORGETOWN (SAGADAHOE COUNTY)
GILEAD TOWN (OXFORD COUNTY)
GLENBURN TOWN (PENOBSCOT COUNTY)
GLENWOOD PLANTATION (AROSTOOK COUNTY)
GRAND FALLS PLANTATION (PENOBSCOT COUNTY)
GRAND ISLE TOWN (AROSTOOK COUNTY)
GREAT POND PLANTATION (HANCOCK COUNTY)
*GREENE TOWN (ANDROSCOGGIN COUNTY)
GREENVILLE TOWN (PISCATAQUIS COUNTY)
GREENWOOD TOWN (OXFORD COUNTY)
GUILFORD TOWN (PISCATAQUIS COUNTY)
HALLOWELL CITY (KENNEBEC COUNTY)
HAMLIN TOWN (AROSTOOK COUNTY)
HAMMOND PLANTATION (AROSTOOK COUNTY)
HANOVER TOWN (OXFORD COUNTY)
HARMONY TOWN (SOMERSET COUNTY)
*HARPSWELL TOWN (CUMBERLAND COUNTY)
HARTFORD TOWN (OXFORD COUNTY)
HARTLAND TOWN (SOMERSET COUNTY)
HAYNESVILLE TOWN (AROSTOOK COUNTY)
HEBRON TOWN (OXFORD COUNTY)
HERMON TOWN (PENOBSCOT COUNTY)
HIGHLAND PLANTATION (SOMERSET COUNTY)
HIRAM TOWN (OXFORD COUNTY)
HODGKIN TOWN (AROSTOOK COUNTY)
HOLDEN TOWN (PENOBSCOT COUNTY)
HOLLIS TOWN (YORK COUNTY)
HOUTON TOWN (AROSTOOK COUNTY)
HOWLAND TOWN (PENOBSCOT COUNTY)
HUDSON TOWN (PENOBSCOT COUNTY)
INDUSTRY TOWN (FRANKLIN COUNTY)
ISLESBORO TOWN (WALDO COUNTY)
JACKMAN TOWN (SOMERSET COUNTY)
JACKSON TOWN (WALDO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

KENDUSKEAG TOWN (PENOBSCOT COUNTY)
KENNEBUNKPORT TOWN (YORK COUNTY)
KINGSBURY PLANTATION (PISCATAQUIS COUNTY)
KNOX TOWN (WALDO COUNTY)
LAKE VIEW PLANTATION (PISCATAQUIS COUNTY)
LAKEVILLE PLANTATION (PENOBSCOT COUNTY)
LEBANON TOWN (YORK COUNTY)
LEE TOWN (PENOBSCOT COUNTY)
*LEEDS TOWN (ANDROSCOGGIN COUNTY)
LEVANT TOWN (PENOBSCOT COUNTY)
*LEWISTON CITY (ANDROSCOGGIN COUNTY)
LIBERTY TOWN (WALDO COUNTY)
LIMERICK TOWN (YORK COUNTY)
LIMESTONE TOWN (AROOSTOOK COUNTY)
LIMINGTON TOWN (YORK COUNTY)
LINCOLN PLANTATION (OXFORD COUNTY)
LINCOLN TOWN (PENOBSCOT COUNTY)
LINCOLNVILLE TOWN (WALDO COUNTY)
LINNEUS TOWN (AROOSTOOK COUNTY)
*LISBON TOWN (ANDROSCOGGIN COUNTY)
LITCHFIELD TOWN (KENNEBEC COUNTY)
LITTLETON TOWN (AROOSTOOK COUNTY)
*LIVERMORE FALLS TOWN (ANDROSCOGGIN COUNTY)
*LIVERMORE TOWN (ANDROSCOGGIN COUNTY)
LOVELL TOWN (OXFORD COUNTY)
LOWELL TOWN (PENOBSCOT COUNTY)
LUBEC TOWN (WASHINGTON COUNTY)
LUDLOW TOWN (AROOSTOOK COUNTY)
LYMAN TOWN (YORK COUNTY)
MACHIASPORT TOWN (WASHINGTON COUNTY)
MACWAHOG PLANTATION (AROOSTOOK COUNTY)
MADAWASKA TOWN (AROOSTOOK COUNTY)
MADISON TOWN (SOMERSET COUNTY)
MADRID TOWN (FRANKLIN COUNTY)
MAGALLOWAY PLANTATION (OXFORD COUNTY)
MARS HILL TOWN (AROOSTOOK COUNTY)
MASARDIS TOWN (AROOSTOOK COUNTY)
MATTAWAMKEAG TOWN (PENOBSCOT COUNTY)
MAXFIELD TOWN (PENOBSCOT COUNTY)
MEDFORD TOWN (PISCATAQUIS COUNTY)
MERCER TOWN (SOMERSET COUNTY)
MEXICO TOWN (OXFORD COUNTY)
MILBRIDGE TOWN (WASHINGTON COUNTY)
MILC TOWN (PISCATAQUIS COUNTY)
MONMOUTH TOWN (KENNEBEC COUNTY)
MONROE TOWN (WALDO COUNTY)
MONSON TOWN (PISCATAQUIS COUNTY)
MONTICELLO TOWN (AROOSTOOK COUNTY)
MONTVILLE TOWN (WALDO COUNTY)
MORO PLANTATION (AROOSTOOK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MORRILL TOWN (WALDO COUNTY)
NEW CANADA PLANTATION (ARDOOSTOOK COUNTY)
NEW ILMERICK TOWN (ARDOOSTOOK COUNTY)
NEW PORTLAND TOWN (SOMERSET COUNTY)
NEW SWEDEN TOWN (ARDOOSTOOK COUNTY)
NEWBURGH TOWN (PENOBSCOT COUNTY)
NEWCASTLE TOWN (LINCOLN COUNTY)
NEWFIELD TOWN (YORK COUNTY)
NEWPORT TOWN (PENOBSCOT COUNTY)
NEWRY TOWN (OXFORD COUNTY)
NOBLEBOROUGH TOWN (LINCOLN COUNTY)
NORRIDGEWICK TOWN (SOMERSET COUNTY)
NORTH BERWICK TOWN (YORK COUNTY)
NORTHFIELD TOWN (WASHINGTON COUNTY)
NORTHPORT TOWN (WALDO COUNTY)
NORWAY TOWN (OXFORD COUNTY)
OAKFIELD TOWN (ARDOOSTOOK COUNTY)
OLD ORCHARD BEACH TOWN (YORK COUNTY)
OLD TOWN CITY (PENOBSCOT COUNTY)
ORIENT TOWN (ARDOOSTOOK COUNTY)
ORLAND TOWN (HANCOCK COUNTY)
ORONO TOWN (PENOBSCOT COUNTY)
ORRINGTON TOWN (PENOBSCOT COUNTY)
OXBOW PLANTATION (ARDOOSTOOK COUNTY)
OXFORD TOWN (OXFORD COUNTY)
PALERMO TOWN (WALDO COUNTY)
PALMYRA TOWN (SOMERSET COUNTY)
PARIS TOWN (OXFORD COUNTY)
PARKMAN TOWN (PISCATAQUIS COUNTY)
PARSONSFIELD TOWN (YORK COUNTY)
PASSADUMKEAG TOWN (PENOBSCOT COUNTY)
PATTEN TOWN (PENOBSCOT COUNTY)
PERHAM TOWN (ARDOOSTOOK COUNTY)
PERU TOWN (OXFORD COUNTY)
*PHIPPSBURG TOWN (SAGadahoc COUNTY)
PITTSFIELD TOWN (SOMERSET COUNTY)
PITTSTON TOWN (KENNEBEC COUNTY)
PLEASANT RIDGE PL (SOMERSET COUNTY)
PLYMOUTH TOWN (PENOBSCOT COUNTY)
PORTER TOWN (OXFORD COUNTY)
*PORTLAND CITY (CUMBERLAND COUNTY)
PRENTISS PLANTATION (PENOBSCOT COUNTY)
PRESQUE ISLE CITY (ARDOOSTOOK COUNTY)
PROSPECT TOWN (WALDO COUNTY)
RANDOLPH TOWN (KENNEBEC COUNTY)
RANGELEY PLANTATION (FRANKLIN COUNTY)
RANGELEY TOWN (FRANKLIN COUNTY)
REED PLANTATION (ARDOOSTOOK COUNTY)
*RICHMOND TOWN (SAGadahoc COUNTY)
RIPLEY TOWN (SOMERSET COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ROCKLAND CITY (KNOX COUNTY)
ROXBURY TOWN (OXFORD COUNTY)
RUMFORD TOWN (OXFORD COUNTY)
*SABATTUS TOWN (ANDROSCOGGIN COUNTY)
SANFORD TOWN (YORK COUNTY)
SANGERVILLE TOWN (PISCATAQUIS COUNTY)
SEARSMONT TOWN (WALDO COUNTY)
SEARSPORT TOWN (WALDO COUNTY)
SEBEC TOWN (PISCATAQUIS COUNTY)
SEBOEIS PLANTATION (PENOBSCOT COUNTY)
SHAPLEIGH TOWN (YORK COUNTY)
SHIRLEY TOWN (PISCATAQUIS COUNTY)
SKOWHEGAN TOWN (SOMERSET COUNTY)
SMITHFIELD TOWN (SOMERSET COUNTY)
SOLON TOWN (SOMERSET COUNTY)
SOMERVILLE TOWN (LINCOLN COUNTY)
SOUTH BRISTOL TOWN (LINCOLN COUNTY)
*SOUTH PORTLAND CITY (CUMBERLAND COUNTY)
SOUTHPORT TOWN (LINCOLN COUNTY)
SPRINGFIELD TOWN (PENOBSCOT COUNTY)
ST AGATHA TOWN (AROOSTOOK COUNTY)
ST ALBANS TOWN (SOMERSET COUNTY)
ST FRANCIS TOWN (AROOSTOOK COUNTY)
ST JOHN PLANTATION (AROOSTOOK COUNTY)
STARKS TOWN (SOMERSET COUNTY)
STETSON TOWN (PENOBSCOT COUNTY)
STOCKHOLM TOWN (AROOSTOOK COUNTY)
STOCKTON SPRINGS TOWN (WALDO COUNTY)
STONEHAM TOWN (OXFORD COUNTY)
STONINGTON TOWN (HANCOCK COUNTY)
STOW TOWN (OXFORD COUNTY)
STRONG TOWN (FRANKLIN COUNTY)
SULLIVAN TOWN (HANCOCK COUNTY)
SUMNER TOWN (OXFORD COUNTY)
SWANVILLE TOWN (WALDO COUNTY)
SWEDEN TOWN (OXFORD COUNTY)
TALMADGE TOWN (WASHINGTON COUNTY)
THE FORKS PLANTATION (SOMERSET COUNTY)
THORNDIKE TOWN (WALDO COUNTY)
*TOPSHAM TOWN (SAGadahOC COUNTY)
TROY TOWN (WALDO COUNTY)
*TURNER TOWNSHIP (ANDROSCOGGIN COUNTY)
UNITY-TOWN (WALDO COUNTY)
UPTON TOWN (OXFORD COUNTY)
VAN BUREN TOWN (AROOSTOOK COUNTY)
VEAZIE TOWN (PENOBSCOT COUNTY)
WADE TOWN (AROOSTOOK COUNTY)
WALDO TOWN (WALDO COUNTY)
*WALES TOWN (ANDROSCOGGIN COUNTY)
WALLAGRASS PLANTATION (AROOSTOOK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WASHBURN TOWN (ARCOSTOCK COUNTY)
WATERFORD TOWN (YORK COUNTY)
WATERFORD TOWN (OXFORD COUNTY)
WATERVILLE CITY (KENNEBEC COUNTY)
WAYNE TOWN (KENNEBEC COUNTY)
WEBSTER PLANTATION (PENOBSCOT COUNTY)
WELLINGTON TOWN (PISCATAQUIS COUNTY)
*WEST BATH TOWN (SAGADAHOC COUNTY)
WEST FORKS PLANTATION (SOMERSET COUNTY)
WEST GARDINER TOWN (KENNEBEC COUNTY)
WEST PARIS TOWN (OXFORD COUNTY)
*WESTBROOK CITY (CUMBERLAND COUNTY)
WESTFIELD TOWN (ARCOSTOCK COUNTY)
WESTMANLAND PLANTATION (ARCOSTOCK COUNTY)
WESTON TOWN (ARCOSTOCK COUNTY)
WESTPORT ISLAND TOWN (LINCOLN COUNTY)
WHITEFIELD TOWN (LINCOLN COUNTY)
WHITING TOWN (WASHINGTON COUNTY)
WHITNEYVILLE TOWN (WASHINGTON COUNTY)
WILLMANTIC TOWN (PISCATAQUIS COUNTY)
WILTON TOWN (FRANKLIN COUNTY)
WINDSOR TOWN (KENNEBEC COUNTY)
WINN TOWN (PENOBSCOT COUNTY)
WINTERPORT TOWN (WALDO COUNTY)
WINTERVILLE PLANTATION (ARCOSTOCK COUNTY)
WISCASSET TOWN (LINCOLN COUNTY)
WOODLAND TOWN (ARCOSTOCK COUNTY)
WOODSTOCK TOWN (OXFORD COUNTY)
WOODVILLE TOWN (PENOBSCOT COUNTY)
*WOOLWICH TOWN (SAGADAHOC COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

*ANDROSCOGGIN COUNTY
ARCOSTOCK COUNTY
KENNEBEC COUNTY
LINCOLN COUNTY
OXFORD COUNTY
PENOBSCOT COUNTY
PISCATAQUIS COUNTY
*SAGADAHOC COUNTY
SOMERSET COUNTY
WALDO COUNTY

STATE RECORD COUNT= 334

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MARYLAND

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

*BALTIMORE CITY
BARCLAY TOWN (QUEEN ANNES COUNTY)
BARTON TOWN (ALLEGANY COUNTY)
BERLIN TOWN (WORCESTER COUNTY)
BETTERTON TOWN (KENT COUNTY)
BROOKVIEW TOWN (DORCHESTER COUNTY)
BURKITTSTOWN TOWN (FREDERICK COUNTY)
CAMBRIDGE CITY (DORCHESTER COUNTY)
*CECILTON TOWN (CECIL COUNTY)
CENTREVILLE TOWN (QUEEN ANNES COUNTY)
*CHARLESTOWN TOWN (CECIL COUNTY)
*CHESAPEAKE CITY TOWN (CECIL COUNTY)
CHESTERTOWN TOWN (KENT COUNTY)
CLEAR SPRING TOWN (WASHINGTON COUNTY)
CRISFIELD CITY (SCHEMSET COUNTY)
CUMBERLAND CITY (ALLEGANY COUNTY)
DEER PARK TOWN (GARRETT COUNTY)
DELMAR TOWN (WICOMICO COUNTY)
ELDORADO TOWN (DORCHESTER COUNTY)
*ELKTON TOWN (CECIL COUNTY)
FEDERALSBURG TOWN (CAROLINE COUNTY)
FRIENDSVILLE TOWN (GARRETT COUNTY)
FROSTBURG CITY (ALLEGANY COUNTY)
FRUITLAND TOWN (WICOMICO COUNTY)
FUNKSTOWN TOWN (WASHINGTON COUNTY)
GALESTOWN TOWN (DORCHESTER COUNTY)
GOLDSBORO TOWN (CAROLINE COUNTY)
GREENSBORO TOWN (CAROLINE COUNTY)
HAGERSTOWN CITY (WASHINGTON COUNTY)
HANCOCK TOWN (WASHINGTON COUNTY)
HEBRON TOWN (WICOMICO COUNTY)
HENDERSCH TOWN (CAROLINE COUNTY)
HILLSBORO TOWN (CAROLINE COUNTY)
HURLUCK TOWN (DORCHESTER COUNTY)
KITZMILLERVILLE TOWN (GARRETT COUNTY)
LUNACONING TOWN (ALLEGANY COUNTY)
LUKE TOWN (ALLEGANY COUNTY)
MARDELA SPRINGS TOWN (WICOMICO COUNTY)
MARYDEL TOWN (CAROLINE COUNTY)
MIDLAND TOWN (ALLEGANY COUNTY)
MILLINGTON TOWN (*KENT COUNTY)
*NORTH EAST TOWN (CECIL COUNTY)
OAKLAND TOWN (GARRETT COUNTY)
*PERRYVILLE TOWN (CECIL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

POCCOKE CITY (WORCESTER COUNTY)
*PORT DEPOSIT TOWN (CECIL COUNTY)
PRINCESS ANNE TOWN (SOMERSET COUNTY)
QUEEN ANNE TOWN (*TALBOT COUNTY)
QUEENSTOWN TOWN (QUEEN ANNES COUNTY)
RIDGELY TOWN (CAROLINE COUNTY)
ROCK HALL TOWN (KENT COUNTY)
SALISBURY CITY (WICOMICO COUNTY)
SECRETARY TOWN (DORCHESTER COUNTY)
SHARPSBURG TOWN (WASHINGTON COUNTY)
SHARPTOWN TOWN (WICOMICO COUNTY)
SMITHSBURG TOWN (WASHINGTON COUNTY)
SNOW HILL TOWN (WORCESTER COUNTY)
*TANEYTOWN CITY (CARROLL COUNTY)
TEMPLEVILLE TOWN (*QUEEN ANNES COUNTY)
WESTERNPORT TOWN (ALLEGANY COUNTY)
WILLIAMSPORT TOWN (WASHINGTON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ALLEGANY COUNTY
CAROLINE COUNTY
*CECIL COUNTY
DORCHESTER COUNTY
KENT COUNTY
SOMERSET COUNTY
WASHINGTON COUNTY

STATE RECORD COUNT= 68

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MASSACHUSETTS

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

*ACUSHNET TOWN (BRISTOL COUNTY)
*ADAMS TOWN (BERKSHIRE COUNTY)
*AGAWAM TOWN (HAMPDEN COUNTY)
*AMESBURY TOWN (ESSEX COUNTY)
*ASHBURNHAM TOWN (WORCESTER COUNTY)
*ASHBY TOWNSHIP (MIDDLESEX COUNTY)
ASHFIELD TOWN (FRANKLIN COUNTY)
*ASHLAND TOWN (MIDDLESEX COUNTY)
*ATHOL TOWN (WORCESTER COUNTY)
*ATTLEBORO CITY (BRISTOL COUNTY)
*AVON TOWN (NORFOLK COUNTY)
*AYER TOWN (MIDDLESEX COUNTY)
*BARRE TOWN (WORCESTER COUNTY)
*BELLINGHAM TOWN (NORFOLK COUNTY)
*BERKLEY TOWN (BRISTOL COUNTY)
*BEVERLY CITY (ESSEX COUNTY)
*BLACKSTONE TOWN (WORCESTER COUNTY)
*BOSTON CITY (CENSUS COUNTY OF SUFFOLK)
BOURNE TOWN (BARNSTABLE COUNTY)
*BRIMFIELD TOWN (HAMPDEN COUNTY)
BUCKLAND TOWN (FRANKLIN COUNTY)
*CAMBRIDGE CITY (MIDDLESEX COUNTY)
*CHELSEA CITY (CENSUS COUNTY OF SUFFOLK)
*CHICOPEE CITY (HAMPDEN COUNTY)
*CLARKSBURG TOWN (BERKSHIRE COUNTY)
*CLINTON TOWN (WORCESTER COUNTY)
COLRAIN TOWN (FRANKLIN COUNTY)
*DANVERS TOWN (ESSEX COUNTY)
*DARTMOUTH TOWN (BRISTOL COUNTY)
*DEDHAM TOWN (NORFOLK COUNTY)
*DIGHTON TOWN (BRISTOL COUNTY)
*DUDLEY TOWN (WORCESTER COUNTY)
*EAST LONGMEADOW TOWN (HAMPDEN COUNTY),
ERVING TOWN (FRANKLIN COUNTY)
*EVERETT CITY (MIDDLESEX COUNTY)
*FAIRHAVEN TOWN (BRISTOL COUNTY)
*FALL RIVER CITY (BRISTOL COUNTY)
*FITCHBURG CITY (WORCESTER COUNTY)
*FOXBOROUGH TOWN (NORFOLK COUNTY)
*FRANKLIN TOWN (NORFOLK COUNTY)
*FREETOWN TOWN (BRISTOL COUNTY)
*GARDNER CITY (WORCESTER COUNTY)
*GLOUCESTER CITY (ESSEX COUNTY)
*GRANBY TOWN (HAMPSHIRE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*GRANVILLE TOWN (HAMPDEN COUNTY)
GREENFIELD TOWN (FRANKLIN COUNTY)
*GROVELAND TOWN (ESSEX COUNTY)
*HAMPDEN TOWN (HAMPDEN COUNTY)
*HANOVER TOWN (PLYMOUTH COUNTY)
*HANSON TOWN (PLYMOUTH COUNTY)
*HARDWICK TOWN (WORCESTER COUNTY)
*HARVARD TOWN (WORCESTER COUNTY)
*HAVERHILL CITY (ESSEX COUNTY)
*HOLBROOK TOWN (NOFFOLK COUNTY)
*HOLLAND TOWN (HAMPDEN COUNTY)
*HOLYOKE CITY (HAMPDEN COUNTY)
*HOPEDALE TOWN (WORCESTER COUNTY)
*HULL TOWN (PLYMOUTH COUNTY)
*KINGSTON TOWN (PLYMOUTH COUNTY)
*LAKEVILLE TOWN (PLYMOUTH COUNTY)
*LANCASTER TOWN (WORCESTER COUNTY)
*LAWRENCE CITY (ESSEX COUNTY)
*LEE TOWN (BERKSHIRE COUNTY)
*LENGX TOWN (BERKSHIRE COUNTY)
LEVERETT TOWN (FRANKLIN COUNTY)
LEYDEN TOWN (FRANKLIN COUNTY)
*LOWELL CITY (MIDDLESEX COUNTY)
*LUDLOW TOWN (HAMPDEN COUNTY)
*LUNENEURG TOWN (WORCESTER COUNTY)
*LYNN CITY (ESSEX COUNTY)
*MALDEN CITY (MIDDLESEX COUNTY)
*MARION TOWN (PLYMOUTH COUNTY)
*MARSHFIELD TOWN (PLYMOUTH COUNTY)
*MATTAPOISETT TOWN (PLYMOUTH COUNTY)
*MEDFORD CITY (MIDDLESEX COUNTY)
*MEDWAY TOWN (NOFFOLK COUNTY)
*MELROSE CITY (MIDDLESEX COUNTY)
*MERRIMAC TOWN (ESSEX COUNTY)
*METHUEN TOWN (ESSEX COUNTY)
*MIDDLEBOROUGH TOWN (PLYMOUTH COUNTY)
*MIDDLETON TOWN (ESSEX COUNTY)
*MILLVILLE TOWN (WORCESTER COUNTY)
*MONSON TOWN (HAMPDEN COUNTY)
MONTAGUE TOWN (FRANKLIN COUNTY)
*NAHANT TOWN (ESSEX COUNTY)
*NEW BEDFORD CITY (BRISTOL COUNTY)
*NEWBURYPORT CITY (ESSEX COUNTY)
*NORTH ADAMS CITY (BERKSHIRE COUNTY)
*NORTH ANDOVER TOWN (ESSEX COUNTY)
*NORTH ATTLEBOROUGH TOWN (BRISTOL COUNTY)
*NORTHAMPTON CITY (HAMPSHIRE COUNTY)
*NORTHBRIDGE TOWN (WORCESTER COUNTY)
NORTHFIELD TOWN (FRANKLIN COUNTY)
*NORTON TOWN (BRISTOL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ORANGE TOWN (FRANKLIN COUNTY)
*PALMER TOWN (HAMPDEN COUNTY)
*PEABODY CITY (ESSEX COUNTY)
*PEMBROKE TOWN (PLYMOUTH COUNTY)
*PHILLIPSTON TOWN (WORCESTER COUNTY)
*PITTSFIELD CITY (BERKSHIRE COUNTY)
*QUINCY CITY (NORFOLK COUNTY)
*RAYNHAM TOWN (BRISTOL COUNTY)
*REHOBOTH TOWN (BRISTOL COUNTY)
*REVERE CITY (CENSUS COUNTY OF SUFFOLK)
*ROCHESTER TOWN (PLYMOUTH COUNTY)
*ROCKLAND TOWN (PLYMOUTH COUNTY)
*ROYALSTON TOWN (WORCESTER COUNTY)
*SALEM CITY (ESSEX COUNTY)
*SALISBURY TOWN (ESSEX COUNTY)
*SAUGUS TOWN (ESSEX COUNTY)
*SCITUATE TOWN (PLYMOUTH COUNTY)
*SEEKONK TOWN (BRISTOL COUNTY)
*SHIRLEY TOWN (MIDDLESEX COUNTY)
*SOMERSET TOWN (BRISTOL COUNTY)
*SOMERVILLE CITY (MIDDLESEX COUNTY)
*SOUTH HADLEY TOWN (HAMPSHIRE COUNTY)
*SOUTHBRIDGE TOWN (WORCESTER COUNTY)
*SPRINGFIELD CITY (HAMPDEN COUNTY)
*STONEHAM TOWN (MIDDLESEX COUNTY)
*TAUNTON CITY (BRISTOL COUNTY)
*TEMPLETON TOWN (WORCESTER COUNTY)
*UXBRIDGE TOWN (WORCESTER COUNTY)
*WAKEFIELD TOWN (MIDDLESEX COUNTY)
*WALPOLE TOWN (NORFOLK COUNTY)
*WALTHAM CITY (MIDDLESEX COUNTY)
*WARE TOWN (HAMPSHIRE COUNTY)
*WARREN TOWN (WORCESTER COUNTY)
*WATERTOWN TOWN (MIDDLESEX COUNTY)
*WEBSTER TOWN (WORCESTER COUNTY)
WENDELL TOWN (FRANKLIN COUNTY)
*WEST SPRINGFIELD TOWN (HAMPDEN COUNTY)
*WESTPORT TOWN (BRISTOL COUNTY)
*WEYMOUTH TOWN (NORFOLK COUNTY)
*WILLIAMSBURG TOWN (HAMPSHIRE COUNTY)
*WILMINGTON TOWN (MIDDLESEX COUNTY)
*WINCHENDON TOWN (WORCESTER COUNTY)
*WINTHROP TOWN (CENSUS COUNTY OF SUFFOLK)
*WOBURN CITY (MIDDLESEX COUNTY)
*WORCESTER CITY (WORCESTER COUNTY)
*WRENTHAM TOWN (NORFOLK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *BERKSHIRE COUNTY
- *BRISTOL COUNTY
- *ESSEX COUNTY
- FRANKLIN COUNTY
- *HAMPDEN COUNTY
- *MIDDLESEX COUNTY
- *WORCESTER COUNTY

STATE RECORD COUNT= 147

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MICHIGAN

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADAMS TOWNSHIP (ARENAC COUNTY)
ADAMS TOWNSHIP (HILLSDALE COUNTY)
ADAMS TOWNSHIP (MCUGHTON COUNTY)
*ADDISON TOWNSHIP (OAKLAND COUNTY)
ADRIAN CITY (LENAWEE COUNTY)
ADRIAN TOWNSHIP (LENAWEE COUNTY)
AETNA TOWNSHIP (MECOSTA COUNTY)
AETNA TOWNSHIP (MISSAUKEE COUNTY)
AHMEEK VILLAGE (KEWEENAW COUNTY)
AKRON TOWNSHIP (TUSCOLA COUNTY)
ALABASTER TOWNSHIP (IOSCO COUNTY)
*ALAIEDON TOWNSHIP (INGHAM COUNTY)
*ALBION CITY (CALHOUN COUNTY)
*ALBION TOWNSHIP (CALHOUN COUNTY)
ALGANSEE TOWNSHIP (BRANCH COUNTY)
*ALGONAC CITY (ST CLAIR COUNTY)
ALLEGAN CITY (ALLEGAN COUNTY)
ALLEGAN TOWNSHIP (ALLEGAN COUNTY)
ALLEN TOWNSHIP (HILLSDALE COUNTY)
ALLEN VILLAGE (HILLSDALE COUNTY)
ALLIS TOWNSHIP (PRESQUE ISLE COUNTY)
ALLOUEZ TOWNSHIP (KEWEENAW COUNTY)
ALMA CITY (GRATIOT COUNTY)
ALMER TOWNSHIP (TUSCOLA COUNTY)
*ALMONT TOWNSHIP (LAPEER COUNTY)
*ALMONT VILLAGE (LAPEER COUNTY)
ALPENA TOWNSHIP (ALPENA COUNTY)
ALPHA VILLAGE (IRON COUNTY)
AMBER TOWNSHIP (MASON COUNTY)
ANTIOCH TOWNSHIP (WEXFORD COUNTY)
*ANTRIM TOWNSHIP (SHIAWASSEE COUNTY)
ARCADA TOWNSHIP (GRATIOT COUNTY)
*ARCADIA TOWNSHIP (LAPEER COUNTY)
ARCADIA TOWNSHIP (MANISTEE COUNTY)
*ARGENTINE TOWNSHIP (GENESEE COUNTY)
ARGYLE TOWNSHIP (SANILAC COUNTY)
*ARMADA TOWNSHIP (MACOMB COUNTY)
*ARMADA VILLAGE (MACOMB COUNTY)
ARCON TOWNSHIP (BARAGA COUNTY)
ASHLAND TOWNSHIP (NEWAYGO COUNTY)
ASHLEY VILLAGE (GRATIOT COUNTY)
*ASSYRIA TOWNSHIP (BARRY COUNTY)
*ATLAS TOWNSHIP (GENESEE COUNTY)
*ATTICA TOWNSHIP (LAPEER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

AU SABLE TOWNSHIP (IOSCO COUNTY)
*AURELIUS TOWNSHIP (INGHAM COUNTY)
AUSTIN TOWNSHIP (SANILAC COUNTY)
BAD AXE CITY (HURON COUNTY)
BAINBRIDGE TOWNSHIP (BERRIEN COUNTY)
*BALTIMORE TOWNSHIP (BARRY COUNTY)
*BANCROFT VILLAGE (SHIAWASSEE COUNTY)
*BANGOR TOWNSHIP (BAY COUNTY)
BARAGA TOWNSHIP (BARAGA COUNTY)
BARAGA VILLAGE (BARAGA COUNTY)
*BARRY TOWNSHIP (BARRY COUNTY)
BATES TOWNSHIP (IRON COUNTY)
*BATTLE CREEK CITY (CALHOUN COUNTY)
*BAY CITY (BAY COUNTY)
BEAR LAKE TOWNSHIP (MANISTEE COUNTY)
BEAR LAKE VILLAGE (MANISTEE COUNTY)
BEARINGER TOWNSHIP (PRESQUE ISLE COUNTY)
*BEAVER TOWNSHIP (BAY COUNTY)
BEAVERTON CITY (GLADWIN COUNTY)
BEAVERTON TOWNSHIP (GLADWIN COUNTY)
*BEDFORD TOWNSHIP (CALHOUN COUNTY)
BELKNAP TOWNSHIP (PRESQUE ISLE COUNTY)
BELVIDERE TOWNSHIP (MONTCALM COUNTY)
*BENNINGTON TOWNSHIP (SHIAWASSEE COUNTY)
*BENONA TOWNSHIP (CCEANA COUNTY)
BENTLEY TOWNSHIP (GLADWIN COUNTY)
BENTON HARBOR CITY (BERRIEN COUNTY)
BENTON TOWNSHIP (BERRIEN COUNTY)
BERGLAND TOWNSHIP (ONTONAGON COUNTY)
*BERKLEY CITY (OAKLAND COUNTY)
*BERLIN TOWNSHIP (IONIA COUNTY)
*BERLIN TOWNSHIP (ST CLAIR COUNTY)
BERRIEN SPRINGS VILLAGE (BERRIEN COUNTY)
BERRIEN TOWNSHIP (BERRIEN COUNTY)
BESSEMER CITY (GOGEBIC COUNTY)
BESSEMER TOWNSHIP (GOGEBIC COUNTY)
BETHANY TOWNSHIP (GRATIOT COUNTY)
BETHEL TOWNSHIP (BRANCH COUNTY)
BILLING TOWNSHIP (GLADWIN COUNTY)
BINGHAM TOWNSHIP (HURON COUNTY)
BISMARCK TOWNSHIP (PRESQUE ISLE COUNTY)
*BLACKMAN TOWNSHIP (JACKSON COUNTY)
BLOOMER TOWNSHIP (MONTCALM COUNTY)
BLOOMFIELD TOWNSHIP (HURON COUNTY)
*BLOOMINGDALE TOWNSHIP (VAN BUREN COUNTY)
*BLOOMINGDALE VILLAGE (VAN BUREN COUNTY)
*BLUE LAKE TOWNSHIP (MUSKEGON COUNTY)
BOHEMIA TOWNSHIP (ONTONAGON COUNTY)
BOON TOWNSHIP (WEXFORD COUNTY)
BOURRETT TOWNSHIP (GLADWIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BOYNE FALLS VILLAGE (CHARLEVOIX COUNTY)
BOYNE VALLEY TOWNSHIP (CHARLEVOIX COUNTY)
*BRANDON TOWNSHIP (OAKLAND COUNTY)
*BREEDSVILLE VILLAGE (VAN BUREN COUNTY)
BREEN TOWNSHIP (DICKINSON COUNTY)
BRIDGETON TOWNSHIP (NEWAYGO COUNTY)
BRIDGMAN CITY (BERRIEN COUNTY)
*BROCKWAY TOWNSHIP (ST CLAIR COUNTY)
BRONSON CITY (BRANCH COUNTY)
BRONSON TOWNSHIP (BRANCH COUNTY)
BROOKFIELD TOWNSHIP (HURON COUNTY)
*BROOKLYN VILLAGE (JACKSON COUNTY)
BROWN TOWNSHIP (MANISTEE COUNTY)
BUCHANAN CITY (BERRIEN COUNTY)
BUCKEYE TOWNSHIP (GLADWIN COUNTY)
*BURLINGTON TOWNSHIP (CALHOUN COUNTY)
*BURLINGTON TOWNSHIP (LAPEER COUNTY)
*BURLINGTON VILLAGE (CALHOUN COUNTY)
*BURNS TOWNSHIP (SHIAWASSEE COUNTY)
*BURNSIDE TOWNSHIP (LAPEER COUNTY)
BURR OAK TOWNSHIP (ST JOSEPH COUNTY)
BURR OAK VILLAGE (ST JOSEPH COUNTY)
*BURTCHVILLE TOWNSHIP (ST CLAIR COUNTY)
*BURTON CITY (GENESEE COUNTY)
BUSHNELL TOWNSHIP (MONTCALM COUNTY)
BUTLER TOWNSHIP (BRANCH COUNTY)
BUTMAN TOWNSHIP (GLADWIN COUNTY)
*BYRON VILLAGE (SHIAWASSEE COUNTY)
*CALEDONIA TOWNSHIP (SHIAWASSEE COUNTY)
CALIFORNIA TOWNSHIP (BRANCH COUNTY)
CALUMET TOWNSHIP (HOUGHTON COUNTY)
CALUMET VILLAGE (HOUGHTON COUNTY)
CAMBRIA TOWNSHIP (HILLSDALE COUNTY)
CAMBRIDGE TOWNSHIP (LENAWEE COUNTY)
*CAPAC VILLAGE (ST CLAIR COUNTY)
*CARLTON TOWNSHIP (BARRY COUNTY)
CARP LAKE TOWNSHIP (ONTONAGON COUNTY)
CARSON CITY (MONTCALM COUNTY)
CARSONVILLE VILLAGE (SANILAC COUNTY)
CASCO TOWNSHIP (ALLEGAN COUNTY)
*CASCO TOWNSHIP (ST CLAIR COUNTY)
CASE TOWNSHIP (PRESQUE ISLE COUNTY)
CASEVILLE VILLAGE (HURON COUNTY)
*CASNOVIA TOWNSHIP (MUSKEGON COUNTY)
*CASNOVIA VILLAGE (*MUSKEGON COUNTY)
CASPIAN CITY (IRON COUNTY)
CASSOPOLIS VILLAGE (CASS COUNTY)
*CASTLETON TOWNSHIP (BARRY COUNTY)
CATO TOWNSHIP (MONTCALM COUNTY)
*CEDAR CREEK TOWNSHIP (MUSKEGON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CEMENT CITY (*LENAWEE COUNTY)
*CENTER LINE CITY (MACOMB COUNTY)
CENTRAL LAKE VILLAGE (ANTRIM COUNTY)
CENTREVILLE VILLAGE (ST JOSEPH COUNTY)
CHANDLER TOWNSHIP (HURON COUNTY)
CHARLEVOIX CITY (CHARLEVOIX COUNTY)
CHASSELL TOWNSHIP (HOUGHTON COUNTY)
CHEBOYGAN CITY (CHEBOYGAN COUNTY)
CHESHIRE TOWNSHIP (ALLEGAN COUNTY)
*CHESTERFIELD TOWNSHIP (MACOMB COUNTY)
CHIKAMING TOWNSHIP (BERRIEN COUNTY)
*CHINA TOWNSHIP (ST CLAIR COUNTY)
CHIPPEWA TOWNSHIP (CHIPPEWA COUNTY)
CHIPPEWA TOWNSHIP (MECOSTA COUNTY)
CLAM LAKE TOWNSHIP (WEXFORD COUNTY)
*CLARENCE TOWNSHIP (CALHOUN COUNTY)
*CLARENDON TOWNSHIP (CALHOUN COUNTY)
*CLARKSVILLE VILLAGE (IONIA COUNTY)
*CLAWSON CITY (OAKLAND COUNTY)
*CLAY TOWNSHIP (ST CLAIR COUNTY)
*CLAYBANKS TOWNSHIP (OCEANA COUNTY)
*CLAYTON TOWNSHIP (GENESEE COUNTY)
CLAYTON VILLAGE (LENAWEE COUNTY)
CLEMENT TOWNSHIP (GLADWIN COUNTY)
CLEON TOWNSHIP (MANISTEE COUNTY)
*CLIFFORD VILLAGE (LAPEER COUNTY)
*CLIO CITY (GENESEE COUNTY)
CLYDE TOWNSHIP (ALLEGAN COUNTY)
*CLYDE TOWNSHIP (ST CLAIR COUNTY)
COLDWATER CITY (BENCH COUNTY)
COLEMAN CITY (MIDLAND COUNTY)
COLFAX TOWNSHIP (HURON COUNTY)
*COLFAX TOWNSHIP (OCEANA COUNTY)
COLOMA CITY (BERRIEN COUNTY)
COLOMA TOWNSHIP (BERRIEN COUNTY)
COLON TOWNSHIP (ST JOSEPH COUNTY)
COLON VILLAGE (ST JOSEPH COUNTY)
*COLUMBIA TOWNSHIP (JACKSON COUNTY)
*COLUMBIAVILLE VILLAGE (LAPEER COUNTY)
*COMMERCE TOWNSHIP (OAKLAND COUNTY)
*CONCORD TOWNSHIP (JACKSON COUNTY)
*CONCORD VILLAGE (JACKSON COUNTY)
CONSTANTINE TOWNSHIP (ST JOSEPH COUNTY)
CONSTANTINE VILLAGE (ST JOSEPH COUNTY)
*CONVIS TOWNSHIP (CALHOUN COUNTY)
*CONWAY TOWNSHIP (LIVINGSTON COUNTY)
COPEMISH VILLAGE (MANISTEE COUNTY)
COPPER CITY VILLAGE (HOUGHTON COUNTY)
*CORUNNA CITY (SHIAWASSEE COUNTY)
*COTTRELLVILLE TOWNSHIP (ST CLAIR COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*COVERT TOWNSHIP (VAN BUREN COUNTY)
COVINGTON TOWNSHIP (BARAGA COUNTY)
CRYSTAL FALLS CITY (IRON COUNTY)
CRYSTAL LAKE TOWNSHIP (BENZIE COUNTY)
CRYSTAL TOWNSHIP (MONTCALM COUNTY)
*CRYSTAL TOWNSHIP (OCEANA COUNTY)
*DALTON TOWNSHIP (MUSKEGON COUNTY)
*DAVISON CITY (GENESEE COUNTY)
*DAVISON TOWNSHIP (GENESEE COUNTY)
DAY TOWNSHIP (MONTCALM COUNTY)
DAYTON TOWNSHIP (NEWAYGO COUNTY)
*DECATUR VILLAGE (VAN BUREN COUNTY)
*DEERFIELD TOWNSHIP (LAPEER COUNTY)
DELAWARE TOWNSHIP (SANILAC COUNTY)
DENVER TOWNSHIP (ISABELLA COUNTY)
DENVER TOWNSHIP (NEWAYGO COUNTY)
*DETROIT CITY (WAYNE COUNTY)
DICKSON TOWNSHIP (MANISTEE COUNTY)
DORR TOWNSHIP (ALLEGAN COUNTY)
DOUGLAS VILLAGE (ALLEGAN COUNTY)
DOUGLASS TOWNSHIP (MONTCALM COUNTY)
DOVER TOWNSHIP (LENAWEE COUNTY)
DOWAGIAC CITY (CASS COUNTY)
*DRYDEN TOWNSHIP (LAPEER COUNTY)
*DRYDEN VILLAGE (LAPEER COUNTY)
DUNCAN TOWNSHIP (HOUGHTON COUNTY)
*DURAND CITY (SHIAWASSEE COUNTY)
DWIGHT TOWNSHIP (HURON COUNTY)
EAGLE HARBOR TOWNSHIP (KEWEENAW COUNTY)
*EAST CHINA TOWNSHIP (ST CLAIR COUNTY)
EAST LAKE VILLAGE (MANISTEE COUNTY)
*EASTON TOWNSHIP (IONIA COUNTY)
EAU CLAIRE VILLAGE (BERRIEN COUNTY)
*ECKFORD TOWNSHIP (CALHOUN COUNTY)
*ECORSE CITY (WAYNE COUNTY)
EDEN TOWNSHIP (MASON COUNTY)
EDENVILLE TOWNSHIP (MIDLAND COUNTY)
EDMORE VILLAGE (MONTCALM COUNTY)
*EGELSTON TOWNSHIP (MUSKEGON COUNTY)
ELBA TOWNSHIP (GRATIOT COUNTY)
*ELBA TOWNSHIP (LAPEER COUNTY)
ELBERTA VILLAGE (BENZIE COUNTY)
*ELBRIDGE TOWNSHIP (OCEANA COUNTY)
ELK TOWNSHIP (LAKE COUNTY)
ELK TOWNSHIP (SANILAC COUNTY)
ELKTON VILLAGE (HURON COUNTY)
ELM RIVER TOWNSHIP (HOUGHTON COUNTY)
ELMER TOWNSHIP (SANILAC COUNTY)
ELMWOOD TOWNSHIP (TUSCOLA COUNTY)
EMERSON TOWNSHIP (GRATIOT COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*EMMETT TOWNSHIP (CALHOUN COUNTY)
*EMMETT TOWNSHIP (ST CLAIR COUNTY)
*EMMETT VILLAGE (ST CLAIR COUNTY)
EMPIRE TOWNSHIP (LEELANAU COUNTY)
ENTERPRISE TOWNSHIP (MISSAUKEE COUNTY)
*ERIE TOWNSHIP (MONROE COUNTY)
ERWIN TOWNSHIP (GOGEBIC COUNTY)
ESCANABA CITY (DELTA COUNTY)
EUREKA TOWNSHIP (MONTCALM COUNTY)
EVERGREEN TOWNSHIP (MONTCALM COUNTY)
EWING TOWNSHIP (MARQUETTE COUNTY)
*EXETER TOWNSHIP (MONROE COUNTY)
FABIUS TOWNSHIP (ST JOSEPH COUNTY)
FAIRFIELD TOWNSHIP (LENAWEE COUNTY)
*FAIRFIELD TOWNSHIP (SHIAWASSEE COUNTY)
FAIRHAVEN TOWNSHIP (HURON COUNTY)
FAIRPLAIN TOWNSHIP (MONTCALM COUNTY)
FAITHORN TOWNSHIP (MENOMINEE COUNTY)
FAWN RIVER TOWNSHIP (ST JOSEPH COUNTY)
FENNVILLE CITY (ALLEGAN COUNTY)
*FENTON CITY (GENESEE COUNTY)
*FERNDALE CITY (OAKLAND COUNTY)
FERRIS TOWNSHIP (MONTCALM COUNTY)
*FERRY TOWNSHIP (OCEANA COUNTY)
FILER TOWNSHIP (MANISTEE COUNTY)
FILLMORE TOWNSHIP (ALLEGAN COUNTY)
*FLINT CITY (GENESEE COUNTY)
*FLINT TOWNSHIP (GENESEE COUNTY)
FLORENCE TOWNSHIP (ST JOSEPH COUNTY)
FLOWERFIELD TOWNSHIP (ST JOSEPH COUNTY)
*FLUSHING CITY (GENESEE COUNTY)
FLYNN TOWNSHIP (SANILAC COUNTY)
*FOREST TOWNSHIP (GENESEE COUNTY)
*FORT GRATIOT TOWNSHIP (ST CLAIR COUNTY)
FRANKLIN TOWNSHIP (HOUGHTON COUNTY)
FRANKLIN TOWNSHIP (LENAWEE COUNTY)
*FRASER CITY (MACOMB COUNTY)
*FREDONIA TOWNSHIP (CALHOUN COUNTY)
*FREEPORT VILLAGE (BARRY COUNTY)
FREMONT TOWNSHIP (ISABELLA COUNTY)
*FRUITLAND TOWNSHIP (MUSKEGON COUNTY)
*FRUITPORT TOWNSHIP (MUSKEGON COUNTY)
*FRUITPORT VILLAGE (MUSKEGON COUNTY)
FULTON TOWNSHIP (GRATIOT COUNTY)
GAASTRA CITY (IRON COUNTY)
GAGETOWN VILLAGE (TUSCOLA COUNTY)
*GAINES TOWNSHIP (GENESEE COUNTY)
GALIEN TOWNSHIP (BERRIEN COUNTY)
GALIEN VILLAGE (BERRIEN COUNTY)
GANGES TOWNSHIP (ALLEGAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*GARDEN CITY CITY (WAYNE COUNTY)
*GARFIELD TOWNSHIP (BAY COUNTY)
*GENESEE TOWNSHIP (GENESEE COUNTY)
GENEVA TOWNSHIP (MIDLAND COUNTY)
GILEAD TOWNSHIP (BRANCH COUNTY)
GILMORE TOWNSHIP (BENZIE COUNTY)
GILMORE TOWNSHIP (ISABELLA COUNTY)
GLADSTONE CITY (DELTA COUNTY)
GLADWIN CITY (GLADWIN COUNTY)
GLADWIN TOWNSHIP (GLADWIN COUNTY)
*GOLDEN TOWNSHIP (OCEANA COUNTY)
*GOODLAND TOWNSHIP (LAPEER COUNTY)
GOODWELL TOWNSHIP (NEWAYGO COUNTY)
GORE TOWNSHIP (HUFON COUNTY)
GRANT TOWNSHIP (HURON COUNTY)
GRANT TOWNSHIP (KEWEENAW COUNTY)
*GRANT TOWNSHIP (OCEANA COUNTY)
*GRANT TOWNSHIP (ST CLAIR COUNTY)
*GRASS LAKE TOWNSHIP (JACKSON COUNTY)
*GRASS LAKE VILLAGE (JACKSON COUNTY)
GRAYLING CITY (CRAWFORD COUNTY)
GREENDALE TOWNSHIP (MIDLAND COUNTY)
GREENLAND TOWNSHIP (ONTONAGON COUNTY)
GREENLEAF TOWNSHIP (SANILAC COUNTY)
GREENVILLE CITY (MONTCALM COUNTY)
*GREENWOOD TOWNSHIP (OCEANA COUNTY)
*GREENWOOD TOWNSHIP (ST CLAIR COUNTY)
GRIM TOWNSHIP (GLADWIN COUNTY)
GROUT TOWNSHIP (GLADWIN COUNTY)
*GROVELAND TOWNSHIP (OAKLAND COUNTY)
GUNPLAIN TOWNSHIP (ALLEGAN COUNTY)
*HADLEY TOWNSHIP (LAPEER COUNTY)
HAGAR TOWNSHIP (BERRIEN COUNTY)
HAIGHT TOWNSHIP (ONTONAGON COUNTY)
HAMILTON TOWNSHIP (GRATIOT COUNTY)
*HAMTRAMCK CITY (WAYNE COUNTY)
HANCOCK CITY (HOUGHTON COUNTY)
HANCOCK TOWNSHIP (HOUGHTON COUNTY)
*HANOVER TOWNSHIP (JACKSON COUNTY)
*HANOVER VILLAGE (JACKSON COUNTY)
HARBOR BEACH CITY (HURON COUNTY)
HARING TOWNSHIP (WEXFORD COUNTY)
HARRIETTA VILLAGE (WEXFORD COUNTY)
HARRISVILLE TOWNSHIP (ALCONA COUNTY)
*HART CITY (OCEANA COUNTY)
*HART TOWNSHIP (OCEANA COUNTY)
*HARTFORD CITY (VAN BUREN COUNTY)
*HASTINGS CITY (BARRY COUNTY)
*HASTINGS TOWNSHIP (BARRY COUNTY)
HAY TOWNSHIP (GLADWIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HAYNES TOWNSHIP (ALCONA COUNTY)
*HAZEL PARK CITY (OAKLAND COUNTY)
*HAZELTON TOWNSHIP (SHIAWASSEE COUNTY)
HEMATITE TOWNSHIP (IRON COUNTY)
HENDERSON TOWNSHIP (WEXFORD COUNTY)
HENDRICKS TOWNSHIP (MACKINAC COUNTY)
*HENRIETTA TOWNSHIP (JACKSON COUNTY)
*HESPERIA VILLAGE (*OCEANA COUNTY)
*HIGHLAND PARK CITY (WAYNE COUNTY)
*HIGHLAND TOWNSHIP (OAKLAND COUNTY)
HIGHLAND TOWNSHIP (OSCEOLA COUNTY)
HILLSDALE CITY (HILLSDALE COUNTY)
HILLSDALE TOWNSHIP (HILLSDALE COUNTY)
*HOLLY TOWNSHIP (OAKLAND COUNTY)
*HOLLY VILLAGE (OAKLAND COUNTY)
HOLMES TOWNSHIP (MENOMINEE COUNTY)
*HOLTON TOWNSHIP (MUSKEGON COUNTY)
HOME TOWNSHIP (MONTCALM COUNTY)
*HOMER TOWNSHIP (CALHOUN COUNTY)
HOMER TOWNSHIP (MIDLAND COUNTY)
*HOMER VILLAGE (CALHOUN COUNTY)
HOMESTEAD TOWNSHIP (BENZIE COUNTY)
*HOPE TOWNSHIP (BARRY COUNTY)
HOPE TOWNSHIP (MIDLAND COUNTY)
HOPKINS TOWNSHIP (ALLEGAN COUNTY)
HOPKINS VILLAGE (ALLEGAN COUNTY)
HOUGHTON CITY (HOUGHTON COUNTY)
HOUGHTON TOWNSHIP (KEWEENAW COUNTY)
HOWARD CITY VILLAGE (MONTCALM COUNTY)
HOWARD TOWNSHIP (CASS COUNTY)
*HUBBARDSTON VILLAGE (*IONIA COUNTY)
HUDSON CITY (LENAWEE COUNTY)
HUDSON TOWNSHIP (LENAWEE COUNTY)
HUDSON TOWNSHIP (MACKINAC COUNTY)
HULBERT TOWNSHIP (CHIPPEWA COUNTY)
HUMBOLDT TOWNSHIP (MARQUETTE COUNTY)
HUME TOWNSHIP (HURON COUNTY)
HURON TOWNSHIP (HURON COUNTY)
*IMLAY CITY (LAPEER COUNTY)
*IMLAY TOWNSHIP (LAPEER COUNTY)
*INDEPENDENCE TOWNSHIP (OAKLAND COUNTY)
INDIANFIELDS TOWNSHIP (TUSCOLA COUNTY)
INGALLSTON TOWNSHIP (MENOMINEE COUNTY)
*INKSTER CITY (WAYNE COUNTY)
INTERIOR TOWNSHIP (ONTONAGON COUNTY)
*IONIA CITY (IONIA COUNTY)
*IGNIA TOWNSHIP (IGNIA COUNTY)
*IRA TOWNSHIP (ST CLAIR COUNTY)
IRON RIVER CITY (IRON COUNTY)
IRON RIVER TOWNSHIP (IRON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

IRONWOOD CITY (GOGEBIC COUNTY)
IRONWOOD TOWNSHIP (GOGEBIC COUNTY)
*IRVING TOWNSHIP (BARRY COUNTY)
*JACKSON CITY (JACKSON COUNTY)
JASPER TOWNSHIP (MIDLAND COUNTY)
JEROME TOWNSHIP (MIDLAND COUNTY)
*JOHNSTOWN TOWNSHIP (BARRY COUNTY)
JOYFIELD TOWNSHIP (BENZIE COUNTY)
*KALAMAZOO CITY (KALAMAZOO COUNTY)
KALEVA VILLAGE (MANISTEE COUNTY)
KEARNEY TOWNSHIP (ANTRIM COUNTY)
*KEEGO HARBOR CITY (OAKLAND COUNTY)
*KEENE TOWNSHIP (ICNIA COUNTY)
*KENOCKEE TOWNSHIP (ST CLAIR COUNTY)
*KIMBALL TOWNSHIP (ST CLAIR COUNTY)
KINDE VILLAGE (HUFON COUNTY)
KINDERHOOK TOWNSHIP (BRANCH COUNTY)
KRAKOW TOWNSHIP (PRESQUE ISLE COUNTY)
LA GRANGE TOWNSHIP (CASS COUNTY)
*LAINGSBURG CITY (SHIAWASSEE COUNTY)
LAIRD TOWNSHIP (HOUGHTON COUNTY)
LAKE LINDEN VILLAGE (HOUGHTON COUNTY)
*LAKE ORION VILLAGE (OAKLAND COUNTY)
LAKE TOWNSHIP (BERRIEN COUNTY)
LAKE TOWNSHIP (MENOMINEE COUNTY)
*LAKETON TOWNSHIP (MUSKEGON COUNTY)
LAKEVIEW VILLAGE (MONTCALM COUNTY)
*LAKEWOOD CLUB VILLAGE (MUSKEGON COUNTY)
LANSE TOWNSHIP (BARAGA COUNTY)
LANSE VILLAGE (BARAGA COUNTY)
*LANSING CITY (*INGHAM COUNTY)
*LAPEER CITY (LAPEER COUNTY)
*LAPEER TOWNSHIP (LAPEER COUNTY)
LARKIN TOWNSHIP (MIDLAND COUNTY)
LAURIUM VILLAGE (HOUGHTON COUNTY)
*LE ROY TOWNSHIP (CALHOUN COUNTY)
*LEAVITT TOWNSHIP (OCEANA COUNTY)
LEE TOWNSHIP (ALLEGAN COUNTY)
*LEE TOWNSHIP (CALHOUN COUNTY)
LEE TOWNSHIP (MIDLAND COUNTY)
LEIGHTON TOWNSHIP (ALLEGAN COUNTY)
*LENNON VILLAGE (*SHIAWASSEE COUNTY)
*LENEX TOWNSHIP (MACOMB COUNTY)
*LEONARD VILLAGE (OAKLAND COUNTY)
*LEONI TOWNSHIP (JACKSON COUNTY)
LEONIDAS TOWNSHIP (ST JOSEPH COUNTY)
LIMESTONE TOWNSHIP (ALGER COUNTY)
LINCOLN TOWNSHIP (BERRIEN COUNTY)
LINCOLN TOWNSHIP (HURON COUNTY)
LINCOLN TOWNSHIP (ISABELLA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LINCOLN TOWNSHIP (MIDLAND COUNTY)
LITCHFIELD TOWNSHIP (HILLSDALE COUNTY)
LOCKPORT TOWNSHIP (ST JOSEPH COUNTY)
LONG LAKE TOWNSHIP (GRAND TRAVERSE COUNTY)
LUDINGTON CITY (MASON COUNTY)
*LUNA PIER CITY (MCNROE COUNTY)
*LYNN TOWNSHIP (ST CLAIR COUNTY)
MACKINAW CITY VILLAGE (*CHEBOYGAN COUNTY)
*MACOMB TOWNSHIP (MACOMB COUNTY)
MACON TOWNSHIP (LENAWEE COUNTY)
*MADISON HEIGHTS CITY (OAKLAND COUNTY)
MADISON TOWNSHIP (LENAWEE COUNTY)
MANISTEE CITY (MANISTEE COUNTY)
MANISTEE TOWNSHIP (MANISTEE COUNTY)
MANISTIQUE CITY (SCHOOLCRAFT COUNTY)
MANLIUS TOWNSHIP (ALLEGAN COUNTY)
*MAPLE GROVE TOWNSHIP (BARRY COUNTY)
MAPLE GROVE TOWNSHIP (MANISTEE COUNTY)
MAPLE RIDGE TOWNSHIP (ALPENA COUNTY)
MAPLE VALLEY TOWNSHIP (MONTCALM COUNTY)
*MARATHON TOWNSHIP (LAPEER COUNTY)
MARCELLUS VILLAGE (CASS COUNTY)
*MARENGO TOWNSHIP (CALHOUN COUNTY)
MARENISCO TOWNSHIP (GOGEBIC COUNTY)
MARILLA TOWNSHIP (MANISTEE COUNTY)
*MARINE CITY (ST CLAIR COUNTY)
MARION TOWNSHIP (SANILAC COUNTY)
MARQUETTE CITY (MARQUETTE COUNTY)
MARQUETTE TOWNSHIP (MACKINAC COUNTY)
*MARSHALL CITY (CALHOUN COUNTY)
*MARSHALL TOWNSHIP (CALHOUN COUNTY)
MARTIN TOWNSHIP (ALLEGAN COUNTY)
MARTIN VILLAGE (ALLEGAN COUNTY)
*MARYSVILLE CITY (ST CLAIR COUNTY)
MASON TOWNSHIP (ARENAC COUNTY)
MATCHWOOD TOWNSHIP (ONTONAGON COUNTY)
MATHIAS TOWNSHIP (ALGER COUNTY)
MATTESON TOWNSHIP (BRANCH COUNTY)
*MAYFIELD TOWNSHIP (LAPEER COUNTY)
MCBRIDE VILLAGE (MONTCALM COUNTY)
MCKINLEY TOWNSHIP (HURON COUNTY)
MCMILLAN TOWNSHIP (ONTONAGON COUNTY)
MEADE TOWNSHIP (HURON COUNTY)
MEDINA TOWNSHIP (LENAWEE COUNTY)
MELROSE TOWNSHIP (CHARLEVOIX COUNTY)
*MEMPHIS CITY (*MACOMB COUNTY)
MENDON TOWNSHIP (ST JOSEPH COUNTY)
MENDON VILLAGE (ST JOSEPH COUNTY)
MENOMINEE CITY (MENOMINEE COUNTY)
MERRILL TOWNSHIP (NEWAYGO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *METAMORA TOWNSHIP (LAPEER COUNTY)
- *METAMORA VILLAGE (LAPEER COUNTY)
- METZ TOWNSHIP (PRESQUE ISLE COUNTY)
- MEYER TOWNSHIP (MENOMINEE COUNTY)
- *MIDDLEBURY TOWNSHIP (SHIAWASSEE COUNTY)
- *MIDDLEVILLE VILLAGE (BARRY COUNTY)
- MIDLAND TOWNSHIP (MIDLAND COUNTY)
- *MILAN CITY (*WASHTENAW COUNTY)
- *MILFORD TOWNSHIP (OAKLAND COUNTY)
- *MILFORD VILLAGE (OAKLAND COUNTY)
- MILLERSBURG VILLAGE (PRESQUE ISLE COUNTY)
- MILLS TOWNSHIP (MIDLAND COUNTY)
- MILTON TOWNSHIP (CASS COUNTY)
- MINDEN CITY VILLAGE (SANILAC COUNTY)
- MINDEN TOWNSHIP (SANILAC COUNTY)
- MOLTKE TOWNSHIP (PRESQUE ISLE COUNTY)
- *MONROE TOWNSHIP (MONROE COUNTY)
- *MONTAGUE CITY (MUSKEGON COUNTY)
- *MONTAGUE TOWNSHIP (MUSKEGON COUNTY)
- MONTCALM TOWNSHIP (MONTCALM COUNTY)
- MONTEREY TOWNSHIP (ALLEGAN COUNTY)
- *MCNTROSE TOWNSHIP (GENESEE COUNTY)
- *MCNTROSE VILLAGE (GENESEE COUNTY)
- MCORE TOWNSHIP (SANILAC COUNTY)
- *MOORLAND TOWNSHIP (MUSKEGON COUNTY)
- MORAN TOWNSHIP (MACKINAC COUNTY)
- MORENCI CITY (LENAWEE COUNTY)
- MORLEY VILLAGE (MECOSTA COUNTY)
- *MORRICE VILLAGE (SHIAWASSEE COUNTY)
- MOTTVILLE TOWNSHIP (ST JOSEPH COUNTY)
- *MCUNT FOREST TOWNSHIP (BAY COUNTY)
- MCUNT HALEY TOWNSHIP (MIDLAND COUNTY)
- *MCUNT MORRIS CITY (GENESEE COUNTY)
- *MCUNT MORRIS TOWNSHIP (GENESEE COUNTY)
- MUELLER TOWNSHIP (SCHOOLCRAFT COUNTY)
- *MUIR VILLAGE (IONIA COUNTY)
- *MUNDY TOWNSHIP (GENESEE COUNTY)
- MUNISING CITY (ALGER COUNTY)
- *MUSKEGON CITY (MUSKEGON COUNTY)
- *MUSKEGON HEIGHTS CITY (MUSKEGON COUNTY)
- *MUSKEGON TOWNSHIP (MUSKEGON COUNTY)
- *MUSSEY TOWNSHIP (ST CLAIR COUNTY)
- MADEAU TOWNSHIP (MENOMINEE COUNTY)
- *NAPCLEON TOWNSHIP (JACKSON COUNTY)
- *NASHVILLE VILLAGE (BARRY COUNTY)
- NEGAUNEE CITY (MARQUETTE COUNTY)
- *NEW BALTIMORE CITY (*MACOMB COUNTY)
- NEW BUFFALO CITY (BERRIEN COUNTY)
- NEW BUFFALO TOWNSHIP (BERRIEN COUNTY)
- NEW HAVEN TOWNSHIP (GRATIOT COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *NEW HAVEN TOWNSHIP (SHIAWASSEE COUNTY)
- *NEW HAVEN VILLAGE (MACOMB COUNTY)
- *NEW LOTHROP VILLAGE (SHIAWASSEE COUNTY)
- NEWARK TOWNSHIP (GRATIOT COUNTY)
- NEWBERG TOWNSHIP (CASS COUNTY)
- NEWBERRY VILLAGE (LUCE COUNTY)
- *NEWFIELD TOWNSHIP (OCEANA COUNTY)
- *NEWTON TOWNSHIP (CALHOUN COUNTY)
- NILES TOWNSHIP (BERRIEN COUNTY)
- NORMAN TOWNSHIP (MANISTEE COUNTY)
- NORTH ALLIS TOWNSHIP (PRESQUE ISLE COUNTY)
- *NORTH BRANCH TOWNSHIP (LAPEER COUNTY)
- *NORTH BRANCH VILLAGE (LAPEER COUNTY)
- *NORTH PLAINS TOWNSHIP (IONIA COUNTY)
- NORTH SHADE TOWNSHIP (GRATIOT COUNTY)
- NORTH STAR TOWNSHIP (GRATIOT COUNTY)
- *NORTON SHORES CITY (MUSKEGON COUNTY)
- *NORVELL TOWNSHIP (JACKSON COUNTY)
- NORWAY CITY (DICKINSON COUNTY)
- NORWICH TOWNSHIP (NEWAYGO COUNTY)
- NOTTAWA TOWNSHIP (ST JOSEPH COUNTY)
- OCQUEGC TOWNSHIP (PRESQUE ISLE COUNTY)
- OGDEN TOWNSHIP (LENAWEE COUNTY)
- ONAWAY CITY (PRESQUE ISLE COUNTY)
- ONEKAMA TOWNSHIP (MANISTEE COUNTY)
- ONEKAMA VILLAGE (MANISTEE COUNTY)
- ONSTED VILLAGE (LENAWEE COUNTY)
- ONTONAGON TOWNSHIP (ONTONAGON COUNTY)
- ONTONAGON VILLAGE (ONTONAGON COUNTY)
- *ORANGE TOWNSHIP (IONIA COUNTY)
- *ORANGEVILLE TOWNSHIP (BARRY COUNTY)
- *OREGON TOWNSHIP (LAPEER COUNTY)
- *ORION TOWNSHIP (OAKLAND COUNTY)
- ORONOKO TOWNSHIP (BERRIEN COUNTY)
- *ORTONVILLE VILLAGE (OAKLAND COUNTY)
- OSCEOLA TOWNSHIP (HOUGHTON COUNTY)
- OSCODA TOWNSHIP (IOSCO COUNTY)
- *OTISCO TOWNSHIP (IONIA COUNTY)
- *OTISVILLE VILLAGE (GENESEE COUNTY)
- OTSEGO TOWNSHIP (ALLEGAN COUNTY)
- *OTTER LAKE VILLAGE (LAPEER COUNTY)
- *OTTO TOWNSHIP (OCEANA COUNTY)
- OVERISEL TOWNSHIP (ALLEGAN COUNTY)
- *OWOSSO CITY (SHIAWASSEE COUNTY)
- *OWOSSO TOWNSHIP (SHIAWASSEE COUNTY)
- *OXFORD TOWNSHIP (OAKLAND COUNTY)
- *OXFORD VILLAGE (OAKLAND COUNTY)
- PALMYRA TOWNSHIP (LENAWEE COUNTY)
- PARIS TOWNSHIP (HURON COUNTY)
- *PARMA TOWNSHIP (JACKSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*PARMA VILLAGE (JACKSON COUNTY)
*PAW PAW VILLAGE (VAN BUREN COUNTY)
PEAINE TOWNSHIP (CHARLEVOIX COUNTY)
PECK VILLAGE (SANILAC COUNTY)
*PENNFIELD TOWNSHIP (CALHOUN COUNTY)
PENTLAND TOWNSHIP (LUCE COUNTY)
*PENTWATER TOWNSHIP (OCEANA COUNTY)
*PENTWATER VILLAGE (OCEANA COUNTY)
PERE MARQUETTE TOWNSHIP (MASON COUNTY)
PERRINTON VILLAGE (GRATIOT COUNTY)
*PERRY CITY (SHIAWASSEE COUNTY)
*PERRY TOWNSHIP (SHIAWASSEE COUNTY)
PETOSKEY CITY (EMMET COUNTY)
*PEWAMO VILLAGE (ICNIA COUNTY)
PICKFORD TOWNSHIP (CHIPPEWA COUNTY)
PIERSON TOWNSHIP (MONTCALM COUNTY)
PIERSON VILLAGE (MONTCALM COUNTY)
PIGEON VILLAGE (HURON COUNTY)
PINE RIVER TOWNSHIP (GRATIOT COUNTY)
PINE TOWNSHIP (MONTCALM COUNTY)
PIPESTONE TOWNSHIP (BERRIEN COUNTY)
PLAINWELL CITY (ALLEGAN COUNTY)
PLEASANTON TOWNSHIP (MANISTEE COUNTY)
POINTE AUX BARQUES TWP (HURON COUNTY)
POKAGON TOWNSHIP (CASS COUNTY)
*PONTIAC CITY (OAKLAND COUNTY)
PORT AUSTIN TOWNSHIP (HURON COUNTY)
PORT AUSTIN VILLAGE (HURON COUNTY)
PORT HOPE VILLAGE (HURON COUNTY)
*PORT HURON CITY (ST CLAIR COUNTY)
*PORT HURON TOWNSHIP (ST CLAIR COUNTY)
PORTAGE TOWNSHIP (HOUGHTON COUNTY)
PORTER TOWNSHIP (MIDLAND COUNTY)
*PORTSMOUTH TOWNSHIP (BAY COUNTY)
POSEN TOWNSHIP (PRESQUE ISLE COUNTY)
POSEN VILLAGE (PRESQUE ISLE COUNTY)
POWERS VILLAGE (MENOMINEE COUNTY)
*PRAIREVILLE TWP (BARRY COUNTY)
PRESQUE ISLE TOWNSHIP (PRESQUE ISLE COUNTY)
*PULASKI TOWNSHIP (JACKSON COUNTY)
PULAWSKI TOWNSHIP (PRESQUE ISLE COUNTY)
QUINCY TOWNSHIP (HOUGHTON COUNTY)
RAISIN TOWNSHIP (LENAWEE COUNTY)
RANSOM TOWNSHIP (HILLSDALE COUNTY)
*RAVENNA TOWNSHIP (MUSKEGON COUNTY)
*RAVENNA VILLAGE (MUSKEGON COUNTY)
REDDING TOWNSHIP (CLARE COUNTY)
RENO TOWNSHIP (IOSCO COUNTY)
REPUBLIC TOWNSHIP (MARQUETTE COUNTY)
REYNOLDS TOWNSHIP (MONTCALM COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*RICH TOWNSHIP (LAPEER COUNTY)
*RICHFIELD TOWNSHIP (GENESEE COUNTY)
RICHLAND TOWNSHIP (MISSAUKEE COUNTY)
RICHLAND TOWNSHIP (MONTCALM COUNTY)
*RICHMOND TOWNSHIP (MACOMB COUNTY)
*RICHMOND VILLAGE (MACOMB COUNTY)
RIGA TOWNSHIP (LENAWEE COUNTY)
*RILEY TOWNSHIP (ST CLAIR COUNTY)
*RIVER ROUGE CITY (WAYNE COUNTY)
*RIVES TOWNSHIP (JACKSON COUNTY)
ROCKLAND TOWNSHIP (ONTONAGON COUNTY)
ROGERS CITY CITY (PRESQUE ISLE COUNTY)
ROGERS TOWNSHIP (PRESQUE ISLE COUNTY)
ROLLIN TOWNSHIP (LENAWEE COUNTY)
ROME TOWNSHIP (LENAWEE COUNTY)
*ROMULUS CITY (WAYNE COUNTY)
*ROOSEVELT PARK CITY (MUSKEGON COUNTY)
*ROSE TOWNSHIP (OAKLAND COUNTY)
*ROSEVILLE CITY (MACOMB COUNTY)
*ROTHBURY VILLAGE (OCEANA COUNTY)
RUBICON TOWNSHIP (HURON COUNTY)
*RUSH TOWNSHIP (SHIAWASSEE COUNTY)
*RUTLAND TOWNSHIP (BARRY COUNTY)
SAGE TOWNSHIP (GLADWIN COUNTY)
*SAGINAW CITY (SAGINAW COUNTY)
SALEM TOWNSHIP (ALLEGAN COUNTY)
SAND BEACH TOWNSHIP (HURON COUNTY)
SANDS TOWNSHIP (MARQUETTE COUNTY)
*SANDSTONE TOWNSHIP (JACKSON COUNTY)
SANFORD VILLAGE (MIDLAND COUNTY)
SAUGATUCK TOWNSHIP (ALLEGAN COUNTY)
SAUGATUCK VILLAGE (ALLEGAN COUNTY)
SAULT SAINTE MARIE CITY (CHIPPEWA COUNTY)
SCHOOLCRAFT TOWNSHIP (HOUGHTON COUNTY)
*SCIOTA TOWNSHIP (SHIAWASSEE COUNTY)
SEBEWAING TOWNSHIP (HURON COUNTY)
SEBEWAING VILLAGE (HURON COUNTY)
SECORD TOWNSHIP (GLADWIN COUNTY)
SENECA TOWNSHIP (LENAWEE COUNTY)
SEVILLE TOWNSHIP (GRATIOT COUNTY)
*SHELBY TOWNSHIP (OCEANA COUNTY)
*SHELBY VILLAGE (OCEANA COUNTY)
*SHERIDAN TOWNSHIP (CALHOUN COUNTY)
SHERIDAN TOWNSHIP (HURON COUNTY)
SHERIDAN TOWNSHIP (MASON COUNTY)
SHERIDAN TOWNSHIP (NEWAYGO COUNTY)
SHERIDAN VILLAGE (MONTCALM COUNTY)
SHERMAN TOWNSHIP (GLADWIN COUNTY)
SHERMAN TOWNSHIP (HURON COUNTY)
SHERMAN TOWNSHIP (KEWEENAW COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SHERMAN TOWNSHIP (NEWAYGO COUNTY)
*SHIAWASSEE TOWNSHIP (SHIAWASSEE COUNTY)
SIDNEY TOWNSHIP (MONTCALM COUNTY)
SIGEL TOWNSHIP (HURON COUNTY)
SLAGLE TOWNSHIP (WEXFORD COUNTY)
SCOUS TOWNSHIP (BERRIEN COUNTY)
SOLON TOWNSHIP (LEELANAU COUNTY)
SOUTH BRANCH TOWNSHIP (WEXFORD COUNTY)
*SOUTH HAVEN CITY (VAN BUREN COUNTY)
*SOUTH LYON CITY (OAKLAND COUNTY)
SOUTH RANGE VILLAGE (HOUGHTON COUNTY)
SPALDING TOWNSHIP (MENOMINEE COUNTY)
*SPRING ARBOR TOWNSHIP (JACKSON COUNTY)
SPRINGDALE TOWNSHIP (MANISTEE COUNTY)
*SPRINGFIELD CITY (CALHOUN COUNTY)
*SPRINGFIELD TOWNSHIP (OAKLAND COUNTY)
*SPRINGPORT TOWNSHIP (JACKSON COUNTY)
*SPRINGPORT VILLAGE (JACKSON COUNTY)
SPURR TOWNSHIP (BARAGA COUNTY)
*ST CLAIR CITY (ST CLAIR COUNTY)
*ST CLAIR TOWNSHIP (ST CLAIR COUNTY)
ST IGNACE CITY (MACKINAC COUNTY)
ST LOUIS CITY (GRATIOT COUNTY)
STAMBAUGH CITY (IFON COUNTY)
STANNARD TOWNSHIP (ONTONAGON COUNTY)
STANTON CITY (MONTCALM COUNTY)
STANTON TOWNSHIP (HOUGHTON COUNTY)
STEPHENSON CITY (MENOMINEE COUNTY)
STEVENSVILLE VILLAGE (BERRIEN COUNTY)
STRONACH TOWNSHIP (MANISTEE COUNTY)
STURGIS CITY (ST JOSEPH COUNTY)
STURGIS TOWNSHIP (ST JOSEPH COUNTY)
*SULLIVAN TOWNSHIP (MUSKEGON COUNTY)
*SUMMIT TOWNSHIP (JACKSON COUNTY)
SUMNER TOWNSHIP (GRATIOT COUNTY)
*SWARTZ CREEK CITY (GENESEE COUNTY)
SYLVAN TOWNSHIP (OSCEOLA COUNTY)
*TAYLOR CITY (WAYNE COUNTY)
TECUMSEH CITY (LENAWEE COUNTY)
TECUMSEH TOWNSHIP (LENAWEE COUNTY)
*TEKONSHA TOWNSHIP (CALHOUN COUNTY)
*TEKONSHA VILLAGE (CALHOUN COUNTY)
*THETFORD TOWNSHIP (GENESEE COUNTY)
THOMPSONVILLE VILLAGE (BENZIE COUNTY)
*THORNAPPLE TOWNSHIP (BARRY COUNTY)
THREE OAKS TOWNSHIP (BERRIEN COUNTY)
THREE OAKS VILLAGE (BERRIEN COUNTY)
THREE RIVERS CITY (ST JOSEPH COUNTY)
TOBACCO TOWNSHIP (GLADWIN COUNTY)
*TOMPKINS TOWNSHIP (JACKSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

TORCH LAKE TOWNSHIP (HOUGHTON COUNTY)
TROMBIDGE TOWNSHIP (ALLEGAN COUNTY)
TUSCOLA TOWNSHIP (TUSCOLA COUNTY)
UBLY VILLAGE (HURON COUNTY)
UNION CITY VILLAGE (*BRANCH COUNTY)
UNION TOWNSHIP (BRANCH COUNTY)
VALLEY TOWNSHIP (ALLEGAN COUNTY)
VANDERBILT VILLAGE (OTSEGO COUNTY)
*VENICE TOWNSHIP (SHIAWASSEE COUNTY)
VERNON TOWNSHIP (ISABELLA COUNTY)
*VERNON TOWNSHIP (SHIAWASSEE COUNTY)
*VERNON VILLAGE (SHIAWASSEE COUNTY)
VERONA TOWNSHIP (HURON COUNTY)
*VIENNA TOWNSHIP (GENESEE COUNTY)
WAKEFIELD CITY (GOGEBIC COUNTY)
WAKEFIELD TOWNSHIP (GOGEBIC COUNTY)
WALDRON VILLAGE (HILLSDALE COUNTY)
*WALES TOWNSHIP (ST CLAIR COUNTY)
*WALKERVILLE VILLAGE (OCEANA COUNTY)
*WALLED LAKE CITY (OAKLAND COUNTY)
*WARREN CITY (MACOMB COUNTY)
WARREN TOWNSHIP (MIDLAND COUNTY)
WASHINGTON TOWNSHIP (GRATIOT COUNTY)
*WATERFORD TOWNSHIP (OAKLAND COUNTY)
*WATERLOO TOWNSHIP (JACKSON COUNTY)
WATERSMEET TOWNSHIP (GOGEBIC COUNTY)
WATERTOWN TOWNSHIP (TUSCOLA COUNTY)
WATERVLIET CITY (BERRIEN COUNTY)
WATERVLIET TOWNSHIP (BERRIEN COUNTY)
WATSON TOWNSHIP (ALLEGAN COUNTY)
WAYLAND CITY (ALLEGAN COUNTY)
WAYLAND TOWNSHIP (ALLEGAN COUNTY)
*WAYNE CITY (WAYNE COUNTY)
*WEARE TOWNSHIP (OCEANA COUNTY)
WEESAW TOWNSHIP (BERRIEN COUNTY)
WELDON TOWNSHIP (BENZIE COUNTY)
WELLS TOWNSHIP (TUSCOLA COUNTY)
WEST BRANCH TOWNSHIP (DICKINSON COUNTY)
WHEATLAND TOWNSHIP (SANILAC COUNTY)
WHEELER TOWNSHIP (GRATIOT COUNTY)
*WHITE LAKE TOWNSHIP (OAKLAND COUNTY)
WHITE PIGEON TOWNSHIP (ST JOSEPH COUNTY)
WHITE PIGEON VILLAGE (ST JOSEPH COUNTY)
*WHITE RIVER TOWNSHIP (MUSKEGON COUNTY)
*WHITEHALL CITY (MUSKEGON COUNTY)
*WHITEHALL TOWNSHIP (MUSKEGON COUNTY)
WHITNEY TOWNSHIP (ARENAC COUNTY)
*WILLIAMS TOWNSHIP (BAY COUNTY)
WILSON TOWNSHIP (ALPENA COUNTY)
WINFIELD TOWNSHIP (MONTCALM COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WINSOR TOWNSHIP (HURON COUNTY)
WINTERFIELD TOWNSHIP (CLARE COUNTY)
WISE TOWNSHIP (ISABELLA COUNTY)
*WOLVERINE LAKE VILLAGE (OAKLAND COUNTY)
WOODBIDGE TOWNSHIP (HILLSDALE COUNTY)
*WOODHULL TOWNSHIP (SHIAWASSEE COUNTY)
*WOODLAND TOWNSHIP (BARRY COUNTY)
*WOODLAND VILLAGE (BARRY COUNTY)
WOODSTOCK TOWNSHIP (LENAWEE COUNTY)
WRIGHT TOWNSHIP (HILLSDALE COUNTY)
*WYANDOTTE CITY (WAYNE COUNTY)
*YALE CITY (ST CLAIR COUNTY)
*YANKEE SPRINGS TOWNSHIP (BARRY COUNTY)
*YPSILANTI CITY (WASHTENAW COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ALGER COUNTY
ALLEGAN COUNTY
BARAGA COUNTY
*BARRY COUNTY
*BAY COUNTY
BERRIEN COUNTY
BRANCH COUNTY
*CALHOUN COUNTY
CASS COUNTY
*GENESEE COUNTY
GLADWIN COUNTY
GOGEBIC COUNTY
GRATIOT COUNTY
HOUGHTON COUNTY
HURON COUNTY
*INGHAM COUNTY
*IONIA COUNTY
IRON COUNTY
*JACKSON COUNTY
KEWEENAW COUNTY
*LAPEER COUNTY
LENAWEE COUNTY
LUCE COUNTY
MANISTEE COUNTY
MENOMINEE COUNTY
MONTCALM COUNTY
*MUSKEGON COUNTY
*OCEANA COUNTY
ONTONAGON COUNTY
PRESQUE ISLE COUNTY
SCHOOLCRAFT COUNTY
*SHIAWASSEE COUNTY
*ST CLAIR COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ST JOSEPH COUNTY
*WAYNE COUNTY

STATE RECORD COUNT= 843

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MINNESOTA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADAMS TOWNSHIP (MCWER COUNTY)
AETNA TOWNSHIP (PIPESTONE COUNTY)
AITKIN VILLAGE (AITKIN COUNTY)
AKELEY VILLAGE (HUBBARD COUNTY)
*ALANGG TOWNSHIP (ST LOUIS COUNTY)
*ALBORN TOWNSHIP (ST LOUIS COUNTY)
*ALDEN TOWNSHIP (ST LOUIS COUNTY)
ALTONA TOWNSHIP (PIPESTONE COUNTY)
ALTURA VILLAGE (WINONA COUNTY)
*ANGORA TOWNSHIP (ST LOUIS COUNTY)
ANN LAKE TOWNSHIP (KANABEC COUNTY)
ARDENHURST TOWNSHIP (ITASCA COUNTY)
*ARROWHEAD TOWNSHIP (ST LOUIS COUNTY)
ARTHUR TOWNSHIP (KANABEC COUNTY)
*ASHLEY TOWNSHIP (STEARNS COUNTY)
ASKOV VILLAGE (PINE COUNTY)
ATKINSON TOWNSHIP (CARLTON COUNTY)
AUGSBURG TOWNSHIP (MARSHALL COUNTY)
*AULT TOWNSHIP (ST LOUIS COUNTY)
*AURORA VILLAGE (ST LOUIS COUNTY)
AUTUMBA TOWNSHIP (CARLTON COUNTY)
*BABBITT VILLAGE (ST LOUIS COUNTY)
BACKUS VILLAGE (CASS COUNTY)
BADGER VILLAGE (ROSEAU COUNTY)
BADCURA TOWNSHIP (HUBBARD COUNTY)
BAGLEY VILLAGE (CLEARWATER COUNTY)
BALL BLUFF TOWNSHIP (AITKIN COUNTY)
BARNETT TOWNSHIP (ROSEAU COUNTY)
BARNUM TOWNSHIP (CARLTON COUNTY)
BARNUM VILLAGE (CARLTON COUNTY)
BARTO TOWNSHIP (ROSEAU COUNTY)
*BASSETT TOWNSHIP (ST LOUIS COUNTY)
BAUDETTE VILLAGE (LAKE OF THE WOODS COUNTY)
BEAR CREEK TOWNSHIP (CLEARWATER COUNTY)
BEARVILLE TOWNSHIP (ITASCA COUNTY)
BEJOU TOWNSHIP (MAHOMEN COUNTY)
BELLCHESTER VILLAGE (*GOODHUE COUNTY)
BELVIDERE TOWNSHIP (GOODHUE COUNTY)
BEMIDJI CITY (BELTRAMI COUNTY)
BENNINGTON TOWNSHIP (MCWER COUNTY)
BENVILLE TOWNSHIP (BELTRAMI COUNTY)
BERTHA TOWNSHIP (TODD COUNTY)
BESEMAN TOWNSHIP (CARLTON COUNTY)
BEULAH TOWNSHIP (CASS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BIG FALLS VILLAGE (KOOCHICHING COUNTY)
BIGFORK TOWNSHIP (ITASCA COUNTY)
BIRCHDALE TOWNSHIP (TODD COUNTY)
*BIWABIK CITY (ST LOUIS COUNTY)
*BIWABIK TOWNSHIP (ST LOUIS COUNTY)
BLACKBERRY TOWNSHIP (ITASCA COUNTY)
BLACKHOOF TOWNSHIP (CARLTON COUNTY)
BOVEY VILLAGE (ITASCA COUNTY)
BOY LAKE TOWNSHIP (CASS COUNTY)
BOY RIVER VILLAGE (CASS COUNTY)
*BREITUNG TOWNSHIP (ST LOUIS COUNTY)
*BREVATOR TOWNSHIP (ST LOUIS COUNTY)
BROCK PARK TOWNSHIP (PINE COUNTY)
*BROCKSTON VILLAGE (ST LOUIS COUNTY)
BROWERVILLE CITY (TODD COUNTY)
BRUCE TOWNSHIP (TODD COUNTY)
BRUNSWICK TOWNSHIP (KANABEC COUNTY)
BUCKMAN TOWNSHIP (MORRISON COUNTY)
BUCKMAN VILLAGE (MORRISON COUNTY)
BUH TOWNSHIP (MORRISON COUNTY)
*BUHL VILLAGE (ST LOUIS COUNTY)
BUZZLE TOWNSHIP (BELTRAMI COUNTY)
CALLAWAY TOWNSHIP (BECKER COUNTY)
CALLAWAY VILLAGE (BECKER COUNTY)
CALUMET VILLAGE (ITASCA COUNTY)
*CANOSIA TOWNSHIP (ST LOUIS COUNTY)
CARLTON VILLAGE (CARLTON COUNTY)
CASS LAKE VILLAGE (CASS COUNTY)
*CEDAR VALLEY TOWNSHIP (ST LOUIS COUNTY)
*CHERRY TOWNSHIP (ST LOUIS COUNTY)
*CHISHOLM CITY (ST LOUIS COUNTY)
CLAYTON TOWNSHIP (MOWER COUNTY)
CLEARBROOK VILLAGE (CLEARWATER COUNTY)
CLOQUET CITY (CARLTON COUNTY)
CLOUGH TOWNSHIP (MORRISON COUNTY)
CLOVER LEAF TOWNSHIP (PENNINGTON COUNTY)
CLOVER TOWNSHIP (CLEARWATER COUNTY)
COLERAINE VILLAGE (ITASCA COUNTY)
*COLVIN TOWNSHIP (ST LOUIS COUNTY)
COMFORT TOWNSHIP (KANABEC COUNTY)
*COOK VILLAGE (ST LOUIS COUNTY)
COPLEY TOWNSHIP (CLEARWATER COUNTY)
CORMANT TOWNSHIP (BELTRAMI COUNTY)
CORNISH TOWNSHIP (AITKIN COUNTY)
*COTTON TOWNSHIP (ST LOUIS COUNTY)
CROMWELL VILLAGE (CARLTON COUNTY)
CROSBY VILLAGE (CROW WING COUNTY)
*CROW LAKE TOWNSHIP (STEARNS COUNTY)
CROW WING LAKE TWP (HUBBARD COUNTY)
CULDRUM TOWNSHIP (MORRISON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *CULVER TOWNSHIP (ST LOUIS COUNTY)
- CUSHING TOWNSHIP (MORRISON COUNTY)
- DANFORTH TOWNSHIP (PINE COUNTY)
- *DAYTON VILLAGE (*HENNEPIN COUNTY)
- DEAN LAKE TOWNSHIP (CROW WING COUNTY)
- DEERFIELD TOWNSHIP (CASS COUNTY)
- DENHAM VILLAGE (PINE COUNTY)
- DIETER TOWNSHIP (ROSEAU COUNTY)
- DRESBACH TOWNSHIP (WINONA COUNTY)
- DUDLEY TOWNSHIP (CLEARWATER COUNTY)
- *DULUTH TOWNSHIP (ST LOUIS COUNTY)
- EAGLE VALLEY TOWNSHIP (TODD COUNTY)
- EDDY TOWNSHIP (CLEARWATER COUNTY)
- ELBA TOWNSHIP (WINONA COUNTY)
- *ELLSBURG TOWNSHIP (ST LOUIS COUNTY)
- ELMDALE VILLAGE (MORRISON COUNTY)
- ELMER TOWNSHIP (PIPESTONE COUNTY)
- *ELMER TOWNSHIP (ST LOUIS COUNTY)
- *ELY CITY (ST LOUIS COUNTY)
- *EMBARRASS TOWNSHIP (ST LOUIS COUNTY)
- ENSTROM TOWNSHIP (ROSEAU COUNTY)
- *EVELETH CITY (ST LOUIS COUNTY)
- *FAIRBANKS TOWNSHIP (ST LOUIS COUNTY)
- FALK TOWNSHIP (CLEARWATER COUNTY)
- FAWN LAKE TOWNSHIP (TODD COUNTY)
- FEELEY TOWNSHIP (ITASCA COUNTY)
- *FIELD TOWNSHIP (ST LOUIS COUNTY)
- FIFTY LAKES VILLAGE (CROW WING COUNTY)
- *FINE LAKES TOWNSHIP (ST LOUIS COUNTY)
- FINLAYSON VILLAGE (PINE COUNTY)
- FLEMING TOWNSHIP (AITKIN COUNTY)
- FLENSBURG VILLAGE (MORRISON COUNTY)
- *FLOODWOOD TOWNSHIP (ST LOUIS COUNTY)
- *FLOODWOOD VILLAGE (ST LOUIS COUNTY)
- FORD TOWNSHIP (KANABEC COUNTY)
- FRANKFORD TOWNSHIP (MOWER COUNTY)
- *FRANKLIN VILLAGE (ST LOUIS COUNTY)
- *FREEPORT VILLAGE (STEARNS COUNTY)
- FREMONT TOWNSHIP (WINONA COUNTY)
- FUNKLEY VILLAGE (BELTRAMI COUNTY)
- GERMANIA TOWNSHIP (TODD COUNTY)
- GERVAIS TOWNSHIP (RED LAKE COUNTY)
- *GILBERT CITY (ST LOUIS COUNTY)
- *GNESEN TOWNSHIP (ST LOUIS COUNTY)
- GNVICK VILLAGE (CLEARWATER COUNTY)
- GOOD HOPE TOWNSHIP (ITASCA COUNTY)
- GOODHUE TOWNSHIP (GOODHUE COUNTY)
- GOODLAND TOWNSHIP (ITASCA COUNTY)
- GOODRIDGE TOWNSHIP (PENNINGTON COUNTY)
- GOULD TOWNSHIP (CASS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GRAND MEADOW TOWNSHIP (MOWER COUNTY)
GRAND PLAIN TOWNSHIP (MARSHALL COUNTY)
GRASS LAKE TOWNSHIP (KANABEC COUNTY)
GRASSTON VILLAGE (KANABEC COUNTY)
GREENWOOD TOWNSHIP (CLEARWATER COUNTY)
GREGORY TOWNSHIP (MAHNOHEN COUNTY)
HAGALI TOWNSHIP (BELTRAMI COUNTY)
*HALDEN TOWNSHIP (ST LOUIS COUNTY)
HAMRE TOWNSHIP (BELTRAMI COUNTY)
HANGAARD TOWNSHIP (CLEARWATER COUNTY)
HARDING VILLAGE (MORRISON COUNTY)
HART TOWNSHIP (WINONA COUNTY)
HATFIELD VILLAGE (PIPESTONE COUNTY)
HAY BROOK TOWNSHIP (KANABEC COUNTY)
HEIER TOWNSHIP (MAHNOHEN COUNTY)
HENRIETTE VILLAGE (PINE COUNTY)
HEREIM TOWNSHIP (ROSEAU COUNTY)
*HIBBING VILLAGE (ST LOUIS COUNTY)
HIGHLANDING TOWNSHIP (PENNINGTON COUNTY)
HILLMAN TOWNSHIP (KANABEC COUNTY)
HILLMAN TOWNSHIP (MORRISON COUNTY)
HILLMAN VILLAGE (MORRISON COUNTY)
HILLSDALE TOWNSHIP (WINONA COUNTY)
HINCKLEY TOWNSHIP (PINE COUNTY)
*HOLDINGFORD VILLAGE (STEARNS COUNTY)
HOLST TOWNSHIP (CLEARWATER COUNTY)
HOLYOKE TOWNSHIP (CARLTON COUNTY)
*HOYT LAKES VILLAGE (ST LOUIS COUNTY)
IDUN TOWNSHIP (AITKIN COUNTY)
*INDUSTRIAL TOWNSHIP (ST LOUIS COUNTY)
INGUADONA TOWNSHIP (CASS COUNTY)
*IRON JUNCTION VILLAGE (ST LOUIS COUNTY)
ITASCA TOWNSHIP (CLEARWATER COUNTY)
KALEVALA TOWNSHIP (CARLTON COUNTY)
KANABEC TOWNSHIP (KANABEC COUNTY)
KELLIHER VILLAGE (BELTRAMI COUNTY)
*KELSEY TOWNSHIP (ST LOUIS COUNTY)
KERRICK TOWNSHIP (PINE COUNTY)
KERRICK VILLAGE (PINE COUNTY)
KETTLE RIVER VILLAGE (CARLTON COUNTY)
KIMBERLY TOWNSHIP (AITKIN COUNTY)
KINGHURST TOWNSHIP (ITASCA COUNTY)
*KINNEY VILLAGE (ST LOUIS COUNTY)
KNIFE LAKE TOWNSHIP (KANABEC COUNTY)
*KRAIN TOWNSHIP (STEARNS COUNTY)
KROSCHER TOWNSHIP (KANABEC COUNTY)
*KUGLER TOWNSHIP (ST LOUIS COUNTY)
LA PRAIRIE TOWNSHIP (CLEARWATER COUNTY)
LAKE ALICE TOWNSHIP (HUBBARD COUNTY)
LAKE EMMA TOWNSHIP (HUBBARD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LAKE GEORGE TOWNSHIP (HUBBARD COUNTY)
LAKE GROVE TOWNSHIP (MAHNOMEN COUNTY)
LAKESIDE TOWNSHIP (AITKIN COUNTY)
LAKEVIEW TOWNSHIP (CARLTON COUNTY)
*LAKEWOOD TOWNSHIP (ST LOUIS COUNTY)
LAKIN TOWNSHIP (MERRISON COUNTY)
LAMBERT TOWNSHIP (RED LAKE COUNTY)
LASTRUP VILLAGE (MORRISON COUNTY)
*LAVELL TOWNSHIP (ST LOUIS COUNTY)
LEE TOWNSHIP (AITKIN COUNTY)
LEECH LAKE TOWNSHIP (CASS COUNTY)
LEIGH TOWNSHIP (MERRISON COUNTY)
LEON TOWNSHIP (CLEARWATER COUNTY)
LEONARD VILLAGE (CLEARWATER COUNTY)
*LEONIDAS CITY (ST LOUIS COUNTY)
LESLIE TOWNSHIP (TODD COUNTY)
LIND TOWNSHIP (ROSEAU COUNTY)
*LINDEN GROVE TOWNSHIP (ST LOUIS COUNTY)
LITTLE PINE TOWNSHIP (CROW WING COUNTY)
LODI TOWNSHIP (MOWER COUNTY)
LOGAN TOWNSHIP (AITKIN COUNTY)
LOUISVILLE TOWNSHIP (RED LAKE COUNTY)
MACVILLE TOWNSHIP (AITKIN COUNTY)
MAHTOMA TOWNSHIP (CARLTON COUNTY)
MALMO TOWNSHIP (AITKIN COUNTY)
MANTRAP TOWNSHIP (HUBBARD COUNTY)
MAPLE GROVE TOWNSHIP (BECKER COUNTY)
MARSHALL TOWNSHIP (MOWER COUNTY)
MAX TOWNSHIP (ITASCA COUNTY)
*MCDAVITT TOWNSHIP (ST LOUIS COUNTY)
MCKINLEY TOWNSHIP (CASS COUNTY)
*MCKINLEY VILLAGE (ST LOUIS COUNTY)
MEADOW BROOK TOWNSHIP (CASS COUNTY)
*MEADOWLANDS TOWNSHIP (ST LOUIS COUNTY)
*MEADOWLANDS VILLAGE (ST LOUIS COUNTY)
MICKINOCK TOWNSHIP (ROSEAU COUNTY)
*MIDWAY TOWNSHIP (ST LOUIS COUNTY)
MINERVA TOWNSHIP (CLEARWATER COUNTY)
MINNESOTA CITY VILLAGE (WINDNA COUNTY)
MINNIE TOWNSHIP (BELTRAMI COUNTY)
*MISSABE MOUNTAIN TWP (ST LOUIS COUNTY)
MISSION CREEK TOWNSHIP (PINE COUNTY)
MIZPAH VILLAGE (KOOCHICING COUNTY)
MOOSE CREEK TOWNSHIP (CLEARWATER COUNTY)
MOOSE LAKE TOWNSHIP (CARLTON COUNTY)
MOOSE LAKE VILLAGE (CARLTON COUNTY)
MOOSE TOWNSHIP (ROSEAU COUNTY)
MORA VILLAGE (KANABEC COUNTY)
MORAN TOWNSHIP (TODD COUNTY)
*MORCOM TOWNSHIP (ST LOUIS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MORRISTOWN TOWNSHIP (RICE COUNTY)
MORRISTOWN VILLAGE (RICE COUNTY)
*MORSE TOWNSHIP (ST LOUIS COUNTY)
MOUNT VERNON TOWNSHIP (WINONA COUNTY)
MOYLAN TOWNSHIP (MARSHALL COUNTY)
NASHWAUK VILLAGE (ITASCA COUNTY)
NEBISH TOWNSHIP (BELTRAMI COUNTY)
*NESS TOWNSHIP (ST LOUIS COUNTY)
NEW DOSEY TOWNSHIP (PINE COUNTY)
*NEW INDEPENDENCE TWP (ST LOUIS COUNTY)
*NEW MUNICH VILLAGE (STEARNS COUNTY)
NICKERSON TOWNSHIP (PINE COUNTY)
NORA TOWNSHIP (CLEARWATER COUNTY)
NORE TOWNSHIP (ITASCA COUNTY)
NORMAN TOWNSHIP (PINE COUNTY)
*NORMANNA TOWNSHIP (ST LOUIS COUNTY)
NORTHFIELD TOWNSHIP (RICE COUNTY)
*NORTHLAND TOWNSHIP (ST LOUIS COUNTY)
NORTHOME VILLAGE (KOOCHICHING COUNTY)
OAK LAWN TOWNSHIP (CROW WING COUNTY)
OAKLAND TOWNSHIP (MAHONOMET COUNTY)
OGEMA VILLAGE (BECKER COUNTY)
OGILVIE VILLAGE (KANABEC COUNTY)
OSAGE TOWNSHIP (BECKER COUNTY)
*OWENS TOWNSHIP (ST LOUIS COUNTY)
PARK RAPIDS VILLAGE (HUBBARD COUNTY)
*PAYNE TOWNSHIP (ST LOUIS COUNTY)
PEACE TOWNSHIP (KANABEC COUNTY)
PERCH LAKE TWP (CARLTON COUNTY)
*PIKE TOWNSHIP (ST LOUIS COUNTY)
PILLAGER VILLAGE (CASS COUNTY)
PINE CITY VILLAGE (PINE COUNTY)
PINE LAKE TOWNSHIP (CASS COUNTY)
PINE LAKE TOWNSHIP (CLEARWATER COUNTY)
PINE POINT TOWNSHIP (BECKER COUNTY)
PLEASANT HILL TOWNSHIP (WINONA COUNTY)
PLEASANT VALLEY TWP (MOWER COUNTY)
PLINY TOWNSHIP (AITKIN COUNTY)
POMROY TOWNSHIP (KANABEC COUNTY)
POPLAR GROVE TOWNSHIP (ROSEAU COUNTY)
POPLAR TOWNSHIP (CASS COUNTY)
POPPLE TOWNSHIP (CLEARWATER COUNTY)
PORT HOPE TOWNSHIP (BELTRAMI COUNTY)
*PORTAGE TOWNSHIP (ST LOUIS COUNTY)
*PRAIRIE LAKE TOWNSHIP (ST LOUIS COUNTY)
*PROCTOR VILLAGE (ST LOUIS COUNTY)
QUAMBA VILLAGE (KANABEC COUNTY)
RAIL PRAIRIE TOWNSHIP (MORRISON COUNTY)
RANDALL VILLAGE (MORRISON COUNTY)
REINE TOWNSHIP (ROSEAU COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

REMER TOWNSHIP (CASS COUNTY)
REYNOLDS TOWNSHIP (TODD COUNTY)
*RICE LAKE TOWNSHIP (ST LOUIS COUNTY)
RICE RIVER TOWNSHIP (AITKIN COUNTY)
RICE TOWNSHIP (CLEARWATER COUNTY)
RICEVILLE TOWNSHIP (BECKER COUNTY)
RICHARDSON TOWNSHIP (MORRISON COUNTY)
*RICHMOND VILLAGE (STEARNS COUNTY)
ROCK TOWNSHIP (PIPESTONE COUNTY)
*ROCKVILLE TOWNSHIP (STEARNS COUNTY)
ROGERS TOWNSHIP (CASS COUNTY)
ROLLINGSTONE TOWNSHIP (WINONA COUNTY)
ROLLINGSTONE VILLAGE (WINONA COUNTY)
ROOSEVELT TOWNSHIP (BELTRAMI COUNTY)
*ROSCOE VILLAGE (STEARNS COUNTY)
ROSS LAKE TOWNSHIP (CROW WING COUNTY)
ROUND LAKE TOWNSHIP (BECKER COUNTY)
SALO TOWNSHIP (AITKIN COUNTY)
SAND LAKE TOWNSHIP (ITASCA COUNTY)
SANDSTONE VILLAGE (PINE COUNTY)
*SANDY TOWNSHIP (ST LOUIS COUNTY)
SARATOGA TOWNSHIP (WINONA COUNTY)
*SAUK CENTRE CITY (STEARNS COUNTY)
SCANLON VILLAGE (CARLTON COUNTY)
SEAVEY TOWNSHIP (AITKIN COUNTY)
SHELL LAKE TOWNSHIP (BECKER COUNTY)
SHEVLIN TOWNSHIP (CLEARWATER COUNTY)
SHEVLIN VILLAGE (CLEARWATER COUNTY)
SHIELDSVILLE TOWNSHIP (RICE COUNTY)
SHINGOBBE TOWNSHIP (CASS COUNTY)
SHOTLEY TOWNSHIP (BELTRAMI COUNTY)
SILVER TOWNSHIP (CARLTON COUNTY)
SILVERTON TOWNSHIP (PENNINGTON COUNTY)
SINCLAIR TOWNSHIP (CLEARWATER COUNTY)
SKAGEN TOWNSHIP (ROSEAU COUNTY)
SKELTON TOWNSHIP (CARLTON COUNTY)
SOBIESKI VILLAGE (MORRISON COUNTY)
*SOLWAY TOWNSHIP (ST LOUIS COUNTY)
SOUTH FORK TOWNSHIP (KANABEC COUNTY)
SPANG TOWNSHIP (ITASCA COUNTY)
SPENCER TOWNSHIP (AITKIN COUNTY)
SPLIT ROCK TOWNSHIP (CARLTON COUNTY)
SPRING CREEK TOWNSHIP (BECKER COUNTY)
*ST ANTHONY VILLAGE (STEARNS COUNTY)
ST CHARLES TOWNSHIP (WINONA COUNTY)
*ST CLOUD CITY (*STEARNS COUNTY)
*ST ROSA VILLAGE (STEARNS COUNTY)
STAFFORD TOWNSHIP (ROSEAU COUNTY)
STAPLES CITY (*TODD COUNTY)
STOCKTON VILLAGE (WINONA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STOKES TOWNSHIP (ITASCA COUNTY)
STOKES TOWNSHIP (ROSEAU COUNTY)
*STONEY BROOK TOWNSHIP (ST LOUIS COUNTY)
STRATHCONA VILLAGE (ROSEAU COUNTY)
*STUNTZ TOWN (ST LOUIS COUNTY)
STURGEON LAKE TOWNSHIP (PINE COUNTY)
STURGEON LAKE VILLAGE (PINE COUNTY)
*STURGEON TOWNSHIP (ST LOUIS COUNTY)
SWANVILLE TOWNSHIP (MORRISON COUNTY)
TAMARACK VILLAGE (AITKIN COUNTY)
TAYLOR TWP (BELTRAMI COUNTY)
THIRD RIVER TOWNSHIP (ITASCA COUNTY)
THOMPSON TOWNSHIP (CARLTON COUNTY)
THOMSON VILLAGE (CARLTON COUNTY)
THUNDER LAKE TOWNSHIP (CASS COUNTY)
TIMOTHY TOWNSHIP (CROW WING COUNTY)
*TOIVOLA TOWNSHIP (ST LOUIS COUNTY)
*TOWER CITY (ST LOUIS COUNTY)
TURNER TOWNSHIP (AITKIN COUNTY)
TURTLE RIVER VILLAGE (BELTRAMI COUNTY)
TWIN LAKES TOWNSHIP (CARLTON COUNTY)
UTICA TOWNSHIP (WINONA COUNTY)
UTICA VILLAGE (WINONA COUNTY)
VALLEY TOWNSHIP (MARSHALL COUNTY)
*VAN BUREN TOWNSHIP (ST LOUIS COUNTY)
VERDON TOWNSHIP (AITKIN COUNTY)
*VERMILION LAKE TOWNSHIP (ST LOUIS COUNTY)
*VIRGINIA (ST LOUIS COUNTY)
*WAASA TOWNSHIP (ST LOUIS COUNTY)
WAVERLY VILLAGE (WRIGHT COUNTY)
WHITE PINE TOWNSHIP (AITKIN COUNTY)
*WHITE TOWNSHIP (ST LOUIS COUNTY)
WILLIAMS TOWNSHIP (AITKIN COUNTY)
WILLOW RIVER VILLAGE (PINE COUNTY)
*WILLOW VALLEY TOWNSHIP (ST LOUIS COUNTY)
WINONA CITY (WINONA COUNTY)
WINSOR TOWNSHIP (CLEARWATER COUNTY)
*WINTON VILLAGE (ST LOUIS COUNTY)
WISCOY TOWNSHIP (WINONA COUNTY)
WOLF LAKE VILLAGE (BECKER COUNTY)
WRENSHALL CITY (CARLTON COUNTY)
WRENSHALL TOWNSHIP (CARLTON COUNTY)
WRIGHT VILLAGE (CARLTON COUNTY)
WYLIE TOWNSHIP (RED LAKE COUNTY)
ZEMPLE VILLAGE (ITASCA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

CARLTON COUNTY
CLEARWATER COUNTY
KANABEC COUNTY
KOOCHICHING COUNTY
LAKE OF THE WOODS COUNTY
MORRISON COUNTY
ROSEAU COUNTY
*ST LOUIS COUNTY
TODD COUNTY
WINONA COUNTY

STATE RECGRO COUNT= 399

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MISSISSIPPI

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABERDEEN CITY (MONROE COUNTY)
ACKERMAN TOWN (CHOCCTAW COUNTY)
ALLIGATOR TOWN (BOLIVAR COUNTY)
AMORY CITY (MONROE COUNTY)
ANGUILLA TOWN (SHARKEY COUNTY)
ARCOLA TOWN (WASHINGTON COUNTY)
ASHLAND TOWN (BENTON COUNTY)
BALDWIN TOWN (*LEE COUNTY)
BASSFIELD TOWN (JEFFERSON DAVIS COUNTY)
BATESVILLE CITY (PANOLA COUNTY)
BAY SPRINGS TOWN (JASPER COUNTY)
*BAY ST LOUIS CITY (HANCOCK COUNTY)
BEAUREGARD VILLAGE (COPIAH COUNTY)
BELZONI CITY (HUMPHREYS COUNTY)
BENOIT TOWN (BOLIVAR COUNTY)
BENTONIA TOWN (YAZOO COUNTY)
BEULAH TOWN (BOLIVAR COUNTY)
BIG CREEK VILLAGE (CALHOUN COUNTY)
*BILOXI CITY (HARRISON COUNTY)
BOYLE TOWN (BOLIVAR COUNTY)
BRAXTON VILLAGE (SIMPSON COUNTY)
BROCKHAVEN CITY (LINCOLN COUNTY)
BROCKSVILLE TOWN (NOXUBEE COUNTY)
BRUCE TOWN (CALHOUN COUNTY)
BUDE TOWN (FRANKLIN COUNTY)
CALHOUN CITY TOWN (CALHOUN COUNTY)
CANTON CITY (MADISON COUNTY)
CARY TOWN (SHARKEY COUNTY)
CENTREVILLE TOWN (*WILKINSON COUNTY)
CHARLESTON CITY (TALLAHATCHIE COUNTY)
CLARKSDALE CITY (COAHOMA COUNTY)
CLEVELAND CITY (BOLIVAR COUNTY)
COFFEEVILLE TOWN (YALOBUSHA COUNTY)
COLDWATER TOWN (TATE COUNTY)
COLUMBIA CITY (MARION COUNTY)
CORINTH CITY (ALCORN COUNTY)
COURTLAND VILLAGE (PANOLA COUNTY)
CRENSHAW TOWN (*PANGOLA COUNTY)
CROSBY TOWN (*WILKINSON COUNTY)
CROWDER TOWN (*QUITMAN COUNTY)
CRUGER TOWN (HOLMES COUNTY)
CRYSTAL SPRINGS CITY (COPIAH COUNTY)
DE KALE TOWN (KEMPER COUNTY)
DECATUR TOWN (NEWTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

DERMA TOWN (CALHOUN COUNTY)
DLO TOWN (SIMPSON COUNTY)
DODDSVILLE TOWN (SUNFLOWER COUNTY)
DREW CITY (SUNFLOWER COUNTY)
DUCK HILL TOWN (MONTGOMERY COUNTY)
DUNCAN TOWN (BOLIVAR COUNTY)
DURANT TOWN (HOLMES COUNTY)
EDEN VILLAGE (YAZCO COUNTY)
ETHEL TOWN (ATTALA COUNTY)
FALCON TOWN (QUITMAN COUNTY)
FAYETTE TOWN (JEFFERSON COUNTY)
FLORA TOWN (MADISON COUNTY)
FRIARS POINT TOWN (COAHOMA COUNTY)
GATTMAN VILLAGE (MONROE COUNTY)
GEORGETOWN TOWN (COPIAH COUNTY)
GLENDORA VILLAGE (TALLAHATCHIE COUNTY)
GLOSTER TOWN (AMITE COUNTY)
GOLDEN VILLAGE (TISHOMINGO COUNTY)
GOODMAN TOWN (HOLMES COUNTY)
GREENVILLE CITY (WASHINGTON COUNTY)
GREENWOOD CITY (LEFLORE COUNTY)
GRENADA CITY (GRENADA COUNTY)
GUNNISON TOWN (BOLIVAR COUNTY)
GUNTOWN TOWN (LEE COUNTY)
HAZLEHURST CITY (COPIAH COUNTY)
HEIDELBERG TOWN (JASPER COUNTY)
HICKORY FLAT VILLAGE (BENTON COUNTY)
HICKORY TOWN (NEWTON COUNTY)
HOLLANDALE CITY (WASHINGTON COUNTY)
HOLLY SPRINGS CITY (MARSHALL COUNTY)
HOLKA TOWN (CHICKASAW COUNTY)
HOUSTON CITY (CHICKASAW COUNTY)
INDIANOLA CITY (SUNFLOWER COUNTY)
INVERNESS TOWN (SUNFLOWER COUNTY)
ITTA BENA TOWN (LEFLORE COUNTY)
IUKA CITY (TISHOMINGO COUNTY)
JONESTOWN TOWN (COAHOMA COUNTY)
KILMICHAEL TOWN (MONTGOMERY COUNTY)
KOOSCIUSKO CITY (ATTALA COUNTY)
KOSSUTH VILLAGE (ALCORN COUNTY)
LAKE TOWN (*SCOTT COUNTY)
LAMBERT TOWN (QUITMAN COUNTY)
LEAKESVILLE TOWN (GREENE COUNTY)
LELAND CITY (WASHINGTON COUNTY)
LEXINGTON CITY (HOLMES COUNTY)
LIBERTY TOWN (AMITE COUNTY)
LOUIN TOWN (JASPER COUNTY)
LOUISE TOWN (HUMPHREYS COUNTY)
LOUISVILLE CITY (WINSTON COUNTY)
LUCEDALE TOWN (GEORGE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LULA TOWN (COAHOMA COUNTY)
LYON TOWN (COAHOMA COUNTY)
MABEN TOWN (*OKTIBBEHA COUNTY)
MACON CITY (NOXUBEE COUNTY)
MAGNOLIA CITY (PIKE COUNTY)
MARKS CITY (QUITMAN COUNTY)
MATHISTON TOWN (*WEBSTER COUNTY)
MCCOMB CITY (PIKE COUNTY)
MCCOOL TOWN (ATTALA COUNTY)
MCLAIN TOWN (GREENE COUNTY)
MERIDIAN CITY (LAUDERDALE COUNTY)
MERIGOLD TOWN (BOLIVAR COUNTY)
MONTROSE TOWN (JASPER COUNTY)
MOORHEAD TOWN (SUNFLOWER COUNTY)
MORGAN CITY TOWN (LEFLORE COUNTY)
MCUND BAYOU TOWN (BOLIVAR COUNTY)
MYRTLE TOWN (UNION COUNTY)
NATCHEZ CITY (ADAMS COUNTY)
NETTLETON TOWN (*MONROE COUNTY)
NEW ALBANY CITY (UNION COUNTY)
NEWHEBRON VILLAGE (LAWRENCE COUNTY)
NEWTON CITY (NEWTON COUNTY)
NOXAPATER TOWN (WINSTON COUNTY)
OKOLOMA CITY (CHICKASAW COUNTY)
OSYKA TOWN (PIKE COUNTY)
PACE TOWN (BOLIVAR COUNTY)
PADEN VILLAGE (TISHOMINGO COUNTY)
PICAYUNE CITY (PEARL RIVER COUNTY)
PICKENS TOWN (HOLMES COUNTY)
POPE VILLAGE (PANOLA COUNTY)
POPLARVILLE CITY (PEARL RIVER COUNTY)
PRENTISS TOWN (JEFFERSON DAVIS COUNTY)
RIENZI TOWN (ALCORN COUNTY)
ROLLING FORK TOWN (SHARKEY COUNTY)
ROSEDALE CITY (BOLIVAR COUNTY)
ROXIE TOWN (FRANKLIN COUNTY)
RULEVILLE TOWN (SUNFLOWER COUNTY)
SALLIS TOWN (ATTALA COUNTY)
SARDIS TOWN (PANOLA COUNTY)
SATARTIA VILLAGE (YAZOO COUNTY)
SCHLATER TOWN (LEFLORE COUNTY)
SCOCBA TOWN (KEMPER COUNTY)
SENATOBIA CITY (TATE COUNTY)
SHAW TOWN (BOLIVAR COUNTY)
SHELBY CITY (BOLIVAR COUNTY)
SHUQUALAK TOWN (NOXUBEE COUNTY)
SIDON TOWN (LEFLORE COUNTY)
SILVER CITY TOWN (HUMPHREYS COUNTY)
SLATE SPRINGS VILLAGE (CALHOUN COUNTY)
SLEDGE TOWN (QUITMAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SMITHVILLE TOWN (MONROE COUNTY)
SOSO TOWN (JONES COUNTY)
STATE LINE TOWN (*WAYNE COUNTY)
SUMMIT TOWN (PIKE COUNTY)
SUMNER TOWN (TALLAHATCHIE COUNTY)
SUNFLOWER TOWN (SUNFLOWER COUNTY)
TCHULA TOWN (HOLMES COUNTY)
TILLATOBA VILLAGE (YALOBUSHA COUNTY)
TUNICA TOWN (TUNICA COUNTY)
TUTWILER TOWN (TALLAHATCHIE COUNTY)
UNION TOWN (*NEWTON COUNTY)
VARDAMAN TOWN (CALHOUN COUNTY)
VICKSBURG CITY (WARREN COUNTY)
WATER VALLEY CITY (YALOBUSHA COUNTY)
WAYNESBORO CITY (WAYNE COUNTY)
WEBB TOWN (TALLAHATCHIE COUNTY)
WEIR TOWN (CHOCTAW COUNTY)
WESSON TOWN (COPIAH COUNTY)
WEST TOWN (HOLMES COUNTY)
WINONA CITY (MONTGOMERY COUNTY)
WINSTONVILLE TOWN (BOLIVAR COUNTY)
WOODLAND VILLAGE (CHICKASAW COUNTY)
WOODVILLE TOWN (WILKINSON COUNTY)
YAZOO CITY CITY (YAZOO COUNTY)

INCORPORATED AREAS OF THE FOLLOWING COUNTIES

ADAMS COUNTY
ALCORN COUNTY
AMITE COUNTY
ATTALA COUNTY
BENTON COUNTY
BOLIVAR COUNTY
CALHOUN COUNTY
CARROLL COUNTY
CHICKASAW COUNTY
CHOCTAW COUNTY
COAHOMA COUNTY
COPIAH COUNTY
FRANKLIN COUNTY
GEORGE COUNTY
GREENE COUNTY
GRENADA COUNTY
HOLMES COUNTY
HUMPHREYS COUNTY
JASPER COUNTY
JEFFERSON COUNTY
JEFFERSON DAVIS COUNTY
JONES COUNTY
KEMPER COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LAUDERDALE COUNTY
LAWRENCE COUNTY
LEFLORE COUNTY
LINCOLN COUNTY
MADISON COUNTY
MARION COUNTY
MCNROE COUNTY
MONTGOMERY COUNTY
NEWTON COUNTY
NOXUBEE COUNTY
PANOLA COUNTY
PEARL RIVER COUNTY
PIKE COUNTY
QUITMAN COUNTY
SHARKEY COUNTY
SIMPSON COUNTY
SUNFLOWER COUNTY
TALLAHATCHIE COUNTY
TATE COUNTY
TISHOMINGO COUNTY
TUNICA COUNTY
WALTHALL COUNTY
WARREN COUNTY
WASHINGTON COUNTY
WAYNE COUNTY
WILKINSON COUNTY
WINSTON COUNTY
YALOBUSHA COUNTY
YAZOO COUNTY

STATE RECORD COUNT= 220

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MISSOURI

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

*AGENCY VILLAGE (BUCHANAN COUNTY)
ALEXANDRIA TOWN (CLARK COUNTY)
ALLENDALE TOWN (WORTH COUNTY)
ALTAMONT TOWN (DAVISS COUNTY)
ALTON CITY (OREGON COUNTY)
AMORET CITY (BATES COUNTY)
ANDERSON CITY (MCDONALD COUNTY)
ANNADA TOWN (PIKE COUNTY)
ANNISTON TOWN (MISSISSIPPI COUNTY)
ARKOE TOWN (NODAWAY COUNTY)
ARMSTRONG CITY (HOWARD COUNTY)
ASBURY TOWN (JASPER COUNTY)
ATCHISON TOWNSHIP (NODAWAY COUNTY)
ATLANTA CITY (MACON COUNTY)
AVA CITY (DOUGLAS COUNTY)
AVILLE TOWN (JASPER COUNTY)
BARING TOWN (KNOX COUNTY)
BEE BRANCH TOWNSHIP (CHARITON COUNTY)
*BEL RIDGE VILLAGE (ST LOUIS COUNTY)
*BELLA VILLA CITY (ST LOUIS COUNTY)
BELLE TOWN (*MARIES COUNTY)
BENTON TOWNSHIP (DAVISS COUNTY)
BENTON TOWNSHIP (LINN COUNTY)
*BERGER CITY (FRANKLIN COUNTY)
*BERKELEY CITY (ST LOUIS COUNTY)
BEVIER CITY (MACON COUNTY)
BIG CREEK TOWNSHIP (HENRY COUNTY)
BIRCH TREE CITY (SHANNON COUNTY)
BISMARCK CITY (ST FRANCOIS COUNTY)
BLAND CITY (GASCONADE COUNTY)
BLUE MOUND TOWNSHIP (LIVINGSTON COUNTY)
BOGARD TOWN (CARROLL COUNTY)
BONNE TERRE CITY (ST FRANCOIS COUNTY)
BOONE TOWNSHIP (TEXAS COUNTY)
BOONVILLE CITY (COOPER COUNTY)
BOSWORTH CITY (CARROLL COUNTY)
BOWLING GREEN CITY (PIKE COUNTY)
BOWMAN TOWNSHIP (SULLIVAN COUNTY)
BRAGG CITY TOWN (PEMISCOT COUNTY)
*BRECKENRIDGE HILLS VILL (ST LOUIS COUNTY)
*BRIDGETON TERRACE CITY (ST LOUIS COUNTY)
BRIMSON TOWN (GRANDY COUNTY)
BROOKFIELD CITY (LINN COUNTY)
BROOKFIELD TOWNSHIP (LINN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BROOKLYN HEIGHTS VILLAGE (JASPER COUNTY)
BRUNSWICK CITY (CHARITON COUNTY)
BRUNSWICK TOWNSHIP (CHARITON COUNTY)
BUCHANAN TOWNSHIP (SULLIVAN COUNTY)
BUCKLIN CITY (LINN COUNTY)
BUNCETON CITY (COOPER COUNTY)
BURDINE TOWNSHIP (TEXAS COUNTY)
BURGESS TOWN (BARTON COUNTY)
BURLINGTON JUNCTION CITY (NODAWAY COUNTY)
CALEDONIA TOWN (WASHINGTON COUNTY)
CALHOUN CITY (HENRY COUNTY)
CALIFORNIA CITY (MONITEAU COUNTY)
CALLAO CITY (MACON COUNTY)
CAMERON CITY (*CLINTON COUNTY)
CAMPBELL CITY (DUNKLIN COUNTY)
CANTON CITY (LEWIS COUNTY)
CARROLL TOWNSHIP (TEXAS COUNTY)
CARROLLTON TOWN (CARROLL COUNTY)
CARROLLTON TOWNSHIP (CARROLL COUNTY)
CARTHAGE CITY (JASPER COUNTY)
CARUTHERSVILLE CITY (PEMISCOT COUNTY)
CASS TOWNSHIP (TEXAS COUNTY)
CENTERVIEW TOWN (JOHNSON COUNTY)
CHAMMOIS CITY (OSAGE COUNTY)
CHARLESTON CITY (MISSISSIPPI COUNTY)
CHULA CITY (LIVINGSTON COUNTY)
CLARENCE CITY (SHELBY COUNTY)
CLARK TOWNSHIP (CHARITON COUNTY)
CLARKSBURG CITY (MONITEAU COUNTY)
CLAY TOWNSHIP (DUNKLIN COUNTY)
CLAY TOWNSHIP (SULLIVAN COUNTY)
CLEARMONT TOWN (NODAWAY COUNTY)
CLIFTON HILL TOWN (RANDOLPH COUNTY)
CLINTON TOWNSHIP (TEXAS COUNTY)
CLYDE TOWN (NODAWAY COUNTY)
COBALT CITY VILLAGE (MADISON COUNTY)
COCKRELL TOWNSHIP (CHARITON COUNTY)
COFFEY CITY (DAVISS COUNTY)
COMBS TOWNSHIP (CARROLL COUNTY)
CONCEPTION JUNCTION TOWN (NODAWAY COUNTY)
CONWAY CITY (LACLEDE COUNTY)
*COOL VALLEY VILLAGE (ST LOUIS COUNTY)
COOTER TOWN (PEMISCOT COUNTY)
CREAM RIDGE TOWNSHIP (LIVINGSTON COUNTY)
CROCKER CITY (PULASKI COUNTY)
CURRENT TOWNSHIP (TEXAS COUNTY)
CURRYVILLE TOWN (PIKE COUNTY)
DALTON TOWN (CHARITON COUNTY)
DATE TOWNSHIP (TEXAS COUNTY)
*DE KALB TOWN (BUCHANAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*DELLWOOD CITY (ST LOUIS COUNTY)
DENVER TOWN (WORTH COUNTY)
DESLOGE CITY (ST FRANCOIS COUNTY)
DONIPHAN CITY (RIPLEY COUNTY)
DOWNING CITY (SCHUYLER COUNTY)
DUENWEG CITY (JASPER COUNTY)
DUQUESNE VILLAGE (JASPER COUNTY)
EAST PRAIRIE CITY (MISSISSIPPI COUNTY)
*EDMUNDSON VILLAGE (ST LOUIS COUNTY)
EGYPT TOWNSHIP (CARROLL COUNTY)
ELDCRADU SPRINGS CITY (CEDAR COUNTY)
*ELLISVILLE CITY (ST LOUIS COUNTY)
ELLSINORE TOWN (CARTER COUNTY)
ELMER TOWN (MACON COUNTY)
ELMC TOWN (NODAWAY COUNTY)
ELVINS CITY (ST FRANCOIS COUNTY)
EMINENCE CITY (SHANNON COUNTY)
EMMA VILLAGE (*SALINE COUNTY)
ENTERPRISE TOWNSHIP (LINN COUNTY)
EOLIA VILLAGE (PIKE COUNTY)
ESTHER CITY (ST FRANCOIS COUNTY)
EUGENE TOWNSHIP (CARROLL COUNTY)
FAIRVIEW ACRES VILLAGE (ST FRANCOIS COUNTY)
FARBER CITY (AUDRAIN COUNTY)
FARMINGTON CITY (ST FRANCOIS COUNTY)
FAYETTE CITY (HOWARD COUNTY)
*FERGUSON CITY (ST LOUIS COUNTY)
FIDELITY TOWN (JASPER COUNTY)
FLAT RIVER CITY (ST FRANCOIS COUNTY)
FOSTER TOWN (BATES COUNTY)
FRANKFORD CITY (PIKE COUNTY)
FRANKLIN TOWN (HOWARD COUNTY)
FRANKLIN TOWNSHIP (GRUNDY COUNTY)
FREDERICKTOWN CITY (MADISON COUNTY)
FREEBORN TOWNSHIP (DUNKLIN COUNTY)
FREISTATT TOWN (LAWRENCE COUNTY)
GALT CITY (GRUNDY COUNTY)
GASCONADE CITY (GASCONADE COUNTY)
GLASGOW CITY (*HOWARD COUNTY)
GLENWOOD VILLAGE (SCHUYLER COUNTY)
GOLDEN CITY CITY (BARTON COUNTY)
GOLDEN CITY TOWNSHIP (BARTON COUNTY)
GRAND PASS TOWN (SALINE COUNTY)
GRAND RIVER TOWNSHIP (LIVINGSTON COUNTY)
GRANT CITY (WORTH COUNTY)
GRANT TOWNSHIP (NODAWAY COUNTY)
GRANTSVILLE TOWNSHIP (LINN COUNTY)
GREEN CITY CITY (SULLIVAN COUNTY)
GREEN RIDGE TOWN (PETTIS COUNTY)
GREEN TOWNSHIP (NODAWAY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GREENCASTLE CITY (SULLIVAN COUNTY)
GUILFORD TOWN (NODAWAY COUNTY)
HALLTOWN VILLAGE (LAWRENCE COUNTY)
*HANLEY HILLS VILLAGE (ST LOUIS COUNTY)
HANNIBAL CITY (*MARION COUNTY)
HARRIS TOWN (SULLIVAN COUNTY)
HARRISON TOWNSHIP (DAVISS COUNTY)
HARRISON TOWNSHIP (MERCER COUNTY)
HAYTI CITY (PEMISCOT COUNTY)
HAYTI HEIGHTS CITY (PEMISCOT COUNTY)
*HAZELWOOD CITY (ST LOUIS COUNTY)
HILL TOWNSHIP (CARROLL COUNTY)
*HILLSDALE VILLAGE (ST LOUIS COUNTY)
HOBERG VILLAGE (LAWRENCE COUNTY)
HOLDEN CITY (JOHNSON COUNTY)
HOLLAND TOWN (PEMISCOT COUNTY)
HOMESTOWN CITY (PEMISCOT COUNTY)
HOPKINS CITY (NODAWAY COUNTY)
HOPKINS TOWNSHIP (NODAWAY COUNTY)
HORNERSVILLE CITY (DUNKLIN COUNTY)
HOUSTON CITY (TEXAS COUNTY)
HOUSTONIA CITY (PETTIS COUNTY)
HUGHESVILLE VILLAGE (PETTIS COUNTY)
HUME TOWN (BATES COUNTY)
HUMPHREYS TOWN (SULLIVAN COUNTY)
HUNTSVILLE CITY (RANDOLPH COUNTY)
HURRICANE TOWNSHIP (CARROLL COUNTY)
INDEPENDENCE TOWNSHIP (DUNKLIN COUNTY)
INDEPENDENCE TOWNSHIP (NODAWAY COUNTY)
IRONDALE CITY (WASHINGTON COUNTY)
JACKSON TOWNSHIP (DAVISS COUNTY)
JACKSON TOWNSHIP (LINN COUNTY)
JACKSON TOWNSHIP (LIVINGSTON COUNTY)
JACKSON TOWNSHIP (NODAWAY COUNTY)
JACKSON TOWNSHIP (SULLIVAN COUNTY)
JACKSON TOWNSHIP (TEXAS COUNTY)
JACKSONVILLE TOWN (RANDOLPH COUNTY)
JAMESON TOWN (DAVISS COUNTY)
JAMESTOWN CITY (MONITEAU COUNTY)
JASPER CITY (JASPER COUNTY)
JEFFERSON TOWNSHIP (DAVISS COUNTY)
JEFFERSON TOWNSHIP (GRUNDY COUNTY)
JEFFERSON TOWNSHIP (LINN COUNTY)
JEFFERSON TOWNSHIP (NODAWAY COUNTY)
*JENNINGS CITY (ST LOUIS COUNTY)
JOPLIN CITY (*JASPER COUNTY)
JUNCTION CITY VILLAGE (MADISON COUNTY)
KAHOKA CITY (CLARK COUNTY)
*KANSAS CITY (*JACKSON COUNTY)
KENNETT CITY (DUNKLIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

KINGSVILLE TOWN (JOHNSON COUNTY)
*KINLOCH CITY (ST LOUIS COUNTY)
KNOB NOSTER CITY (JOHNSON COUNTY)
KNOX CITY CITY (KNOX COUNTY)
KOSHKONONG CITY (OREGON COUNTY)
LA BELLE CITY (LEWIS COUNTY)
LA GRANGE CITY (LEWIS COUNTY)
LA MONTE CITY (PETTIS COUNTY)
LA TOUR TOWN (JOHNSON COUNTY)
LACLEDE CITY (LINN COUNTY)
LANCASTER CITY (SCHUYLER COUNTY)
LEADINGTON VILLAGE (ST FRANCOIS COUNTY)
LEADWOOD CITY (ST FRANCOIS COLNTY)
LEBANON CITY (LACLEDE COUNTY)
LEETON CITY (JOHNSON COUNTY)
LIBERAL CITY (BARTON COUNTY)
LIBERTY TOWNSHIP (DAVIESS COUNTY)
LIBERTY TOWNSHIP (GRUNDY COUNTY)
LIBERTY TOWNSHIP (SULLIVAN COUNTY)
LICKING CITY (TEXAS COUNTY)
LINCOLN TOWNSHIP (DAVIESS COUNTY)
LINCOLN TOWNSHIP (GRUNDY COUNTY)
LINNEUS CITY (LINN COUNTY)
LOCK SPRING VILLAGE (DAVIESS COUNTY)
LOCUST CREEK TOWNSHIP (LINN COUNTY)
*LONEJACK TOWN (JACKSON COUNTY)
LOUISIANA CITY (PIKE COUNTY)
LUDLOW TOWN (LIVINGSTON COUNTY)
LUPUS TOWN (MONITEAU COUNTY)
LURAY TOWN (CLARK COUNTY)
LUTESVILLE CITY (BOLLINGER COUNTY)
LYNCH TOWNSHIP (TEXAS COUNTY)
MACON CITY (MACON COUNTY)
MADISON CITY (MONROE COUNTY)
MADISON TOWNSHIP (MERCER COUNTY)
*MAPLEWOOD CITY (ST LOUIS COUNTY)
MARCELINE CITY (LINN COUNTY)
MARCELINE TOWNSHIP (LINN COUNTY)
MARION TOWNSHIP (DAVIESS COUNTY)
MARION TOWNSHIP (GRUNDY COUNTY)
MARION TOWNSHIP (MERCER COUNTY)
MARQUAND TOWN (MADISON COUNTY)
MARSHALL CITY (SALINE COUNTY)
MEDICINE TOWNSHIP (LIVINGSTON COUNTY)
MEDICINE TOWNSHIP (MERCER COUNTY)
MERWIN TOWN (BATES COUNTY)
META CITY (USAGE COUNTY)
MIAMI TOWNSHIP (CARROLL COUNTY)
MILAN CITY (SULLIVAN COUNTY)
MILL SPRING VILLAGE (WAYNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MILLER CITY (LAWRENCE COUNTY)
MINDENMINES CITY (BARTON COUNTY)
MINERAL POINT TOWN (WASHINGTON COUNTY)
MISSOURI TOWNSHIP (CHARITON COUNTY)
MCNETT CITY (*BARRY COUNTY)
MONROE CITY CITY (*MONROE COUNTY)
MONROE TOWNSHIP (LIVINGSTON COUNTY)
MONROE TOWNSHIP (NODAWAY COUNTY)
MORGAN TOWNSHIP (PERCER COUNTY)
MORRIS TOWNSHIP (SULLIVAN COUNTY)
MORRIS TOWNSHIP (TEXAS COUNTY)
MOUNT LEONARD TOWN (SALINE COUNTY)
MYERS TOWNSHIP (GFUNDY COUNTY)
NASHVILLE TOWNSHIP (BARTON COUNTY)
NAYLOR CITY (RIPLEY COUNTY)
NEELYVILLE TOWN (BUTLER COUNTY)
NEW CAMBRIA TOWN (MACON COUNTY)
*NEW HAVEN CITY (FRANKLIN COUNTY)
NEWARK TOWN (KNOX COUNTY)
NEWPORT TOWNSHIP (BARTON COUNTY)
NEWTOWN TOWN (SULLIVAN COUNTY)
*NORMANDY TOWN (ST LOUIS COUNTY)
NORTH WARDELL VILLAGE (PEMISCOT COUNTY)
NOVELTY TOWN (KNOX COUNTY)
ORONOGO CITY (JASPER COUNTY)
OSAGE TOWNSHIP (HENRY COUNTY)
OSBORN CITY (*DE KALB COUNTY)
OSGOOD TOWN (SULLIVAN COUNTY)
OTTERVILLE CITY (COOPER COUNTY)
*OVERLAND CITY (ST LOUIS COUNTY)
OWENSVILLE CITY (GASCONADE COUNTY)
OZARK TOWNSHIP (BARTON COUNTY)
OZARK TOWNSHIP (TEXAS COUNTY)
*PAGEDALE CITY (ST LOUIS COUNTY)
PARNELL CITY (NODAWAY COUNTY)
PASCUA TOWN (PEMISCOT COUNTY)
PASSAIC TOWN (BATES COUNTY)
PATTONSBURG CITY (DAVISS COUNTY)
PAYNESVILLE TOWN (PIKE COUNTY)
PENN TOWNSHIP (SULLIVAN COUNTY)
PHILLIPSBURG TOWN (LACLEDE COUNTY)
PICKERING TOWN (NODAWAY COUNTY)
PIEDMONT CITY (WAYNE COUNTY)
PIERCE CITY CITY (LAWRENCE COUNTY)
PIERCE TOWNSHIP (TEXAS COUNTY)
PILOT GROVE CITY (COOPER COUNTY)
*PINE LAWN CITY (ST LOUIS COUNTY)
PINEY TOWNSHIP (TEXAS COUNTY)
PLEASANT HILL TOWNSHIP (SULLIVAN COUNTY)
POLK TOWNSHIP (SULLIVAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

POPLAR BLUFF CITY (BUTLER COUNTY)
POTOSI CITY (WASHINGTON COUNTY)
PRINCETON CITY (MERCER COUNTY)
PURCELL CITY (JASPER COUNTY)
PURDIN TOWN (LINN COUNTY)
QUEEN CITY CITY (SCHUYLER COUNTY)
QUITMAN TOWN (NODAWAY COUNTY)
RAVENWOOD CITY (NODAWAY COUNTY)
RAYMONOVILLE TOWN (TEXAS COUNTY)
RENICK TOWN (RANDOLPH COUNTY)
RICHLAND CITY (*PULASKI COUNTY)
RIDGE TOWNSHIP (CARROLL COUNTY)
RIVERMINES TOWN (ST FRANCOIS COUNTY)
*RIVERVIEW VILLAGE (ST LOUIS COUNTY)
*ROCK HILL CITY (ST LOUIS COUNTY)
ROCKFORD TOWNSHIP (CARROLL COUNTY)
ROCKPORT CITY (ATCHISON COUNTY)
ROSEBUD CITY (GASCONADE COUNTY)
RUTHVILLE TOWN (CHARITON COUNTY)
ROUBIDOUX TOWNSHIP (TEXAS COUNTY)
*RUSHVILLE TOWN (BUCHANAN COUNTY)
SALEM TOWNSHIP (DAVISS COUNTY)
SALEM TOWNSHIP (DUNKLIN COUNTY)
SARGENT TOWNSHIP (TEXAS COUNTY)
*SCHUERMANN HEIGHTS VILLAGE (ST LOUIS COUNTY)
SEDALIA CITY (PETTIS COUNTY)
SEDEWICKVILLE TOWN (BOLLINGER COUNTY)
SENATH CITY (DUNKLIN COUNTY)
SEYMOUR CITY (WEBSTER COUNTY)
SHAWNEE TOWNSHIP (HENRY COUNTY)
SHERIDAN TOWNSHIP (DAVISS COUNTY)
SHERRILL TOWNSHIP (TEXAS COUNTY)
*SIBLEY TOWN (JACKSON COUNTY)
SKIDMORE CITY (NODAWAY COUNTY)
SMITHTON CITY (PETTIS COUNTY)
SOMERSET TOWNSHIP (MERCER COUNTY)
SOUTH GIFFORD TOWN (MAGN COUNTY)
SOUTH WEST CITY TOWN (MCDONALD COUNTY)
SPICKARDSVILLE CITY (GRUNDY COUNTY)
*ST ANN CITY (ST LOUIS COUNTY)
*ST JOHN CITY (ST LOUIS COUNTY)
*ST JOSEPH CITY (BUCHANAN COUNTY)
*ST LOUIS CITY
ST ROBERT CITY (PULASKI COUNTY)
STEELE CITY (PEMISCOT COUNTY)
STOKES MOUND TOWNSHIP (CARROLL COUNTY)
STOUTSVILLE TOWN (MONROE COUNTY)
*SUGAR CREEK CITY (JACKSON COUNTY)
SUGARTREE TOWNSHIP (CARROLL COUNTY)
*SULLIVAN CITY (*FRANKLIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SUMMERVILLE CITY (*TEXAS COUNTY)
SWEET SPRINGS CITY (SALINE COUNTY)
SYRACUSE TOWN (MORGAN COUNTY)
TARKIO CITY (ATCHISON COUNTY)
*TARSENEY LAKES TOWN (JACKSON COUNTY)
TAYLOR TOWNSHIP (GRUNDY COUNTY)
TAYLOR TOWNSHIP (SULLIVAN COUNTY)
TEBO TOWNSHIP (HENRY COUNTY)
THAYER CITY (OREGON COUNTY)
*TIMES BEACH CITY (ST LOUIS COUNTY)
TINDALL TOWN (GRUNDY COUNTY)
TIPTON CITY (MONITEAU COUNTY)
TRENTON CITY (GRUNDY COUNTY)
TRENTON TOWNSHIP (GRUNDY COUNTY)
TROTTER TOWNSHIP (CARROLL COUNTY)
UNION TOWNSHIP (NODAWAY COUNTY)
UNION TOWNSHIP (SULLIVAN COUNTY)
UPTON TOWNSHIP (TEXAS COUNTY)
*VALLEY PARK CITY (ST LOUIS COUNTY)
VAN HORN TOWNSHIP (CARROLL COUNTY)
*VELDA VILLAGE (ST LOUIS COUNTY)
VERONA TOWN (LAWRENCE COUNTY)
VERSAILLES CITY (MORGAN COUNTY)
VIENNA TOWN (MARIES COUNTY)
*VINITA PARK CITY (ST LOUIS COUNTY)
WACO TOWN (JASPER COUNTY)
WAKENDA TOWN (CARROLL COUNTY)
WAKENDA TOWNSHIP (CARROLL COUNTY)
WARDELL TOWN (PEMISCOT COUNTY)
WARRENSBURG CITY (JOHNSON COUNTY)
*WASHINGTON CITY (FRANKLIN COUNTY)
WASHINGTON TOWNSHIP (DAVISS COUNTY)
WASHINGTON TOWNSHIP (NODAWAY COUNTY)
WATSON TOWN (ATCHISON COUNTY)
WAYLAND CITY (CLARK COUNTY)
WEBB CITY CITY (JASPER COUNTY)
*WELLSTON CITY (ST LOUIS COUNTY)
WESTBORO TOWN (ATCHISON COUNTY)
WHITE OAK TOWNSHIP (HENRY COUNTY)
WILSON CITY TOWN (MISSISSIPPI COUNTY)
*WINCHESTER CITY (ST LOUIS COUNTY)
WINDSOR CITY (HENRY COUNTY)
WINDSOR TOWNSHIP (HENRY COUNTY)
WINDONA CITY (SHANNON COUNTY)
*WOODSON TERRACE CITY (ST LOUIS COUNTY)
WOOLDRIDGE TOWN (COOPER COUNTY)
WORTH TOWN (WORTH COUNTY)
WYACONDA CITY (CLARK COUNTY)
WYATT CITY (MISSISSIPPI COUNTY)
ZALMA TOWN (BOLLINGER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ATCHISON COUNTY
BARTON COUNTY
*BUCHANAN COUNTY
CARROLL COUNTY
CLARK COUNTY
COOPER COUNTY
DAVISS COUNTY
DOUGLAS COUNTY
GRUNDY COUNTY
HENRY COUNTY
HOWARD COUNTY
*JACKSON COUNTY
JASPER COUNTY
JOHNSON COUNTY
KNOX COUNTY
LACLEDE COUNTY
LINN COUNTY
LIVINGSTON COUNTY
MACON COUNTY
MADISON COUNTY
MARIES COUNTY
MARION COUNTY
MERCER COUNTY
MISSISSIPPI COUNTY
MCNITEAU COUNTY
MONROE COUNTY
OREGON COUNTY
PEMISCOT COUNTY
PETTIS COUNTY
PIKE COUNTY
PULASKI COUNTY
RANDOLPH COUNTY
RIPLEY COUNTY
SCHUYLER COUNTY
SHANNON COUNTY
ST FRANCIS COUNTY
SULLIVAN COUNTY
TEXAS COUNTY
WASHINGTON COUNTY

STATE RECORD COUNT= 433

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF MONTANA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ANACONDA CITY (DEER LODGE COUNTY)
BOULDER TOWN (JEFFERSON COUNTY)
BROADUS TOWN (POWDER RIVER COUNTY)
BUTTE CITY (SILVER BOW COUNTY)
DARBY TOWN (RAVALLI COUNTY)
DRUMMOND TOWN (GRANITE COUNTY)
EKALAKA TOWN (CARTER COUNTY)
ENNIS TOWN (MADISON COUNTY)
EUREKA TOWN (LINCOLN COUNTY)
HAMILTON CITY (RAVALLI COUNTY)
HOT SPRINGS TOWN (SANDERS COUNTY)
JUDITH GAP CITY (WHEATLAND COUNTY)
LIBBY CITY (LINCOLN COUNTY)
PHILIPSBURG CITY (GRANITE COUNTY)
REXFORD TOWN (LINCOLN COUNTY)
ST IGNATIUS TOWN (LAKE COUNTY)
STEVENSVILLE TOWN (RAVALLI COUNTY)
TROY TOWN (LINCOLN COUNTY)
WALKERVILLE CITY (SILVER BOW COUNTY)
WHITE SULPHUR SPRGS CITY (MEAGHER COUNTY)
WINNETT TOWN (PETROLEUM COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

CARTER COUNTY
DEER LODGE COUNTY
GARFIELD COUNTY
GLACIER COUNTY
GRANITE COUNTY
LINCOLN COUNTY
MEAGHER COUNTY
PETROLEUM COUNTY
RAVALLI COUNTY
SILVER BOW COUNTY

STATE RECORD COUNT= 31

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEBRASKA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADDISON TOWNSHIP (KNOX COUNTY)
ALGERNON TOWNSHIP (CUSTER COUNTY)
ALVO VILLAGE (CASS COUNTY)
ANDERSON TOWNSHIP (THURSTON COUNTY)
ANSLEY TOWNSHIP (CUSTER COUNTY)
ANSLEY VILLAGE (CUSTER COUNTY)
ARCADIA TOWNSHIP (VALLEY COUNTY)
ARCADIA VILLAGE (VALLEY COUNTY)
ARIZONA TOWNSHIP (BURT COUNTY)
ATLANTA VILLAGE (PHELPS COUNTY)
AVOCA VILLAGE (CASS COUNTY)
BARADA VILLAGE (RICHARDSON COUNTY)
BARTLETT VILLAGE (WHEELER COUNTY)
BEE VILLAGE (SEWARD COUNTY)
BISMARCK TOWNSHIP (CUMING COUNTY)
BLACKBIRD TOWNSHIP (THURSTON COUNTY)
BLAINE TOWNSHIP (CUMING COUNTY)
BLUE SPRINGS TOWNSHIP (GAGE COUNTY)
BLUE SPRINGS VILLAGE (GAGE COUNTY)
BOHEMIA TOWNSHIP (KNOX COUNTY)
BREWSTER VILLAGE (BLAINE COUNTY)
BROADWATER CITY (MORRILL COUNTY)
BROCK VILLAGE (NEMAHA COUNTY)
BROWNVILLE VILLAGE (NEMAHA COUNTY)
BRYAN TOWNSHIP (THURSTON COUNTY)
BURTON VILLAGE (KEYA PAHA COUNTY)
CAIRO VILLAGE (HALL COUNTY)
CHAMBERS TOWNSHIP (HOLT COUNTY)
CHESTER TOWNSHIP (SAUNDERS COUNTY)
CLIFF TOWNSHIP (CUSTER COUNTY)
COODY VILLAGE (CHERRY COUNTY)
COLEMAN TOWNSHIP (HOLT COUNTY)
COMSTOCK TOWNSHIP (CUSTER COUNTY)
CONCORD TOWNSHIP (DIXON COUNTY)
CRAB ORCHARD VILLAGE (JOHNSON COUNTY)
CRAIG TOWNSHIP (BURT COUNTY)
CRAIG VILLAGE (BURT COUNTY)
CREIGHTON TOWNSHIP (KNOX COUNTY)
CROFTON VILLAGE (KNOX COUNTY)
CUMING TOWNSHIP (CUMING COUNTY)
CUSHING VILLAGE (HOWARD COUNTY)
DAWES TOWNSHIP (THURSTON COUNTY)
DECATUR TOWNSHIP (BURT COUNTY)
DELIGHT TOWNSHIP (CUSTER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

DILLER VILLAGE (JEFFERSON COUNTY)
DIXON VILLAGE (DIXON COUNTY)
DOLPHIN TOWNSHIP (KNOX COUNTY)
DOUGLAS GROVE TOWNSHIP (CUSTER COUNTY)
DOWLING TOWNSHIP (KNOX COUNTY)
DUBOIS VILLAGE (PAWNEE COUNTY)
DUNNING VILLAGE (BLAINE COUNTY)
EAST CUSTER TOWNSHIP (CUSTER COUNTY)
EASTERN TOWNSHIP (KNOX COUNTY)
ELKHORN TOWNSHIP (CUMING COUNTY)
ELYRIA VILLAGE (VALLEY COUNTY)
ERICSON VILLAGE (WHEELER COUNTY)
FLOURNOY TOWNSHIP (THURSTON COUNTY)
FRANCIS TOWNSHIP (HOLT COUNTY)
FRANKFORT TOWNSHIP (KNOX COUNTY)
GANDY VILLAGE (LOGAN COUNTY)
GARFIELD TOWNSHIP (CUMING COUNTY)
GARRISON VILLAGE (BUTLER COUNTY)
GENGA CITY (NANCE COUNTY)
GENGA TOWNSHIP (NANCE COUNTY)
GERANIUM TOWNSHIP (VALLEY COUNTY)
GRANT TOWNSHIP (CUMING COUNTY)
GREELEY CENTER VILLAGE (GREELEY COUNTY)
GREEN VALLEY TOWNSHIP (HOLT COUNTY)
GREENWOOD VILLAGE (CASS COUNTY)
GUIDE ROCK VILLAGE (WEBSTER COUNTY)
HADAR VILLAGE (PIERCE COUNTY)
HARBINE VILLAGE (JEFFERSON COUNTY)
HARRISON TOWNSHIP (HALL COUNTY)
HARRISON VILLAGE (SIOUX COUNTY)
HERRICK TOWNSHIP (KNOX COUNTY)
HILL TOWNSHIP (KNOX COUNTY)
HOLT CREEK TOWNSHIP (HOLT COUNTY)
HOOKER TOWNSHIP (GAGE COUNTY)
HOSKINS VILLAGE (WAYNE COUNTY)
ISLAND GROVE TOWNSHIP (GAGE COUNTY)
JEFFERSON TOWNSHIP (KNOX COUNTY)
JULIAN VILLAGE (NEMAHA COUNTY)
KILGORE VILLAGE (CHERRY COUNTY)
LAKE TOWNSHIP (HALL COUNTY)
LILLIAN TOWNSHIP (CUSTER COUNTY)
LINWOOD TOWNSHIP (BUTLER COUNTY)
LOGAN TOWNSHIP (BURT COUNTY)
LOGAN TOWNSHIP (CUMING COUNTY)
LOGAN TOWNSHIP (DIXON COUNTY)
LOGAN TOWNSHIP (KNOX COUNTY)
LOUP TOWNSHIP (CUSTER COUNTY)
MARTIN TOWNSHIP (HALL COUNTY)
MAYFIELD TOWNSHIP (HALL COUNTY)
MCLEAN VILLAGE (PIERCE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MERRIMAN VILLAGE (CHERRY COUNTY)
MERRY TOWNSHIP (THURSTON COUNTY)
MIDLAND TOWNSHIP (GAGE COUNTY)
MONTEREY TOWNSHIP (CUMING COUNTY)
NELIGH TOWNSHIP (CUMING COUNTY)
NEMAHA VILLAGE (NEMAHA COUNTY)
NORTH LOUP TOWNSHIP (VALLEY COUNTY)
NORTH LOUP VILLAGE (VALLEY COUNTY)
OAK CREEK TOWNSHIP (BUTLER COUNTY)
OAKLAND CITY (BURT COUNTY)
OAKLAND TOWNSHIP (BURT COUNTY)
OBERT VILLAGE (CEDAR COUNTY)
OCTAVIA VILLAGE (BUTLER COUNTY)
OMAHA TOWNSHIP (THURSTON COUNTY)
PENDER TOWNSHIP (THURSTON COUNTY)
PENDER VILLAGE (THURSTON COUNTY)
PEGRIA TOWNSHIP (KNOX COUNTY)
PERRY TOWNSHIP (THURSTON COUNTY)
PERSHING TOWNSHIP (BURT COUNTY)
PERU CITY (NEMAHA COUNTY)
PETERSBURG VILLAGE (BOONE COUNTY)
PIERCE CITY (PIERCE COUNTY)
PLUM CREEK TOWNSHIP (BUTLER COUNTY)
PRESTON VILLAGE (RICHARDSON COUNTY)
PRIMROSE VILLAGE (BOONE COUNTY)
PROSSER VILLAGE (ADAMS COUNTY)
RAYMOND TOWNSHIP (KNOX COUNTY)
RIVERSIDE TOWNSHIP (BURT COUNTY)
RIVERSIDE TOWNSHIP (GAGE COUNTY)
ROSALIE VILLAGE (THURSTON COUNTY)
RULC CITY (RICHARDSON COUNTY)
RYNO TOWNSHIP (CUSTER COUNTY)
SALEM VILLAGE (RICHARDSON COUNTY)
SCOTIA VILLAGE (GREELEY COUNTY)
SHERMAN TOWNSHIP (CUMING COUNTY)
SHUBERT VILLAGE (RICHARDSON COUNTY)
SILVER CREEK TOWNSHIP (BURT COUNTY)
SPADE TOWNSHIP (KNOX COUNTY)
SPALDING VILLAGE (GREELEY COUNTY)
SPARTA TOWNSHIP (KNOX COUNTY)
SPRING CREEK TOWNSHIP (CUSTER COUNTY)
STEELE CITY VILLAGE (JEFFERSON COUNTY)
STEINAUER VILLAGE (PAWNEE COUNTY)
STELLA VILLAGE (RICHARDSON COUNTY)
STUART TOWNSHIP (HOLT COUNTY)
SURPRISE VILLAGE (BUTLER COUNTY)
TAMCRA VILLAGE (SEWARD COUNTY)
THAYER TOWNSHIP (THURSTON COUNTY)
THURSTON VILLAGE (THURSTON COUNTY)
VALLEY TOWNSHIP (KNOX COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

VALPARAISO VILLAGE (SAUNDERS COUNTY)
VERDIGRE TOWNSHIP (KNOX COUNTY)
VERDIGRE VILLAGE (KNOX COUNTY)
VICTORIA TOWNSHIP (CUSTER COUNTY)
WALNUT GROVE TOWNSHIP (KNOX COUNTY)
WALTHILL VILLAGE (THURSTON COUNTY)
WASHINGTON TOWNSHIP (KNOX COUNTY)
WAYNE CITY (WAYNE COUNTY)
WESTERN TOWNSHIP (KNOX COUNTY)
WESTERVILLE TOWNSHIP (CUSTER COUNTY)
WINNEBAGO TOWNSHIP (THURSTON COUNTY)
WINNEBAGO VILLAGE (THURSTON COUNTY)
WOOD LAKE VILLAGE (CHERRY COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BLAINE COUNTY
BOONE COUNTY
BURT COUNTY
CHERRY COUNTY
GRANT COUNTY
GREELEY COUNTY
JOHNSON COUNTY
KEYA PAHA COUNTY
KNOX COUNTY
MCIPHERSON COUNTY
RICHARDSON COUNTY
SIOUX COUNTY
THURSTON COUNTY
WAYNE COUNTY
WHEELER COUNTY

STATE RECCRD COUNT= 172

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEVADA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ELY CITY (WHITE PINE COUNTY)
GABBS CITY (NYE COUNTY)
LOVELOCK CITY (PERSHING COUNTY)
*NORTH LAS VEGAS CITY (CLARK COUNTY)
YERINGTON CITY (LYON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

WHITE PINE COUNTY

STATE RECORD COUNT= 6

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEW HAMPSHIRE

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

BERLIN CITY (COOS COUNTY)
CHATHAM TOWN (CARROLL COUNTY)
CLARKSVILLE TOWN (COOS COUNTY)
CCLEBROOK TOWN (COOS COUNTY)
DUMMER TOWN (COOS COUNTY)
EASTON TOWN (GRAFTON COUNTY)
ERRCL TOWN (COOS COUNTY)
GORHAM TOWN (COOS COUNTY)
LANCASTER TOWN (COOS COUNTY)
LISBON TOWN (GRAFTON COUNTY)
LITTLETON TOWN (GRAFTON COUNTY)
*MANCHESTER CITY (HILLSBOROUGH COUNTY)
*NASHUA CITY (HILLSBOROUGH COUNTY)
NORTHUMBERLAND TOWN (COOS COUNTY)
ORFORD TOWN (GRAFTON COUNTY)
STRATFORD TOWN (COOS COUNTY)
WOODSTOCK TOWN (GRAFTON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

COOS COUNTY

STATE RECORD COUNT= 18

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEW JERSEY

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ABSECON CITY (ATLANTIC COUNTY)
- *ALLOWAY TOWNSHIP (SALEM COUNTY)
- *ALPHA BOROUGH (WARREN COUNTY)
- *ASBURY PARK CITY (MONMOUTH COUNTY)
- *ATLANTIC CITY CITY (ATLANTIC COUNTY)
- *AUDUBON BOROUGH (CAMDEN COUNTY)
- *AUDUBON PARK BOROUGH (CAMDEN COUNTY)
- *BARRINGTON BOROUGH (CAMDEN COUNTY)
- *BASS RIVER TOWNSHIP (BURLINGTON COUNTY)
- *BAYONNE CITY (HUDSON COUNTY)
- *BELLEVILLE TOWN (ESSEX COUNTY)
- *BELLMAWR BOROUGH (CAMDEN COUNTY)
- *BERGENFIELD BOROUGH (BERGEN COUNTY)
- *BERLIN BOROUGH (CAMDEN COUNTY)
- *BERLIN TOWNSHIP (CAMDEN COUNTY)
- *BEVERLY CITY (BURLINGTON COUNTY)
- *BLAIRSTOWN TOWNSHIP (WARREN COUNTY)
- *BLOOMFIELD TOWN (ESSEX COUNTY)
- *BOGOTA BOROUGH (BERGEN COUNTY)
- *BOONTON TOWN (MORRIS COUNTY)
- *BRIDGETON CITY (CUMBERLAND COUNTY)
- *BRIGANTINE CITY (ATLANTIC COUNTY)
- *BROOKLAWN BOROUGH (CAMDEN COUNTY)
- *BUENA BOROUGH (ATLANTIC COUNTY)
- *BUENA VISTA TOWNSHIP (ATLANTIC COUNTY)
- *BURLINGTON CITY (BURLINGTON COUNTY)
- *BURLINGTON TOWNSHIP (BURLINGTON COUNTY)
- *BUTLER BOROUGH (MORRIS COUNTY)
- *CAMDEN CITY (CAMDEN COUNTY)
- CAPE MAY CITY (CAPE MAY COUNTY)
- *CARLSTADT BOROUGH (BERGEN COUNTY)
- *CARNEYS POINT TWP (SALEM COUNTY)
- *CARTERET BOROUGH (MIDDLESEX COUNTY)
- *CHESILHURST BOROUGH (CAMDEN COUNTY)
- *CHESTER BOROUGH (MORRIS COUNTY)
- *CHESTERFIELD TOWNSHIP (BURLINGTON COUNTY)
- *CLAYTON BOROUGH (GLOUCESTER COUNTY)
- *CLIFTON CITY (PASSAIC COUNTY)
- *COLLINGSWOOD BOROUGH (CAMDEN COUNTY)
- *COMMERCIAL TOWNSHIP (CUMBERLAND COUNTY)
- *CORBIN CITY CITY (ATLANTIC COUNTY)
- *DEERFIELD TOWNSHIP (CUMBERLAND COUNTY)
- *DELANCO TOWNSHIP (BURLINGTON COUNTY)
- *DENVILLE TOWNSHIP (MORRIS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*DEPTFORD TOWNSHIP (GLOUCESTER COUNTY)
*DOVER TOWN (MORRIS COUNTY)
*DOWNE TOWNSHIP (CUMBERLAND COUNTY)
*DUMONT BOROUGH (BERGEN COUNTY)
*DUNELLEN BOROUGH (MIDDLESEX COUNTY)
*EAST NEWARK BOROUGH (HUDSON COUNTY)
*EAST ORANGE CITY (ESSEX COUNTY)
*EAST RUTHERFORD BOROUGH (BERGEN COUNTY)
*EATONTOWN BOROUGH (MONMOUTH COUNTY)
*EDGEWATER BOROUGH (BERGEN COUNTY)
*EDISON TOWNSHIP (MIDDLESEX COUNTY)
*EGG HARBOR CITY (ATLANTIC COUNTY)
*EGG HARBOR TOWNSHIP (ATLANTIC COUNTY)
*ELIZABETH CITY (UNION COUNTY)
*ELK TOWNSHIP (GLOUCESTER COUNTY)
*ELMER BOROUGH (SALEM COUNTY)
*ELMWOOD PARK BOROUGH (BERGEN COUNTY)
*ELSINBORO TOWNSHIP (SALEM COUNTY)
*EMERSON BOROUGH (BERGEN COUNTY)
*ESTELL MANOR CITY (ATLANTIC COUNTY)
*FAIRFIELD TOWNSHIP (CUMBERLAND COUNTY)
*FAIRVIEW BOROUGH (BERGEN COUNTY)
*FIELDSBORO BOROUGH (BURLINGTON COUNTY)
*FLORENCE TOWNSHIP (BURLINGTON COUNTY)
*FOLSOM BOROUGH (ATLANTIC COUNTY)
FRANKLIN BOROUGH (SUSSEX COUNTY)
*FRANKLIN TOWNSHIP (GLOUCESTER COUNTY)
*FRANKLIN TOWNSHIP (SOMERSET COUNTY)
*FRANKLIN TOWNSHIP (WARREN COUNTY)
*GALLOWAY TOWNSHIP (ATLANTIC COUNTY)
*GARFIELD CITY (BERGEN COUNTY)
*GARWOOD BOROUGH (UNION COUNTY)
*GIBBSBORO BOROUGH (CAMDEN COUNTY)
*GLASSBORO BOROUGH (GLOUCESTER COUNTY)
GLEN GARDNER BOROUGH (HUNTERDON COUNTY)
*GLOUCESTER CITY CITY (CAMDEN COUNTY)
*GLOUCESTER TOWNSHIP (CAMDEN COUNTY)
*GREENWICH TOWNSHIP (GLOUCESTER COUNTY)
*GREENWICH TOWNSHIP (WARREN COUNTY)
*GUTTENBERG TOWN (HUDSON COUNTY)
*HADDON HEIGHTS BOROUGH (CAMDEN COUNTY)
*HADDON TOWNSHIP (CAMDEN COUNTY)
*HAINESPORT TOWNSHIP (BURLINGTON COUNTY)
*HALEDON BOROUGH (PASSAIC COUNTY)
*HAMILTON TOWNSHIP (ATLANTIC COUNTY)
*HAMMONTON TOWN (ATLANTIC COUNTY)
*HARDWICK TOWNSHIP (WARREN COUNTY)
*HARRISON TOWN (HUDSON COUNTY)
*HARRISON TOWNSHIP (GLOUCESTER COUNTY)
*HAWTHORNE BOROUGH (PASSAIC COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *HAZLET TOWNSHIP (MONMOUTH COUNTY)
- *HELMETTA BOROUGH (MIDDLESEX COUNTY)
- *HI-NELLA BOROUGH (CAMDEN COUNTY)
- *HILLSIDE TOWNSHIP (UNION COUNTY)
- *HOBOKEN CITY (HUDSON COUNTY)
- *HOPE TOWNSHIP (WARREN COUNTY)
- *HOPEWELL TOWNSHIP (CUMBERLAND COUNTY)
- *INDEPENDENCE TOWNSHIP (WARREN COUNTY)
- *IRVINGTON TOWN (ESSEX COUNTY)
- *JERSEY CITY CITY (HUDSON COUNTY)
- *KENILWORTH BOROUGH (UNION COUNTY)
- *KEYPORT BOROUGH (MONMOUTH COUNTY)
- *KNOWLTON TOWNSHIP (WARREN COUNTY)
- LAMBERTVILLE CITY (HUNTERDON COUNTY)
- *LAWNSIDE BOROUGH (CAMDEN COUNTY)
- *LAWRENCE TOWNSHIP (CUMBERLAND COUNTY)
- *LINCOLN PARK BOROUGH (MORRIS COUNTY)
- *LINDEN CITY (UNION COUNTY)
- *LITTLE FERRY BOROUGH (BERGEN COUNTY)
- *LGGI BOROUGH (BERGEN COUNTY)
- *LOGAN TOWNSHIP (GLOUCESTER COUNTY)
- *LOWER ALLOWAYS CREEK TWP (SALEM COUNTY)
- *LYNDHURST TOWNSHIP (BERGEN COUNTY)
- *MAGNOLIA BOROUGH (CAMDEN COUNTY)
- *MANSFIELD TOWNSHIP (WARREN COUNTY)
- *MANTUA TOWNSHIP (GLOUCESTER COUNTY)
- *MAURICE RIVER TOWNSHIP (CUMBERLAND COUNTY)
- *MAYWOOD BOROUGH (BERGEN COUNTY)
- *MERCHANTVILLE BOROUGH (CAMDEN COUNTY)
- *MIDDLESEX BOROUGH (MIDDLESEX COUNTY)
- *MIDLAND PARK BOROUGH (BERGEN COUNTY)
- *MILLVILLE CITY (CUMBERLAND COUNTY)
- *MINE HILL TOWNSHIP (MORRIS COUNTY)
- *MCNROE TOWNSHIP (GLOUCESTER COUNTY)
- *MCNROE TOWNSHIP (MIDDLESEX COUNTY)
- *MCONACHIE BOROUGH (BERGEN COUNTY)
- *MOUNT ARLINGTON BOROUGH (MORRIS COUNTY)
- *MCUNT EPHRAIM BOROUGH (CAMDEN COUNTY)
- *MULLICA TOWNSHIP (ATLANTIC COUNTY)
- *NATIONAL PARK BOROUGH (GLOUCESTER COUNTY)
- *NEPTUNE TOWNSHIP (MONMOUTH COUNTY)
- *NETCONG BOROUGH (MORRIS COUNTY)
- *NEW BRUNSWICK CITY (MIDDLESEX COUNTY)
- *NEW HANOVER TOWNSHIP (BURLINGTON COUNTY)
- *NEW MILFORD BOROUGH (BERGEN COUNTY)
- *NEWARK CITY (ESSEX COUNTY)
- *NEWFIELD BOROUGH (GLOUCESTER COUNTY)
- *NORTH ARLINGTON BOROUGH (BERGEN COUNTY)
- *NORTH BERGEN TOWNSHIP (HUDSON COUNTY)
- *NORTH HANOVER TOWNSHIP (BURLINGTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *NORTHFIELD CITY (ATLANTIC COUNTY)
- *NORTHVALE BOROUGH (BERGEN COUNTY)
- *OAKLAND BOROUGH (BERGEN COUNTY)
- *OAKLYN BOROUGH (CAMDEN COUNTY)
- *OLD BRIDGE TWP (MIDDLESEX COUNTY)
- *OLDMANS TOWNSHIP (SALEM COUNTY)
- *ORANGE CITY (ESSEX COUNTY)
- *OXFORD TOWNSHIP (WARREN COUNTY)
- *PAHAQUARRY TOWNSHIP (WARREN COUNTY)
- *PALISADES PARK BOROUGH (BERGEN COUNTY)
- *PALMYRA BOROUGH (BURLINGTON COUNTY)
- *PASSAIC CITY (PASSAIC COUNTY)
- *PATERSON CITY (PASSAIC COUNTY)
- *PAULSBORO BOROUGH (GLOUCESTER COUNTY)
- *PEAPACK GLADSTONE BOROUGH (SOMERSET COUNTY)
- *PEMBERTON BOROUGH (BURLINGTON COUNTY)
- *PENNS GROVE BOROUGH (SALEM COUNTY)
- *PENNSAUKEN TOWNSHIP (CAMDEN COUNTY)
- *PENNSVILLE TOWNSHIP (SALEM COUNTY)
- *PEQUANNOCK TOWNSHIP (MORRIS COUNTY)
- *PERTH AMBOY CITY (MIDDLESEX COUNTY)
- *PHILLIPSBURG TOWN (WARREN COUNTY)
- *PINE VALLEY BOROUGH (CAMDEN COUNTY)
- *PISCATAWAY TOWNSHIP (MIDDLESEX COUNTY)
- *PITMAN BOROUGH (GLOUCESTER COUNTY)
- *PITTSBORO TOWNSHIP (SALEM COUNTY)
- *PLAINFIELD CITY (UNION COUNTY)
- *PLEASANTVILLE CITY (ATLANTIC COUNTY)
- *POHATCONG TOWNSHIP (WARREN COUNTY)
- *POMPTON LAKES BOROUGH (PASSAIC COUNTY)
- *PROSPECT PARK BOROUGH (PASSAIC COUNTY)
- *RAHWAY CITY (UNION COUNTY)
- *RIDGEFIELD BOROUGH (BERGEN COUNTY)
- *RIDGEFIELD PARK VILLAGE (BERGEN COUNTY)
- *RIVERDALE BOROUGH (MORRIS COUNTY)
- *RIVERSIDE TOWNSHIP (BURLINGTON COUNTY)
- *RIVERTON BOROUGH (BURLINGTON COUNTY)
- *ROCHELLE PARK TOWNSHIP (BERGEN COUNTY)
- *ROCKAWAY BOROUGH (MORRIS COUNTY)
- *ROCKAWAY TOWNSHIP (MORRIS COUNTY)
- *ROCKLEIGH BOROUGH (BERGEN COUNTY)
- *ROSELLE BOROUGH (UNION COUNTY)
- *ROSELLE PARK BOROUGH (UNION COUNTY)
- *ROXBURY TOWNSHIP (MORRIS COUNTY)
- *RUNNEMEDE BOROUGH (CAMDEN COUNTY)
- *RUTHERFORD BOROUGH (BERGEN COUNTY)
- *SADDLE BROOK TOWNSHIP (BERGEN COUNTY)
- *SALEM CITY (SALEM COUNTY)
- *SAYREVILLE BOROUGH (MIDDLESEX COUNTY)
- *SECAUCUS TOWN (HUDSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *SHILOH BOROUGH (CUMBERLAND COUNTY)
- *SO HACKENSACK TOWNSHIP (BERGEN COUNTY)
- *SOUTH AMBOY CITY (MIDDLESEX COUNTY)
- *SOUTH HARRISON TOWNSHIP (GLOUCESTER COUNTY)
- *SOUTH PLAINFIELD BOROUGH (MIDDLESEX COUNTY)
- *SOUTH RIVER BOROUGH (MIDDLESEX COUNTY)
- SOUTH TOMS RIVER BOROUGH (OCEAN COUNTY)
- *SPRINGFIELD TOWNSHIP (BURLINGTON COUNTY)
- *STRATFORD BOROUGH (CAMDEN COUNTY)
- *SWEDESBO RO BOROUGH (GLOUCESTER COUNTY)
- *TETERBO RO BOROUGH (BERGEN COUNTY)
- *TCTOWA BOROUGH (PASSAIC COUNTY)
- *TRENTON CITY (MERCER COUNTY)
- *UNION BEACH BOROUGH (MONMOUTH COUNTY)
- *UNION CITY CITY (HUDSON COUNTY)
- *UNION TOWNSHIP (UNION COUNTY)
- *UPPER DEERFIELD TOWNSHIP (CUMBERLAND COUNTY)
- *UPPER PITTSBORO TWP (SALEM COUNTY)
- *VICTORY GARDENS BOROUGH (MORRIS COUNTY)
- *VINELAND CITY (CUMBERLAND COUNTY)
- *WALDWICK BOROUGH (BERGEN COUNTY)
- *WALLINGTON BOROUGH (BERGEN COUNTY)
- *WANAUKE BOROUGH (PASSAIC COUNTY)
- *WASHINGTON TOWNSHIP (BERGEN COUNTY)
- *WASHINGTON TOWNSHIP (BURLINGTON COUNTY)
- *WASHINGTON TOWNSHIP (GLOUCESTER COUNTY)
- *WEEHAWKEN TOWNSHIP (HUDSON COUNTY)
- *WENONAH BOROUGH (GLOUCESTER COUNTY)
- *WEST MILFORD TOWNSHIP (PASSAIC COUNTY)
- *WEST NEW YORK TOWN (HUDSON COUNTY)
- *WEST PATERSON BOROUGH (PASSAIC COUNTY)
- *WESTAMPTON TOWNSHIP (BURLINGTON COUNTY)
- *WESTVILLE BOROUGH (GLOUCESTER COUNTY)
- *WESTWOOD BOROUGH (BERGEN COUNTY)
- *WEYMOUTH TOWNSHIP (ATLANTIC COUNTY)
- *WHARTON BOROUGH (MORRIS COUNTY)
- WILDWOOD CITY (CAPE MAY COUNTY)
- *WILLINGBORO TOWNSHIP (BURLINGTON COUNTY)
- *WINFIELD TOWNSHIP (UNION COUNTY)
- *WINSLOW TOWNSHIP (CAMDEN COUNTY)
- *WOOD LYNE BOROUGH (CAMDEN COUNTY)
- *WOOD RIDGE BOROUGH (BERGEN COUNTY)
- WOODBINE BOROUGH (CAPE MAY COUNTY)
- *WOODBRIEGE TOWNSHIP (MIDDLESEX COUNTY)
- *WOODBURY CITY (GLOUCESTER COUNTY)
- *WOODBURY HEIGHTS BOROUGH (GLOUCESTER COUNTY)
- *WOODLAND TOWNSHIP (BURLINGTON COUNTY)
- *WOODSTOWN BOROUGH (SALEM COUNTY)
- *WOLWICH TOWNSHIP (GLOUCESTER COUNTY)
- *WRIGHTSTOWN BOROUGH (BURLINGTON COUNTY)

NEW JERSEY

-137-

NEW JERSEY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *ATLANTIC COUNTY
- *CAMDEN COUNTY
- *CUMBERLAND COUNTY
- *ESSEX COUNTY
- *GLOUCESTER COUNTY
- *HUDSON COUNTY
- *MIDDLESEX COUNTY
- *MORRIS COUNTY
- *PASSAIC COUNTY
- *SALEM COUNTY
- *UNION COUNTY
- *WARREN COUNTY

STATE RECORD COUNT= 256

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEW MEXICO

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALAMOGORDO CITY (OTERO COUNTY)
BAYARD VILLAGE (GRANT COUNTY)
CENTRAL VILLAGE (GRANT COUNTY)
CIMARRON VILLAGE (COLFAX COUNTY)
CLOUDCROFT VILLAGE (OTERO COUNTY)
COLUMBUS VILLAGE (LUNA COUNTY)
DCRA VILLAGE (ROOSEVELT COUNTY)
ELIDA TOWN (ROOSEVELT COUNTY)
ENCINO VILLAGE (TERRANCE COUNTY)
ESPANOLA CITY (*RIO ARRIYA COUNTY)
FLOYD VILLAGE (ROOSEVELT COUNTY)
FORT SUMNER VILLAGE (DE BACA COUNTY)
GRANTS TOWN (VALENCIA COUNTY)
HATCH VILLAGE (DONA ANA COUNTY)
LAS CRUCES CITY (DONA ANA COUNTY)
LAS VEGAS CITY (SAN MIGUEL COUNTY)
MAGDALENA VILLAGE (SOCORRO COUNTY)
MAXWELL VILLAGE (COLFAX COUNTY)
MILAN VILLAGE (VALENCIA COUNTY)
MOUNTAINAIR TOWN (TERRANCE COUNTY)
PECOS VILLAGE (SAN MIGUEL COUNTY)
PORTALES CITY (ROOSEVELT COUNTY)
RESERVE VILLAGE (CATRON COUNTY)
SAN JON VILLAGE (QUAY COUNTY)
SANTA ROSA CITY (GUADALUPE COUNTY)
SOCORRO CITY (SOCORRO COUNTY)
SPRINGER TOWN (COLFAX COUNTY)
TUCUMCARI CITY (QUAY COUNTY)
TULAROSA VILLAGE (OTERO COUNTY)
VAUGHN TOWN (GUADALUPE COUNTY)
WAGON MOUND VILLAGE (MORA COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

CATRON COUNTY
DE BACA COUNTY
GUADALUPE COUNTY
MORA COUNTY
OTERO COUNTY
QUAY COUNTY
ROOSEVELT COUNTY
SAN MIGUEL COUNTY
SOCORRO COUNTY

STATE RECORD COUNT= 40

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NEW YORK

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADAMS TOWN (JEFFERSON COUNTY)
ADAMS VILLAGE (JEFFERSON COUNTY)
ADDISON TOWN (STELBEN COUNTY)
ADDISON VILLAGE (STEUBEN COUNTY)
AFTON TOWN (CHENANGO COUNTY)
AFTON VILLAGE (CHENANGO COUNTY)
*AKRON VILLAGE (ERIE COUNTY)
ALABAMA TOWN (GENESEE COUNTY)
*ALBANY CITY (ALBANY COUNTY)
*ALDEN TOWN (ERIE COUNTY)
*ALDEN VILLAGE (ERIE COUNTY)
ALEXANDER TOWN (GENESEE COUNTY)
ALEXANDER VILLAGE (GENESEE COUNTY)
ALEXANDRIA BAY VILLAGE (JEFFERSON COUNTY)
ALEXANDRIA TOWN (JEFFERSON COUNTY)
ALFRED TOWN (ALLEGANY COUNTY)
ALFRED VILLAGE (ALLEGANY COUNTY)
ALLEGANY TOWN (CATTARAUGUS COUNTY)
ALLEGANY VILLAGE (CATTARAUGUS COUNTY)
ALMA TOWN (ALLEGANY COUNTY)
ALMOND TOWN (ALLEGANY COUNTY)
ALMOND VILLAGE (*ALLEGANY COUNTY)
ALTAMONT TOWN (FRANKLIN COUNTY)
ALTONA TOWN (CLINTON COUNTY)
*AMENIA TOWN (DUTCHESS COUNTY)
*AMES VILLAGE (MONTGOMERY COUNTY)
AMITY TOWN (ALLEGANY COUNTY)
*AMSTERDAM CITY (MONTGOMERY COUNTY)
*AMSTERDAM TOWN (MONTGOMERY COUNTY)
ANCRAM TOWN (COLUMBIA COUNTY)
ANDES TOWN (DELAWARE COUNTY)
ANDES VILLAGE (DELAWARE COUNTY)
ANDOVER TOWN (ALLEGANY COUNTY)
ANDOVER VILLAGE (ALLEGANY COUNTY)
ANGELICA TOWN (ALLEGANY COUNTY)
ANGELICA VILLAGE (ALLEGANY COUNTY)
*ANGOLA VILLAGE (ERIE COUNTY)
*ANNSVILLE TOWN (ONEIDA COUNTY)
ANTWERP TOWN (JEFFERSON COUNTY)
ANTWERP VILLAGE (JEFFERSON COUNTY)
*ARCADIA TOWN (WAYNE COUNTY)
ARGYLE TOWN (WASHINGTON COUNTY)
ARGYLE VILLAGE (WASHINGTON COUNTY)
ARKPORT VILLAGE (STEUBEN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ARKWRIGHT TOWN (CHAUTAUGUA COUNTY)
*ASHFORD TOWN (CATTARAUGUS COUNTY)
*ASHLAND TOWN (CHEMUNG COUNTY)
ATTICA TOWN (WYOMING COUNTY)
ATTICA VILLAGE (WYOMING COUNTY)
AUBURN CITY (CAYUGA COUNTY)
*AUGUSTA TOWN (ONEIDA COUNTY)
AURELIUS TOWN (CAYUGA COUNTY)
*AURORA TOWN (ERIE COUNTY)
AURORA VILLAGE (CAYUGA COUNTY)
AUSTERLITZ TOWN (COLUMBIA COUNTY)
*AVA TOWN (ONEIDA COUNTY)
AVOCA TOWN (STEBEN COUNTY)
AVOCA VILLAGE (STEBEN COUNTY)
*AVON VILLAGE (LIVINGSTON COUNTY)
*BABYLON TOWN (SUFFOLK COUNTY)
BAINBRIDGE TOWN (CHENANGO COUNTY)
BAINBRIDGE VILLAGE (CHENANGO COUNTY)
*BALDWIN TOWN (CHEMUNG COUNTY)
*BALDWINVILLE VILLAGE (ONONDAGA COUNTY)
BANGOR TOWN (FRANKLIN COUNTY)
*BARKER TOWN (BROOME COUNTY)
*BARKER VILLAGE (NIAGARA COUNTY)
*BARNEVELD VILLAGE (ONEIDA COUNTY)
*BARRE TOWN (ORLEANS COUNTY)
BARRINGTON TOWN (YATES COUNTY)
BATAVIA CITY (GENESEE COUNTY)
BATAVIA TOWN (GENESEE COUNTY)
BATH TOWN (STEBEN COUNTY)
*BEACON CITY (DUTCHESS COUNTY)
BELFAST TOWN (ALLEGANY COUNTY)
BELLMONT TOWN (FRANKLIN COUNTY)
BELMONT VILLAGE (ALLEGANY COUNTY)
BEMUS POINT VILLAGE (CHAUTAUQUA COUNTY)
BENNINGTON TOWN (WYOMING COUNTY)
BENSON TOWN (HAMILTON COUNTY)
BENTON TOWN (YATES COUNTY)
BERGEN TOWN (GENESEE COUNTY)
BERGEN VILLAGE (GENESEE COUNTY)
*BERLIN TOWN (RENSSELAER COUNTY)
BETHANY TOWN (GENESEE COUNTY)
BETHEL TOWN (SULLIVAN COUNTY)
*BINGHAMTON CITY (BROOME COUNTY)
*BINGHAMTON TOWN (BROOME COUNTY)
BIRDSALL TOWN (ALLEGANY COUNTY)
BLACK BROOK TOWN (CLINTON COUNTY)
BLACK RIVER VILLAGE (JEFFERSON COUNTY)
*BLASDELL VILLAGE (ERIE COUNTY)
BLEECKER TOWN (FULTON COUNTY)
BLENHEIM TOWN (SCHOHARIE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BLOOMING GROVE TOWN (ORANGE COUNTY)
BLOOMINGBURGH VILLAGE (SULLIVAN COUNTY)
BLOOMINGDALE VILLAGE (ESSEX COUNTY)
BOLIVAR TOWN (ALLEGANY COUNTY)
BOLIVAR VILLAGE (ALLEGANY COUNTY)
BOLTON TOWN (WARREN COUNTY)
BOMBAY TOWN (FRANKLIN COUNTY)
*BOONVILLE TOWN (ONEIDA COUNTY)
*BOONVILLE VILLAGE (ONEIDA COUNTY)
*BOSTON TOWN (ERIE COUNTY)
BOVINA TOWN (DELAWARE COUNTY)
*BOYLSTON TOWN (OSWEGO COUNTY)
BRADFORD TOWN (STEUBEN COUNTY)
BRANDON TOWN (FRANKLIN COUNTY)
*BRANT TOWN (ERIE COUNTY)
BRASHER TOWN (ST LAWRENCE COUNTY)
*BRIDGEWATER TOWN (ONEIDA COUNTY)
*BRIDGEWATER VILLAGE (ONEIDA COUNTY)
BRIGHTON TOWN (FRANKLIN COUNTY)
BROADALBIN TOWN (FULTON COUNTY)
BROCTON VILLAGE (CHAUTAUQUA COUNTY)
*BROCKFIELD TOWN (MADISON COUNTY)
BROOME TOWN (SCHOHARIE COUNTY)
BROWNVILLE TOWN (JEFFERSON COUNTY)
BROWNVILLE VILLAGE (JEFFERSON COUNTY)
*BRUNSWICK TOWN (RENSSELAER COUNTY)
BRUSHTON VILLAGE (FRANKLIN COUNTY)
BRUTUS TOWN (CAYUGA COUNTY)
*BUFFALO CITY (ERIE COUNTY)
BURDETT VILLAGE (SCHUYLER COUNTY)
BURKE TOWN (FRANKLIN COUNTY)
BURKE VILLAGE (FRANKLIN COUNTY)
BURLINGTON TOWN (OTSEGO COUNTY)
BURNS TOWN (ALLEGANY COUNTY)
BUSTI TOWN (CHAUTAUQUA COUNTY)
BUTTERNUTS TOWN (OTSEGO COUNTY)
BYRON TOWN (GENESEE COUNTY)
*CALEDONIA TOWN (LIVINGSTON COUNTY)
CALLICOON TOWN (SULLIVAN COUNTY)
*CAMBRIA TOWN (NIAGARA COUNTY)
CAMBRIDGE VILLAGE (WASHINGTON COUNTY)
*CAMDEN TOWN (ONEIDA COUNTY)
*CAMDEN VILLAGE (ONEIDA COUNTY)
CAMERON TOWN (STEUBEN COUNTY)
*CAMILLUS TOWN (ONONDAGA COUNTY)
*CAMILLUS VILLAGE (ONONDAGA COUNTY)
CAMPBELL TOWN (STEUBEN COUNTY)
CANAAAN TOWN (COLUMBIA COUNTY)
*CANAJOHARIE TOWN (MONTGOMERY COUNTY)
*CANAJOHARIE VILLAGE (MONTGOMERY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CANASERAGA VILLAGE (ALLEGANY COUNTY)
*CANASTOTA VILLAGE (MADISON COUNTY)
CANEADEA TOWN (ALLEGANY COUNTY)
CANISTEO TOWN (ST EUBEN COUNTY)
CANISTEO VILLAGE (ST EUBEN COUNTY)
CANTON TOWN (ST LAWRENCE COUNTY)
CANTON VILLAGE (ST LAWRENCE COUNTY)
CAPE VINCENT TOWN (JEFFERSON COUNTY)
CAPE VINCENT VILLAGE (JEFFERSON COUNTY)
CARLISLE TOWN (SCHOHARIE COUNTY)
*CARLTON TOWN (ORLEANS COUNTY)
CAROGA TOWN (FULTON COUNTY)
CARROLL TOWN (CHALTAUQUA COUNTY)
CARROLLTON TOWN (CATTARAUGUS COUNTY)
CARTHAGE VILLAGE (JEFFERSON COUNTY)
CASSADAGA VILLAGE (CHAUTAUQUA COUNTY)
CASTILE TOWN (WYOMING COUNTY)
CASTILE VILLAGE (WYOMING COUNTY)
*CASTLETON ON HUDSON VILL (RENSSELAER COUNTY)
CASTORLAND VILLAGE (LEWIS COUNTY)
CATHARINE TOWN (SCHUYLER COUNTY)
*CATLIN TOWN (CHEMUNG COUNTY)
CATC TOWN (CAYUGA COUNTY)
CATC VILLAGE (CAYUGA COUNTY)
CATON TOWN (ST EUBEN COUNTY)
CATSKILL VILLAGE (GREENE COUNTY)
CATTARAUGUS VILLAGE (CATTARAUGUS COUNTY)
CAYUGA VILLAGE (CAYUGA COUNTY)
CAYUTA TOWN (SCHUYLER COUNTY)
CELCRON VILLAGE (CHAUTAUQUA COUNTY)
CENTERVILLE TOWN (ALLEGANY COUNTY)
CHAMPION TOWN (JEFFERSON COUNTY)
*CHARLESTON TOWN (MONTGOMERY COUNTY)
CHARLOTTE TOWN (CHAUTAUQUA COUNTY)
CHATEAUGAY TOWN (FRANKLIN COUNTY)
CHATEAUGAY VILLAGE (FRANKLIN COUNTY)
CHATHAM TOWN (COLUMBIA COUNTY)
CHATHAM VILLAGE (COLUMBIA COUNTY)
CHAUMONT VILLAGE (JEFFERSON COUNTY)
CHAUTAUQUA TOWN (CHAUTAUQUA COUNTY)
*CHEEKTOWAGA TOWN (ERIE COUNTY)
*CHEMUNG TOWN (CHEMUNG COUNTY)
*CHENANGO TOWN (BRUCE COUNTY)
CHERRY CREEK TOWN (CHAUTAUQUA COUNTY)
CHERRY CREEK VILLAGE (CHAUTAUQUA COUNTY)
CHERRY VALLEY TOWN (OTSEGO COUNTY)
CHERRY VALLEY VILLAGE (OTSEGO COUNTY)
CHESTER TOWN (ORANGE COUNTY)
CHESTER TOWN (WARREN COUNTY)
CHESTER VILLAGE (ORANGE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CHESTERFIELD TOWN (ESSEX COUNTY)
*CICERO TOWN (ONONDAGA COUNTY)
CINCINNATUS TOWN (CORTLAND COUNTY)
CLARE TOWN (ST LAWRENCE COUNTY)
*CLARENCE TOWN (ERIE COUNTY)
*CLARENDON TOWN (OFLEANS COUNTY)
*CLARKSON TOWN (MONROE COUNTY)
CLARKSVILLE TOWN (ALLEGANY COUNTY)
CLAVERACK TOWN (COLUMBIA COUNTY)
CLAYTON TOWN (JEFFERSON COUNTY)
CLAYTON VILLAGE (JEFFERSON COUNTY)
*CLAYVILLE VILLAGE (ONEIDA COUNTY)
CLERMONT TOWN (COLUMBIA COUNTY)
*CLIFTON SPRINGS VILLAGE (ONTARIO COUNTY)
CLIFTON TOWN (ST LAWRENCE COUNTY)
CLINTON TOWN (CLINTON COUNTY)
*CLINTON VILLAGE (ONEIDA COUNTY)
*CLYCE VILLAGE (WAYNE COUNTY)
CLYMER TOWN (CHAUTAUGUA COUNTY)
COBLESKILL TOWN (SCHOHARIE COUNTY)
COBLESKILL VILLAGE (SCHOHARIE COUNTY)
COCHECTON TOWN (SULLIVAN COUNTY)
*COHOGES CITY (ALBANY COUNTY)
COLCHESTER TOWN (DELAWARE COUNTY)
*COLD BROOK VILLAGE (HERKIMER COUNTY)
*COLD SPRING VILLAGE (PUTNAM COUNTY)
*COLDEN TOWN (ERIE COUNTY)
COLDSPRING TOWN (CATTARAUGUS COUNTY)
*COLLINS TOWN (ERIE COUNTY)
*COLONIE TOWN (ALBANY COUNTY)
*COLONIE VILLAGE (ALBANY COUNTY)
COLTON TOWN (ST LAWRENCE COUNTY)
*COLUMBIA TOWN (HERKIMER COUNTY)
COLUMBUS TOWN (CHENANGO COUNTY)
*CONCORD TOWN (ERIE COUNTY)
CONESVILLE TOWN (SCHOHARIE COUNTY)
CONEWANGO TOWN (CATTARAUGUS COUNTY)
CONQUEST TOWN (CAYUGA COUNTY)
CONSTABLE TOWN (FRANKLIN COUNTY)
CONSTABLEVILLE VILLAGE (LEWIS COUNTY)
COPAKE TOWN (COLUMBIA COUNTY)
COPENHAGEN VILLAGE (LEWIS COUNTY)
CORFU VILLAGE (GENESEE COUNTY)
*CORINTH TOWN (SARATOGA COUNTY)
*CORINTH VILLAGE (SARATOGA COUNTY)
CORNING CITY (STEBEN COUNTY)
CORNING TOWN (STEBEN COUNTY)
CORTLAND CITY (CORTLAND COUNTY)
CORTLANDVILLE TOWN (CORTLAND COUNTY)
COVENTRY TOWN (CHENANGO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

COVERT TOWN (SENECA COUNTY)
COVINGTON TOWN (WYOMING COUNTY)
COXSACKIE VILLAGE (GREENE COUNTY)
CRAWFORD TOWN (ORANGE COUNTY)
CROGHAN TOWN (LEWIS COUNTY)
CROGHAN VILLAGE (LEWIS COUNTY)
CROWN POINT TOWN (ESSEX COUNTY)
CUBA TOWN (ALLEGANY COUNTY)
CUBA VILLAGE (ALLEGANY COUNTY)
CUYLER TOWN (CORTLAND COUNTY)
DANBY TOWN (TOMPKINS COUNTY)
DANNEMORA TOWN (CLINTON COUNTY)
DANNEMORA VILLAGE (CLINTON COUNTY)
DANSVILLE TOWN (STEUZEN COUNTY)
*DANSVILLE VILLAGE (LIVINGSTON COUNTY)
*DANUBE TOWN (HERKIMER COUNTY)
DARIEN TOWN (GENESEE COUNTY)
DAVENPORT TOWN (DELAWARE COUNTY)
DE KALB TOWN (ST LAWRENCE COUNTY)
DE PEYSTER TOWN (ST LAWRENCE COUNTY)
*DE RUYTER TOWN (MADISON COUNTY)
*DE WITT TOWN (ONONDAGA COUNTY)
DECATUR TOWN (OTSEGO COUNTY)
*DEERFIELD TOWN (ONEIDA COUNTY)
DEERPARK TOWN (ORANGE COUNTY)
DEFERRET VILLAGE (JEFFERSON COUNTY)
*DELANSON VILLAGE (SCHENECTADY COUNTY)
DELAWARE TOWN (SULLIVAN COUNTY)
DELEVAN VILLAGE (CATTARAUGUS COUNTY)
DELHI TOWN (DELAWARE COUNTY)
DELHI VILLAGE (DELAWARE COUNTY)
DENMARK TOWN (LEWIS COUNTY)
DENNING TOWN (ULSTER COUNTY)
DEPOSIT TOWN (DELAWARE COUNTY)
*DEPOSIT VILLAGE (*BROOME COUNTY)
DEXTER VILLAGE (JEFFERSON COUNTY)
DIANA TOWN (LEWIS COUNTY)
*DICKINSON TOWN (BROOME COUNTY)
DICKINSON TOWN (FRANKLIN COUNTY)
DIX TOWN (SCHUYLER COUNTY)
*DOLGEVILLE VILLAGE (*HERKIMER COUNTY)
*DOVER TOWN (DUTCHESS COUNTY)
DRESDEN TOWN (WASHINGTON COUNTY)
DRESDEN VILLAGE (YATES COUNTY)
DUANE TOWN (FRANKLIN COUNTY)
DUNDEE VILLAGE (YATES COUNTY)
DUNKIRK CITY (CHAUTAUQUA COUNTY)
DUNKIRK TOWN (CHAUTAUQUA COUNTY)
*EARLVILLE VILLAGE (*MADISON COUNTY)
*EAST BLOOMFIELD VILLAGE (ONTARIO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

EAST OTTO TOWN (CATTARAUGUS COUNTY)
EAST RANDOLPH VILLAGE (CATTARAUGUS COUNTY)
*EAST ROCHESTER VILLAGE (MONROE COUNTY)
*EAST SYRACUSE VILLAGE (ONONDAGA COUNTY)
EASTON TOWN (WASHINGTON COUNTY)
*EDEN TOWN (ERIE COUNTY)
EDMESTON TOWN (OTSEGO COUNTY)
EDWARDS TOWN (ST LAWRENCE COUNTY)
EDWARDS VILLAGE (ST LAWRENCE COUNTY)
ELBA TOWN (GENESEE COUNTY)
ELBA VILLAGE (GENESEE COUNTY)
*ELBRIDGE TOWN (ONONDAGA COUNTY)
*ELBRIDGE VILLAGE (ONONDAGA COUNTY)
ELIZABETHTOWN TOWN (ESSEX COUNTY)
ELIZABETHTOWN VILLAGE (ESSEX COUNTY)
ELLENBURG TOWN (CLINTON COUNTY)
ELLENVILLE VILLAGE (ULSTER COUNTY)
ELLERY TOWN (CHAUTAUQUA COUNTY)
ELLICOTT TOWN (CHAUTAUQUA COUNTY)
ELLICOTTVILLE TOWN (CATTARAUGUS COUNTY)
ELLICOTTVILLE VILLAGE (CATTARAUGUS COUNTY)
ELLINGTON TOWN (CHAUTAUQUA COUNTY)
ELLISBURG TOWN (JEFFERSON COUNTY)
ELLISBURG VILLAGE (JEFFERSON COUNTY)
*ELMA TOWN (ERIE COUNTY)
*ELMIRA CITY (CHEMUNG COUNTY)
*ELMIRA HEIGHTS VILLAGE (CHEMUNG COUNTY)
*ELMIRA TOWN (CHEMUNG COUNTY)
*ELMSFORD VILLAGE (WESTCHESTER COUNTY)
*ENDICOTT VILLAGE (BROOME COUNTY)
ENFIELD TOWN (TOMPKINS COUNTY)
EPHRATAH TOWN (FULTON COUNTY)
*ERIN TOWN (CHEMUNG COUNTY)
ESOPUS TOWN (ULSTER COUNTY)
ESPERANCE TOWN (SCHOHARIE COUNTY)
ESPERANCE VILLAGE (SCHOHARIE COUNTY)
ESSEX TOWN (ESSEX COUNTY)
EVANS MILLS VILLAGE (JEFFERSON COUNTY)
*EVANS TOWN (ERIE COUNTY)
EXETER TOWN (OTSEGO COUNTY)
*FABIUS TOWN (ONONDAGA COUNTY)
*FABIUS VILLAGE (ONONDAGA COUNTY)
FAIR HAVEN VILLAGE (CAYUGA COUNTY)
*FAIRFIELD TOWN (HERKIMER COUNTY)
FALCONER VILLAGE (CHAUTAUQUA COUNTY)
FALLSBURG TOWN (SULLIVAN COUNTY)
FARMERSVILLE TOWN (CATTARAUGUS COUNTY)
*FARMINGDALE VILLAGE (NASSAU COUNTY)
*FARNHAM VILLAGE (ERIE COUNTY)
FAYETTE TOWN (SENECA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*FENNER TOWN (MADISON COUNTY)
FILLMORE VILLAGE (ALLEGANY COUNTY)
FINE TOWN (ST LAWRENCE COUNTY)
FLEISCHMANN'S VILLAGE (DELAWARE COUNTY)
FLEMING TOWN (CAYUGA COUNTY)
*FLORAL PK VILLAGE (NASSAU COUNTY)
*FLORENCE TOWN (ONEIDA COUNTY)
*FLORIDA TOWN (MONTGOMERY COUNTY)
*FLOYD TOWN (ONEIDA COUNTY)
*FONDA VILLAGE (MONTGOMERY COUNTY)
FORESTBURGH TOWN (SULLIVAN COUNTY)
*FORESTPORT TOWN (ONEIDA COUNTY)
FORT ANN TOWN (WASHINGTON COUNTY)
FORT ANN VILLAGE (WASHINGTON COUNTY)
FORT COVINGTON TOWN (FRANKLIN COUNTY)
FORT EDWARD TOWN (WASHINGTON COUNTY)
FORT EDWARD VILLAGE (WASHINGTON COUNTY)
*FORT JOHNSON VILLAGE (MONTGOMERY COUNTY)
*FORT PLAIN VILLAGE (MONTGOMERY COUNTY)
FOWLER TOWN (ST LAWRENCE COUNTY)
*FRANKFORT TOWN (HERKIMER COUNTY)
*FRANKFORT VILLAGE (HERKIMER COUNTY)
FRANKLIN TOWN (DELAWARE COUNTY)
FRANKLIN TOWN (FRANKLIN COUNTY)
FRANKLIN VILLAGE (DELAWARE COUNTY)
FRANKLINVILLE TOWN (CATTARAUGUS COUNTY)
FRANKLINVILLE VILLAGE (CATTARAUGUS COUNTY)
FREDONIA VILLAGE (CHAUTAUQUA COUNTY)
FREEDOM TOWN (CATTARAUGUS COUNTY)
*FREEPORT VILLAGE (NASSAU COUNTY)
FREETOWN TOWN (CORTLAND COUNTY)
FREEVILLE VILLAGE (TOMPKINS COUNTY)
FREMONT TOWN (STEBEN COUNTY)
FREMONT TOWN (SULLIVAN COUNTY)
FRENCH CREEK TOWN (CHAUTAUQUA COUNTY)
FRIENDSHIP TOWN (ALLEGANY COUNTY)
*FULTON CITY (OSWEGO COUNTY)
FULTON TOWN (SCHOHARIE COUNTY)
*FULTONVILLE VILLAGE (MONTGOMERY COUNTY)
*GAINES TOWN (ORLEANS COUNTY)
GAINESVILLE TOWN (WYOMING COUNTY)
*GALEN TOWN (WAYNE COUNTY)
GARDINER TOWN (ULSTER COUNTY)
*GEDDES TOWN (ONONDAGA COUNTY)
GENESEE TOWN (ALLEGANY COUNTY)
*GENEVA CITY (ONTARIO COUNTY)
GENOA TOWN (CAYUGA COUNTY)
*GEORGETOWN TOWN (MADISON COUNTY)
*GERMAN FLATTS TOWN (HERKIMER COUNTY)
GERMAN TOWN (CHENANGO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GERMANTOWN TOWN (COLUMBIA COUNTY)
GERRY TOWN (CHAUTAUQUA COUNTY)
GHENT TOWN (COLUMBIA COUNTY)
GILBERTSVILLE VILLAGE (OTSEGO COUNTY)
GILEGA TOWN (SCHOHARIE COUNTY)
*GLEN COVE CITY (NASSAU COUNTY)
GLEN PARK VILLAGE (JEFFERSON COUNTY)
*GLEN TOWN (MONTGOMERY COUNTY)
GLENS FALLS (WARREN COUNTY)
GLOVERSVILLE CITY (FULTON COUNTY)
*GORHAM TOWN (ONTARIO COUNTY)
GOUVERNEUR TOWN (ST LAWRENCE COUNTY)
GOUVERNEUR VILLAGE (ST LAWRENCE COUNTY)
GOWANDA VILLAGE (*CATTARAUGUS COUNTY)
*GRAFTON TOWN (RENSSELAER COUNTY)
*GRAND ISLAND TOWN (ERIE COUNTY)
GRANGER TOWN (ALLEGANY COUNTY)
GRANVILLE TOWN (WASHINGTON COUNTY)
GRANVILLE VILLAGE (WASHINGTON COUNTY)
GREAT VALLEY TOWN (CATTARAUGUS COUNTY)
*GREEN ISLAND TOWN (ALBANY COUNTY)
*GREEN ISLAND VILLAGE (ALBANY COUNTY)
GREENE TOWN (CHENANGO COUNTY)
GREENE VILLAGE (CHENANGO COUNTY)
GREENFORD TOWN (COLUMBIA COUNTY)
*GREENFORD VILLAGE (SUFFOLK COUNTY)
GREENVILLE TOWN (ORANGE COUNTY)
GREENWICH TOWN (WASHINGTON COUNTY)
GREENWICH VILLAGE (WASHINGTON COUNTY)
GREENWOOD LAKE VILLAGE (ORANGE COUNTY)
GREENWOOD TOWN (STEBEN COUNTY)
GREIG TOWN (LEWIS COUNTY)
GROTON TOWN (TOMPKINS COUNTY)
GROVE TOWN (ALLEGANY COUNTY)
*GROVELAND TOWN (LIVINGSTON COUNTY)
GUILFORD TOWN (CHENANGO COUNTY)
*HAGAMAN VILLAGE (MONTGOMERY COUNTY)
HAGUE TOWN (WARREN COUNTY)
*HAMBURG TOWN (ERIE COUNTY)
HAMDEN TOWN (DELAWARE COUNTY)
*HAMILTON TOWN (MADISON COUNTY)
*HAMILTON VILLAGE (MADISON COUNTY)
HAMMOND TOWN (ST LAWRENCE COUNTY)
HAMMOND VILLAGE (ST LAWRENCE COUNTY)
HAMMONDSPORT VILLAGE (STEBEN COUNTY)
HAMPTON TOWN (WASHINGTON COUNTY)
HANCOCK TOWN (DELAWARE COUNTY)
HANCOCK VILLAGE (DELAWARE COUNTY)
HANOVER TOWN (CHAUTAUQUA COUNTY)
HARDENBERGH TOWN (ULSTER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HARFORD TOWN (CORTLAND COUNTY)
HARMONY TOWN (CHALTAUQUA COUNTY)
HARPERSFIELD TOWN (DELAWARE COUNTY)
HARRIETSTOWN TOWN (FRANKLIN COUNTY)
HARRIMAN VILLAGE (ORANGE COUNTY)
HARRISBURG TOWN (LEWIS COUNTY)
HARRISVILLE VILLAGE (LEWIS COUNTY)
HARTFORD TOWN (WASHINGTON COUNTY)
*HARTLAND TOWN (NIAGARA COUNTY)
HARTSVILLE TOWN (STEUBEN COUNTY)
HARTWICK TOWN (OTSEGO COUNTY)
HEBRON TOWN (WASHINGTON COUNTY)
HECTOR TOWN (SCHUYLER COUNTY)
*HEMPSTEAD TOWN (NASSAU COUNTY)
*HEMPSTEAD VILLAGE (NASSAU COUNTY)
HENDERSON TOWN (JEFFERSON COUNTY)
*HERKIMER TOWN (HERKIMER COUNTY)
*HERKIMER VILLAGE (HERKIMER COUNTY)
HERMON TOWN (ST LAWRENCE COUNTY)
HERMON VILLAGE (ST LAWRENCE COUNTY)
HERRINGS VILLAGE (JEFFERSON COUNTY)
HEUVELTON VILLAGE (ST LAWRENCE COUNTY)
HIGHLAND FALLS VILLAGE (ORANGE COUNTY)
HIGHLAND TOWN (SULLIVAN COUNTY)
HIGHLANDS TOWN (ORANGE COUNTY)
*HILLBURN VILLAGE (ROCKLAND COUNTY)
HILLSDALE TOWN (COLUMBIA COUNTY)
HINSDALE TOWN (CATTARAUGUS COUNTY)
HOBART VILLAGE (DELAWARE COUNTY)
*HOLLAND PATENT VILLAGE (ONEIDA COUNTY)
*HOLLAND TOWN (ERIE COUNTY)
HOMER TOWN (CORTLAND COUNTY)
HOMER VILLAGE (CORTLAND COUNTY)
*HOOSICK FALLS VILLAGE (RENSSELAER COUNTY)
*HOOSICK TOWN (RENSSELAER COUNTY)
*HOPEWELL TOWN (ONTARIO COUNTY)
HOPKINTON TOWN (ST LAWRENCE COUNTY)
HORICON TOWN (WARREN COUNTY)
HORNBY TOWN (STEUBEN COUNTY)
HORNELL CITY (STEUBEN COUNTY)
HORNELLSVILLE TOWN (STEUBEN COUNTY)
*HORSEHEADS TOWN (CHEMUNG COUNTY)
*HORSEHEADS VILLAGE (CHEMUNG COUNTY)
HOUNSFIELD TOWN (JEFFERSON COUNTY)
HOWARD TOWN (STEUBEN COUNTY)
HUDSON CITY (COLUMBIA COUNTY)
HUDSON FALLS VILLAGE (WASHINGTON COUNTY)
HUME TOWN (ALLEGANY COUNTY)
HUMPHREY TOWN (CATTARAUGUS COUNTY)
*HURON TOWN (WAYNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *ILION VILLAGE (HERKIMER COUNTY)
- INDEPENDENCE TOWN (ALLEGANY COUNTY)
- INTERLAKEN VILLAGE (SENECA COUNTY)
- IRA TOWN (CAYUGA COUNTY)
- ISCHUA TOWN (CATTARAUGUS COUNTY)
- *ISLAND PARK VILLAGE (NASSAU COUNTY)
- ITALY TOWN (YATES COUNTY)
- ITHACA CITY (TOMPKINS COUNTY)
- JACKSON TOWN (WASHINGTON COUNTY)
- JAMESTOWN CITY (CHAUTAUGUA COUNTY)
- JASPER TOWN (STEBEN COUNTY)
- JAY TOWN (ESSEX COUNTY)
- JEFFERSON TOWN (SCHOHARIE COUNTY)
- JEFFERSONVILLE VILLAGE (SULLIVAN COUNTY)
- JERUSALEM TOWN (YATES COUNTY)
- JOHNSBURG TOWN (WARREN COUNTY)
- *JOHNSON CITY VILLAGE (BROOME COUNTY)
- JOHNSTOWN CITY (FULTON COUNTY)
- JOHNSTOWN TOWN (FULTON COUNTY)
- *JORDAN VILLAGE (ONONDAGA COUNTY)
- JUNIUS TOWN (SENECA COUNTY)
- KEENE TOWN (ESSEX COUNTY)
- KEESEVILLE VILLAGE (*CLINTON COUNTY)
- *KENMORE VILLAGE (ERIE COUNTY)
- KINDERHOOK TOWN (COLUMBIA COUNTY)
- KINGSBURY TOWN (WASHINGTON COUNTY)
- KINGSTON CITY (ULSTER COUNTY)
- KINGSTON TOWN (ULSTER COUNTY)
- *KIRKLAND TOWN (ONEIDA COUNTY)
- *KIRKWOOD TOWN (BROOME COUNTY)
- KIRYAS JOEL VILLAGE (ORANGE COUNTY)
- KORTRIGHT TOWN (DELAWARE COUNTY)
- *LACKAWANNA CITY (ERIE COUNTY)
- *LAFAYETTE TOWN (ONONDAGA COUNTY)
- LAKE GEORGE TOWN (WARREN COUNTY)
- LAKE LUZERNE TOWN (WARREN COUNTY)
- LAKE PLACID VILLAGE (ESSEX COUNTY)
- LAKWOOD VILLAGE (CHAUTAUGUA COUNTY)
- *LANCASTER TOWN (EFIE COUNTY)
- *LANCASTER VILLAGE (ERIE COUNTY)
- LAPEER TOWN (CORTLAND COUNTY)
- LAURENS TOWN (OTSEGO COUNTY)
- LAURENS VILLAGE (OTSEGO COUNTY)
- LAWRENCE TOWN (ST LAWRENCE COUNTY)
- LE RAY TOWN (JEFFERSON COUNTY)
- LE ROY TOWN (GENESEE COUNTY)
- LE ROY VILLAGE (GENESEE COUNTY)
- LEDYARD TOWN (CAYUGA COUNTY)
- *LEE TOWN (ONEIDA COUNTY)
- *LEICESTER TOWN (LIVINGSTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*LEICESTER VILLAGE (LIVINGSTON COUNTY)
*LENCX TOWN (MADISON COUNTY)
LEON TOWN (CATTARAUGUS COUNTY)
LEWIS TOWN (ESSEX COUNTY)
LEWIS TOWN (LEWIS COUNTY)
*LEWISTON TOWN (NIAGARA COUNTY)
*LEWISTON VILLAGE (NIAGARA COUNTY)
LEYDEN TOWN (LEWIS COUNTY)
LIBERTY TOWN (SULLIVAN COUNTY)
LIBERTY VILLAGE (SULLIVAN COUNTY)
LIMESTONE VILLAGE (CATTARAUGUS COUNTY)
LINCKLAEN TOWN (CHENANGO COUNTY)
LINDLEY TOWN (STEUBEN COUNTY)
LISBON TOWN (ST LAWRENCE COUNTY)
*LISLE VILLAGE (BROOME COUNTY)
*LITCHFIELD TOWN (HERKIMER COUNTY)
*LITTLE FALLS CITY (HERKIMER COUNTY)
*LITTLE FALLS TOWN (HERKIMER COUNTY)
LITTLE VALLEY TOWN (CATTARAUGUS COUNTY)
LITTLE VALLEY VILLAGE (CATTARAUGUS COUNTY)
*LIVERPOOL VILLAGE (ONONDAGA COUNTY)
LIVINGSTON TOWN (COLUMBIA COUNTY)
LLOYD TOWN (ULSTER COUNTY)
LOCKE TOWN (CAYUGA COUNTY)
*LOCKPORT CITY (NIAGARA COUNTY)
*LOCKPORT TOWN (NIAGARA COUNTY)
LODI TOWN (SENECA COUNTY)
LODI VILLAGE (SENECA COUNTY)
*LONG BEACH CITY (NASSAU COUNTY)
LONG LAKE TOWN (HAMILTON COUNTY)
LORRAINE TOWN (JEFFERSON COUNTY)
LOUISVILLE TOWN (ST LAWRENCE COUNTY)
LOWVILLE TOWN (LEWIS COUNTY)
LOWVILLE VILLAGE (LEWIS COUNTY)
LYME TOWN (JEFFERSON COUNTY)
*LYNBROOK VILLAGE (NASSAU COUNTY)
LYNDON TOWN (CATTARAUGUS COUNTY)
LYONS FALLS VILLAGE (LEWIS COUNTY)
*LYONS TOWN (WAYNE COUNTY)
*LYONS VILLAGE (WAYNE COUNTY)
LYONSDALE TOWN (LEWIS COUNTY)
*LYSANDER TOWN (ONONDAGA COUNTY)
MACHIAS TOWN (CATTARAUGUS COUNTY)
MACOME TOWN (ST LAWRENCE COUNTY)
*MADISON VILLAGE (MADISON COUNTY)
MADRID TOWN (ST LAWRENCE COUNTY)
*MAINE TOWN (BROOME COUNTY)
MALONE TOWN (FRANKLIN COUNTY)
MALONE VILLAGE (FRANKLIN COUNTY)
MAMAKATING TOWN (SULLIVAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- * MANHEIM TOWN (HERKIMER COUNTY)
- MANNSVILLE VILLAGE (JEFFERSON COUNTY)
- * MANORHAVEN VILLAGE (NASSAU COUNTY)
- MANSFIELD TOWN (CATTARAUGUS COUNTY)
- MARATHON TOWN (CORTLAND COUNTY)
- MARATHON VILLAGE (CORTLAND COUNTY)
- MARBLETOWN TOWN (ULSTER COUNTY)
- * MARCELLUS TOWN (ONONDAGA COUNTY)
- * MARCELLUS VILLAGE (ONONDAGA COUNTY)
- * MARCY TOWN (ONEIDA COUNTY)
- MARGARETVILLE VILLAGE (DELAWARE COUNTY)
- * MARILLA TOWN (ERIE COUNTY)
- MARLBOROUGH TOWN (ULSTER COUNTY)
- * MARSHALL TOWN (ONEIDA COUNTY)
- MARTINSBURG TOWN (LEWIS COUNTY)
- MARYLAND TOWN (OTSEGO COUNTY)
- MASONVILLE TOWN (DELAWARE COUNTY)
- * MASSAPEQUA PARK VILLAGE (NASSAU COUNTY)
- MASSENA TOWN (ST LAWRENCE COUNTY)
- MASSENA VILLAGE (ST LAWRENCE COUNTY)
- MAYBROOK VILLAGE (ORANGE COUNTY)
- MAYFIELD TOWN (FULTON COUNTY)
- MAYFIELD VILLAGE (FULTON COUNTY)
- MAYVILLE VILLAGE (CHAUTAUQUA COUNTY)
- MCDONOUGH TOWN (CHENANGO COUNTY)
- MCGRAW VILLAGE (CORTLAND COUNTY)
- * MECHANICVILLE CITY (SARATOGA COUNTY)
- MENTZ TOWN (CAYUGA COUNTY)
- MEREDITH TOWN (DELAWARE COUNTY)
- MERIDIAN VILLAGE (CAYUGA COUNTY)
- MIDDLEBURGH TOWN (SCHOHARIE COUNTY)
- MIDDLEFIELD TOWN (OTSEGO COUNTY)
- * MIDDLEPORT VILLAGE (NIAGARA COUNTY)
- MIDDLESEX TOWN (YATES COUNTY)
- MIDDLETOWN CITY (ORANGE COUNTY)
- MIDDLETOWN TOWN (DELAWARE COUNTY)
- * MIDDLEVILLE VILLAGE (HERKIMER COUNTY)
- MILFORD TOWN (OTSEGO COUNTY)
- MILFORD VILLAGE (OTSEGO COUNTY)
- * MILLPORT VILLAGE (CHEMUNG COUNTY)
- MILC TOWN (YATES COUNTY)
- MINA TOWN (CHAUTAUQUA COUNTY)
- * MINDEN TOWN (MONTGOMERY COUNTY)
- * MINEOLA VILLAGE (NASSAU COUNTY)
- MINERVA TOWN (ESSEX COUNTY)
- * MINCA VILLAGE (ONONDAGA COUNTY)
- * MCHAWK TOWN (MONTGOMERY COUNTY)
- * MCHAWK VILLAGE (HERKIMER COUNTY)
- MCIRA TOWN (FRANKLIN COUNTY)
- MCNROE TOWN (ORANGE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MONROE VILLAGE (ORANGE COUNTY)
MONTAGUE TOWN (LEWIS COUNTY)
MONTEZUMA TOWN (CAYUGA COUNTY)
MONTGOMERY TOWN (ORANGE COUNTY)
MONTGOMERY VILLAGE (ORANGE COUNTY)
MONTOUR FALLS VILLAGE (SCHUYLER COUNTY)
MONTOUR TOWN (SCHUYLER COUNTY)
MCRAVIA TOWN (CAYUGA COUNTY)
MCRAVIA VILLAGE (CAYUGA COUNTY)
MOREHOUSE TOWN (HAMILTON COUNTY)
MORIAH TOWN (ESSEX COUNTY)
MORRIS TOWN (OTSEGO COUNTY)
MORRIS VILLAGE (OTSEGO COUNTY)
MORRISTOWN TOWN (ST LAWRENCE COUNTY)
MORRISTOWN VILLAGE (ST LAWRENCE COUNTY)
MOUNT HOPE TOWN (ORANGE COUNTY)
*MOUNT KISCO VILLAGE (WESTCHESTER COUNTY)
*MOUNT MORRIS TOWN (LIVINGSTON COUNTY)
*MOUNT MURKIS VILLAGE (LIVINGSTON COUNTY)
*MOUNT VERNON CITY (WESTCHESTER COUNTY)
*MURRAY TOWN (ORLEANS COUNTY)
NAPOLI TOWN (CATTARAUGUS COUNTY)
*NASSAU TOWN (RENSSELAER COUNTY)
*NASSAU VILLAGE (RENSSELAER COUNTY)
*NELLISTON VILLAGE (MONTGOMERY COUNTY)
*NELSON TOWN (MADISON COUNTY)
NEVERSINK TOWN (SULLIVAN COUNTY)
NEW ALBION TOWN (CATTARAUGUS COUNTY)
NEW BERLIN TOWN (CHENANGO COUNTY)
NEW BERLIN VILLAGE (CHENANGO COUNTY)
NEW BREHEM TOWN (LEWIS COUNTY)
*NEW HARTFORD TOWN (ONEIDA COUNTY)
*NEW HARTFORD VILLAGE (ONEIDA COUNTY)
*NEW HAVEN TOWN (OSWEGO COUNTY)
NEW HUDSON TOWN (ALLEGANY COUNTY)
*NEW HYDE PARK VILLAGE (NASSAU COUNTY)
NEW LEBANON TOWN (COLUMBIA COUNTY)
NEW LISBON TOWN (OTSEGO COUNTY)
NEW PALTZ TOWN (ULSTER COUNTY)
NEW PALTZ VILLAGE (ULSTER COUNTY)
*NEW YORK MILLS VILLAGE (ONEIDA COUNTY)
*NEWARK VILLAGE (WAYNE COUNTY)
NEWBURGH CITY (ORANGE COUNTY)
NEWCUMB TOWN (ESSEX COUNTY)
*NEWFANE TOWN (NIAGARA COUNTY)
*NEWPORT TOWN (HERKIMER COUNTY)
*NEWPORT VILLAGE (HERKIMER COUNTY)
*NEWSTEAD TOWN (ERIE COUNTY)
*NIAGARA FALLS CITY (NIAGARA COUNTY)
*NIAGARA TOWN (NIAGARA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

NILES TOWN (CAYUGA COUNTY)
NORFOLK TOWN (ST LAWRENCE COUNTY)
*NORTH COLLINS TOWN (ERIE COUNTY)
*NORTH COLLINS VILLAGE (ERIE COUNTY)
*NORTH DANVILLE TOWN (LIVINGSTON COUNTY)
NORTH ELBA TOWN (ESSEX COUNTY)
*NORTH GREENBUSH TOWN (RENSSELAER COUNTY)
NORTH HARMONY TOWN (CHAUTAUGUA COUNTY)
NORTH HUDSON TOWN (ESSEX COUNTY)
NORTH NORWICH TOWN (CHENANGO COUNTY)
*NORTH SYRACUSE VILLAGE (ONONDAGA COUNTY)
*NORTH TARRYTOWN VILLAGE (WESTCHESTER COUNTY)
*NORTH TONAWANDA CITY (NIAGARA COUNTY)
NORTHAMPTON TOWN (FULTON COUNTY)
NORTHVILLE VILLAGE (FULTON COUNTY)
*NORWAY TOWN (HERKIMER COUNTY)
NORWICH CITY (CHENANGO COUNTY)
NORWICH TOWN (CHENANGO COUNTY)
NORWOOD VILLAGE (ST LAWRENCE COUNTY)
*NYACK VILLAGE (ROCKLAND COUNTY)
OAKFIELD TOWN (GENESEE COUNTY)
OAKFIELD VILLAGE (GENESEE COUNTY)
OGDENSBURG CITY (ST LAWRENCE COUNTY)
*OHIO TOWN (HERKIMER COUNTY)
OLEAN CITY (CATTARAUGUS COUNTY)
OLEAN TOWN (CATTARAUGUS COUNTY)
OLIVE TOWN (ULSTER COUNTY)
*ONEIDA CASTLE VILLAGE (ONEIDA COUNTY)
*ONEIDA CITY (MADISON COUNTY)
ONEONTA CITY (OTSEGO COUNTY)
ONEONTA TOWN (OTSEGO COUNTY)
*ONONDAGA TOWN (ONONDAGA COUNTY)
OPPENHEIM TOWN (FULTON COUNTY)
ORANGE TOWN (SCHUYLER COUNTY)
*ORISKANY FALLS VILLAGE (ONEIDA COUNTY)
*ORISKANY VILLAGE (ONEIDA COUNTY)
ORLEANS TOWN (JEFFERSON COUNTY)
OSCEOLA TOWN (LEWIS COUNTY)
*OSSIAN TOWN (LIVINGSTON COUNTY)
*OSSINING VILLAGE (WESTCHESTER COUNTY)
OSWEGATCHIE TOWN (ST LAWRENCE COUNTY)
OTEGO TOWN (OTSEGO COUNTY)
OTEGO VILLAGE (OTSEGO COUNTY)
*OTISCO TOWN (ONONDAGA COUNTY)
OTSEGO TOWN (OTSEGO COUNTY)
OTSELIC TOWN (CHENANGO COUNTY)
OTTO TOWN (CATTARAUGUS COUNTY)
OVID TOWN (SENECA COUNTY)
OVID VILLAGE (SENECA COUNTY)
OXFORD TOWN (CHENANGO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

OXFORD VILLAGE (CHENANGO COUNTY)
*PALATINE BRIDGE VILLAGE (MONTGOMERY COUNTY)
*PALATINE TOWN (MONTGOMERY COUNTY)
*PALMYRA TOWN (WAYNE COUNTY)
*PALMYRA VILLAGE (WAYNE COUNTY)
PAMELIA TOWN (JEFFERSON COUNTY)
PANAMA VILLAGE (CHAUTAUQUA COUNTY)
*PARIS TOWN (ONEIDA COUNTY)
PARISHVILLE TOWN (ST LAWRENCE COUNTY)
*PATCHOGUE VILLAGE (SUFFOLK COUNTY)
PAVILION TOWN (GENESEE COUNTY)
PEMBROKE TOWN (GENESEE COUNTY)
*PENDLETON TOWN (NIAGARA COUNTY)
PENN YAN VILLAGE (YATES COUNTY)
PERRY TOWN (WYOMING COUNTY)
PERRYSBURG TOWN (CATTARAUGUS COUNTY)
PERSIA TOWN (CATTARAUGUS COUNTY)
PERTH TOWN (FULTON COUNTY)
*PETERSBRUG TOWN (RENSSELAER COUNTY)
PHARSALIA TOWN (CHENANGO COUNTY)
*PHELPS VILLAGE (ONTARIO COUNTY)
PHILADELPHIA TOWN (JEFFERSON COUNTY)
PHILADELPHIA VILLAGE (JEFFERSON COUNTY)
PHILMONT VILLAGE (COLUMBIA COUNTY)
*PHOENIX VILLAGE (ESSEX COUNTY)
PIERCEFIELD TOWN (ST LAWRENCE COUNTY)
PIERREPONT TOWN (ST LAWRENCE COUNTY)
PIKE TOWN (WYOMING COUNTY)
PIKE VILLAGE (WYOMING COUNTY)
PINCKNEY TOWN (LEWIS COUNTY)
PINE HILL VILLAGE (ULSTER COUNTY)
PITCAIRN TOWN (ST LAWRENCE COUNTY)
PITCHER TOWN (CHENANGO COUNTY)
PITTSFIELD TOWN (OTSEGO COUNTY)
*PITTSTOWN TOWN (RENSSELAER COUNTY)
PLAINFIELD TOWN (OTSEGO COUNTY)
PLATTEKILL TOWN (ULSTER COUNTY)
PLYMOUTH TOWN (CHENANGO COUNTY)
*PCESTENKILL TOWN (RENSSELAER COUNTY)
POLAND TOWN (CHAUTAUQUA COUNTY)
*POLAND VILLAGE (HERKIMER COUNTY)
POMFRET TOWN (CHAUTAUQUA COUNTY)
*POMPEY TOWN (ONONDAGA COUNTY)
PORT BYRON VILLAGE (CAYUGA COUNTY)
*PORT CHESTER VILLAGE (WESTCHESTER COUNTY)
*PORT DICKINSON VILLAGE (BROGME COUNTY)
PORT HENRY VILLAGE (ESSEX COUNTY)
PORT JERVIS CITY (ORANGE COUNTY)
PORT LEYDEN VILLAGE (LEWIS COUNTY)
*PORTER TOWN (NIAGARA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PORTLAND TOWN (CHAUTAUQUA COUNTY)
PORTVILLE TOWN (CATTARAUGUS COUNTY)
PORTVILLE VILLAGE (CATTARAUGUS COUNTY)
POTSDAM TOWN (ST LAWRENCE COUNTY)
POTSDAM VILLAGE (ST LAWRENCE COUNTY)
POTTER TOWN (YATES COUNTY)
*POUGHKEEPSIE CITY (DUTCHESS COUNTY)
*POUGHKEEPSIE TOWN (DUTCHESS COUNTY)
PRATTSBURG TOWN (STEUBEN COUNTY)
PREBLE TOWN (CORTLAND COUNTY)
PRESTON TOWN (CHERANGO COUNTY)
*PROSPECT VILLAGE (ONEIDA COUNTY)
PULTENEY TOWN (STEUBEN COUNTY)
PUTNAM TOWN (WASHINGTON COUNTY)
QUEENSBURY TOWN (WARREN COUNTY)
RANDOLPH TOWN (CATTARAUGUS COUNTY)
RATHBONE TOWN (STEUBEN COUNTY)
READING TOWN (SCHUYLER COUNTY)
*RED CREEK VILLAGE (WAYNE COUNTY)
*REMSEN TOWN (ONEIDA COUNTY)
*REMSEN VILLAGE (ONEIDA COUNTY)
*RENSSELAER CITY (RENSSELAER COUNTY)
RENSSELAER FALLS VILLAGE (ST LAWRENCE COUNTY)
RICHBURG VILLAGE (ALLEGANY COUNTY)
RICHFIELD SPRINGS VILLAGE (OTSEGO COUNTY)
RICHFIELD TOWN (OTSEGO COUNTY)
RICHMONDVILLE TOWN (SCHOHARIE COUNTY)
RICHMONDVILLE VILLAGE (SCHOHARIE COUNTY)
RICHVILLE VILLAGE (ST LAWRENCE COUNTY)
*RIDGWAY TOWN (ORLEANS COUNTY)
RIPLEY TOWN (CHAUTAUQUA COUNTY)
RIVERSIDE VILLAGE (STEUBEN COUNTY)
*ROCHESTER CITY (MONROE COUNTY)
ROCHESTER TOWN (ULSTER COUNTY)
ROCKLAND TOWN (SULLIVAN COUNTY)
RODMAN TOWN (JEFFERSON COUNTY)
*ROME CITY (ONEIDA COUNTY)
ROMULUS TOWN (SENECA COUNTY)
*ROOT TOWN (MONTGOMERY COUNTY)
ROSEBOOM TOWN (OTSEGO COUNTY)
ROSENDALE TOWN (ULSTER COUNTY)
ROSENDALE VILLAGE (ULSTER COUNTY)
ROSSIE TOWN (ST LAWRENCE COUNTY)
*ROTTERDAM TOWN (SCHENECTADY COUNTY)
*ROUND LAKE VILLAGE (SARATOGA COUNTY)
ROXBURY TOWN (DELAWARE COUNTY)
*ROYALTON TOWN (NIAGARA COUNTY)
*RUSH TOWN (MONROE COUNTY)
RUSHFORD TOWN (ALLEGANY COUNTY)
RUSSELL TOWN (ST LAWRENCE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *RUSSIA TOWN (HERKIMER COUNTY)
- RUTLAND TOWN (JEFFERSON COUNTY)
- *RYE TOWN (WESTCHESTER COUNTY)
- SACKETS HARBOR VILLAGE (JEFFERSON COUNTY)
- SALAMANCA CITY (CATTARAUGUS COUNTY)
- SALAMANCA TOWN (CATTARAUGUS COUNTY)
- SALEM TOWN (WASHINGTON COUNTY)
- SALEM VILLAGE (WASHINGTON COUNTY)
- *SALINA TOWN (ONONDAGA COUNTY)
- *SALISBURY TOWN (HERKIMER COUNTY)
- *SAND LAKE (RENSSELAER COUNTY)
- *SANFORD TOWN (BROOME COUNTY)
- *SANGERFIELD TOWN (ONEIDA COUNTY)
- SANTA CLARA TOWN (FRANKLIN COUNTY)
- SARANAC LAKE VILLAGE (*FRANKLIN COUNTY)
- *SARDINIA TOWN (ERIE COUNTY)
- SAUGERTIES TOWN (ULSTER COUNTY)
- SAUGERTIES VILLAGE (ULSTER COUNTY)
- *SAVANNAH VILLAGE (WAYNE COUNTY)
- SAVONA VILLAGE (STEBEN COUNTY)
- *SCHAGHTICOKE TOWN (RENSSELAER COUNTY)
- *SCHAGHTICOKE VILLAGE (RENSSELAER COUNTY)
- *SCHENECTADY CITY (SCHENECTADY COUNTY)
- SCHENEVUS VILLAGE (OTSEGO COUNTY)
- *SCHODACK TOWN (RENSSELAER COUNTY)
- SCHOHARIE TOWN (SCHOHARIE COUNTY)
- SCHOHARIE VILLAGE (SCHOHARIE COUNTY)
- SCHROON TOWN (ESSEX COUNTY)
- *SCHUYLER TOWN (HERKIMER COUNTY)
- *SCHUYLERVILLE VILLAGE (SARATOGA COUNTY)
- SCIO TOWN (ALLEGANY COUNTY)
- SCIPIC TOWN (CAYUGA COUNTY)
- *SCOTIA VILLAGE (SCHENECTADY COUNTY)
- SCOTT TOWN (CORTLAND COUNTY)
- SEMPRONIUS TOWN (CAYUGA COUNTY)
- SENECA FALLS TOWN (SENECA COUNTY)
- SENECA FALLS VILLAGE (SENECA COUNTY)
- SEWARD TOWN (SCHOHARIE COUNTY)
- SHANDAKEN TOWN (ULSTER COUNTY)
- SHARON SPRINGS VILLAGE (SCHOHARIE COUNTY)
- SHARON TOWN (SCHOHARIE COUNTY)
- SHAWANGUNK TOWN (ULSTER COUNTY)
- *SHELBY TOWN (ORLEANS COUNTY)
- SHELDON TOWN (WYOMING COUNTY)
- SHERBURNE TOWN (CHENANGO COUNTY)
- SHERBURNE VILLAGE (CHENANGO COUNTY)
- SHERIDAN TOWN (CHAUTAUQUA COUNTY)
- SHERMAN TOWN (CHAUTAUQUA COUNTY)
- SHEPHERD VILLAGE (CHAUTAUQUA COUNTY)
- *SHERRILL CITY (ONEIDA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SIDNEY TOWN (DELAWARE COUNTY)
SIDNEY VILLAGE (DELAWARE COUNTY)
SILVER CREEK VILLAGE (CHAUTAUQUA COUNTY)
SINCLAIRVILLE VILLAGE (CHAUTAUQUA COUNTY)
*SKANEATELES TOWN (ONONDAGA COUNTY)
*SLOAN VILLAGE (ERIE COUNTY)
*SMITHFIELD TOWN (MADISON COUNTY)
SMITHVILLE TOWN (CHENANGO COUNTY)
SMYRNA TOWN (CHENANGO COUNTY)
SMYRNA VILLAGE (CHENANGO COUNTY)
*SODUS VILLAGE (WAYNE COUNTY)
SOLON TOWN (CORTLAND COUNTY)
*SOLVAY VILLAGE (ONONDAGA COUNTY)
*SOMERSET TOWN (NIAGARA COUNTY)
*SOUTH FLORAL PARK VILLAGE (NASSAU COUNTY)
*SOUTH GLENS FALLS VILLAGE (SARATOGA COUNTY)
SOUTH VALLEY TOWN (CATTARAUGUS COUNTY)
*SOUTHPORT TOWN (CHEMUNG COUNTY)
*SPAFFORD TOWN (ONONDAGA COUNTY)
SPRINGFIELD TOWN (OTSEGO COUNTY)
SPRINGPORT TOWN (CAYUGA COUNTY)
*SPRINGVILLE VILLAGE (ERIE COUNTY)
ST ARMAND TOWN (ESSEX COUNTY)
*ST JOHNSVILLE TOWN (MONTGOMERY COUNTY)
*ST JOHNSVILLE VILLAGE (MONTGOMERY COUNTY)
STAFFORD TOWN (GENESEE COUNTY)
STAMFORD TOWN (DELAWARE COUNTY)
STAMFORD VILLAGE (DELAWARE COUNTY)
*STARK TOWN (HERKIMER COUNTY)
STARKEY TOWN (YATES COUNTY)
*STEPHENTOWN TOWN (RENSSELAER COUNTY)
STERLING TOWN (CAYUGA COUNTY)
*STEWEN TOWN (ONEIDA COUNTY)
*STEWART MANOR VILLAGE (NASSAU COUNTY)
STOCKHOLM TOWN (ST LAWRENCE COUNTY)
STOCKPORT TOWN (COLUMBIA COUNTY)
STOCKTON TOWN (CHAUTAUQUA COUNTY)
STONY CREEK TOWN (WARREN COUNTY)
STRATFORD TOWN (FULTON COUNTY)
STUYVESANT TOWN (COLUMBIA COUNTY)
SUMMERHILL TOWN (CAYUGA COUNTY)
SUMMIT TOWN (SCHOHARIE COUNTY)
*SYLVAN BEACH VILLAGE (ONEIDA COUNTY)
*SYRACUSE CITY (ONONDAGA COUNTY)
TAGHKANIC TOWN (COLUMBIA COUNTY)
TANNERSVILLE VILLAGE (GREENE COUNTY)
TAYLOR TOWN (CORTLAND COUNTY)
THERESA TOWN (JEFFERSON COUNTY)
THERESA VILLAGE (JEFFERSON COUNTY)
THOMPSON TOWN (SULLIVAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

THROOP TOWN (CAYUGA COUNTY)
THURMAN TOWN (WARREN COUNTY)
THURSTON TOWN (STEBEN COUNTY)
TICONDEROGA TOWN (ESSEX COUNTY)
TICONDEROGA VILLAGE (ESSEX COUNTY)
TOMPKINS TOWN (DELAWARE COUNTY)
*TONAWANDA CITY (ERIE COUNTY)
*TONAWANDA TOWN (ERIE COUNTY)
TORREY TOWN (YATES COUNTY)
*TRENTON TOWN (ONEIDA COUNTY)
TROUSBURG TOWN (STEBEN COUNTY)
*TROY CITY (RENSSELAER COUNTY)
TRUMANSBURG VILLAGE (TOMPKINS COUNTY)
TRUXTON TOWN (CORTLAND COUNTY)
*TULLY TOWN (ONONDAGA COUNTY)
*TULLY VILLAGE (ONONDAGA COUNTY)
TUPPER LAKE VILLAGE (FRANKLIN COUNTY)
TURIN TOWN (LEWIS COUNTY)
TURIN VILLAGE (LEWIS COUNTY)
TUSCARORA TOWN (STEBEN COUNTY)
TYRE TOWN (SENECA COUNTY)
TYRONE TOWN (SCHUYLER COUNTY)
ULYSSES TOWN (TOMPKINS COUNTY)
UNADILLA TOWN (OTSEGO COUNTY)
UNADILLA VILLAGE (OTSEGO COUNTY)
UNION SPRINGS VILLAGE (CAYUGA COUNTY)
*UNION TOWN (BROOME COUNTY)
UNIONVILLE VILLAGE (ORANGE COUNTY)
URBANA TOWN (STEBEN COUNTY)
*UTICA CITY (ONEIDA COUNTY)
VALATIE VILLAGE (COLUMBIA COUNTY)
*VALLEY FALLS VILLAGE (RENSSELAER COUNTY)
*VALLEY STREAM VILLAGE (NASSAU COUNTY)
*VAN BUREN TOWN (ONONDAGA COUNTY)
*VAN ETEN TOWN (CHEMUNG COUNTY)
*VAN ETEN VILLAGE (CHEMUNG COUNTY)
VARICK TOWN (SENECA COUNTY)
VENICE TOWN (CAYUGA COUNTY)
*VERNON TOWN (ONEIDA COUNTY)
*VERNON VILLAGE (ONEIDA COUNTY)
*VERONA TOWN (ONEIDA COUNTY)
*VETERAN TOWN (CHEMUNG COUNTY)
VICTORY TOWN (CAYUGA COUNTY)
*VICTORY TOWN (SARATOGA COUNTY)
*VIENNA TOWN (ONEIDA COUNTY)
VILLENOVA TOWN (CHAUTAUGUS COUNTY)
VIRGIL TOWN (CORTLAND COUNTY)
WADDINGTON TOWN (ST LAWRENCE COUNTY)
WADDINGTON VILLAGE (ST LAWRENCE COUNTY)
WALDEN VILLAGE (ORANGE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*WALES TOWN (ERIE COUNTY)
WALLKILL TOWN (ORANGE COUNTY)
WALTON TOWN (DELAWARE COUNTY)
WALTON VILLAGE (DELAWARE COUNTY)
WARD TOWN (ALLEGANY COUNTY)
*WARREN TOWN (HERKIMER COUNTY)
WARRENSBURG TOWN (WARREN COUNTY)
WARSAW TOWN (WYOMING COUNTY)
WASHINGTONVILLE VILLAGE (ORANGE COUNTY)
*WATERFORD VILLAGE (SARATOGA COUNTY)
WATERLOO TOWN (SENECA COUNTY)
WATERLOO VILLAGE (SENECA COUNTY)
WATERTOWN CITY (JEFFERSON COUNTY)
WATERTOWN TOWN (JEFFERSON COUNTY)
*WATERVILLE VILLAGE (ONEIDA COUNTY)
*WATERVLIET CITY (ALBANY COUNTY)
WATKINS GLEN VILLAGE (SCHUYLER COUNTY)
WATSON TOWN (LEWIS COUNTY)
WAVERLY TOWN (FRANKLIN COUNTY)
WAWARSING TOWN (ULSTER COUNTY)
WAWAYANDATOWN (ORANGE COUNTY)
WAYLAND TOWN (STEBEN COUNTY)
WAYLAND VILLAGE (STEBEN COUNTY)
WAYNE TOWN (STEBEN COUNTY)
*WEBB TOWN (HERKIMER COUNTY)
WEEDSPORT VILLAGE (CAYUGA COUNTY)
WELLS TOWN (HAMILTON COUNTY)
*WELLSBURG VILLAGE (CHEMUNG COUNTY)
WELLSVILLE TOWN (ALLEGANY COUNTY)
WELLSVILLE VILLAGE (ALLEGANY COUNTY)
WEST ALMOND TOWN (ALLEGANY COUNTY)
WEST CARTHAGE VILLAGE (JEFFERSON COUNTY)
*WEST SENECA TOWN (ERIE COUNTY)
*WEST SPARTA TOWN (LIVINGSTON COUNTY)
WEST TURIN TOWN (LEWIS COUNTY)
WEST UNION TOWN (STEBEN COUNTY)
*WEST WINFIELD VILLAGE (HERKIMER COUNTY)
*WESTERN TOWN (ONEIDA COUNTY)
WESTFIELD TOWN (CHAUTAUGUS COUNTY)
WESTFORD TOWN (OTSEGO COUNTY)
*WESTMORELAND TOWN (ONEIDA COUNTY)
WESTPORT TOWN (ESSEX COUNTY)
WESTVILLE TOWN (FRANKLIN COUNTY)
WETHERSFIELD TOWN (WYOMING COUNTY)
*WHEATFIELD TOWN (NIAGARA COUNTY)
WHEELER TOWN (STEBEN COUNTY)
WHITE CREEK TOWN (WASHINGTON COUNTY)
WHITEHALL TOWN (WASHINGTON COUNTY)
WHITEHALL VILLAGE (WASHINGTON COUNTY)
*WHITESBORO VILLAGE (ONEIDA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *WHITESTOWN TOWN (ONEIDA COUNTY)
- WILLET TOWN (CORTLAND COUNTY)
- *WILLIAMSON TOWN (WAYNE COUNTY)
- WILLING TOWN (ALLEGANY COUNTY)
- *WILLISTON PARK VILLAGE (NASSAU COUNTY)
- WILLSBORO TOWN (ESSEX COUNTY)
- WILMINGTON TOWN (ESSEX COUNTY)
- WILNA TOWN (JEFFERSON COUNTY)
- *WILSON TOWN (NIAGARA COUNTY)
- *WILSON VILLAGE (NIAGARA COUNTY)
- WINDHAM TOWN (GREENE COUNTY)
- *WINDSOR TOWN (BROOME COUNTY)
- *WINDSOR VILLAGE (BROOME COUNTY)
- *WINFIELD TOWN (HERKIMER COUNTY)
- WIRT TOWN (ALLEGANY COUNTY)
- *WOLCOTT TOWN (WAYNE COUNTY)
- *WOLCOTT VILLAGE (WAYNE COUNTY)
- WOODHULL TOWN (STEBEN COUNTY)
- WOODHULL VILLAGE (STEBEN COUNTY)
- WOODRIDGE VILLAGE (SULLIVAN COUNTY)
- WORCESTER TOWN (OTSEGO COUNTY)
- WORTH TOWN (JEFFERSON COUNTY)
- WRIGHT TOWN (SCHENARIE COUNTY)
- WURTSBORO VILLAGE (SULLIVAN COUNTY)
- *YONKERS CITY (WESTCHESTER COUNTY)
- *YORK TOWN (LIVINGSTON COUNTY)
- YORKSHIRE TOWN (CATTARAUGUS COUNTY)
- *YORKVILLE VILLAGE (ONEIDA COUNTY)
- *YOUNGSTOWN VILLAGE (NIAGARA COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *ALBANY COUNTY
- ALLEGANY COUNTY
- *BROOME COUNTY
- CATTARAUGUS COUNTY
- CAYUGA COUNTY
- CHAUTAUQUA COUNTY
- *CHEMUNG COUNTY
- CHEMANGO COUNTY
- COLUMBIA COUNTY
- CORTLAND COUNTY
- DELAWARE COUNTY
- *ERIE COUNTY
- ESSEX COUNTY
- FRANKLIN COUNTY
- FULTON COUNTY
- GENESEE COUNTY
- *HERKIMER COUNTY
- JEFFERSON COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LEWIS COUNTY
*MUNROE COUNTY
*MONTGOMERY COUNTY
*NIAGARA COUNTY
*ONEIDA COUNTY
*ONONDAGA COUNTY
ORANGE COUNTY
*ORLEANS COUNTY
OTSEGO COUNTY
*RENSSELAER COUNTY
*SCHENECTADY COUNTY
SCHOHARIE COUNTY
SCHUYLER COUNTY
SENECA COUNTY
ST LAWRENCE COUNTY
STEBEN COUNTY
SULLIVAN COUNTY
ULSTER COUNTY
WARREN COUNTY
WASHINGTON COUNTY
*WAYNE COUNTY
WYOMING COUNTY
YATES COUNTY

STATE RECORD COUNT= 1,114

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NORTH CAROLINA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

AHOSKIE TOWN (HERTFORD COUNTY)
ALBEMARLE CITY (STANLY COUNTY)
ALLIANCE TOWN (PAMLICO COUNTY)
ANDREWS TOWN (CHEFOKEE COUNTY)
ARAPAHOE TOWN (PAMLICO COUNTY)
ATKINSON TOWN (PENDER COUNTY)
BANNER ELK TOWN (AVERY COUNTY)
BAYBORD TOWN (PAMLICO COUNTY)
BEARGRASS TOWN (MARTIN COUNTY)
BENSON TOWN (JOHNSTON COUNTY)
BLADENBORO TOWN (BLADEN COUNTY)
BOLTON TOWN (COLUMBUS COUNTY)
BROOKFORD TOWN (CATAWBA COUNTY)
BUNN TOWN (FRANKLIN COUNTY)
*BURLINGTON CITY (ALAMANCE COUNTY)
BURNSVILLE TOWN (YANCEY COUNTY)
CALYPSO TOWN (DUPLIN COUNTY)
CENTERVILLE TOWN (FRANKLIN COUNTY)
CHADBURN TOWN (COLUMBUS COUNTY)
CLEVELAND TOWN (ROWAN COUNTY)
COFIELD TOWN (HERTFORD COUNTY)
COLUMBIA TOWN (TYRRELL COUNTY)
COMO TOWN (HERTFORD COUNTY)
CONCORD CITY (CABARRUS COUNTY)
CREEDMOOR CITY (GRANVILLE COUNTY)
CROSSNORE TOWN (AVERY COUNTY)
EAST ARCADIA TOWN (BLADEN COUNTY)
EAST LAURINBURG TOWN (SCOTLAND COUNTY)
EAST SPENCER TOWN (ROWAN COUNTY)
EDEN CITY (ROCKINGHAM COUNTY)
EDENTON TOWN (CHOWAN COUNTY)
ELIZABETH CITY (PASQUOTANK COUNTY)
ELK PARK TOWN (AVERY COUNTY)
ELLERBE TOWN (RICHMOND COUNTY)
*ELON COLLEGE TOWN (ALAMANCE COUNTY)
ENFIELD TOWN (HALIFAX COUNTY)
FAIR BLUFF TOWN (COLUMBUS COUNTY)
FAIRMONT TOWN (ROBESON COUNTY)
FAISON TOWN (DUPLIN COUNTY)
FAITH TOWN (ROWAN COUNTY)
*FALCON TOWN (CUMBERLAND COUNTY)
FOREST CITY TOWN (RUTHERFORD COUNTY)
FRANKLINTON TOWN (FRANKLIN COUNTY)
GARYSBURG TOWN (NORTHAMPTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GASTON TOWN (NORTHAMPTON COUNTY)
GIBSON TOWN (SCOTLAND COUNTY)
*GIBSONVILLE TOWN (*GUILFORD COUNTY)
GLEN ALPINE TOWN (BURKE COUNTY)
GOLDSBORO CITY (WAYNE COUNTY)
*GRAHAM CITY (ALAMANCE COUNTY)
GRANITE FALLS TOWN (CALDWELL COUNTY)
GREENEVERS TOWN (DUPLIN COUNTY)
GRIFTON TOWN (*PITT COUNTY)
HAMLET CITY (RICHMOND COUNTY)
HARMONY TOWN (IREDELL COUNTY)
HASSELL TOWN (MARTIN COUNTY)
HENDERSON CITY (VANCE COUNTY)
HOBGOOD TOWN (HALIFAX COUNTY)
HOFFMAN TOWN (RICHMOND COUNTY)
HOOKERTON TOWN (GREENE COUNTY)
JAMESVILLE TOWN (MARTIN COUNTY)
JEFFERSON TOWN (ASHE COUNTY)
KELFORD TOWN (JERTIE COUNTY)
KENLY TOWN (JOHNSTON COUNTY)
KINGS MOUNTAIN CITY (*CLEVELAND COUNTY)
LANSING TOWN (ASHE COUNTY)
LASKER TOWN (NORTHAMPTON COUNTY)
LATTINGRE TOWN (CLEVELAND COUNTY)
LAURINBURG CITY (SCOTLAND COUNTY)
LEGGETT TOWN (EDGEcombe COUNTY)
*LEXINGTON CITY (DAVIDSON COUNTY)
LINCOLNTON TOWN (LINCOLN COUNTY)
LITTLETON TOWN (HALIFAX COUNTY)
LONG VIEW TOWN (*CATAWBA COUNTY)
LOUISBURG TOWN (FRANKLIN COUNTY)
LUMBERTON CITY (ROBESON COUNTY)
MAGNOLIA TOWN (DUPLIN COUNTY)
MAYODAN TOWN (ROCKINGHAM COUNTY)
MAYSVILLE TOWN (JONES COUNTY)
MCDONALD TOWN (ROBESON COUNTY)
*MEBANE TOWN (*ALAMANCE COUNTY)
MESIC TOWN (PAMLICO COUNTY)
MIDDLEBURG TOWN (VANCE COUNTY)
MILTON TOWN (CASWELL COUNTY)
MOUNT GILEAD TOWN (MONTGOMERY COUNTY)
MOUNT OLIVE TOWN (*WAYNE COUNTY)
MURPHY TOWN (CHERCKEE COUNTY)
NEWLAND TOWN (AVERY COUNTY)
NORMAN TOWN (RICHMOND COUNTY)
NORWOOD TOWN (STANLY COUNTY)
OAK CITY TOWN (MARTIN COUNTY)
ORIENTAL TOWN (PAMLICO COUNTY)
ORRUM TOWN (ROBESON COUNTY)
OXFORD CITY (GRANVILLE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PARKTON TOWN (ROBESON COUNTY)
PARMELE TOWN (MARTIN COUNTY)
* PEMROKE TOWN (ROBESON COUNTY)
PINETOPS TOWN (EDGECOMBE COUNTY)
PROCTORVILLE TOWN (ROBESON COUNTY)
* RANDLEMAN TOWN (RANDOLPH COUNTY)
RAYNHAM TOWN (ROBESON COUNTY)
RED SPRINGS TOWN (ROBESON COUNTY)
RHODHISS TOWN (*CALDWELL COUNTY)
RICH SQUARE TOWN (NORTHAMPTON COUNTY)
RICHLANDS TOWN (ONCLOW COUNTY)
ROANOKE RAPIDS CITY (HALIFAX COUNTY)
ROBERSONVILLE TOWN (MARTIN COUNTY)
ROCKINGHAM TOWN (RICHMOND COUNTY)
ROSE HILL TOWN (DUPLIN COUNTY)
ROWLAND TOWN (ROBESON COUNTY)
SCOTLAND NECK TOWN (HALIFAX COUNTY)
SEABOARD TOWN (NORTHAMPTON COUNTY)
* SEAGROVE TOWN (RANDOLPH COUNTY)
SELMA TOWN (JOHNSTON COUNTY)
SEVERN TOWN (NORTHAMPTON COUNTY)
SNOW HILL TOWN (GREENE COUNTY)
SPINDALE TOWN (RUTHERFORD COUNTY)
ST PAULS TOWN (ROBESON COUNTY)
* STALEY TOWN (RANDOLPH COUNTY)
STAR TOWN (MONTGOMERY COUNTY)
STEM TOWN (GRANVILLE COUNTY)
STONEWALL TOWN (PAMLICO COUNTY)
STOVALL TOWN (GRANVILLE COUNTY)
SWANSBORO TOWN (ONCLOW COUNTY)
TABOR CITY TOWN (COLUMBUS COUNTY)
TEACHEY TOWN (DUPLIN COUNTY)
* THOMASVILLE CITY (DAVIDSON COUNTY)
TOP SAIL BEACH TOWN (PENDER COUNTY)
WAGRAM TOWN (SCOTLAND COUNTY)
WALLACE TOWN (DUPLIN COUNTY)
WALSTONBURG TOWN (GREENE COUNTY)
WARSAW TOWN (DUPLIN COUNTY)
WATHA TOWN (PENDER COUNTY)
WELDON TOWN (HALIFAX COUNTY)
WHITAKERS TOWN (*NASH COUNTY)
* WHITE LAKE TOWN (BLADEN COUNTY)
WILLIAMSTON TOWN (MARTIN COUNTY)
WINTON TOWN (HERTFORD COUNTY)
WOODLAND TOWN (NORTHAMPTON COUNTY)
WOODVILLE TOWN (BERTIE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

*ALAMANCE COUNTY
ASHE COUNTY
AVERY COUNTY
BERTIE COUNTY
BLADEN COUNTY
CABARRUS COUNTY
CALDWELL COUNTY
CASWELL COUNTY
CHATHAM COUNTY
CHEROKEE COUNTY
CHOWAN COUNTY
DUPLIN COUNTY
EDGECOMBE COUNTY
FRANKLIN COUNTY
GATES COUNTY
GRAHAM COUNTY
GRANVILLE COUNTY
GREENE COUNTY
HALIFAX COUNTY
HAYWOOD COUNTY
HERTFORD COUNTY
HOKE COUNTY
JOHNSTON COUNTY
JONES COUNTY
MARTIN COUNTY
MITCHELL COUNTY
MONTGOMERY COUNTY
NORTHAMPTON COUNTY
PAMLICO COUNTY
PENDER COUNTY
PERQUIMANS COUNTY
PERSON COUNTY
RICHMOND COUNTY
ROBESON COUNTY
RUTHERFORD COUNTY
STANLY COUNTY
TYRRELL COUNTY
VANCE COUNTY
WARREN COUNTY

STATE RECORD COUNT= 179

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF NORTH DAKOTA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALLEN TOWNSHIP (KIDDER COUNTY)
ANAMOOSE CITY (MCHENRY COUNTY)
ANAMOOSE TOWNSHIP (MCHENRY COUNTY)
ATWOOD TOWNSHIP (KIDDER COUNTY)
BAKER TOWNSHIP (KIDDER COUNTY)
BALFOUR CITY (MCHENRY COUNTY)
BANTRY TOWNSHIP (MCHENRY COUNTY)
BERGEN VILLAGE (MCHENRY COUNTY)
BERWICK CITY (MCHENRY COUNTY)
BJORNSON TOWNSHIP (MCHENRY COUNTY)
BUCKEYE TOWNSHIP (KIDDER COUNTY)
BUNKER TOWNSHIP (KIDDER COUNTY)
CHESTINA TOWNSHIP (KIDDER COUNTY)
CLEAR LAKE TOWNSHIP (BURLEIGH COUNTY)
CLEAR LAKE TOWNSHIP (KIDDER COUNTY)
COTTONWOOD LAKE TWP (MCHENRY COUNTY)
CROFTE TOWNSHIP (BURLEIGH COUNTY)
CROWN HILL TOWNSHIP (KIDDER COUNTY)
CRYSTAL SPRINGS TOWNSHIP (KIDDER COUNTY)
DAWSON VILLAGE (KIDDER COUNTY)
DEEP RIVER TOWNSHIP (MCHENRY COUNTY)
DEERING TOWNSHIP (MCHENRY COUNTY)
DEEFING VILLAGE (MCHENRY COUNTY)
DRAKE CITY (MCHENRY COUNTY)
DRISCOLL TOWNSHIP (BURLEIGH COUNTY)
ECKLUND TOWNSHIP (BURLEIGH COUNTY)
EGG CREEK TOWNSHIP (MCHENRY COUNTY)
ESTHERVILLE TOWNSHIP (BURLEIGH COUNTY)
EXCELSIOR TOWNSHIP (KIDDER COUNTY)
FAIRVIEW TOWNSHIP (ROLETTE COUNTY)
FALSER TOWNSHIP (MCHENRY COUNTY)
FLORENCE LAKE TWP (BURLEIGH COUNTY)
FRETTIM TOWNSHIP (KIDDER COUNTY)
GLENVIEW TOWNSHIP (BURLEIGH COUNTY)
GRAF TOWNSHIP (KIDDER COUNTY)
GRANVILLE CITY (MCHENRY COUNTY)
HARDING TOWNSHIP (EMMONS COUNTY)
HARRIETT TOWNSHIP (BURLEIGH COUNTY)
HAYNES TOWNSHIP (KIDDER COUNTY)
HAZEL GROVE TOWNSHIP (BURLEIGH COUNTY)
KARLSRUHE CITY (MCHENRY COUNTY)
KARLSRUHE TOWNSHIP (MCHENRY COUNTY)
KIEF VILLAGE (MCHENRY COUNTY)
KOTTKE VALLEY TOWNSHIP (MCHENRY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LAKE GEORGE TOWNSHIP (MCHENRY COUNTY)
LAKE HESTER TOWNSHIP (MCHENRY COUNTY)
LAKE WILLIAMS TOWNSHIP (KIDDER COUNTY)
LAND TOWNSHIP (MCHENRY COUNTY)
LARK TOWNSHIP (GRANT COUNTY)
LAYTON TOWNSHIP (MCHENRY COUNTY)
LEIN TOWNSHIP (BURLEIGH COUNTY)
LITTLE DEEP TOWNSHIP (MCHENRY COUNTY)
MANNING TOWNSHIP (KIDDER COUNTY)
MCCULLEY TOWNSHIP (EMMONS COUNTY)
MERKEL TOWNSHIP (KIDDER COUNTY)
MORTON TOWNSHIP (BURLEIGH COUNTY)
MOUSE RIVER TOWNSHIP (MCHENRY COUNTY)
NEWPORT TOWNSHIP (MCHENRY COUNTY)
NORMAL TOWNSHIP (MCHENRY COUNTY)
NORTHWEST TOWNSHIP (KIDDER COUNTY)
ODIN TOWNSHIP (MCHENRY COUNTY)
PEACE TOWNSHIP (KIDDER COUNTY)
PETERSVILLE TOWNSHIP (KIDDER COUNTY)
PETTIBONE TOWNSHIP (KIDDER COUNTY)
PETTIBONE VILLAGE (KIDDER COUNTY)
PRATT TOWNSHIP (MCHENRY COUNTY)
QUINBY TOWNSHIP (KIDDER COUNTY)
REXINE TWP (KIDDER COUNTY)
RIGA TOWNSHIP (MCHENRY COUNTY)
ROBINSON CITY (KIDDER COUNTY)
ROUND LAKE TOWNSHIP (MCHENRY COUNTY)
SALINE TOWNSHIP (MCHENRY COUNTY)
SCHILLER TOWNSHIP (MCHENRY COUNTY)
SCHRUNK TOWNSHIP (BURLEIGH COUNTY)
SIBLEY BUTTE TOWNSHIP (BURLEIGH COUNTY)
SIBLEY TOWNSHIP (KIDDER COUNTY)
SLOPE CENTER TWP (SLOPE COUNTY)
STEELE CITY (KIDDER COUNTY)
STEIBER TOWNSHIP (BURLEIGH COUNTY)
STEWART TOWNSHIP (KIDDER COUNTY)
TAFT TOWNSHIP (BURLEIGH COUNTY)
TANNER TOWNSHIP (KIDDER COUNTY)
TAPPEN CITY (KIDDER COUNTY)
TUTTLE TOWNSHIP (KIDDER COUNTY)
TUTTLE VILLAGE (KIDDER COUNTY)
VALLEY TOWNSHIP (KIDDER COUNTY)
VELVA TOWNSHIP (MCHENRY COUNTY)
VILLARD TOWNSHIP (MCHENRY COUNTY)
WEISER TOWNSHIP (KIDDER COUNTY)
WESTFORD TOWNSHIP (KIDDER COUNTY)
WILLIAMS TOWNSHIP (KIDDER COUNTY)
WILSON TOWNSHIP (BURLEIGH COUNTY)
WING CITY (BURLEIGH COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

KIDDER COUNTY
MCHENRY COUNTY

STATE RECORD COUNT= 95

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF OHIO

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *ADAMS TOWNSHIP (CHAMPAIGN COUNTY)
- ADAMS TOWNSHIP (MONROE COUNTY)
- ADAMS TOWNSHIP (MUSKINGUM COUNTY)
- ADAMS TOWNSHIP (SENECA COUNTY)
- *ADAMS TOWNSHIP (WASHINGTON COUNTY)
- ADAMSVILLE VILLAGE (MUSKINGUM COUNTY)
- ADELPHI VILLAGE (ROSS COUNTY)
- *AKRON CITY (SUMMIT COUNTY)
- ALBANY VILLAGE (ATHENS COUNTY)
- ALEXANDER TOWNSHIP (ATHENS COUNTY)
- ALGER VILLAGE (HARDIN COUNTY)
- *ALLEN TOWNSHIP (OTTAWA COUNTY)
- *ALLIANCE CITY (STARK COUNTY)
- ALVORCTON VILLAGE (WILLIAMS COUNTY)
- *AMANDA TOWNSHIP (ALLEN COUNTY)
- *AMBOY TOWNSHIP (FULTON COUNTY)
- AMES TOWNSHIP (ATHENS COUNTY)
- AMESVILLE VILLAGE (ATHENS COUNTY)
- *AMSTERDAM VILLAGE (JEFFERSON COUNTY)
- ANTIOCH VILLAGE (MONROE COUNTY)
- ANTWERP VILLAGE (PAULDING COUNTY)
- *ARCHBOLD VILLAGE (FULTON COUNTY)
- *ARLINGTON HGTS VILLAGE (HAMILTON COUNTY)
- ASHLAND CITY (ASHLAND COUNTY)
- ASHTABULA CITY (ASHTABULA COUNTY)
- ASHTABULA TOWNSHIP (ASHTABULA COUNTY)
- ATHENS CITY (ATHENS COUNTY)
- ATHENS TOWNSHIP (ATHENS COUNTY)
- ATTICA VILLAGE (SENECA COUNTY)
- *ATWATER TOWNSHIP (PORTAGE COUNTY)
- AUBURN TOWNSHIP (CRAWFORD COUNTY)
- AUBURN TOWNSHIP (TUSCARAWAS COUNTY)
- *AUGLAIZE TOWNSHIP (ALLEN COUNTY)
- AUSTINBURG TOWNSHIP (ASHTABULA COUNTY)
- *AUSTINTOWN TOWNSHIP (MAHONING COUNTY)
- BAINBRIDGE VILLAGE (ROSS COUNTY)
- BALTIC VILLAGE (TUSCARAWAS COUNTY)
- *BARBERTON CITY (SUMMIT COUNTY)
- *BARNESVILLE VILLAGE (BELMONT COUNTY)
- BARNHILL VILLAGE (TUSCARAWAS COUNTY)
- BATESVILLE VILLAGE (NOBLE COUNTY)
- *BATH TOWNSHIP (ALLEN COUNTY)
- *BATH TOWNSHIP (GREENE COUNTY)
- *BAY TOWNSHIP (OTTAWA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BEALLSVILLE VILLAGE (MONROE COUNTY)
*BEAVER CREEK TOWNSHIP (GREENE COUNTY)
*BEAVER TOWNSHIP (MAHONING COUNTY)
BEAVER TOWNSHIP (NOBLE COUNTY)
BEAVER VILLAGE (PIKE COUNTY)
*BEAVERDAM VILLAGE (ALLEN COUNTY)
*BEDFORD CITY (CUYAHOGA COUNTY)
BEDFORD TOWNSHIP (COSHOCTON COUNTY)
*BELLAIRE CITY (BELMONT COUNTY)
*BELLBROOK CITY (GREENE COUNTY)
BELLE VALLEY VILLAGE (NOBLE COUNTY)
BELLEVUE CITY (*HURON COUNTY)
*BELLVILLE VILLAGE (RICHLAND COUNTY)
*BELMONT VILLAGE (BELMONT COUNTY)
*BELMORE VILLAGE (PUTNAM COUNTY)
*BELCIT VILLAGE (MAHONING COUNTY)
*BELPRE CITY (*WASHINGTON COUNTY)
BENTON RIDGE VILLAGE (HANCOCK COUNTY)
BENTON TOWNSHIP (DOCKING COUNTY)
BENTON TOWNSHIP (MONROE COUNTY)
*BENTON TOWNSHIP (OTTAWA COUNTY)
*BEREA CITY (CUYAHOGA COUNTY)
*BERKEY VILLAGE (LUCAS COUNTY)
BERLIN TOWNSHIP (ERIE COUNTY)
BERLIN TOWNSHIP (KNOX COUNTY)
*BERLIN TOWNSHIP (MAHONING COUNTY)
BERN TOWNSHIP (ATHENS COUNTY)
*BETHEL TOWNSHIP (CLARK COUNTY)
*BETHEL TOWNSHIP (MIAMI COUNTY)
BETHEL TOWNSHIP (MONROE COUNTY)
BIG ISLAND TOWNSHIP (MARION COUNTY)
BIG SPRING TOWNSHIP (SENECA COUNTY)
BLAKESLEE VILLAGE (WILLIAMS COUNTY)
BLANCHARD TOWNSHIP (HANCOCK COUNTY)
BLANCHARD TOWNSHIP (HARDIN COUNTY)
BLOOM TOWNSHIP (SCIOTO COUNTY)
BLOOMFIELD TOWNSHIP (JACKSON COUNTY)
*BLOOMFIELD TOWNSHIP (TRUMBULL COUNTY)
*BLOOMINGDALE VILLAGE (JEFFERSON COUNTY)
BLUE ROCK TOWNSHIP (MUSKINGUM COUNTY)
*BLUFFTON VILLAGE (ALLEN COUNTY)
*BOWERSVILLE VILLAGE (GREENE COUNTY)
BOWLING GREEN TOWNSHIP (LICKING COUNTY)
BOWLING GREEN TOWNSHIP (MARION COUNTY)
*BRACEVILLE TOWNSHIP (TRUMBULL COUNTY)
*BRADY LAKE VILLAGE (PORTAGE COUNTY)
BRATTON TOWNSHIP (ADAMS COUNTY)
*BRIDGEPORT VILLAGE (BELMONT COUNTY)
*BRILLIANT VILLAGE (JEFFERSON COUNTY)
*BRIMFIELD TOWNSHIP (PORTAGE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BRONSON TOWNSHIP (HURON COUNTY)
*BROOK PARK CITY (CUYAHOGA COUNTY)
BROOKFIELD TOWNSHIP (NOBLE COUNTY)
*BROOKSIDE VILLAGE (BELMONT COUNTY)
BROUGHTON VILLAGE (PAULDING COUNTY)
BROWN TOWNSHIP (KNOX COUNTY)
*BROWN TOWNSHIP (MIAMI COUNTY)
BROWN TOWNSHIP (PAULDING COUNTY)
BROWN TOWNSHIP (VINTON COUNTY)
BRUSH CREEK TOWNSHIP (ADAMS COUNTY)
BRUSH CREEK TOWNSHIP (MUSKINGUM COUNTY)
BRUSH CREEK TOWNSHIP (SCIOTO COUNTY)
BRYAN CITY (WILLIAMS COUNTY)
BUCHTEL VILLAGE (ATHENS COUNTY)
BUCK TOWNSHIP (HARDIN COUNTY)
*BUCKLAND VILLAGE (AUGLAIZE COUNTY)
BUCKS TOWNSHIP (TUSCARAWAS COUNTY)
BUCKSKIN TOWNSHIP (ROSS COUNTY)
BUCYRUS CITY (CRAWFORD COUNTY)
BUCYRUS TOWNSHIP (CRAWFORD COUNTY)
BUFFALO TOWNSHIP (NOBLE COUNTY)
BURBANK VILLAGE (WAYNE COUNTY)
BURGOEN VILLAGE (SANDUSKY COUNTY)
*BURTON VILLAGE (GEAUGA COUNTY)
BUTLER TOWNSHIP (COLUMBIANA COUNTY)
BUTLER TOWNSHIP (KNOX COUNTY)
*BUTLER TOWNSHIP (MONTGOMERY COUNTY)
*BUTLER VILLAGE (RICHLAND COUNTY)
*BUTLERVILLE VILLAGE (WARREN COUNTY)
BYESVILLE VILLAGE (GUERNSEY COUNTY)
*CAESARS CREEK TWP (GREENE COUNTY)
*CAIRO VILLAGE (ALLEN COUNTY)
CALDWELL VILLAGE (NOBLE COUNTY)
CAMBRIDGE CITY (GUERNSEY COUNTY)
CAMBRIDGE TOWNSHIP (GUERNSEY COUNTY)
*CAMPBELL CITY (MAHONING COUNTY)
CANAAH TOWNSHIP (ATHENS COUNTY)
CANAAH TOWNSHIP (WAYNE COUNTY)
*CANTON CITY (STARK COUNTY)
*CANTON TOWNSHIP (STARK COUNTY)
*CARROLL TOWNSHIP (OTTAWA COUNTY)
CARTHAGE TOWNSHIP (ATHENS COUNTY)
*CASS TOWNSHIP (RICHLAND COUNTY)
*CASSTOWN VILLAGE (MIAMI COUNTY)
*CATAWBA ISLAND TOWNSHIP (OTTAWA COUNTY)
*CATAWBA VILLAGE (CLARK COUNTY)
*CEDARVILLE TOWNSHIP (GREENE COUNTY)
*CEDARVILLE VILLAGE (GREENE COUNTY)
CENTER TOWNSHIP (COLUMBIANA COUNTY)
CENTER TOWNSHIP (GUERNSEY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CENTER TOWNSHIP (MONROE COUNTY)
CENTER TOWNSHIP (NOBLE COUNTY)
CENTERBURG VILLAGE (KNOX COUNTY)
CESSNA TOWNSHIP (HARDIN COUNTY)
*CHAMPION TOWNSHIP (TRUMBULL COUNTY)
*CHARLESTOWN TOWNSHIP (PORTAGE COUNTY)
CHATFIELD TOWNSHIP (CRAWFORD COUNTY)
CHATFIELD VILLAGE (CRAWFORD COUNTY)
CHAUNCEY VILLAGE (ATHENS COUNTY)
CHERRY FORK VILLAGE (ADAMS COUNTY)
CHERRY VALLEY TOWNSHIP (ASHTABULA COUNTY)
*CHESAPEAKE VILLAGE (LAWRENCE COUNTY)
*CHESTERFIELD TOWNSHIP (FULTON COUNTY)
CHESTERVILLE VILLAGE (MORROW COUNTY)
*CHEVICT CITY (HAMILTON COUNTY)
CHILLICOTHE CITY (ROSS COUNTY)
*CHRISTIANSBURG VILLAGE (CHAMPAIGN COUNTY)
*CINCINNATI CITY (HAMILTON COUNTY)
CLARINGTON VILLAGE (MONROE COUNTY)
CLARK TOWNSHIP (COSHOCTON COUNTY)
CLARKSBURG VILLAGE (ROSS COUNTY)
CLARKSFIELD TOWNSHIP (HURON COUNTY)
*CLAY CENTER VILLAGE (OTTAWA COUNTY)
CLAY TOWNSHIP (KNOX COUNTY)
CLAY TOWNSHIP (MUSKINGUM COUNTY)
*CLAY TOWNSHIP (OTTAWA COUNTY)
CLAY TOWNSHIP (SCIOTO COUNTY)
CLAY TOWNSHIP (TUSCARAWAS COUNTY)
*CLAYTON VILLAGE (MONTGOMERY COUNTY)
CLEAR CREEK TOWNSHIP (ASHLAND COUNTY)
*CLEVELAND CITY (CLEVAHOGA COUNTY)
*CLIFTON VILLAGE (*GREENE COUNTY)
*CLINTON TOWNSHIP (FULTON COUNTY)
CLINTON TOWNSHIP (KNOX COUNTY)
CLINTON TOWNSHIP (SHELBY COUNTY)
CLINTON TOWNSHIP (VINTON COUNTY)
CLINTON TOWNSHIP (WAYNE COUNTY)
*CLOVERDALE VILLAGE (PUTNAM COUNTY)
CLYDE VILLAGE (SANDUSKY COUNTY)
*COAL GROVE VILLAGE (LAWRENCE COUNTY)
COAL TOWNSHIP (JACKSON COUNTY)
COALTON VILLAGE (JACKSON COUNTY)
*COITSVILLE TOWNSHIP (MAHONING COUNTY)
COLEBROOK TOWNSHIP (ASHTABULA COUNTY)
*COLERAIN TOWNSHIP (BELMONT COUNTY)
COLERAIN TOWNSHIP (ROSS COUNTY)
*COLLEGE CORNER VILLAGE (*PREBLE COUNTY)
COLLEGE TOWNSHIP (KNOX COUNTY)
*COLUMBIA TOWNSHIP (HAMILTON COUNTY)
COLUMBIANA VILLAGE (COLUMBIANA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*COLUMBUS GROVE VILLAGE (PUTNAM COUNTY)
*CONCORD TOWNSHIP (CHAMPAIGN COUNTY)
CONCORD TOWNSHIP (FAYETTE COUNTY)
CONCORD TOWNSHIP (ROSS COUNTY)
CONGRESS TOWNSHIP (WAYNE COUNTY)
CONNEAUT CITY (ASHTABULA COUNTY)
COOLVILLE VILLAGE (ATHENS COUNTY)
CORNING VILLAGE (PERRY COUNTY)
*COVENTRY TOWNSHIP (SUMMIT COUNTY)
*COVINGTON VILLAGE (MIAMI COUNTY)
*CRAIG BEACH VILLAGE (MAHONING COUNTY)
CRANBERRY TOWNSHIP (CRAWFORD COUNTY)
CRANE TOWNSHIP (PAULDING COUNTY)
CRESTLINE CITY (*CRAWFORD COUNTY)
CRESTON VILLAGE (WAYNE COUNTY)
CUMBERLAND VILLAGE (GUERNSEY COUNTY)
*CUSTAR VILLAGE (WOOD COUNTY)
*CUYAHOGA HGHTS VILLAGE (CUYAHOGA COUNTY)
DALLAS TOWNSHIP (CRAWFORD COUNTY)
*DANBURY TOWNSHIP (OTTAWA COUNTY)
DANVILLE VILLAGE (KNOX COUNTY)
*DAYTON CITY (MONTGOMERY COUNTY)
*DEER CREEK TOWNSHIP (MADISON COUNTY)
*DEER PARK CITY (HAMILTON COUNTY)
*DEERFIELD TOWNSHIP (PORTAGE COUNTY)
DEERFIELD TOWNSHIP (ROSS COUNTY)
DEFIANCE CITY (DEFIANCE COUNTY)
DEFIANCE TOWNSHIP (DEFIANCE COUNTY)
DELAWARE TOWNSHIP (DEFIANCE COUNTY)
*DELLROY VILLAGE (CARROLL COUNTY)
*DELPHOS CITY (*ALLEN COUNTY)
*DELTA VILLAGE (FULTON COUNTY)
DENMARK TOWNSHIP (ASHTABULA COUNTY)
DENNISON VILLAGE (TUSCARAWAS COUNTY)
DESHLER VILLAGE (HENRY COUNTY)
DEXTER CITY VILLAGE (NOBLE COUNTY)
*DILLONVALE VILLAGE (JEFFERSON COUNTY)
*DONNELSVILLE VILLAGE (CLARK COUNTY)
DOVER CITY (TUSCARAWAS COUNTY)
DOVER TOWNSHIP (ATHENS COUNTY)
*DOVER TOWNSHIP (FULTON COUNTY)
DOVER TOWNSHIP (TUSCARAWAS COUNTY)
*DUBLIN VILLAGE (*FRANKLIN COUNTY)
DUNKIRK VILLAGE (HARDIN COUNTY)
*DUPONT VILLAGE (PUTNAM COUNTY)
EAGLE TOWNSHIP (VINTON COUNTY)
*EAST CLEVELAND CITY (CUYAHOGA COUNTY)
EAST LIVERPOOL CITY (COLUMBIANA COUNTY)
EAST PALESTINE CITY (COLUMBIANA COUNTY)
*EAST TOWNSHIP (CARROLL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

EAST UNION TOWNSHIP (WAYNE COUNTY)
*EATON CITY (PREBLE COUNTY)
EDGERTON VILLAGE (WILLIAMS COUNTY)
*EDINBURG TOWNSHIP (PORTAGE COUNTY)
EDISON VILLAGE (MCROW COUNTY)
*ELGIN VILLAGE (VAN WERT COUNTY)
*ELIZABETH TOWNSHIP (MIAMI COUNTY)
ELK TOWNSHIP (NOBLE COUNTY)
ELKRUN TOWNSHIP (COLUMBIANA COUNTY)
*ELLSWORTH TOWNSHIP (MAHONING COUNTY)
*ELMORE VILLAGE (OTTAWA COUNTY)
ENOCH TOWNSHIP (NOBLE COUNTY)
*ERIE TOWNSHIP (OTTAWA COUNTY)
*FAIRFAX VILLAGE (HAMILTON COUNTY)
FAIRFIELD TOWNSHIP (COLUMBIANA COUNTY)
*FAIRFIELD TOWNSHIP (MADISON COUNTY)
FAIRFIELD TOWNSHIP (TUSCARAMAS COUNTY)
FAIRVIEW VILLAGE (GUERNSEY COUNTY)
FALLS TOWNSHIP (HOCKING COUNTY)
*FARMERSVILLE VILLAGE (MONTGOMERY COUNTY)
*FAYETTE VILLAGE (FULTON COUNTY)
FAYETTEVILLE VILLAGE (BROWN COUNTY)
FITCHVILLE TOWNSHIP (HURON COUNTY)
*FLUSHING TOWNSHIP (BELMONT COUNTY)
*FLUSHING VILLAGE (BELMONT COUNTY)
FOREST VILLAGE (HARDIN COUNTY)
*FORT SHAWNEE VILLAGE (ALLEN COUNTY)
*FOX TOWNSHIP (CARROLL COUNTY)
FRANKFORT VILLAGE (ROSS COUNTY)
FRANKLIN TOWNSHIP (ADAMS COUNTY)
FRANKLIN TOWNSHIP (COLUMBIANA COUNTY)
*FRANKLIN TOWNSHIP (FULTON COUNTY)
FRANKLIN TOWNSHIP (JACKSON COUNTY)
FRANKLIN TOWNSHIP (MONROE COUNTY)
*FRANKLIN TOWNSHIP (PORTAGE COUNTY)
*FRANKLIN TOWNSHIP (RICHLAND COUNTY)
FRANKLIN TOWNSHIP (ROSS COUNTY)
*FRANKLIN TOWNSHIP (SUMMIT COUNTY)
FRAZEYSBURG VILLAGE (MUSKINGUM COUNTY)
FREDERICKSBURG VILLAGE (WAYNE COUNTY)
FREDERICKTOWN VILLAGE (KNOX COUNTY)
*FREEDOM TOWNSHIP (PORTAGE COUNTY)
FREMONT CITY (SANDUSKY COUNTY)
*FULTON TOWNSHIP (FULTON COUNTY)
FULTONHAM VILLAGE (MUSKINGUM COUNTY)
GALION CITY (CRAWFORD COUNTY)
GAMBIER VILLAGE (KNOX COUNTY)
GANN VILLAGE (KNOX COUNTY)
*GARFIELD HIGHTS CITY (CUYAHOGA COUNTY)
*GENOA VILLAGE (OTTAWA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*GERMAN TOWNSHIP (FULTON COUNTY)
GIBSONBURG VILLAGE (SANDUSKY COUNTY)
*GIRARD CITY (TRUMBULL COUNTY)
*GLANDORF VILLAGE (PUTNAM COUNTY)
GLOUSTER VILLAGE (ATHENS COUNTY)
GNADENHUTTEN VILLAGE (TUSCARAWAS COUNTY)
*GOLF MANOR VILLAGE (HAMILTON COUNTY)
GOOD HOPE TOWNSHIP (HOCKING COUNTY)
*GORHAM TOWNSHIP (FULTON COUNTY)
*GOSHEN TOWNSHIP (AUGLAIZE COUNTY)
*GOSHEN TOWNSHIP (BELMONT COUNTY)
*GOSHEN TOWNSHIP (MAHONING COUNTY)
GOSHEN TOWNSHIP (TUSCARAWAS COUNTY)
*GRAND RIVER VILLAGE (LAKE COUNTY)
*GRANDVIEW TOWNSHIP (WASHINGTON COUNTY)
GRAYSVILLE VILLAGE (MONROE COUNTY)
GREEN CAMP TOWNSHIP (MARION COUNTY)
GREEN CAMP VILLAGE (MARION COUNTY)
GREEN CREEK TOWNSHIP (SANDUSKY COUNTY)
GREEN SPRINGS VILLAGE (*SENECA COUNTY)
GREEN TOWNSHIP (ADAMS COUNTY)
GREEN TOWNSHIP (FAYETTE COUNTY)
*GREEN TOWNSHIP (HAMILTON COUNTY)
GREEN TOWNSHIP (HOCKING COUNTY)
*GREEN TOWNSHIP (MAHONING COUNTY)
GREEN TOWNSHIP (MONROE COUNTY)
GREEN TOWNSHIP (ROSS COUNTY)
GREEN TOWNSHIP (SCIOTO COUNTY)
*GREENE TOWNSHIP (TRUMBULL COUNTY)
GREENFIELD TOWNSHIP (HURON COUNTY)
*GREENHILLS CITY (HAMILTON COUNTY)
GREENWICH TOWNSHIP (HURON COUNTY)
GREENWICH VILLAGE (HURON COUNTY)
HAMDEN VILLAGE (VINTON COUNTY)
*HAMILTON CITY (BUTLER COUNTY)
HAMILTON TOWNSHIP (JACKSON COUNTY)
*HAMILTON TOWNSHIP (LAWRENCE COUNTY)
*HAMILTON TWP (WARREN COUNTY)
*HANOVER TOWNSHIP (BUTLER COUNTY)
HANOVER TOWNSHIP (COLUMBIANA COUNTY)
*HARDING TOWNSHIP (LUCAS COUNTY)
*HARLAN TOWNSHIP (WARREN COUNTY)
*HARRIS TOWNSHIP (OTTAWA COUNTY)
*HARRISON TOWNSHIP (CARROLL COUNTY)
HARRISON TOWNSHIP (KNOX COUNTY)
HARRISON TOWNSHIP (LICKING COUNTY)
HARRISON TOWNSHIP (MUSKINGUM COUNTY)
*HARRISON TOWNSHIP (PREBLE COUNTY)
HARRISON TOWNSHIP (ROSS COUNTY)
HARRISON TOWNSHIP (SCIOTO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *HARRISON TOWNSHIP (VAN WERT COUNTY)
- *HARROD VILLAGE (ALLEN COUNTY)
- HARTLAND TOWNSHIP (HURON COUNTY)
- *HARVEYSBURG VILLAGE (WARREN COUNTY)
- HAVILAND VILLAGE (PAULDING COUNTY)
- HELENA VILLAGE (SANDUSKY COUNTY)
- HEMLOCK VILLAGE (PERRY COUNTY)
- HICKSVILLE TOWNSHIP (DEFIANCE COUNTY)
- HICKSVILLE VILLAGE (DEFIANCE COUNTY)
- HILLIAR TOWNSHIP (KNOX COUNTY)
- *HIRAM TOWNSHIP (PORTAGE COUNTY)
- *HIRAM VILLAGE (PORTAGE COUNTY)
- HOLGATE VILLAGE (HENRY COUNTY)
- *HOLLOWAY VILLAGE (BELMONT COUNTY)
- HOLMES TOWNSHIP (CRAWFORD COUNTY)
- HOPEWELL TOWNSHIP (MUSKINGUM COUNTY)
- HOWARD TOWNSHIP (KNOX COUNTY)
- *HOWLAND TOWNSHIP (TRUMBULL COUNTY)
- *HOYTVILLE VILLAGE (WOOD COUNTY)
- HUNTINGTON TOWNSHIP (ROSS COUNTY)
- *INDEPENDENCE TOWNSHIP (WASHINGTON COUNTY)
- *IRONDALE VILLAGE (JEFFERSON COUNTY)
- *IRONTON CITY (LAWRENCE COUNTY)
- JACKSON CITY (JACKSON COUNTY)
- *JACKSON TOWNSHIP (ALLEN COUNTY)
- *JACKSON TOWNSHIP (CHAMPAIGN COUNTY)
- *JACKSON TOWNSHIP (CLERMONT COUNTY)
- JACKSON TOWNSHIP (CRAWFORD COUNTY)
- JACKSON TOWNSHIP (GUERNSEY COUNTY)
- JACKSON TOWNSHIP (HARDIN COUNTY)
- JACKSON TOWNSHIP (JACKSON COUNTY)
- JACKSON TOWNSHIP (KNOX COUNTY)
- *JACKSON TOWNSHIP (MAHONING COUNTY)
- JACKSON TOWNSHIP (MONROE COUNTY)
- *JACKSON TOWNSHIP (MONTGOMERY COUNTY)
- JACKSON TOWNSHIP (MUSKINGUM COUNTY)
- JACKSON TOWNSHIP (NOBLE COUNTY)
- JACKSON TOWNSHIP (PIKE COUNTY)
- JACKSON TOWNSHIP (SANDUSKY COUNTY)
- *JACKSON TOWNSHIP (VAN WERT COUNTY)
- *JACKSONBURG VILLAGE (BUTLER COUNTY)
- JACKSONVILLE VILLAGE (ATHENS COUNTY)
- JASPER TOWNSHIP (FAYETTE COUNTY)
- JEFFERSON TOWNSHIP (ADAMS COUNTY)
- JEFFERSON TOWNSHIP (ASHTABULA COUNTY)
- *JEFFERSON TOWNSHIP (GREENE COUNTY)
- JEFFERSON TOWNSHIP (GUERNSEY COUNTY)
- JEFFERSON TOWNSHIP (JACKSON COUNTY)
- JEFFERSON TOWNSHIP (KNOX COUNTY)
- *JEFFERSON TOWNSHIP (MONTGOMERY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

JEFFERSON TOWNSHIP (NOBLE COUNTY)
*JEFFERSON TOWNSHIP (PREBLE COUNTY)
JEFFERSON TOWNSHIP (ROSS COUNTY)
JEFFERSON TOWNSHIP (SCIOTO COUNTY)
JEFFERSON TOWNSHIP (TUSCARAWAS COUNTY)
JEFFERSON TOWNSHIP (WILLIAMS COUNTY)
JEFFERSON VILLAGE (ASHTABULA COUNTY)
JENERA VILLAGE (HANCOCK COUNTY)
*JENNINGS TOWNSHIP (PUTNAM COUNTY)
*JENNINGS TOWNSHIP (VAN WERT COUNTY)
JEROMESVILLE VILLAGE (ASHLAND COUNTY)
JERUSALEM VILLAGE (MONROE COUNTY)
KELLEYS ISLAND VILLAGE (ERIE COUNTY)
*KENT CITY (PORTAGE COUNTY)
KENTON CITY (HARDIN COUNTY)
*KETTERING CITY (MONTGOMERY COUNTY)
KIMBOLTON VILLAGE (GUERNSEY COUNTY)
KINGSTON VILLAGE (ROSS COUNTY)
KIRKERSVILLE VILLAGE (LICKING COUNTY)
*KIRKWOOD TOWNSHIP (BELMONT COUNTY)
KNOX TOWNSHIP (COLUMBIANA COUNTY)
KNOX TOWNSHIP (GUERNSEY COUNTY)
*LAFAYETTE TOWNSHIP (MEDINA COUNTY)
*LAFAYETTE VILLAGE (ALLEN COUNTY)
*LAKEMORE VILLAGE (SUMMIT COUNTY)
*LANIER TOWNSHIP (PREBLE COUNTY)
LAUREL TOWNSHIP (HOCKING COUNTY)
LAURELVILLE VILLAGE (HOCKING COUNTY)
LEE TOWNSHIP (ATHENS COUNTY)
*LEE TOWNSHIP (CARROLL COUNTY)
LEE TOWNSHIP (MONROE COUNTY)
*LEESVILLE VILLAGE (CARROLL COUNTY)
LEETONIA VILLAGE (COLUMBIANA COUNTY)
*LEIPISIC VILLAGE (PUTNAM COUNTY)
*LEMON TOWNSHIP (BUTLER COUNTY)
LENOX TOWNSHIP (ASHTABULA COUNTY)
*LEROY TOWNSHIP (LAKE COUNTY)
*LEWISBURG VILLAGE (PREBLE COUNTY)
LEWISVILLE VILLAGE (MONROE COUNTY)
*LEXINGTON TOWNSHIP (STARK COUNTY)
LIBERTY TOWNSHIP (ADAMS COUNTY)
*LIBERTY TOWNSHIP (BUTLER COUNTY)
LIBERTY TOWNSHIP (GUERNSEY COUNTY)
LIBERTY TOWNSHIP (JACKSON COUNTY)
LIBERTY TOWNSHIP (KNOX COUNTY)
LIBERTY TOWNSHIP (ROSS COUNTY)
*LIBERTY TOWNSHIP (VAN WERT COUNTY)
*LIBERTY TOWNSHIP (WASHINGTON COUNTY)
LICK TOWNSHIP (JACKSON COUNTY)
LICKING TOWNSHIP (LICKING COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *LIMA CITY (ALLEN COUNTY)
- *LIMAVILLE VILLAGE (STARK COUNTY)
- *LINNDALE VILLAGE (CUYAHOGA COUNTY)
- LISBON VILLAGE (COLUMBIANA COUNTY)
- LIVERPOOL TOWNSHIP (COLUMBIANA COUNTY)
- LOCKINGTON CORPORATION (SHELBY COUNTY)
- *LOCKLAND CITY (HAMILTON COUNTY)
- LODI TOWNSHIP (ATHENS COUNTY)
- LOGAN CITY (HOCKING COUNTY)
- *LOGAN TOWNSHIP (AUGLAIZE COUNTY)
- LONDONDERRY TOWNSHIP (GUERNSEY COUNTY)
- LCRAMIE TOWNSHIP (SHELBY COUNTY)
- LORE CITY VILLAGE (GUERNSEY COUNTY)
- *LOWELL VILLAGE (WASHINGTON COUNTY)
- *LOWELLVILLE VILLAGE (MAHONING COUNTY)
- *LOWER SALEM VILLAGE (WASHINGTON COUNTY)
- *LUCAS VILLAGE (RICHLAND COUNTY)
- *LUDLOW FALLS VILLAGE (MIAMI COUNTY)
- *LUDLOW TOWNSHIP (WASHINGTON COUNTY)
- LYKENS TOWNSHIP (CRAWFORD COUNTY)
- *LYONS VILLAGE (FULTON COUNTY)
- *MACEDONIA CITY (SUMMIT COUNTY)
- *MAD RIVER TOWNSHIP (CHAMPAIGN COUNTY)
- *MAD RIVER TOWNSHIP (CLARK COUNTY)
- *MAD RIVER TOWNSHIP (MONTGOMERY COUNTY)
- *MADEIRA CITY (HAMILTON COUNTY)
- *MADISON TOWNSHIP (BUTLER COUNTY)
- MADISON TOWNSHIP (COLUMBIANA COUNTY)
- MADISON TOWNSHIP (FAYETTE COUNTY)
- MADISON TOWNSHIP (GUERNSEY COUNTY)
- MADISON TOWNSHIP (HANCOCK COUNTY)
- MADISON TOWNSHIP (JACKSON COUNTY)
- *MADISON TOWNSHIP (MONTGOMERY COUNTY)
- MADISON TOWNSHIP (MUSKINGUM COUNTY)
- *MADISON TOWNSHIP (RICHLAND COUNTY)
- MADISON TOWNSHIP (SANDUSKY COUNTY)
- MADISON TOWNSHIP (SCIOTO COUNTY)
- MADISON TOWNSHIP (VINTON COUNTY)
- *MAINEVILLE VILLAGE (WARREN COUNTY)
- MALAGA TOWNSHIP (MONROE COUNTY)
- MANCHESTER TOWNSHIP (ADAMS COUNTY)
- MANCHESTER VILLAGE (ADAMS COUNTY)
- *MANSFIELD CITY (RICHLAND COUNTY)
- *MANTUA TOWNSHIP (PORTAGE COUNTY)
- *MANTUA VILLAGE (PORTAGE COUNTY)
- *MAPLE HGHTS CITY (CUYAHOGA COUNTY)
- *MARBLEHEAD VILLAGE (OTTAWA COUNTY)
- *MARIETTA CITY (WASHINGTON COUNTY)
- MARION CITY (MARION COUNTY)
- MARION TOWNSHIP (HARDIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MARION TOWNSHIP (FOCKING COUNTY)
MARION TOWNSHIP (MARION COUNTY)
MARION TOWNSHIP (NOBLE COUNTY)
MARR TOWNSHIP (DEFIANCE COUNTY)
* MARLBORO TOWNSHIP (STARK COUNTY)
* MARTINS FERRY CITY (BELMONT COUNTY)
MARTINSBURG VILLAGE (KNOX COUNTY)
* MASSIE TOWNSHIP (WARREN COUNTY)
* MASSILLON CITY (STARK COUNTY)
MCCLURE VILLAGE (HENRY COUNTY)
MCGUFFEY VILLAGE (HARDIN COUNTY)
MCKEAN TOWNSHIP (LICKING COUNTY)
* MEAD TOWNSHIP (BELMONT COUNTY)
MEIGS TOWNSHIP (ADAMS COUNTY)
MEIGS TOWNSHIP (MUSKINGUM COUNTY)
MELROSE VILLAGE (PAULDING COUNTY)
* MESOPOTAMIA TOWNSHIP (TRUMBULL COUNTY)
* METAMORA VILLAGE (FULTON COUNTY)
* MEYERS LAKE VILLAGE (STARK COUNTY)
* MIAMI TOWNSHIP (GREENE COUNTY)
* MIAMI TOWNSHIP (MONTGOMERY COUNTY)
* MIAMISBURG CITY (MONTGOMERY COUNTY)
MIDDLEBURY TOWNSHIP (KNOX COUNTY)
* MIDDLEPOINT VILLAGE (VAN WERT COUNTY)
MIDDLETON TOWNSHIP (COLUMBIANA COUNTY)
* MIDDLETOWN CITY (BUTLER COUNTY)
MIDVALE VILLAGE (TUSCARAWAS COUNTY)
* MIDWAY VILLAGE (MADISON COUNTY)
MIFFLIN VILLAGE (ASHLAND COUNTY)
MILFORD CENTER VILLAGE (UNION COUNTY)
* MILFORD TOWNSHIP (BUTLER COUNTY)
MILFORD TOWNSHIP (KNOX COUNTY)
* MILFORD VILLAGE (*CLERMONT COUNTY)
MILL CREEK TOWNSHIP (WILLIAMS COUNTY)
MILL TOWNSHIP (TUSCARAWAS COUNTY)
MILLEDGEVILLE VILLAGE (FAYETTE COUNTY)
* MILLER CITY VILLAGE (PUTNAM COUNTY)
MILLER TOWNSHIP (KNOX COUNTY)
* MILLVILLE VILLAGE (BUTLER COUNTY)
MILLWOOD TOWNSHIP (GUERNSEY COUNTY)
* MILTON CENTER VILLAGE (WOOD COUNTY)
MILTON TOWNSHIP (JACKSON COUNTY)
* MILTON TOWNSHIP (MAHONING COUNTY)
MILTON TOWNSHIP (WAYNE COUNTY)
* MILTON TOWNSHIP (WOOD COUNTY)
MILTONSBURG VILLAGE (MONROE COUNTY)
MINERAL CITY VILLAGE (TUSCARAWAS COUNTY)
* MINSTER VILLAGE (AUGLAIZE COUNTY)
MONROE TOWNSHIP (ADAMS COUNTY)
* MONROE TOWNSHIP (ALLEN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MONROE TOWNSHIP (ASHTABULA COUNTY)
*MONROE TOWNSHIP (CARROLL COUNTY)
*MONROE TOWNSHIP (CLERMONT COUNTY)
MONROE TOWNSHIP (GUERNSEY COUNTY)
MONROE TOWNSHIP (KNOX COUNTY)
*MONROE TOWNSHIP (MADISON COUNTY)
MONROE TOWNSHIP (PERRY COUNTY)
MONROEVILLE VILLAGE (HURON COUNTY)
*MONTEREY TOWNSHIP (PUTNAM COUNTY)
*MORaine CITY (MONTGOMERY COUNTY)
MORGAN TOWNSHIP (ASHTABULA COUNTY)
*MORGAN TOWNSHIP (BUTLER COUNTY)
MORGAN TOWNSHIP (KNOX COUNTY)
MORGAN TOWNSHIP (SCIOTO COUNTY)
MORRAL VILLAGE (MARION COUNTY)
MORRIS TOWNSHIP (KNOX COUNTY)
MCOUNT BLANCHARD VILLAGE (HANCOCK COUNTY)
MCOUNT CORY VILLAGE (HANCOCK COUNTY)
MCOUNT EATON VILLAGE (WAYNE COUNTY)
*MCOUNT HEALTHY CITY (HAMILTON COUNTY)
MCOUNT GRAB VILLAGE (BROWN COUNTY)
MCOUNT VERNON CITY (KNOX COUNTY)
MURRAY CITY VILLAGE (HOCKING COUNTY)
NAPOLEON CITY (HENRY COUNTY)
NAPOLEON TOWNSHIP (HENRY COUNTY)
NELLIE VILLAGE (COSHOCTON COUNTY)
*NELSON TOWNSHIP (PORTAGE COUNTY)
NELSONVILLE CITY (ATHENS COUNTY)
*NEW ALEXANDRIA VILLAGE (JEFFERSON COUNTY)
NEW BAVARIA VILLAGE (HENRY COUNTY)
NEW BOSTON VILLAGE (SCIOTO COUNTY)
NEW CONCORD VILLAGE (MUSKINGUM COUNTY)
*NEW KNOXVILLE VILLAGE (AUGLAIZE COUNTY)
NEW LONDON TOWNSHIP (HURON COUNTY)
NEW LONDON VILLAGE (HURON COUNTY)
*NEW MIAMI VILLAGE (BUTLER COUNTY)
*NEW PARIS VILLAGE (PREBLE COUNTY)
NEW PHILADELPHIA CITY (TUSCARAWAS COUNTY)
NEW RIEGEL VILLAGE (SENECA COUNTY)
NEW WASHINGTON VILLAGE (CRAWFORD COUNTY)
NEW WATERFORD VILLAGE (COLUMBIANA COUNTY)
NEWARK CITY (LICKING COUNTY)
*NEWBERRY TOWNSHIP (MIAMI COUNTY)
*NEWBURGH HEIGHTS VILLAGE (CUYAHOGA COUNTY)
NEWCASTLE TOWNSHIP (COSHOCTON COUNTY)
NEWCOMERSTOWN VILLAGE (TUSCARAWAS COUNTY)
*NEWTON FALLS CITY (TRUMBULL COUNTY)
*NEWTON TOWNSHIP (MIAMI COUNTY)
NEWTON TOWNSHIP (MUSKINGUM COUNTY)
*NEWTON TOWNSHIP (TRUMBULL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

NEY VILLAGE (DEFIANCE COUNTY)
NILE TOWNSHIP (SCIOTO COUNTY)
*NOBLE TOWNSHIP (AUGLAIZE COUNTY)
NOBLE TOWNSHIP (NOBLE COUNTY)
*NORTH BALTIMORE VILLAGE (WOOD COUNTY)
*NORTH COLLEGE HILL CITY (HAMILTON COUNTY)
NORTH FAIRFIELD VILLAGE (HURON COUNTY)
*NORTH HAMPTON VILLAGE (CLARK COUNTY)
*NORTH PERRY VILLAGE (LAKE COUNTY)
*NORTHFIELD VILLAGE (SUMMIT COUNTY)
NORTHWEST TOWNSHIP (WILLIAMS COUNTY)
NORWALK CITY (HURON COUNTY)
NORWALK TOWNSHIP (HURON COUNTY)
NORWICH TOWNSHIP (HURON COUNTY)
NORWICH VILLAGE (MUSKINGUM COUNTY)
*NORWOOD CITY (HAMILTON COUNTY)
OAK HILL VILLAGE (JACKSON COUNTY)
*OAK RUN TOWNSHIP (MADISON COUNTY)
OAKWOOD VILLAGE (PAULDING COUNTY)
OCTA VILLAGE (FAYETTE COUNTY)
*OHIO CITY VILLAGE (VAN WERT COUNTY)
OHIO TOWNSHIP (MUNROE COUNTY)
OLD WASHINGTON VILLAGE (GUERNSEY COUNTY)
OLIVE TOWNSHIP (NOBLE COUNTY)
OLIVER TOWNSHIP (ADAMS COUNTY)
*ONTARIO VILLAGE (RICHLAND COUNTY)
*ORANGE TOWNSHIP (CARROLL COUNTY)
ORRVILLE CITY (WAYNE COUNTY)
*OTTAWA TOWNSHIP (PUTNAM COUNTY)
*OTTOVILLE VILLAGE (PUTNAM COUNTY)
OTWAY VILLAGE (SCIOTO COUNTY)
*OXFORD TOWNSHIP (BUTLER COUNTY)
OXFORD TOWNSHIP (ERIE COUNTY)
OXFORD TOWNSHIP (GUERNSEY COUNTY)
OXFORD TOWNSHIP (TUSCARAWAS COUNTY)
*OXFORD VILLAGE (BUTLER COUNTY)
*PAINESVILLE TOWNSHIP (LAKE COUNTY)
PAINT TOWNSHIP (FAYETTE COUNTY)
*PAINT TOWNSHIP (MADISON COUNTY)
PAINT TOWNSHIP (ROSS COUNTY)
PAINT TOWNSHIP (WAYNE COUNTY)
*PALMER TOWNSHIP (PUTNAM COUNTY)
*PALMYRA TOWNSHIP (PORTAGE COUNTY)
*PARIS TOWNSHIP (PORTAGE COUNTY)
*PARKMAN TOWNSHIP (GEAUGA COUNTY)
PATTERSON VILLAGE (HARDIN COUNTY)
PAULDING TOWNSHIP (PAULDING COUNTY)
PAULDING VILLAGE (PAULDING COUNTY)
PAXTON TOWNSHIP (ROSS COUNTY)
PAYNE VILLAGE (PAULDING COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*PEASE TOWNSHIP (BELMONT COUNTY)
PEE PEE TOWNSHIP (PIKE COUNTY)
PEEBLES VILLAGE (ADAMS COUNTY)
PERKINS TOWNSHIP (ERIE COUNTY)
*PERRY TOWNSHIP (ALLEN COUNTY)
PERRY TOWNSHIP (CCSHOCTON COUNTY)
PERRY TOWNSHIP (FAYETTE COUNTY)
PERRY TOWNSHIP (HOCKING COUNTY)
*PERRY TOWNSHIP (LAKE COUNTY)
PERRY TOWNSHIP (MONROE COUNTY)
PERRY TOWNSHIP (PIKE COUNTY)
*PERRY TOWNSHIP (PUTNAM COUNTY)
PERRY TOWNSHIP (SHELBY COUNTY)
PERRY TOWNSHIP (TUSCARAWAS COUNTY)
PERRYSVILLE VILLAGE (ASHLAND COUNTY)
PERU TOWNSHIP (HURON COUNTY)
PHILO VILLAGE (MUSKINGUM COUNTY)
PIKE TOWNSHIP (BROWN COUNTY)
*PIKE TOWNSHIP (CLARK COUNTY)
*PIKE TOWNSHIP (FULTON COUNTY)
PIKE TOWNSHIP (KNOX COUNTY)
*PIQUA CITY (MIAMI COUNTY)
*PLAIN CITY VILLAGE (*MADISON COUNTY)
PLEASANT CITY VILLAGE (GUERNSEY COUNTY)
*PLEASANT PLAIN VILLAGE (*WARREN COUNTY)
PLEASANT TOWNSHIP (BROWN COUNTY)
PLEASANT TOWNSHIP (HENRY COUNTY)
PLEASANT TOWNSHIP (MARION COUNTY)
*PLEASANT TOWNSHIP (PUTNAM COUNTY)
*PLEASANT TOWNSHIP (VAN WERT COUNTY)
PLYMOUTH TOWNSHIP (ASHTABULA COUNTY)
*PLYMOUTH VILLAGE (*RICHLAND COUNTY)
*POLAND TOWNSHIP (*MAHONING COUNTY)
*PORT CLINTON CITY (OTTAWA COUNTY)
PORT JEFFERSON VILLAGE (SHELBY COUNTY)
PORT WASHINGTON VILLAGE (TUSCARAWAS COUNTY)
*PORTAGE TOWNSHIP (OTTAWA COUNTY)
*PORTAGE VILLAGE (WOOD COUNTY)
PORTER TOWNSHIP (SCIOTO COUNTY)
PORTSMOUTH CITY (SCIOTO COUNTY)
*POTOSI VILLAGE (MIAMI COUNTY)
*POWHATAN POINT VILLAGE (BELMONT COUNTY)
*PROVIDENCE TOWNSHIP (LUCAS COUNTY)
*PULTNEY TOWNSHIP (BELMONT COUNTY)
*PUT IN BAY TOWNSHIP (OTTAWA COUNTY)
*PUT IN BAY VILLAGE (OTTAWA COUNTY)
QUAKER CITY VILLAGE (GUERNSEY COUNTY)
*RANDOLPH TOWNSHIP (PORTAGE COUNTY)
*RANGE TOWNSHIP (MADISON COUNTY)
RARDEN TOWNSHIP (SCIOTO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RARDEN VILLAGE (SCIOTO COUNTY)
*RAVENNA CITY (PORTAGE COUNTY)
*RAVENNA TOWNSHIP (PORTAGE COUNTY)
*READING CITY (HAMILTON COUNTY)
REED TOWNSHIP (SENECA COUNTY)
*REILY TOWNSHIP (BUTLER COUNTY)
RICE TOWNSHIP (SANDUSKY COUNTY)
*RICHFIELD TOWNSHIP (LUCAS COUNTY)
*RICHFIELD TOWNSHIP (SUMMIT COUNTY)
*RICHFIELD VILLAGE (SUMMIT COUNTY)
*RICHLAND TOWNSHIP (ALLEN COUNTY)
RICHLAND TOWNSHIP (GUERNSEY COUNTY)
RICHMOND TOWNSHIP (HURON COUNTY)
RILEY TOWNSHIP (SANDUSKY COUNTY)
RIPLEY TOWNSHIP (HURON COUNTY)
RIPLEY VILLAGE (BROWN COUNTY)
RITTMAN CITY (*WAYNE COUNTY)
*RIVERSIDE VILLAGE (MONTGOMERY COUNTY)
ROCK CREEK VILLAGE (ASHTABULA COUNTY)
*ROCKY RIDGE VILLAGE (OTTAWA COUNTY)
ROGERS VILLAGE (COLUMBIANA COUNTY)
ROME TOWNSHIP (ATHENS COUNTY)
ROME VILLAGE (ADAMS COUNTY)
*ROOTSTOWN TOWNSHIP (PORTAGE COUNTY)
*ROSE TOWNSHIP (CARROLL COUNTY)
*ROSS TOWNSHIP (BUTLER COUNTY)
*ROSS TOWNSHIP (GREENE COUNTY)
*ROSS TOWNSHIP (JEFFERSON COUNTY)
ROSWELL VILLAGE (TUSCARAWAS COUNTY)
*ROYALTON TOWNSHIP (FULTON COUNTY)
RUSH TOWNSHIP (SCIOTO COUNTY)
RUSH TOWNSHIP (TUSCARAWAS COUNTY)
RUSSELLVILLE VILLAGE (BROWN COUNTY)
RUSSIA VILLAGE (SHELBY COUNTY)
*SALEM TOWNSHIP (AUGLAIZE COUNTY)
*SALEM TOWNSHIP (CHAMPAIGN COUNTY)
SALEM TOWNSHIP (COLUMBIANA COUNTY)
SALEM TOWNSHIP (MCNROE COUNTY)
SALEM TOWNSHIP (MUSKINGUM COUNTY)
*SALEM TOWNSHIP (OTTAWA COUNTY)
SALEM TOWNSHIP (TUSCARAWAS COUNTY)
*SALEM TOWNSHIP (WASHINGTON COUNTY)
SALESVILLE VILLAGE (GUERNSEY COUNTY)
*SALINE TOWNSHIP (JEFFERSON COUNTY)
SALINEVILLE VILLAGE (COLUMBIANA COUNTY)
SALT CREEK TOWNSHIP (HOCKING COUNTY)
SALT CREEK TOWNSHIP (MUSKINGUM COUNTY)
SALT CREEK TOWNSHIP (WAYNE COUNTY)
SALT ROCK TOWNSHIP (MARION COUNTY)
SANDUSKY CITY (ERIE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *SANDUSKY TOWNSHIP (RICHLAND COUNTY)
- SANDUSKY TOWNSHIP (SANDUSKY COUNTY)
- SANDY TOWNSHIP (TUSCARAWAS COUNTY)
- SARASVILLE VILLAGE (NOBLE COUNTY)
- SAVANNAH VILLAGE (ASHLAND COUNTY)
- SCIOTO TOWNSHIP (JACKSON COUNTY)
- SCIOTO TOWNSHIP (PIKE COUNTY)
- SCIOTO TOWNSHIP (ROSS COUNTY)
- SCOTT TOWNSHIP (ADAMS COUNTY)
- *SCOTT VILLAGE (*VAN WERT COUNTY)
- SEAMAN VILLAGE (ADAMS COUNTY)
- *SEBRING VILLAGE (MAHONING COUNTY)
- SENECA TOWNSHIP (NOBLE COUNTY)
- SENECA TOWNSHIP (SENECA COUNTY)
- SENECAVILLE VILLAGE (GUERNSEY COUNTY)
- *SEVEN MILE VILLAGE (BUTLER COUNTY)
- *SHADYSIDE CITY (BELMONT COUNTY)
- *SHALERSVILLE TOWNSHIP (PORTAGE COUNTY)
- SHARON TOWNSHIP (NOBLE COUNTY)
- *SHARON TOWNSHIP (RICHLAND COUNTY)
- SHAWNEE VILLAGE (PERRY COUNTY)
- SHEFFIELD TOWNSHIP (ASHTABULA COUNTY)
- SHERMAN TOWNSHIP (HURON COUNTY)
- *SHERRODSVILLE VILLAGE (CARROLL COUNTY)
- SHERWOOD VILLAGE (DEFIANCE COUNTY)
- *SHILOH VILLAGE (RICHLAND COUNTY)
- SIDNEY CITY (SHELBY COUNTY)
- *SILVERTON CITY (HAMILTON COUNTY)
- *SMITH TOWNSHIP (BELMONT COUNTY)
- *SMITH TOWNSHIP (MAHONING COUNTY)
- *SOMERFORD TOWNSHIP (MADISON COUNTY)
- *SOMERSET TOWNSHIP (BELMONT COUNTY)
- *SOMERVILLE VILLAGE (BUTLER COUNTY)
- *SOUTH EUCLID CITY (CUYAHOGA COUNTY)
- *SOUTH LEBANON VILLAGE (WARREN COUNTY)
- SOUTH SALEM VILLAGE (ROSS COUNTY)
- *SOUTH SOLON VILLAGE (MADISON COUNTY)
- SOUTH WEBSTER VILLAGE (SCIOTO COUNTY)
- SPARTA VILLAGE (MORROW COUNTY)
- *SPENCER TOWNSHIP (ALLEN COUNTY)
- SPENCER TOWNSHIP (GUERNSEY COUNTY)
- *SPENCER TOWNSHIP (LUCAS COUNTY)
- *SPENCERVILLE VILLAGE (ALLEN COUNTY)
- SPRIGG TOWNSHIP (ADAMS COUNTY)
- *SPRING CREEK TOWNSHIP (MIAMI COUNTY)
- *SPRING VALLEY TOWNSHIP (GREENE COUNTY)
- *SPRING VALLEY VILLAGE (GREENE COUNTY)
- *SPRINGDALE CITY (HAMILTON COUNTY)
- *SPRINGFIELD CITY (CLARK COUNTY)
- *SPRINGFIELD TOWNSHIP (CLARK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SPRINGFIELD TOWNSHIP (MUSKINGUM COUNTY)
*SPRINGFIELD TOWNSHIP (RICHLAND COUNTY)
SPRINGFIELD TOWNSHIP (ROSS COUNTY)
*SPRINGFIELD TOWNSHIP (SUMMIT COUNTY)
SPRINGFIELD TOWNSHIP (WILLIAMS COUNTY)
*ST BERNARD CITY (HAMILTON COUNTY)
*ST CLAIR TOWNSHIP (BUTLER COUNTY)
ST CLAIR TOWNSHIP (COLUMBIANA COUNTY)
ST JOSEPH TOWNSHIP (WILLIAMS COUNTY)
ST LOUISVILLE VILLAGE (LICKING COUNTY)
*ST MARYS CITY (AUGLAIZE COUNTY)
*ST MARYS TOWNSHIP (AUGLAIZE COUNTY)
STAFFORD VILLAGE (MONROE COUNTY)
STARR TOWNSHIP (HOCKING COUNTY)
*STAUNTON TOWNSHIP (MIAMI COUNTY)
STOCK TOWNSHIP (NOBLE COUNTY)
*STOKES TOWNSHIP (MADISON COUNTY)
STONE CREEK VILLAGE (TUSCARAWAS COUNTY)
*STRATTON VILLAGE (JEFFERSON COUNTY)
*STREETSBORO CITY (PORTAGE COUNTY)
*STRUTHERS CITY (MAHONING COUNTY)
STRYKER VILLAGE (WILLIAMS COUNTY)
*SUFFIELD TOWNSHIP (PORTAGE COUNTY)
*SUGAR CREEK TOWNSHIP (ALLEN COUNTY)
*SUGAR CREEK TOWNSHIP (GREENE COUNTY)
SUGAR CREEK TOWNSHIP (TUSCARAWAS COUNTY)
SUGARCREEK VILLAGE (TUSCARAWAS COUNTY)
SUMMERFIELD VILLAGE (NOBLE COUNTY)
SUMMIT TOWNSHIP (MONROE COUNTY)
SUMMITVILLE VILLAGE (COLUMBIANA COUNTY)
SUNSBURY TOWNSHIP (MONROE COUNTY)
SUPERIOR TOWNSHIP (WILLIAMS COUNTY)
*SWAN CREEK TOWNSHIP (FULTON COUNTY)
*SWANTON VILLAGE (FULTON COUNTY)
*SYMMES TOWNSHIP (LAWRENCE COUNTY)
*TERRACE PARK VILLAGE (HAMILTON COUNTY)
TEXAS TOWNSHIP (CRAWFORD COUNTY)
TIFFIN CITY (SENECA COUNTY)
TIFFIN TOWNSHIP (ADAMS COUNTY)
TIRC VILLAGE (CRAWFORD COUNTY)
TIVERTON TOWNSHIP (COSHOCTON COUNTY)
TOD TOWNSHIP (CRAWFORD COUNTY)
*TOLEDO CITY (LUCAS COUNTY)
*TONTOGANY VILLAGE (WOOD COUNTY)
TOWNSEND TOWNSHIP (HURON COUNTY)
TOWNSEND TOWNSHIP (SANDUSKY COUNTY)
*TREMONT CITY VILLAGE (CLARK COUNTY)
*TRENTON CITY (BUTLER COUNTY)
TRIMBLE TOWNSHIP (ATHENS COUNTY)
TRIMBLE VILLAGE (ATHENS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

TROY TOWNSHIP (ATHENS COUNTY)
*TROY TOWNSHIP (GEAUGA COUNTY)
*TURTLE CREEK TOWNSHIP (WARREN COUNTY)
TUSCARAWAS TOWNSHIP (COSHOCTON COUNTY)
TUSCARAWAS VILLAGE (TUSCARAWAS COUNTY)
*TWIN TOWNSHIP (PREBLE COUNTY)
TWIN TOWNSHIP (ROSS COUNTY)
UHRICHSVILLE CITY (TUSCARAWAS COUNTY)
*UNION TOWNSHIP (BELMONT COUNTY)
UNION TOWNSHIP (BROWN COUNTY)
*UNION TOWNSHIP (BUTLER COUNTY)
*UNION TOWNSHIP (CARROLL COUNTY)
*UNION TOWNSHIP (CHAMPAIGN COUNTY)
UNION TOWNSHIP (FAYETTE COUNTY)
UNION TOWNSHIP (KNOX COUNTY)
UNION TOWNSHIP (LICKING COUNTY)
*UNION TOWNSHIP (MADISON COUNTY)
UNION TOWNSHIP (MUSKINGUM COUNTY)
UNION TOWNSHIP (ROSS COUNTY)
UNION TOWNSHIP (SCIOTO COUNTY)
UNION TOWNSHIP (TUSCARAWAS COUNTY)
*UNION TOWNSHIP (WARREN COUNTY)
*UNIONPOLIS VILLAGE (AUGLAIZE COUNTY)
UNITY TOWNSHIP (COLUMBIANA COUNTY)
*UPPER TOWNSHIP (LAWRENCE COUNTY)
UTICA VILLAGE (LICKING COUNTY)
VALLEY TOWNSHIP (GUERNSEY COUNTY)
VALLEY TOWNSHIP (SCIOTO COUNTY)
*VALLEY VIEW VILLAGE (CUYAHOGA COUNTY)
*VAN BUREN TOWNSHIP (PUTNAM COUNTY)
*VAN WERT CITY (VAN WERT COUNTY)
*VANDALIA CITY (MONTGOMERY COUNTY)
VANLUE VILLAGE (HANCOCK COUNTY)
*VENEDOCIA VILLAGE (VAN WERT COUNTY)
VERMILLION TWP (ASHLAND COUNTY)
VERNON TOWNSHIP (CRAWFORD COUNTY)
VERNON TOWNSHIP (SCIOTO COUNTY)
*VERONA VILLAGE (*PREBLE COUNTY)
VIRGINIA TOWNSHIP (COSHOCTON COUNTY)
WARD TOWNSHIP (HOCKING COUNTY)
*WARREN CITY (TRUMBULL COUNTY)
*WARREN TOWNSHIP (BELMONT COUNTY)
*WARREN TOWNSHIP (TRUMBULL COUNTY)
WARREN TOWNSHIP (TUSCARAWAS COUNTY)
*WARRENSVILLE HGTS CITY (CUYAHOGA COUNTY)
WARWICK TOWNSHIP (TUSCARAWAS COUNTY)
WASHINGTON CITY (FAYETTE COUNTY)
*WASHINGTON TOWNSHIP (BELMONT COUNTY)
WASHINGTON TOWNSHIP (BROWN COUNTY)
WASHINGTON TOWNSHIP (COLUMBIANA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WASHINGTON TOWNSHIP (GUERNSEY COUNTY)
WASHINGTON TOWNSHIP (HARDIN COUNTY)
WASHINGTON TOWNSHIP (HOCKING COUNTY)
WASHINGTON TOWNSHIP (JACKSON COUNTY)
WASHINGTON TOWNSHIP (LICKING COUNTY)
*WASHINGTON TOWNSHIP (MIAMI COUNTY)
WASHINGTON TOWNSHIP (MONROE COUNTY)
WASHINGTON TOWNSHIP (MUSKINGUM COUNTY)
WASHINGTON TOWNSHIP (PAULDING COUNTY)
WASHINGTON TOWNSHIP (SANDUSKY COUNTY)
WASHINGTON TOWNSHIP (SCIOTO COUNTY)
WASHINGTON TOWNSHIP (SHELBY COUNTY)
WASHINGTON TOWNSHIP (TUSCARAWAS COUNTY)
*WASHINGTON TOWNSHIP (VAN WERT COUNTY)
WASHINGTONVILLE VILLAGE (*COLUMBIANA COUNTY)
WATERLOO TOWNSHIP (ATHENS COUNTY)
*WATERTOWN TOWNSHIP (WASHINGTON COUNTY)
*WAUSEON VILLAGE (FULTON COUNTY)
WAYNE TOWNSHIP (ADAMS COUNTY)
*WAYNE TOWNSHIP (BUTLER COUNTY)
*WAYNE TOWNSHIP (CLERMONT COUNTY)
WAYNE TOWNSHIP (COLUMBIANA COUNTY)
WAYNE TOWNSHIP (FAYETTE COUNTY)
WAYNE TOWNSHIP (KNOX COUNTY)
WAYNE TOWNSHIP (MONROE COUNTY)
WAYNE TOWNSHIP (MUSKINGUM COUNTY)
WAYNE TOWNSHIP (TUSCARAWAS COUNTY)
*WAYNESBURG VILLAGE (STARK COUNTY)
*WAYNESFIELD VILLAGE (AUGLAIZE COUNTY)
*WAYNESVILLE VILLAGE (WARREN COUNTY)
*WEATHERSFIELD TOWNSHIP (TRUMBULL COUNTY)
*WEBSTER TOWNSHIP (WOOD COUNTY)
WELLSTON CITY (JACKSON COUNTY)
WELLSVILLE CITY (COLUMBIANA COUNTY)
*WEST ELKTON VILLAGE (PREBLE COUNTY)
*WEST LEIPSIK VILLAGE (PUTNAM COUNTY)
*WEST MANCHESTER VILLAGE (PREBLE COUNTY)
*WEST MILLGROVE VILLAGE (WOOD COUNTY)
WEST SALEM VILLAGE (WAYNE COUNTY)
WEST TOWNSHIP (COLUMBIANA COUNTY)
WEST UNION VILLAGE (ADAMS COUNTY)
WESTLAND TOWNSHIP (GUERNSEY COUNTY)
*WHEELING TOWNSHIP (BELMONT COUNTY)
WHEELING TOWNSHIP (GUERNSEY COUNTY)
WHETSTONE TOWNSHIP (CRAWFORD COUNTY)
*WHITewater TOWNSHIP (HAMILTON COUNTY)
*WICKLIFFE CITY (LAKE COUNTY)
WILKESVILLE TOWNSHIP (VINTON COUNTY)
WILKESVILLE VILLAGE (VINTON COUNTY)
WILLARD CITY (HURON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WILLS TOWNSHIP (GUERNSEY COUNTY)
*WILLSHIRE TOWNSHIP (VAN WERT COUNTY)
*WILLSHIRE VILLAGE (VAN WERT COUNTY)
WINCHESTER TOWNSHIP (ADAMS COUNTY)
WINCHESTER VILLAGE (ADAMS COUNTY)
*WINDHAM TOWNSHIP (PORTAGE COUNTY)
*WINDHAM VILLAGE (PORTAGE COUNTY)
WINDSOR TOWNSHIP (ASHTABULA COUNTY)
*WOODLAWN VILLAGE (HAMILTON COUNTY)
WOODSFIELD VILLAGE (MONROE COUNTY)
*WOODSTOCK VILLAGE (CHAMPAIGN COUNTY)
*WREN VILLAGE (VAN WERT COUNTY)
*XENIA TOWNSHIP (GREENE COUNTY)
*YANKEE LAKE VILLAGE (TRUMBULL COUNTY)
YELLOW CREEK TOWNSHIP (COLUMBIANA COUNTY)
*YELLOW SPRINGS VILLAGE (GREENE COUNTY)
YORK TOWNSHIP (ATHENS COUNTY)
*YORK TOWNSHIP (BELMONT COUNTY)
*YORK TOWNSHIP (FULTON COUNTY)
YORK TOWNSHIP (SANDUSKY COUNTY)
*YORK TOWNSHIP (VAN WERT COUNTY)
*YOUNGSTOWN CITY (*MAHONING COUNTY)
ZALESKI VILLAGE (VINTON COUNTY)
ZANESVILLE CITY (MUSKINGUM COUNTY)
ZOAR VILLAGE (TUSCARAWAS COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ADAMS COUNTY
*ALLEN COUNTY
ASHLAND COUNTY
ASHTABULA COUNTY
ATHENS COUNTY
*BELMONT COUNTY
*BUTLER COUNTY
*CLARK COUNTY
COLUMBIANA COUNTY
COSHOCTON COUNTY
CRAWFORD COUNTY
*CUYAHOGA COUNTY
DEFIANCE COUNTY
ERIE COUNTY
FAYETTE COUNTY
*FULTON COUNTY
*GREENE COUNTY
GUERNSEY COUNTY
*HAMILTON COUNTY
HARDIN COUNTY
HOCKING COUNTY
HURON COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

JACKSON COUNTY
KNOX COUNTY
LICKING COUNTY
*LUCAS COUNTY
*MAHONING COUNTY
MARION COUNTY
*MIAMI COUNTY
MONROE COUNTY
*MONTGOMERY COUNTY
MUSKINGUM COUNTY
NOBLE COUNTY
*OTTAWA COUNTY
PAULDING COUNTY
*PORTAGE COUNTY
*PREBLE COUNTY
*PUTNAM COUNTY
*RICHLAND COUNTY
ROSS COUNTY
SANDUSKY COUNTY
SCIOTO COUNTY
SENECA COUNTY
*STARK COUNTY
*SUMMIT COUNTY
*TRUMBULL COUNTY
TUSCARAWAS COUNTY
*VAN WERT COUNTY
*WARREN COUNTY
WAYNE COUNTY
WILLIAMS COUNTY

STATE RECORD COUNT= 1,020

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF OKLAHOMA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALBION TOWN (PUSHMATAHA COUNTY)
ALDERSON TOWN (PITTSBURG COUNTY)
ANADARKO CITY (CADDO COUNTY)
ANTLERS TOWN (PUSHMATAHA COUNTY)
ASHLAND TOWN (PITTSBURG COUNTY)
ATOKA CITY (ATOKA COUNTY)
BEGGS CITY (OKMULGEE COUNTY)
BLACKBURN TOWN (PAWNEE COUNTY)
BLAIR TOWN (JACKSON COUNTY)
BLUEJACKET TOWN (CRAIG COUNTY)
BOCLEY TOWN (OKFUSKEE COUNTY)
BOSWELL TOWN (CHOCTAW COUNTY)
BRIDGEPORT CITY (CADDO COUNTY)
BRYANT TOWN (OKMULGEE COUNTY)
BUFFALO TOWN (HARPER COUNTY)
BYNG TOWN (PONTOTOC COUNTY)
CALVIN TOWN (HUGHES COUNTY)
CANADIAN TOWN (PITTSBURG COUNTY)
CANEY TOWN (ATOKA COUNTY)
CARNEGIE TOWN (CADDO COUNTY)
CASTLE TOWN (OKFUSKEE COUNTY)
CEMENT TOWN (CADDO COUNTY)
CENTRAHOMA CITY (COAL COUNTY)
CHECOTAH CITY (MCINTOSH COUNTY)
CLAYTON TOWN (PUSHMATAHA COUNTY)
COALGATE CITY (COAL COUNTY)
COMMERCE CITY (OTTAWA COUNTY)
CROWDER TOWN (PITTSBURG COUNTY)
CYRIL TOWN (CADDO COUNTY)
DELAWARE TOWN (NOWATA COUNTY)
DEVOL CITY (COTTON COUNTY)
DEWAR CITY (OKMULGEE COUNTY)
DOUGHERTY TOWN (MURRAY COUNTY)
DUKE TOWN (JACKSON COUNTY)
DUSTIN TOWN (HUGHES COUNTY)
ELMER TOWN (JACKSON COUNTY)
ELMORE CITY TOWN (GARVIN COUNTY)
EUFAULA CITY (MCINTOSH COUNTY)
FORT TOWSON TOWN (CHOCTAW COUNTY)
GARVIN TOWN (MCCURTAIN COUNTY)
GERTY TOWN (HUGHES COUNTY)
GOTEBO TOWN (KIOWA COUNTY)
GOULD TOWN (HARMON COUNTY)
GRANDFIELD CITY (TILLMAN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GRANITE CITY (GREER COUNTY)
GRAYSON TOWN (OKMULGEE COUNTY)
HAILEYVILLE CITY (PITTSBURG COUNTY)
HANNA TOWN (MCINTOSH COUNTY)
HARTSHORNE CITY (PITTSBURG COUNTY)
HAWCRTH TOWN (MCCURTAIN COUNTY)
HEALDTON TOWN (CARTER COUNTY)
HENRYETTA CITY (OKMULGEE COUNTY)
HICKORY TOWN (MURFAY COUNTY)
HOBART CITY (KIOWA COUNTY)
HUFFMAN TOWN (OKMULGEE COUNTY)
HOLLISTER TOWN (TILLMAN COUNTY)
HUGO CITY (CHOCTAW COUNTY)
INDIANOLA TOWN (PITTSBURG COUNTY)
KILDAKE TOWN (KAY COUNTY)
KINTA TOWN (HASKELL COUNTY)
KIOWA TOWN (PITTSBURG COUNTY)
KONAWA TOWN (SEMINOLE COUNTY)
KREBS CITY (PITTSBURG COUNTY)
LAMAR TOWN (HUGHES COUNTY)
LAVERNE TOWN (HARPER COUNTY)
LEHIGH CITY (COAL COUNTY)
LENAPAH TOWN (NOWATA COUNTY)
LONE WOLF TOWN (KIOWA COUNTY)
MADILL CITY (MARSHALL COUNTY)
MARAMEC TOWN (PAWNEE COUNTY)
* MARBLE CITY TOWN (SEQUOYAH COUNTY)
MAY TOWN (HARPER COUNTY)
MAYSVILLE TOWN (GARVIN COUNTY)
MCALESTER CITY (PITTSBURG COUNTY)
MCCURTAIN TOWN (HASKELL COUNTY)
* MIDWEST CITY CITY (OKLAHOMA COUNTY)
* MCOFFETT TOWN (SEQUOYAH COUNTY)
MORRIS CITY (OKMULGEE COUNTY)
MOUNTAINVIEW (KIOWA COUNTY)
NARDIN TOWN (KAY COUNTY)
NEWKIRK CITY (KAY COUNTY)
OKEMAH CITY (OKFUSKEE COUNTY)
OKMULGEE CITY (OKMULGEE COUNTY)
OLUSTEE TOWN (JACKSON COUNTY)
PADEN TOWN (OKFUSKEE COUNTY)
* PARADISE HILL TOWN (SEQUOYAH COUNTY)
PEORIA TOWN (OTTAWA COUNTY)
PHILLIPS TOWN (COAL COUNTY)
PICHER CITY (OTTAWA COUNTY)
PITTSBURG TOWN (PITTSBURG COUNTY)
QUAPAW TOWN (OTTAWA COUNTY)
QUINTON TOWN (PITTSBURG COUNTY)
RATTAN TOWN (PUSHMATAHA COUNTY)
RED OAK TOWN (LATIMER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ROOSEVELT TOWN (KIOWA COUNTY)
RYAN CITY (JEFFERSON COUNTY)
SASAKWA TOWN (SEMINOLE COUNTY)
SAVANNA TOWN (PITTSBURG COUNTY)
SKEDEE TOWN (PAWNEE COUNTY)
SNYDER TOWN (KIOWA COUNTY)
SOOPER TOWN (CHOCTAW COUNTY)
STIGLER CITY (HASKELL COUNTY)
STRINGTOWN TOWN (ATOKA COUNTY)
STUART TOWN (HUGHES COUNTY)
SULPHUR CITY (MURRAY COUNTY)
TAHLEQUAH CITY (CHEROKEE COUNTY)
TAMAHA TOWN (HASKELL COUNTY)
TATUMS TOWN (CARTER COUNTY)
TERRAL TOWN (JEFFERSON COUNTY)
TEXHOMA TOWN (TEXAS COUNTY)
TUPELO CITY (COAL COUNTY)
TUSHKA TOWN (ATOKA COUNTY)
WELEETKA CITY (OKFUSKEE COUNTY)
WETUMKA CITY (HUGHES COUNTY)
WENOKA CITY (SEMINOLE COUNTY)
WILLOW TOWN (GREER COUNTY)
WILSON CITY (CARTER COUNTY)
WYANDOTTE TOWN (OTTAWA COUNTY)
WYNNEWOOD CITY (GARVIN COUNTY)
YEAGER TOWN (HUGHES COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ATOKA COUNTY
CHOCTAW COUNTY
COAL COUNTY
CRAIG COUNTY
GREER COUNTY
HARMON COUNTY
HASKELL COUNTY
HUGHES COUNTY
JACKSON COUNTY
KIOWA COUNTY
LATIMER COUNTY
MURRAY COUNTY
OKFUSKEE COUNTY
OKMULGEE COUNTY
OTTAWA COUNTY
PITTSBURG COUNTY
PUSHMATAHA COUNTY

STATE RECORD COUNT= 137

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF OREGON

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ANTELOPE CITY (WASCO COUNTY)
BAKER CITY (BAKER COUNTY)
BANDON CITY (COOS COUNTY)
COQUILLE CITY (COOS COUNTY)
DAYVILLE TOWN (GRANT COUNTY)
EASTSIDE CITY (COOS COUNTY)
FOSSIL TOWN (WHEELER COUNTY)
GARIBALDI CITY (TILLAMOOK COUNTY)
GEARHART CITY (CLATSOP COUNTY)
GREENHORN CITY (BAKER COUNTY)
HAINES TOWN (BAKER COUNTY)
HALFWAY TOWN (BAKER COUNTY)
*IDANHA CITY (*MARION COUNTY)
JORDAN VALLEY TOWN (MALHEUR COUNTY)
LAKESIDE CITY (COOS COUNTY)
LAKEVIEW TOWN (LAKE COUNTY)
LONG CREEK TOWN (GRANT COUNTY)
MITCHELL TOWN (WHEELER COUNTY)
MYRTLE POINT CITY (COOS COUNTY)
NEHALEM TOWN (TILLAMOOK COUNTY)
NYSSA CITY (MALHEUR COUNTY)
PAISLEY TOWN (LAKE COUNTY)
PORT ORFORD CITY (CURRY COUNTY)
POWERS CITY (COOS COUNTY)
RICHLAND TOWN (BAKER COUNTY)
SEASIDE CITY (CLATSOP COUNTY)
SENECA CITY (GRANT COUNTY)
SPRAY TOWN (WHEELER COUNTY)
SUMPTER CITY (BAKER COUNTY)
UNITY CITY (BAKER COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BAKER COUNTY
CLATSOP COUNTY
COOS COUNTY
GRANT COUNTY
LAKE COUNTY
WHEELER COUNTY

STATE RECORD COUNT= 36

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF PENNSYLVANIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABBOTT TOWNSHIP (POTTER COUNTY)
*ABBOTTSTOWN BOROUGH (ADAMS COUNTY)
ADAMS TOWNSHIP (BUTLER COUNTY)
*ADAMS TOWNSHIP (CAMBRIA COUNTY)
*ADAMSTOWN BOROUGH (LANCASTER COUNTY)
*ADDISON BOROUGH (SOMERSET COUNTY)
*ADDISON TOWNSHIP (SOMERSET COUNTY)
ALBA BOROUGH (BRADFORD COUNTY)
*ALBION BOROUGH (ERIE COUNTY)
*ALEXTOWN CITY (LEHIGH COUNTY)
ALEPPC TOWNSHIP (GREENE COUNTY)
ALEXANDRIA BOROUGH (HUNTINGDON COUNTY)
ALLEGANY TOWNSHIP (POTTER COUNTY)
*ALLEGHENY TOWNSHIP (BLAIR COUNTY)
ALLEGHENY TOWNSHIP (BUTLER COUNTY)
*ALLEGHENY TOWNSHIP (CAMBRIA COUNTY)
*ALLEGHENY TOWNSHIP (SOMERSET COUNTY)
*ALLEGHENY TOWNSHIP (WESTMORELAND COUNTY)
ALLISON TOWNSHIP (CLINTON COUNTY)
*ALTOONA CITY (BLAIR COUNTY)
*AMBLER BOROUGH (MONTGOMERY COUNTY)
*AMITY TOWNSHIP (ERIE COUNTY)
ANNIN TOWNSHIP (MCKEAN COUNTY)
*ANTHONY TOWNSHIP (LYCOMING COUNTY)
*ANTIS TOWNSHIP (BLAIR COUNTY)
APOLLO BOROUGH (ARMSTRONG COUNTY)
APPLEWOLD BOROUGH (ARMSTRONG COUNTY)
*ARCHBOLD BOROUGH (LACKAWANNA COUNTY)
ARMAGH TOWNSHIP (MIFFLIN COUNTY)
ARMENIA TOWNSHIP (BRADFORD COUNTY)
*ARMSTRONG TOWNSHIP (LYCOMING COUNTY)
*ARNOLD CITY (WESTMORELAND COUNTY)
*ARONA BOROUGH (WESTMORELAND COUNTY)
ASHLAND BOROUGH (SCHUYLKILL COUNTY)
*ASHLEY BOROUGH (LUZERNE COUNTY)
*ASHVILLE BOROUGH (CAMBRIA COUNTY)
*ASTON TOWNSHIP (DELAWARE COUNTY)
ASYLUM TOWNSHIP (BRADFORD COUNTY)
ATHENS BOROUGH (BRADFORD COUNTY)
ATHENS TOWNSHIP (BRADFORD COUNTY)
ATHENS TOWNSHIP (CRAWFORD COUNTY)
AUBURN BOROUGH (SCHUYLKILL COUNTY)
AUSTIN BOROUGH (POTTER COUNTY)
*AVALON BOROUGH (ALLEGHENY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

AVIS BOROUG (CLINTON COUNTY)
*AVOCA BOROUG (LUZERNE COUNTY)
*AVONDALE BOROUG (CHESTER COUNTY)
*AVONMORE BOROUG (WESTMORELAND COUNTY)
AYR TOWNSHIP (FULTON COUNTY)
BALD EAGLE TOWNSHIP (CLINTON COUNTY)
*BALDWIN BOROUG (ALLEGHENY COUNTY)
*BANGOR BOROUG (NORTHAMPTON COUNTY)
*BANKS TOWNSHIP (CARBON COUNTY)
BARKEYVILLE BOROUG (VENANGO COUNTY)
*BARNESBORO BOROUG (CAMBRIA COUNTY)
*BARR TOWNSHIP (CAMBRIA COUNTY)
BARREE TOWNSHIP (HUNTINGDON COUNTY)
*BARRETT TOWNSHIP (MONROE COUNTY)
BARRY TOWNSHIP (SCHUYLKILL COUNTY)
*BASTRESS TOWNSHIP (LYCOMING COUNTY)
BEALE TOWNSHIP (JUNIATA COUNTY)
BEAR LAKE BOROUG (WARREN COUNTY)
*BEAVER FALLS CITY (BEAVER COUNTY)
*BEAVER MEADOWS BOROUG (CARBON COUNTY)
BEAVER TOWNSHIP (COLUMBIA COUNTY)
BEAVER TOWNSHIP (CRAWFORD COUNTY)
BEAVER TOWNSHIP (SNYDER COUNTY)
BEAVERTOWN BOROUG (SNYDER COUNTY)
BECCARIA TOWNSHIP (CLEARFIELD COUNTY)
BEDFORD BOROUG (BEDFORD COUNTY)
BEDFORD TOWNSHIP (BEDFORD COUNTY)
BEECH CREEK BOROUG (CLINTON COUNTY)
BEECH CREEK TOWNSHIP (CLINTON COUNTY)
BELFAST TOWNSHIP (FULTON COUNTY)
BELL TOWNSHIP (CLEARFIELD COUNTY)
*BELL TOWNSHIP (WESTMORELAND COUNTY)
BELLE VERNON BOROUG (FAYETTE COUNTY)
BELLEFONTE BOROUG (CENTRE COUNTY)
*BELLWOOD BOROUG (BLAIR COUNTY)
*BENDERSVILLE BOROUG (ADAMS COUNTY)
BENEZETTE TOWNSHIP (ELK COUNTY)
BENTON BOROUG (COLUMBIA COUNTY)
BENTON TOWNSHIP (COLUMBIA COUNTY)
*BENTON TOWNSHIP (LACKAWANNA COUNTY)
BENZINGER TOWNSHIP (ELK COUNTY)
*BERLIN BOROUG (SUMERSET COUNTY)
BERLIN TOWNSHIP (WAYNE COUNTY)
*BERN TOWNSHIP (BERKS COUNTY)
*BERRYSBURG BOROUG (DAUPHIN COUNTY)
BERWICK BOROUG (COLUMBIA COUNTY)
*BERWICK TOWNSHIP (ADAMS COUNTY)
BESSEMER BOROUG (LAWRENCE COUNTY)
BETHANY BOROUG (WAYNE COUNTY)
BETHEL TOWNSHIP (ARMSTRONG COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BETHEL TOWNSHIP (FULTON COUNTY)
*BIG BEAVER BOROUGH (BEAVER COUNTY)
BIGLER TOWNSHIP (CLEARFIELD COUNTY)
*BIGLERVILLE BOROUGH (ADAMS COUNTY)
BINGHAM TOWNSHIP (POTTER COUNTY)
BIRMINGHAM BOROUGH (HUNTINGDON COUNTY)
*BLACK CREEK TOWNSHIP (LUZERNE COUNTY)
*BLAIR TOWNSHIP (BLAIR COUNTY)
*BLAKELY BOROUGH (LACKAWANNA COUNTY)
*BLAINBOROUGH BOROUGH (ALLEGHENY COUNTY)
BLOOMFIELD TOWNSHIP (BEDFORD COUNTY)
BLOOMFIELD TOWNSHIP (CRAWFORD COUNTY)
BLOOMING VALLEY BOROUGH (CRAWFORD COUNTY)
BLOOMSBURG TOWN (COLUMBIA COUNTY)
BLOSS TOWNSHIP (TIOGA COUNTY)
BLOSSBURG BOROUGH (TIOGA COUNTY)
BLYTHE TOWNSHIP (SCHUYLKILL COUNTY)
BOGGS TOWNSHIP (ARMSTRONG COUNTY)
BOGGS TOWNSHIP (CLEARFIELD COUNTY)
*BOLIVAR BOROUGH (WESTMORELAND COUNTY)
*BONNEVILLE BOROUGH (ADAMS COUNTY)
*BOSWELL BOROUGH (SOMERSET COUNTY)
*BRACKENRIDGE BOROUGH (ALLEGHENY COUNTY)
*BRADDOCK BOROUGH (ALLEGHENY COUNTY)
*BRADDOCK HILLS BOROUGH (ALLEGHENY COUNTY)
BRADFORD CITY (MCKEAN COUNTY)
BRADFORD TOWNSHIP (CLEARFIELD COUNTY)
BRADFORD TOWNSHIP (MCKEAN COUNTY)
BRADY TOWNSHIP (BUTLER COUNTY)
BRADY TOWNSHIP (CLEARFIELD COUNTY)
BRADY TOWNSHIP (HUNTINGDON COUNTY)
*BRADY TOWNSHIP (LYCOMING COUNTY)
BRADYS BEND TOWNSHIP (ARMSTRONG COUNTY)
BRAINTRIM TOWNSHIP (WYOMING COUNTY)
BRANCH TOWNSHIP (SCHUYLKILL COUNTY)
BRATTON TOWNSHIP (MIFFLIN COUNTY)
BRIAR CREEK BOROUGH (COLUMBIA COUNTY)
BRIAR CREEK TOWNSHIP (COLUMBIA COUNTY)
*BRIDGEPORT BOROUGH (MONTGOMERY COUNTY)
*BRIDGEWATER BOROUGH (BEAVER COUNTY)
BRISBIN BOROUGH (CLEARFIELD COUNTY)
*BRISTOL BOROUGH (BUCKS COUNTY)
*BRISTOL TOWNSHIP (BUCKS COUNTY)
BROAD TOP CITY BOROUGH (HUNTINGDON COUNTY)
BROAD TOP TOWNSHIP (BEDFORD COUNTY)
BROOKFIELD TOWNSHIP (TIOGA COUNTY)
*BROOKHAVEN BOROUGH (DELAWARE COUNTY)
*BROTHERSVALLEY TOWNSHIP (SOMERSET COUNTY)
*BROWN TOWNSHIP (LYCOMING COUNTY)
BROWN TOWNSHIP (MIFFLIN COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *BROWNSTOWN BOROUGH (CAMBRIA COUNTY)
- BROWNSVILLE TOWNSHIP (FAYETTE COUNTY)
- BRUIN BOROUGH (BUTLER COUNTY)
- BRUSH CREEK TOWNSHIP (FULTON COUNTY)
- BUCKINGHAM TOWNSHIP (WAYNE COUNTY)
- BULLSKIN TOWNSHIP (FAYETTE COUNTY)
- BURLINGTON BOROUGH (BRADFORD COUNTY)
- BURLINGTON TOWNSHIP (BRADFORD COUNTY)
- BURNHAM BOROUGH (MIFFLIN COUNTY)
- BURNSIDE TOWNSHIP (CLEARFIELD COUNTY)
- BURRELL TOWNSHIP (ARMSTRONG COUNTY)
- BUTLER CITY (BUTLER COUNTY)
- *BUTLER TOWNSHIP (ADAMS COUNTY)
- BUTLER TOWNSHIP (BUTLER COUNTY)
- *BUTLER TOWNSHIP (LUZERNE COUNTY)
- BUTLER TOWNSHIP (SCHUYLKILL COUNTY)
- CADOGAN TOWNSHIP (ARMSTRONG COUNTY)
- *CALIFORNIA BOROUGH (WASHINGTON COUNTY)
- CALLERY BOROUGH (BUTLER COUNTY)
- *CALLIMONT BOROUGH (SOMERSET COUNTY)
- *CAMBRIA TOWNSHIP (CAMBRIA COUNTY)
- CAMBRIDGE SPRGS BOROUGH (CRAWFORD COUNTY)
- CAMBRIDGE TOWNSHIP (CRAWFORD COUNTY)
- CANAAN TOWNSHIP (WAYNE COUNTY)
- CANAL TOWNSHIP (VENANGO COUNTY)
- *CANGONSBURG BOROUGH (WASHINGTON COUNTY)
- CANTON BOROUGH (BRADFORD COUNTY)
- CANTON TOWNSHIP (BRADFORD COUNTY)
- *CANTON TOWNSHIP (WASHINGTON COUNTY)
- CARBON TOWNSHIP (HUNTINGDON COUNTY)
- *CARBONDALE CITY (LACKAWANNA COUNTY)
- *CARBONDALE TOWNSHIP (LACKAWANNA COUNTY)
- *CARROLL VALLEY BORO (ADAMS COUNTY)
- *CARROLLTOWN BOROUGH (CAMBRIA COUNTY)
- *CASADE TOWNSHIP (LYCOMING COUNTY)
- CASS TOWNSHIP (HUNTINGDON COUNTY)
- CASS TOWNSHIP (SCHUYLKILL COUNTY)
- *CASSANDEA BOROUGH (CAMBRIA COUNTY)
- *CASSELMAN BOROUGH (SOMERSET COUNTY)
- CASSVILLE BOROUGH (HUNTINGDON COUNTY)
- CASTANEA TOWNSHIP (CLINTON COUNTY)
- *CASTLE SHANNON BOROUGH (ALLEGHENY COUNTY)
- CATAWISSA BOROUGH (COLUMBIA COUNTY)
- CATAWISSA TOWNSHIP (COLUMBIA COUNTY)
- *CATHARINE TOWNSHIP (BLAIR COUNTY)
- *CECIL TOWNSHIP (WASHINGTON COUNTY)
- CENTER TOWNSHIP (BUTLER COUNTY)
- CENTER TOWNSHIP (GREENE COUNTY)
- *CENTERPORT BOROUGH (BERKS COUNTY)
- CENTERVILLE BOROUGH (CRAWFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*CENTRAL CITY BOROUGH (SOMERSET COUNTY)
CENTRALIA BOROUGH (COLUMBIA COUNTY)
*CENTREVILLE BOROUGH (WASHINGTON COUNTY)
CERES TOWNSHIP (MCKEAN COUNTY)
CHAMBERSBURG BOROUGH (FRANKLIN COUNTY)
CHAPMAN TOWNSHIP (CLINTON COUNTY)
CHARLESTON TOWNSHIP (TIOGA COUNTY)
CHATHAM TOWNSHIP (TIOGA COUNTY)
CHERRY GROVE TOWNSHIP (WARREN COUNTY)
CHERRY RIDGE TOWNSHIP (WAYNE COUNTY)
CHERRY TOWNSHIP (BUTLER COUNTY)
CHERRY TOWNSHIP (SULLIVAN COUNTY)
CHERRY VALLEY BOROUGH (BUTLER COUNTY)
CHERRYTREE TOWNSHIP (VENANGO COUNTY)
*CHEST SPRINGS BOROUGH (CAMBRIA COUNTY)
CHEST TOWNSHIP (CLEARFIELD COUNTY)
*CHESTER CITY (DELAWARE COUNTY)
CHESTER HILL BOROUGH (CLEARFIELD COUNTY)
*CHESTER TOWNSHIP (DELAWARE COUNTY)
*CHESTNUTHILL TOWNSHIP (MONROE COUNTY)
CHICORA BOROUGH (BUTLER COUNTY)
CLARA TOWNSHIP (POTTER COUNTY)
CLARENDON BORO (WARREN COUNTY)
CLARK BOROUGH (MERCER COUNTY)
*CLARKS SUMMIT BOROUGH (LACKAWANNA COUNTY)
CLARKSVILLE BOROUGH (GREENE COUNTY)
CLAY TOWNSHIP (BUTLER COUNTY)
CLAY TOWNSHIP (HUNTINGDON COUNTY)
CLEARFIELD BOROUGH (CLEARFIELD COUNTY)
CLEARFIELD TOWNSHIP (BUTLER COUNTY)
*CLEARFIELD TOWNSHIP (CAMBRIA COUNTY)
CLEVELAND TOWNSHIP (COLUMBIA COUNTY)
*CLIFTON HEIGHTS BOROUGH (DELAWARE COUNTY)
*CLIFTON TOWNSHIP (LACKAWANNA COUNTY)
CLINTON TOWNSHIP (BUTLER COUNTY)
*CLINTON TOWNSHIP (LYCOMING COUNTY)
CLINTON TOWNSHIP (VENANGO COUNTY)
CLINTON TOWNSHIP (WAYNE COUNTY)
CLINTON TOWNSHIP (WYOMING COUNTY)
CLINTONVILLE BOROUGH (VENANGO COUNTY)
CLYMER TOWNSHIP (TIOGA COUNTY)
COAL TOWNSHIP (NORTHUMBERLAND COUNTY)
COALDALE BOROUGH (BEDFORD COUNTY)
COALDALE BOROUGH (SCHUYLKILL COUNTY)
COALMONT BOROUGH (HUNTINGDON COUNTY)
COALPORT BOROUGH (CLEARFIELD COUNTY)
*COATESVILLE CITY (CHESTER COUNTY)
COCHRANTON BOROUGH (CRAWFORD COUNTY)
*COGAN HOUSE TOWNSHIP (LYCOMING COUNTY)
*COKEBURG BOROUGH (WASHINGTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CCLEBROOK TOWNSHIP (CLINTON COUNTY)
CCLERAIN TOWNSHIP (BEDFORD COUNTY)
CCLEGE TOWNSHIP (CENTRE COUNTY)
CCLEY TOWNSHIP (SULLIVAN COUNTY)
*CCLLIER TOWNSHIP (ALLEGHENY COUNTY)
*COLLINGDALE BOROUGH (DELAWARE COUNTY)
COLUMBIA TOWNSHIP (BRADFORD COUNTY)
COLUMBUS TOWNSHIP (WARREN COUNTY)
*CCLWYN BOROUGH (DELAWARE COUNTY)
CONCORD TOWNSHIP (BUTLER COUNTY)
*CONCORD TOWNSHIP (ERIE COUNTY)
*CONEMAUGH TOWNSHIP (CAMBRIA COUNTY)
*CONEMAUGH TOWNSHIP (SOMERSET COUNTY)
*CONEWAGO TOWNSHIP (ADAMS COUNTY)
*CONEWAGO TOWNSHIP (YORK COUNTY)
CONEWAGO TOWNSHIP (WARREN COUNTY)
*CONFLUENCE BOROUGH (SOMERSET COUNTY)
CONNEAUT LAKE BOROUGH (CRAWFORD COUNTY)
CONNEAUT TOWNSHIP (CRAWFORD COUNTY)
*CONNEAUT TOWNSHIP (ERIE COUNTY)
CONNEAUTVILLE BOROUGH (CRAWFORD COUNTY)
CONNELLSVILLE CITY (FAYETTE COUNTY)
CONNELLSVILLE TOWNSHIP (FAYETTE COUNTY)
CONNOQUENESSING BOROUGH (BUTLER COUNTY)
CONNOQUENESSING TWP (BUTLER COUNTY)
*CONSHOHOCKEN BOROUGH (MONTGOMERY COUNTY)
CONYNGHAM TOWNSHIP (COLUMBIA COUNTY)
*CONYNGHAM TOWNSHIP (LUZERNE COUNTY)
*COOK TOWNSHIP (WESTMORELAND COUNTY)
*COOLBAUGH TOWNSHIP (MONROE COUNTY)
COOLSPRING TOWNSHIP (MERCER COUNTY)
COOPER TOWNSHIP (CLEARFIELD COUNTY)
COOPERSTOWN BOROUGH (VENANGO COUNTY)
*CCRAOPOLIS BOROUGH (ALLEGHENY COUNTY)
CORNPLANTER TOWNSHIP (VENANGO COUNTY)
*CORRY CITY (ERIE COUNTY)
CCUDERSPORT BOROUGH (POTTER COUNTY)
*COURTDALE BOROUGH (LUZERNE COUNTY)
*COVINGTON TOWNSHIP (LACKAWANNA COUNTY)
COVINGTON TOWNSHIP (TIoga COUNTY)
COWANSHANNOCK TOWNSHIP (ARMSTRONG COUNTY)
*CRAFTON BOROUGH (ALLEGHENY COUNTY)
CRANBERRY TOWNSHIP (BUTLER COUNTY)
CRANBERRY TOWNSHIP (VENANGO COUNTY)
CRAWFORD TOWNSHIP (CLINTON COUNTY)
*CRESCENT TOWNSHIP (ALLEGHENY COUNTY)
*CRESSON BOROUGH (CAMBRIA COUNTY)
*CRESSON TOWNSHIP (CAMBRIA COUNTY)
CRESSONA BOROUGH (SCHUYLKILL COUNTY)
CROMWELL TOWNSHIP (HUNTINGDON COUNTY)

483

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*CROSS CREEK TOWNSHIP (WASHINGTON COUNTY)
*CROYLE TOWNSHIP (CAMBRIA COUNTY)
*CUMBERLAND TOWNSHIP (ADAMS COUNTY)
CUMBERLAND TOWNSHIP (GREENE COUNTY)
CUMBERLAND VALLEY TWP (BEDFORD COUNTY)
*CUMMINGS TOWNSHIP (LYCOMING COUNTY)
CURWENSVILLE BOROUGH (CLEARFIELD COUNTY)
CUSSEWAGO TOWNSHIP (CRAWFORD COUNTY)
*DAISYTOWN BOROUGH (CAMBRIA COUNTY)
*DALE BOROUGH (CAMBRIA COUNTY)
*DALLAS BOROUGH (LUZERNE COUNTY)
DAMASCUS TOWNSHIP (WAYNE COUNTY)
DANVILLE BOROUGH (MONTGOMERY COUNTY)
*DARBY BOROUGH (DELAWARE COUNTY)
*DARBY TOWNSHIP (DELAWARE COUNTY)
DAVIDSON TOWNSHIP (SULLIVAN COUNTY)
DAWSON BOROUGH (FAYETTE COUNTY)
DAYTON BOROUGH (ARMSTRONG COUNTY)
*DEAN TOWNSHIP (CAMBRIA COUNTY)
DECATUR TOWNSHIP (CLEARFIELD COUNTY)
DECATUR TOWNSHIP (MIFFLIN COUNTY)
DEER CREEK TOWNSHIP (MERCER COUNTY)
DEER LAKE BOROUGH (SCHUYLKILL COUNTY)
DEERFIELD TOWNSHIP (TIOGA COUNTY)
DELAND TOWNSHIP (SCHUYLKILL COUNTY)
DELAWARE TOWNSHIP (JUNIATA COUNTY)
DELAWARE TOWNSHIP (MERCER COUNTY)
DELAWARE TOWNSHIP (NORTHUMBERLAND COUNTY)
DELMAR TOWNSHIP (TIOGA COUNTY)
*DELTA BOROUGH (YORK COUNTY)
*DENNISON TOWNSHIP (LUZERNE COUNTY)
*DERRY BOROUGH (WESTMORELAND COUNTY)
DERRY TOWNSHIP (MIFFLIN COUNTY)
*DERRY TOWNSHIP (WESTMORELAND COUNTY)
*DICKSON CITY BOROUGH (LACKAWANNA COUNTY)
*DINEGAL BOROUGH (WESTMORELAND COUNTY)
*DINEGAL TOWNSHIP (WESTMORELAND COUNTY)
*DONORA BOROUGH (WASHINGTON COUNTY)
*DORMONT BOROUGH (ALLEGHENY COUNTY)
*DORRANCE TOWNSHIP (LUZERNE COUNTY)
DREHER TOWNSHIP (WAYNE COUNTY)
DRIFTWOOD BOROUGH (CAMERON COUNTY)
DU BOIS CITY (CLEARFIELD COUNTY)
DUBLIN TOWNSHIP (FULTON COUNTY)
DUBLIN TOWNSHIP (HUNTINGDON COUNTY)
*DUBOISTOWN BOROUGH (LYCOMING COUNTY)
DUDLEY BOROUGH (HUNTINGDON COUNTY)
DUNBAR BOROUGH (FAYETTE COUNTY)
DUNBAR TOWNSHIP (FAYETTE COUNTY)
DUNCAN TOWNSHIP (TIOGA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*DUNCANVILLE BOROUGH (BLAIR COUNTY)
DUNKARD TOWNSHIP (GREENE COUNTY)
*DUNMORE BOROUGH (LACKAWANNA COUNTY)
DUNNSTABLE TOWNSHIP (CLINTON COUNTY)
*DUPONT BOROUGH (LUZERNE COUNTY)
*DURYEA BOROUGH (LUZERNE COUNTY)
DUSHORE BOROUGH (SULLIVAN COUNTY)
DYBERRY TOWNSHIP (WAYNE COUNTY)
*E GREENVILLE BOROUGH (MONTGOMERY COUNTY)
*E PITTSBURGH BOROUGH (ALLEGHENY COUNTY)
E PROVIDENCE TOWNSHIP (BEDFORD COUNTY)
E ST CLAIR TOWNSHIP (BEDFORD COUNTY)
*E STROUDSBURG BOROUGH (MONROE COUNTY)
EAGLES MERE BOROUGH (SULLIVAN COUNTY)
*EARL TOWNSHIP (BERKS COUNTY)
*EARL TOWNSHIP (LANCASTER COUNTY)
*EAST BERLIN BOROUGH (ADAMS COUNTY)
*EAST BETHLEHEM TOWNSHIP (WASHINGTON COUNTY)
*EAST BRANDYWINE TOWNSHIP (CHESTER COUNTY)
EAST BRUNSWICK TOWNSHIP (SCHUYLKILL COUNTY)
EAST BUTLER BOROUGH (BUTLER COUNTY)
EAST CAMERON TOWNSHIP (NORTHUMBERLAND COUNTY)
*EAST CARROLL TOWNSHIP (CAMBRIA COUNTY)
*EAST CONEMAUGH BOROUGH (CAMBRIA COUNTY)
*EAST DEER TOWNSHIP (ALLEGHENY COUNTY)
EAST FAIRFIELD TOWNSHIP (CRAWFORD COUNTY)
EAST FALLOWFIELD TWP (CRAWFORD COUNTY)
*EAST FINLEY TOWNSHIP (WASHINGTON COUNTY)
EAST FRANKLIN TOWNSHIP (ARMSTRONG COUNTY)
*EAST HOPEWELL TOWNSHIP (YORK COUNTY)
*EAST HUNTINGDON TOWNSHIP (WESTMORELAND COUNTY)
EAST KEATING TOWNSHIP (CLINTON COUNTY)
*EAST LANSDOWNE BOROUGH (DELAWARE COUNTY)
EAST MEAD TOWNSHIP (CRAWFORD COUNTY)
*EAST NORRITON TOWNSHIP (MONTGOMERY COUNTY)
EAST NORWEGIAN TOWNSHIP (SCHUYLKILL COUNTY)
*EAST PROSPECT BOROUGH (YORK COUNTY)
*EAST ROCHESTER BOROUGH (BEAVER COUNTY)
*EAST SPRINGFIELD BOROUGH (ERIE COUNTY)
*EAST TAYLOR TOWNSHIP (CAMBRIA COUNTY)
EAST UNION TOWNSHIP (SCHUYLKILL COUNTY)
*EAST VANDERGRIFT BORO (WESTMORELAND COUNTY)
*EAST VINCENT TOWNSHIP (CHESTER COUNTY)
*EAST WHITELAND TOWNSHIP (CHESTER COUNTY)
*EASTON CITY (NORTHAMPTON COUNTY)
EATON TOWNSHIP (WYOMING COUNTY)
EAU CLAIRE BOROUGH (BUTLER COUNTY)
*EBENSBURG BOROUGH (CAMBRIA COUNTY)
*EDDYSTONE BOROUGH (DELAWARE COUNTY)
*EDINBORO BOROUGH (ERIE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *EDWARDSVILLE BOROUGH (LUZERNE COUNTY)
- *EHRENFELD BOROUGH (CAMBRIA COUNTY)
- *ELCO BOROUGH (WASHINGTON COUNTY)
- *ELDER TOWNSHIP (CAMBRIA COUNTY)
- ELDRED BOROUGH (MCKEAN COUNTY)
- *ELDRED TOWNSHIP (LYCOMING COUNTY)
- ELDRED TOWNSHIP (MCKEAN COUNTY)
- *ELDRED TOWNSHIP (MONROE COUNTY)
- ELDRED TOWNSHIP (SCHUYLKILL COUNTY)
- *ELGIN BOROUGH (ERIE COUNTY)
- *ELIZABETH BOROUGH (ALLEGHENY COUNTY)
- *ELIZABETHVILLE BOROUGH (DAUPHIN COUNTY)
- *ELK CREEK TOWNSHIP (ERIE COUNTY)
- *ELK LICK TOWNSHIP (SOMERSET COUNTY)
- ELK TOWNSHIP (TIOGA COUNTY)
- ELK TOWNSHIP (WARREN COUNTY)
- ELKLAND BOROUGH (TIOGA COUNTY)
- ELKLAND TOWNSHIP (SULLIVAN COUNTY)
- ELKLAND TOWNSHIP (TIOGA COUNTY)
- ELLPORT BOROUGH (LAWRENCE COUNTY)
- ELLWOOD CITY BOROUGH (*LAWRENCE COUNTY)
- *ELMHURST TOWNSHIP (LACKAWANNA COUNTY)
- EMLENTON BOROUGH (VENANGO COUNTY)
- EMPORIUM BOROUGH (CAMERON COUNTY)
- *EMSWORTH BOROUGH (ALLEGHENY COUNTY)
- ENON VALLEY BOROUGH (LAWRENCE COUNTY)
- *EPHRATA TOWNSHIP (LANCASTER COUNTY)
- *ERIE CITY (ERIE COUNTY)
- *ETNA BOROUGH (ALLEGHENY COUNTY)
- EULALIA TOWNSHIP (POTTER COUNTY)
- EVANS CITY BOROUGH (BUTLER COUNTY)
- EVERETT BOROUGH (BEDFORD COUNTY)
- EVERSON BOROUGH (FAYETTE COUNTY)
- *EXETER BOROUGH (LUZERNE COUNTY)
- *EXETER TOWNSHIP (BERKS COUNTY)
- *EXETER TOWNSHIP (LUZERNE COUNTY)
- EXETER TOWNSHIP (WYOMING COUNTY)
- *EXPORT BOROUGH (WESTMORELAND COUNTY)
- FACTORYVILLE BOROUGH (WYOMING COUNTY)
- FAIRCHANCE BOROUGH (FAYETTE COUNTY)
- *FAIRFIELD BOROUGH (ADAMS COUNTY)
- FAIRFIELD TOWNSHIP (CRAWFORD COUNTY)
- *FAIRFIELD TOWNSHIP (WESTMORELAND COUNTY)
- *FAIRHOPE TOWNSHIP (SOMERSET COUNTY)
- *FAIRMONT TOWNSHIP (LUZERNE COUNTY)
- FAIRVIEW BOROUGH (BUTLER COUNTY)
- *FAIRVIEW BOROUGH (ERIE COUNTY)
- FAIRVIEW TOWNSHIP (BUTLER COUNTY)
- *FAIRVIEW TOWNSHIP (LUZERNE COUNTY)
- FAIRVIEW TOWNSHIP (MERCER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *FALLOWFIELD TOWNSHIP (WASHINGTON COUNTY)
- FALLS CREEK BOROUGH (*JEFFERSON COUNTY)
- *FALLS TOWNSHIP (BUCKS COUNTY)
- FALLS TOWNSHIP (*WYOMING COUNTY)
- *FALLSTON BOROUGH (BEAVER COUNTY)
- FARMINGTON TOWNSHIP (TIUGA COUNTY)
- FARRELL CITY (MERCER COUNTY)
- *FAWN GROVE BOROUGH (YORK COUNTY)
- *FAWN TOWNSHIP (ALLEGHENY COUNTY)
- FAYETTE CITY BOROUGH (FAYETTE COUNTY)
- FAYETTE TOWNSHIP (JUNIATA COUNTY)
- *FELL TOWNSHIP (LACKAWANNA COUNTY)
- FERGUSON TOWNSHIP (CLEARFIELD COUNTY)
- FERNAGH TOWNSHIP (JUNIATA COUNTY)
- *FERNDALE BOROUGH (CAMBRIA COUNTY)
- FINDLEY TOWNSHIP (MERCER COUNTY)
- *FINLEYVILLE BOROUGH (WASHINGTON COUNTY)
- FISHING CREEK TWP (COLUMBIA COUNTY)
- FLEMINGTON BOROUGH (CLINTON COUNTY)
- *FOLCROFT BOROUGH (DELAWARE COUNTY)
- FORD CITY BOROUGH (ARMSTRONG COUNTY)
- FORD CLIFF BOROUGH (ARMSTRONG COUNTY)
- FORKS TOWNSHIP (SULLIVAN COUNTY)
- FORKSTON TOWNSHIP (WYOMING COUNTY)
- FORKSVILLE BOROUGH (SULLIVAN COUNTY)
- *FORTY FORT BOROUGH (LUZERNE COUNTY)
- FORWARD TOWNSHIP (BUTLER COUNTY)
- *FOSTER TOWNSHIP (LUZERNE COUNTY)
- FOSTER TOWNSHIP (MCKEAN COUNTY)
- FOSTER TOWNSHIP (SCHUYLKILL COUNTY)
- FOX TOWNSHIP (ELK COUNTY)
- FOX TOWNSHIP (SULLIVAN COUNTY)
- FRACKVILLE BOROUGH (SCHUYLKILL COUNTY)
- FRAILEY TOWNSHIP (SCHUYLKILL COUNTY)
- *FRANCONIA TOWNSHIP (MONTGOMERY COUNTY)
- *FRANKLIN TOWNSHIP (ADAMS COUNTY)
- FRANKLIN TOWNSHIP (BRADFORD COUNTY)
- FRANKLIN TOWNSHIP (BUTLER COUNTY)
- FRANKLIN TOWNSHIP (COLUMBIA COUNTY)
- FRANKLIN TOWNSHIP (FAYETTE COUNTY)
- FRANKLIN TOWNSHIP (GREENE COUNTY)
- FRANKLIN TOWNSHIP (HUNTINGDON COUNTY)
- *FRANKLIN TOWNSHIP (LUZERNE COUNTY)
- *FRANKLIN TOWNSHIP (LYCOMING COUNTY)
- *FRANKLINTOWN BOROUGH (YORK COUNTY)
- FREDONIA BOROUGH (MERCER COUNTY)
- FREEBURG BOROUGH (SNYDER COUNTY)
- *FREEDOM TOWNSHIP (ADAMS COUNTY)
- *FREEDOM TOWNSHIP (BLAIR COUNTY)
- *FREELAND BOROUGH (LUZERNE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*FREEMANSBURG BOROUGH (NORTHAMPTON COUNTY)
FREEPORT TOWNSHIP (GREENE COUNTY)
FRENCH CREEK TOWNSHIP (MERCER COUNTY)
GAINES TOWNSHIP (TIOGA COUNTY)
GALETON BOROUGH (POTTER COUNTY)
GALLAGHER TOWNSHIP (CLINTON COUNTY)
*GALLITZIN BOROUGH (CAMBRIA COUNTY)
*GALLITZIN TOWNSHIP (CAMBRIA COUNTY)
*GAMBLE TOWNSHIP (LYCOMING COUNTY)
*GARRETT BOROUGH (SOMERSET COUNTY)
*GEISTOWN BOROUGH (CAMBRIA COUNTY)
GENESEE TOWNSHIP (POTTER COUNTY)
GEORGES TOWNSHIP (FAYETTE COUNTY)
GERMAN TOWNSHIP (FAYETTE COUNTY)
*GERMANY TOWNSHIP (ADAMS COUNTY)
*GETTYSBURG BOROUGH (ADAMS COUNTY)
GIBSON TOWNSHIP (CAMERON COUNTY)
GILBERTON BOROUGH (SCHUYLKILL COUNTY)
GILMORE TOWNSHIP (GREENE COUNTY)
GILPIN TOWNSHIP (ARMSTRONG COUNTY)
GIRARD TOWNSHIP (CLEARFIELD COUNTY)
*GIRARD TOWNSHIP (ERIE COUNTY)
GIRARDVILLE BOROUGH (SCHUYLKILL COUNTY)
GLADE TOWNSHIP (WARREN COUNTY)
GLEN HOPE BOROUGH (CLEARFIELD COUNTY)
*GLENBURN TOWNSHIP (LACKAWANNA COUNTY)
*GLENOLDEN BOROUGH (DELAWARE COUNTY)
GORDON BOROUGH (SCHUYLKILL COUNTY)
GOSHEN TOWNSHIP (CLEARFIELD COUNTY)
GRAHAM TOWNSHIP (CLEARFIELD COUNTY)
GRAPPIAN BOROUGH (CLEARFIELD COUNTY)
GRANVILLE TOWNSHIP (BRADFORD COUNTY)
GRANVILLE TOWNSHIP (MIFFLIN COUNTY)
GRAY TOWNSHIP (GREENE COUNTY)
GREEN TOWNSHIP (FOREST COUNTY)
GREENE TOWNSHIP (CLINTON COUNTY)
*GREENE TOWNSHIP (ERIE COUNTY)
GREENE TOWNSHIP (GREENE COUNTY)
GREENE TOWNSHIP (MERCER COUNTY)
*GREENFIELD TOWNSHIP (BLAIR COUNTY)
*GREENFIELD TOWNSHIP (ERIE COUNTY)
*GREENFIELD TOWNSHIP (LACKAWANNA COUNTY)
*GREENLANE BOROUGH (MONTGOMERY COUNTY)
GREENSBORO BOROUGH (GREENE COUNTY)
*GREENSBURG CITY (WESTMORELAND COUNTY)
GREENVILLE BOROUGH (MERCER COUNTY)
*GREENVILLE TOWNSHIP (SOMERSET COUNTY)
GREENWOOD TOWNSHIP (CLEARFIELD COUNTY)
GREENWOOD TOWNSHIP (COLUMBIA COUNTY)
GREENWOOD TOWNSHIP (CRAWFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GREENWOOD TOWNSHIP (JUNIATA COUNTY)
GROVE CITY BOROUGH (MERCER COUNTY)
GROVE TOWNSHIP (CAMERON COUNTY)
GRUGAN TOWNSHIP (CLINTON COUNTY)
GULICH TOWNSHIP (CLEARFIELD COUNTY)
HAINES TOWNSHIP (CENTRE COUNTY)
*HALIFAX BOROUGH (DAUPHIN COUNTY)
*HALLAM BOROUGH (YORK COUNTY)
HAMILTON TOWNSHIP (MCKEAN COUNTY)
*HAMILTON TOWNSHIP (MONROE COUNTY)
HAMILTON TOWNSHIP (TIoga COUNTY)
*HAMILTONIAN TOWNSHIP (ADAMS COUNTY)
HAMLIN TOWNSHIP (MCKEAN COUNTY)
*HANOVER BOROUGH (YORK COUNTY)
*HANOVER TOWNSHIP (LUZERNE COUNTY)
HARMONY BOROUGH (BUTLER COUNTY)
HARMONY TOWNSHIP (FOREST COUNTY)
*HARRISBURG CITY (DAUPHIN COUNTY)
HARRISON TOWNSHIP (BEDFORD COUNTY)
HARRISON TOWNSHIP (POTTER COUNTY)
HARRISVILLE BOROUGH (BUTLER COUNTY)
HARTLETON BOROUGH (UNION COUNTY)
*HARVEYS LAKE BOROUGH (LUZERNE COUNTY)
*HASTINGS BOROUGH (CAMBRIA COUNTY)
*HATBORO BOROUGH (MONTGOMERY COUNTY)
*HATFIELD BOROUGH (MONTGOMERY COUNTY)
*HATFIELD TOWNSHIP (MONTGOMERY COUNTY)
HAWLEY BOROUGH (WAYNE COUNTY)
HAYFIELD TOWNSHIP (CRAWFORD COUNTY)
*HAYSVILLE BOROUGH (ALLEGHENY COUNTY)
*HAZLE TOWNSHIP (LUZERNE COUNTY)
*HAZLETON CITY (LUZERNE COUNTY)
HEBRON TOWNSHIP (POTTER COUNTY)
HECTOR TOWNSHIP (POTTER COUNTY)
HEGINS TOWNSHIP (SCHUYLKILL COUNTY)
HEMLOCK TOWNSHIP (COLUMBIA COUNTY)
HEMPFIELD TOWNSHIP (MERCER COUNTY)
HENDERSON TOWNSHIP (HUNTINGDON COUNTY)
HENRY CLAY TOWNSHIP (FAYETTE COUNTY)
*HEPBURN TOWNSHIP (LYCOMING COUNTY)
HERRICK TOWNSHIP (BRADFORD COUNTY)
HICKORY TOWNSHIP (LAWRENCE COUNTY)
*HIGHLAND TOWNSHIP (ADAMS COUNTY)
HIGHLAND TOWNSHIP (ELK COUNTY)
HILLSGROVE TOWNSHIP (SULLIVAN COUNTY)
*HOLLENBACK TOWNSHIP (LUZERNE COUNTY)
*HOLLIDAYSBURG BOROUGH (BLAIR COUNTY)
HOMER TOWNSHIP (POTTER COUNTY)
*HOMESTEAD BOROUGH (ALLEGHENY COUNTY)
*HOMEWOOD BOROUGH (BEAVER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HONESDALE BOROUGH (WAYNE COUNTY)
*HOOVERVILLE BOROUGH (SOMERSET COUNTY)
HOPEWELL BOROUGH (BEDFORD COUNTY)
HOPEWELL TOWNSHIP (BEDFORD COUNTY)
HOPEWELL TOWNSHIP (HUNTINGDON COUNTY)
HORTON TOWNSHIP (ELK COUNTY)
*HOUSTON BOROUGH (WASHINGTON COUNTY)
HOUTZDALE BOROUGH (CLEARFIELD COUNTY)
HOVEY TOWNSHIP (ARMSTRONG COUNTY)
HOWARD BOROUGH (CENTRE COUNTY)
HOWE TOWNSHIP (FOREST COUNTY)
HUBLEY TOWNSHIP (SCHUYLKILL COUNTY)
*HUGHESTOWN BOROUGH (LUZERNE COUNTY)
*HUGHESVILLE BOROUGH (LYCOMING COUNTY)
*HUNKER BOROUGH (WESTMORELAND COUNTY)
HUNTINGDON BOROUGH (HUNTINGDON COUNTY)
*HUNTINGTON TOWNSHIP (ADAMS COUNTY)
*HUNTINGTON TOWNSHIP (LUZERNE COUNTY)
*HUSTON TOWNSHIP (BLAIR COUNTY)
*HYDE PARK BOROUGH (WESTMORELAND COUNTY)
HYDETOWN BOROUGH (CRAWFORD COUNTY)
HYNDMAN BOROUGH (BEDFORD COUNTY)
*INDEPENDENCE TOWNSHIP (WASHINGTON COUNTY)
*INDIANA TOWNSHIP (ALLEGHENY COUNTY)
*INGRAM BOROUGH (ALLEGHENY COUNTY)
IRVONA BOROUGH (CLEARFIELD COUNTY)
*IRWIN BOROUGH (WESTMORELAND COUNTY)
IRWIN TOWNSHIP (VENANGO COUNTY)
JACKSON CENTER BOROUGH (MERCER COUNTY)
JACKSON TOWNSHIP (COLUMBIA COUNTY)
JACKSON TOWNSHIP (GREENE COUNTY)
JACKSON TOWNSHIP (HUNTINGDON COUNTY)
*JACKSON TOWNSHIP (LUZERNE COUNTY)
*JACKSON TOWNSHIP (LYCOMING COUNTY)
JACKSON TOWNSHIP (MERCER COUNTY)
*JACKSON TOWNSHIP (MONROE COUNTY)
JACKSON TOWNSHIP (NORTHUMBERLAND COUNTY)
JACKSON TOWNSHIP (SNYDER COUNTY)
JACKSON TOWNSHIP (TIOGA COUNTY)
JACKSON TOWNSHIP (VENANGO COUNTY)
JAMESTOWN BOROUGH (MERCER COUNTY)
JAY TOWNSHIP (ELK COUNTY)
*JEANNETTE CITY (WESTMORELAND COUNTY)
*JEDDO BOROUGH (LUZERNE COUNTY)
JEFFERSON BOROUGH (GREENE COUNTY)
JEFFERSON TOWNSHIP (BUTLER COUNTY)
JEFFERSON TOWNSHIP (FAYETTE COUNTY)
JEFFERSON TOWNSHIP (GREENE COUNTY)
*JEFFERSON TOWNSHIP (LACKAWANNA COUNTY)
JEFFERSON TOWNSHIP (MERCER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *JEFFERSON TOWNSHIP (SOMERSET COUNTY)
- *JENKINS TOWNSHIP (LUZERNE COUNTY)
- JENKS TOWNSHIP (FOREST COUNTY)
- *JENNER TOWNSHIP (SOMERSET COUNTY)
- *JENNETTOWN BOROUGH (SOMERSET COUNTY)
- *JERMYN BOROUGH (LACKAWANNA COUNTY)
- *JERSEY SHORE BOROUGH (LYCOMING COUNTY)
- *JESSUP BOROUGH (LACKAWANNA COUNTY)
- *JIM THORPE BOROUGH (CARBON COUNTY)
- JOHNSONBURG BOROUGH (ELK COUNTY)
- *JOHNSTOWN CITY (CAMBRIA COUNTY)
- JONES TOWNSHIP (ELK COUNTY)
- JORDAN TOWNSHIP (CLEARFIELD COUNTY)
- *JORDAN TOWNSHIP (LYCOMING COUNTY)
- JORDAN TOWNSHIP (NORTHUMBERLAND COUNTY)
- JUNIATA TERRACE BORO (MIFFLIN COUNTY)
- JUNIATA TOWNSHIP (BEDFORD COUNTY)
- *JUNIATA TOWNSHIP (BLAIR COUNTY)
- JUNIATA TOWNSHIP (HUNTINGDON COUNTY)
- KANE BOROUGH (MCKEAN COUNTY)
- KARNS CITY BOROUGH (BUTLER COUNTY)
- KARTHAUS TOWNSHIP (CLEARFIELD COUNTY)
- KEATING TOWNSHIP (MCKEAN COUNTY)
- KEATING TOWNSHIP (POTTER COUNTY)
- KELLY TOWNSHIP (UNION COUNTY)
- *KILBUCK TOWNSHIP (ALLEGHENY COUNTY)
- KIMMELL TOWNSHIP (BEDFORD COUNTY)
- KING TOWNSHIP (BEDFORD COUNTY)
- KINGSLEY TOWNSHIP (FOREST COUNTY)
- *KINGSTON BOROUGH (LUZERNE COUNTY)
- *KINGSTON TOWNSHIP (LUZERNE COUNTY)
- KISKIMINETAS TOWNSHIP (ARMSTRONG COUNTY)
- KISTLER BOROUGH (MIFFLIN COUNTY)
- KITTANNING BOROUGH (ARMSTRONG COUNTY)
- KITTANNING TOWNSHIP (ARMSTRONG COUNTY)
- KLINE TOWNSHIP (SCHUYLKILL COUNTY)
- KNOX TOWNSHIP (CLEARFIELD COUNTY)
- KNOXVILLE BOROUGH (TIOGA COUNTY)
- *KOPPEL BOROUGH (BEAVER COUNTY)
- KULPMONT BOROUGH (NORTHUMBERLAND COUNTY)
- *LA PLUME TOWNSHIP (LACKAWANNA COUNTY)
- LACEYVILLE BOROUGH (WYOMING COUNTY)
- LACK TOWNSHIP (JUNIATA COUNTY)
- LACKAWANNOCK TOWNSHIP (MERCER COUNTY)
- LAFAYETTE TOWNSHIP (MCKEAN COUNTY)
- *LAFLIN BOROUGH (LUZERNE COUNTY)
- *LAKE TOWNSHIP (LUZERNE COUNTY)
- LAKE TOWNSHIP (MERCER COUNTY)
- LAKE TOWNSHIP (WAYNE COUNTY)
- LAMAR TOWNSHIP (CLINTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*LANCASTER CITY (LANCASTER COUNTY)
*LANCASTER TOWNSHIP (BUTLER COUNTY)
*LANSDOWNE BOROUGH (DELAWARE COUNTY)
*LANSFORD BOROUGH (CARBON COUNTY)
LAPORTE BOROUGH (SULLIVAN COUNTY)
*LARIMER TOWNSHIP (SOMERSET COUNTY)
*LARKSVILLE BOROUGH (LUZERNE COUNTY)
*LATIMORE TOWNSHIP (ADAMS COUNTY)
*LATROBE BOROUGH (WESTMORELAND COUNTY)
*LAUREL RUN BOROUGH (LUZERNE COUNTY)
*LAURELOALE BOROUGH (BERKS COUNTY)
*LAUSANNE TOWNSHIP (CARBON COUNTY)
*LAWRENCE PARK TOWNSHIP (ERIE COUNTY)
LAWRENCE TOWNSHIP (CLEARFIELD COUNTY)
LAWRENCE TOWNSHIP (TIOGA COUNTY)
LAWRENCEVILLE BOROUGH (TIOGA COUNTY)
*LE BOEUF TOWNSHIP (ERIE COUNTY)
LE RAYSVILLE BOROUGH (BRADFORD COUNTY)
*LEACOCK TOWNSHIP (LANCASTER COUNTY)
LEBANON CITY (LEBANON COUNTY)
LEBANON TOWNSHIP (WAYNE COUNTY)
*LEHIGH TOWNSHIP (CARBON COUNTY)
*LEHIGH TOWNSHIP (LACKAWANNA COUNTY)
*LEHIGHTON BOROUGH (CARBON COUNTY)
LEHMAN TOWNSHIP (PIKE COUNTY)
LEIDY TOWNSHIP (CLINTON COUNTY)
LEMON TOWNSHIP (WYOMING COUNTY)
*LENHARTSVILLE BOROUGH (BERKS COUNTY)
LERGY TOWNSHIP (BRADFORD COUNTY)
LEWIS RUN BOROUGH (MCKEAN COUNTY)
*LEWIS TOWNSHIP (LYCOMING COUNTY)
LEWIS TOWNSHIP (NORTHUMBERLAND COUNTY)
LEWISBURG BOROUGH (UNION COUNTY)
LEWISTOWN BOROUGH (MIFFLIN COUNTY)
LIBERTY BOROUGH (TIOGA COUNTY)
LIBERTY TOWNSHIP (BEDFORD COUNTY)
LIBERTY TOWNSHIP (CENTRE COUNTY)
LIBERTY TOWNSHIP (MCKEAN COUNTY)
LIBERTY TOWNSHIP (TIOGA COUNTY)
LICKING CREEK TOWNSHIP (FULTON COUNTY)
*LIGONIER BOROUGH (WESTMORELAND COUNTY)
*LIGONIER TOWNSHIP (WESTMORELAND COUNTY)
*LILLY BOROUGH (CAMBRIA COUNTY)
*LIMERICK TOWNSHIP (MONTGOMERY COUNTY)
*LIMESTONE TOWNSHIP (LYCOMING COUNTY)
*LINCOLN BOROUGH (ALLEGHENY COUNTY)
LINCOLN TOWNSHIP (BEDFORD COUNTY)
LINCOLN TOWNSHIP (HUNTINGDON COUNTY)
LINESVILLE BOROUGH (CRAWFORD COUNTY)
LITCHFIELD TOWNSHIP (BRADFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LITTLE BEAVER TOWNSHIP (LAWRENCE COUNTY)
LITTLE MAHANDY TOWNSHIP (NORTHUMBERLAND COUNTY)
*LITTLESTOWN BOROUGH (ADAMS COUNTY)
LOCK HAVEN CITY (CLINTON COUNTY)
LOCUST TOWNSHIP (COLUMBIA COUNTY)
*LOGAN TOWNSHIP (BLAIR COUNTY)
LOGAN TOWNSHIP (CLINTON COUNTY)
LOGAN TOWNSHIP (HUNTINGDON COUNTY)
LOGGANTON BOROUGH (CLINTON COUNTY)
LONDONDERRY TOWNSHIP (BEDFORD COUNTY)
*LONGSHAMP TOWNSHIP (BERKS COUNTY)
*LORAIN BOROUGH (CAMBRIA COUNTY)
*LORETTO BOROUGH (CAMBRIA COUNTY)
LOWER AUGUSTA TOWNSHIP (NORTHUMBERLAND COUNTY)
*LOWER BURRELL CITY (WESTMORELAND COUNTY)
*LOWER CHICHESTER TWP (DELAWARE COUNTY)
*LOWER FREDERICK TWP (MONTGOMERY COUNTY)
LOWER MAHANDY TOWNSHIP (NORTHUMBERLAND COUNTY)
*LOWER MT BETHEL TWP (NORTHAMPTON COUNTY)
*LOWER SOUTHAMPTON TWP (BUCKS COUNTY)
*LOWER TURKEYFOOT TWP (SOMERSET COUNTY)
LOWER TYRONE TOWNSHIP (FAYETTE COUNTY)
*LOWER YODER TOWNSHIP (CAMBRIA COUNTY)
*LOYALHANNA TOWNSHIP (WESTMORELAND COUNTY)
*LYALSOCK TOWNSHIP (LYCOMING COUNTY)
LUMBER TOWNSHIP (CAMERON COUNTY)
*LUZERNE BOROUGH (LUZERNE COUNTY)
LUZERNE TOWNSHIP (FAYETTE COUNTY)
*LYCOMING TOWNSHIP (LYCOMING COUNTY)
*LYKENS BOROUGH (DAUPHIN COUNTY)
*LYONS BOROUGH (BERKS COUNTY)
MADISON TOWNSHIP (ARMSTRONG COUNTY)
MADISON TOWNSHIP (COLUMBIA COUNTY)
*MADISON TOWNSHIP (LACKAWANNA COUNTY)
MAHAFFEY BOROUGH (CLEARFIELD COUNTY)
MAHANDY CITY BOROUGH (SCHUYLKILL COUNTY)
MAHANDY TOWNSHIP (SCHUYLKILL COUNTY)
MAHONING TOWNSHIP (ARMSTRONG COUNTY)
MAHONING TOWNSHIP (LAWRENCE COUNTY)
MAHONING TOWNSHIP (MONTGOMERY COUNTY)
*MAIDENCREEK TOWNSHIP (BERKS COUNTY)
MAIN TOWNSHIP (COLUMBIA COUNTY)
MANCHESTER TOWNSHIP (WAYNE COUNTY)
MANN TOWNSHIP (BEDFORD COUNTY)
MANN'S CHOICE BOROUGH (BEDFORD COUNTY)
*MANOR BOROUGH (WESTMORELAND COUNTY)
MANOR TOWNSHIP (ARMSTRONG COUNTY)
*MANOR TOWNSHIP (LANCASTER COUNTY)
MANDORVILLE BOROUGH (ARMSTRONG COUNTY)
MANSFIELD BOROUGH (TIOGA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MAPLETON BOROUGH (HUNTINGDON COUNTY)
*MARCUS HOOK BOROUGH (DELAWARE COUNTY)
*MARIANNA BOROUGH (WASHINGTON COUNTY)
*MARIETTA BOROUGH (LANCASTER COUNTY)
MARION HEIGHTS BOROUGH (NORTHUMBERLAND COUNTY)
*MARION TOWNSHIP (BEAVER COUNTY)
*MARION TOWNSHIP (BERKS COUNTY)
MARION TOWNSHIP (BUTLER COUNTY)
MARKLESBURG BOROUGH (HUNTINGDON COUNTY)
MARKLEYSBURG BOROUGH (FAYETTE COUNTY)
MARS BOROUGH (BUTLER COUNTY)
*MARTINSBURG BOROUGH (BLAIR COUNTY)
MASON TOWN BOROUGH (FAYETTE COUNTY)
MATAMORAS BOROUGH (PIKE COUNTY)
*MAYFIELD BOROUGH (LACKAWANNA COUNTY)
MC ADDO BOROUGH (SCHUYLKILL COUNTY)
MC CLURE BOROUGH (SNYDER COUNTY)
MC CONNELLSBURG BOROUGH (FULTON COUNTY)
*MC DONALD BOROUGH (*WASHINGTON COUNTY)
MC EWENSVILLE BOROUGH (NORTHUMBERLAND COUNTY)
*MC KEAN BOROUGH (ERIE COUNTY)
*MCHENRY TOWNSHIP (LYCOMING COUNTY)
*MCINTYRE TOWNSHIP (LYCOMING COUNTY)
*MCKEAN TOWNSHIP (ERIE COUNTY)
*MCKEES ROCKS BOROUGH (ALLEGHENY COUNTY)
*MCKEESPORT CITY (ALLEGHENY COUNTY)
*MCNETT TOWNSHIP (LYCOMING COUNTY)
*MCSHERRYSTOWN BOROUGH (ADAMS COUNTY)
MCVEYTOWN BOROUGH (MIFFLIN COUNTY)
MEAD TOWNSHIP (WARREN COUNTY)
MEADVILLE CITY (CRAWFORD COUNTY)
MECHANICSVILLE BOROUGH (SCHUYLKILL COUNTY)
*MEDIA BOROUGH (DELAWARE COUNTY)
MEHOPFANY TOWNSHIP (WYOMING COUNTY)
*MENALLEN TOWNSHIP (ADAMS COUNTY)
MENALLEN TOWNSHIP (FAYETTE COUNTY)
MENNO TOWNSHIP (MIFFLIN COUNTY)
MERCER BOROUGH (MERCER COUNTY)
MERCER TOWNSHIP (BUTLER COUNTY)
MESHOPPEN BOROUGH (WYOMING COUNTY)
MESHOPPEN TOWNSHIP (WYOMING COUNTY)
*MEYERSDALE BOROUGH (SOMERSET COUNTY)
*MIDDLE SMITHFIELD TWP (MONROE COUNTY)
*MIDDLE TAYLOR TOWNSHIP (CAMBRIA COUNTY)
MIDDLEBURY TOWNSHIP (TIOGA COUNTY)
MIDDLEPORT BOROUGH (SCHUYLKILL COUNTY)
MIDDLESEX TOWNSHIP (BUTLER COUNTY)
*MIDDLETOWN TOWNSHIP (BUCKS COUNTY)
*MIDDLETOWN TOWNSHIP (DELAWARE COUNTY)
*MIDWAY BOROUGH (WASHINGTON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MIFFLIN BOROUGH (JUNIATA COUNTY)
MIFFLIN TOWNSHIP (COLUMBIA COUNTY)
*MIFFLIN TOWNSHIP (DAUPHIN COUNTY)
*MIFFLIN TOWNSHIP (LYCOMING COUNTY)
MIFFLINTOWN BOROUGH (JUNIATA COUNTY)
MILESBERG BOROUGH (CENTRE COUNTY)
MILFORD TOWNSHIP (JUNIATA COUNTY)
MILL CREEK BOROUGH (HUNTINGDON COUNTY)
*MILL CREEK TOWNSHIP (LYCOMING COUNTY)
MILL CREEK TOWNSHIP (MERCER COUNTY)
MILL HALL BOROUGH (CLINTON COUNTY)
*MILL VILLAGE BORO (ERIE COUNTY)
MILLER TOWNSHIP (HUNTINGDON COUNTY)
*MILLERSBURG BOROUGH (DAUPHIN COUNTY)
MILLHEIM BOROUGH (CENTRE COUNTY)
MILLSTONE TOWNSHIP (ELK COUNTY)
*MILLVALE BOROUGH (ALLEGHENY COUNTY)
MILLVILLE BOROUGH (COLUMBIA COUNTY)
MILTON BOROUGH (NORTHUMBERLAND COUNTY)
MINERAL TOWNSHIP (VENANGO COUNTY)
MINERSVILLE BOROUGH (SCHUYLKILL COUNTY)
*MODENA BOROUGH (CHESTER COUNTY)
*MONTON BOROUGH (BERKS COUNTY)
*MONESSEN CITY (WESTMORELAND COUNTY)
*MONONGAHELA CITY (WASHINGTON COUNTY)
MONONGAHELA TOWNSHIP (GREENE COUNTY)
MONROE BOROUGH (BRADFORD COUNTY)
MONROE TOWNSHIP (BEDFORD COUNTY)
MONROE TOWNSHIP (BRADFORD COUNTY)
MONROE TOWNSHIP (JUNIATA COUNTY)
MONROE TOWNSHIP (WYOMING COUNTY)
MONT ALTO BOROUGH (FRANKLIN COUNTY)
*MONTGOMERY BOROUGH (LYCOMING COUNTY)
*MONTGOMERY BOROUGH (LYCOMING COUNTY)
*MOOSIC BOROUGH (LACKAWANNA COUNTY)
*MORELAND TOWNSHIP (LYCOMING COUNTY)
MORGAN TOWNSHIP (GREENE COUNTY)
MORRIS TOWNSHIP (CLEARFIELD COUNTY)
MORRIS TOWNSHIP (GREENE COUNTY)
MORRIS TOWNSHIP (HUNTINGDON COUNTY)
MORRIS TOWNSHIP (TIoga COUNTY)
*MORRISVILLE BOROUGH (BUCKS COUNTY)
*MORTON BOROUGH (DELAWARE COUNTY)
*MOSCOW BOROUGH (LACKAWANNA COUNTY)
MCOUNT CARBON BOROUGH (SCHUYLKILL COUNTY)
MCOUNT CARMEL BOROUGH (NORTHUMBERLAND COUNTY)
MCOUNT CARMEL TOWNSHIP (NORTHUMBERLAND COUNTY)
MCOUNT JEWETT BOROUGH (MCKEAN COUNTY)
*MCOUNT OLIVER BOROUGH (ALLEGHENY COUNTY)
*MCOUNT PLEASANT BOROUGH (WESTMORELAND COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *MOUNT PLEASANT TOWNSHIP (ADAMS COUNTY)
- MOUNT PLEASANT TOWNSHIP (COLUMBIA COUNTY)
- *MOUNT PLEASANT TOWNSHIP (WASHINGTON COUNTY)
- MOUNT PLEASANT TOWNSHIP (WAYNE COUNTY)
- *MOUNT PLEASANT TOWNSHIP (WESTMORELAND COUNTY)
- *MOUNT POCONO BOROUGH (MONROE COUNTY)
- MOUNT UNION BOROUGH (HUNTINGDON COUNTY)
- *MOUNT JOY TOWNSHIP (ADAMS COUNTY)
- MUDDYCREEK TOWNSHIP (BUTLER COUNTY)
- *MUNCY BOROUGH (LYCOMING COUNTY)
- *MUNCY CREEK TOWNSHIP (LYCOMING COUNTY)
- *MUNSTER TOWNSHIP (CAMBRIA COUNTY)
- *N BELLE VERNON BORO (WESTMORELAND COUNTY)
- *N CATASAUQUA BOROUGH (NORTHAMPTON COUNTY)
- *N HEIDELBERG TOWNSHIP (BERKS COUNTY)
- *N SEWICKLEY TOWNSHIP (BEAVER COUNTY)
- N TOWANDA TOWNSHIP (BRADFORD COUNTY)
- *NANTICOKE CITY (LUZERNE COUNTY)
- *NANTY GLO BOROUGH (CAMBRIA COUNTY)
- NAPIER TOWNSHIP (BEDFORD COUNTY)
- *NARBERTH BOROUGH (MONTGOMERY COUNTY)
- NELSON TOWNSHIP (TIOGA COUNTY)
- *NESCOPECK BOROUGH (LUZERNE COUNTY)
- *NESCOPECK TOWNSHIP (LUZERNE COUNTY)
- *NESQUEHONING BOROUGH (CARBON COUNTY)
- NEW ALBANY BOROUGH (BRADFORD COUNTY)
- *NEW ALEXANDRIA BOROUGH (WESTMORELAND COUNTY)
- *NEW BALTIMORE BOROUGH (SOMERSET COUNTY)
- *NEW BRIGHTON BOROUGH (BEAVER COUNTY)
- NEW CASTLE CITY (LAWRENCE COUNTY)
- NEW CASTLE TOWNSHIP (SCHUYLKILL COUNTY)
- *NEW CENTERVILLE BOROUGH (SOMERSET COUNTY)
- *NEW COLUMBUS BOROUGH (LUZERNE COUNTY)
- *NEW FLORENCE BOROUGH (WESTMORELAND COUNTY)
- *NEW HANOVER TOWNSHIP (MONTGOMERY COUNTY)
- *NEW KENSINGTON CITY (WESTMORELAND COUNTY)
- NEW LEBANON BOROUGH (MERCER COUNTY)
- *NEW OXFORD BOROUGH (ADAMS COUNTY)
- NEW PARIS BOROUGH (BEDFORD COUNTY)
- NEW PHILA BOROUGH (SCHUYLKILL COUNTY)
- NEW RINGGOLD BOROUGH (SCHUYLKILL COUNTY)
- *NEW STANTON BOROUGH (WESTMORELAND COUNTY)
- NEW VERNON TOWNSHIP (MERCER COUNTY)
- NEW WASHINGTON BOROUGH (CLEARFIELD COUNTY)
- NEW WILMINGTON BOROUGH (LAWRENCE COUNTY)
- NEWBURG BOROUGH (CLEARFIELD COUNTY)
- NEWELL BOROUGH (FAYETTE COUNTY)
- *NEWLIN TOWNSHIP (CHESTER COUNTY)
- *NEWPORT TOWNSHIP (LUZERNE COUNTY)
- *NEWRY BOROUGH (BLAIR COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

NEWTON HAMILTON BOROUGH (MIFFLIN COUNTY)
*NEWTON TOWNSHIP (LACKAWANNA COUNTY)
NICHOLSON BOROUGH (WYOMING COUNTY)
NICHOLSON TOWNSHIP (FAYETTE COUNTY)
NICHOLSON TOWNSHIP (WYOMING COUNTY)
*NIPPENOSE TOWNSHIP (LYCOMING COUNTY)
*NORRISTOWN BOROUGH (MONTGOMERY COUNTY)
*NORTH ABINGTON TOWNSHIP (LACKAWANNA COUNTY)
NORTH APOLLO BOROUGH (ARMSTRONG COUNTY)
*NORTH BRADDOCK BOROUGH (ALLEGHENY COUNTY)
NORTH BRANCH TOWNSHIP (WYOMING COUNTY)
NORTH BUFFALO TOWNSHIP (ARMSTRONG COUNTY)
NORTH CENTER TOWNSHIP (COLUMBIA COUNTY)
*NORTH CHARLEROI BOROUGH (WASHINGTON COUNTY)
*NORTH EAST BOROUGH (ERIE COUNTY)
*NORTH EAST TOWNSHIP (ERIE COUNTY)
*NORTH FRANKLIN TOWNSHIP (WASHINGTON COUNTY)
*NORTH IRWIN BOROUGH (WESTMORELAND COUNTY)
NORTH MANHEIM TOWNSHIP (SCHUYLKILL COUNTY)
NORTH SHENANGO TWP (CRAWFORD COUNTY)
NORTH UNION TOWNSHIP (FAYETTE COUNTY)
NORTH UNION TOWNSHIP (SCHUYLKILL COUNTY)
*NORTH WALES BOROUGH (MONTGOMERY COUNTY)
*NORTH WOODBURY TOWNSHIP (BLAIR COUNTY)
*NORTH YORK BOROUGH (YORK COUNTY)
*NORTHAMPTON TOWNSHIP (SOMERSET COUNTY)
NORTHMORELAND TOWNSHIP (WYOMING COUNTY)
NORTHUMBERLAND BOROUGH (NORTHUMBERLAND COUNTY)
NORWEGIAN TOWNSHIP (SCHUYLKILL COUNTY)
NORWICH TOWNSHIP (MCKEAN COUNTY)
*NORWOOD BOROUGH (DELAWARE COUNTY)
NOXEN TOWNSHIP (WYOMING COUNTY)
NOYES TOWNSHIP (CLINTON COUNTY)
OAKLAND TOWNSHIP (BUTLER COUNTY)
OHIOPILE BOROUGH (FAYETTE COUNTY)
OIL CITY (VENANGO COUNTY)
OIL CREEK TOWNSHIP (CRAWFORD COUNTY)
OILCREEK TOWNSHIP (VENANGO COUNTY)
*OKLAHOMA BOROUGH (WESTMORELAND COUNTY)
*OLD FORGE BOROUGH (LACKAWANNA COUNTY)
*OLD LYCOMING TOWNSHIP (LYCOMING COUNTY)
OLIVER TOWNSHIP (MIFFLIN COUNTY)
*OLYPHANT BOROUGH (LACKAWANNA COUNTY)
ONEIDA TOWNSHIP (HUNTINGDON COUNTY)
*ONTELAUNEE TOWNSHIP (BERKS COUNTY)
ORANGE TOWNSHIP (COLUMBIA COUNTY)
ORANGEVILLE BOROUGH (COLUMBIA COUNTY)
ORBISONIA BOROUGH (HUNTINGDON COUNTY)
ORRSTOWN BOROUGH (FRANKLIN COUNTY)
ORWELL TOWNSHIP (BRADFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

OSCEOLA BOROUG (CLEARFIELD COUNTY)
OSCEOLA TOWNSHIP (TIOGA COUNTY)
OSWAYO BOROUG (POTTERCOUNTY)
OSWAYO TOWNSHIP (POTTERCOUNTY)
OTTER CREEK TOWNSHIP (MERCER COUNTY)
OTTO TOWNSHIP (MCKEAN COUNTY)
OVERFIELD TOWNSHIP (WYOMING COUNTY)
OVERTON TOWNSHIP (BRADFORD COUNTY)
*OXFORD BOROUG (CHESTER COUNTY)
*OXFORD TOWNSHIP (ADAMS COUNTY)
*PAINT BOROUG (SOMERSET COUNTY)
*PAINT TOWNSHIP (SOMERSET COUNTY)
*PALMERTON BOROUG (CARBON COUNTY)
PALO ALTO BOROUG (SCHUYLKILL COUNTY)
*PARADISE TOWNSHIP (LANCASTER COUNTY)
*PARADISE TOWNSHIP (MONROE COUNTY)
PARKER CITY (ARMSTRONG COUNTY)
PARKER TOWNSHIP (BUTLER COUNTY)
PARKS TOWNSHIP (ARMSTRONG COUNTY)
*PARKSIDE BOROUG (DELAWARE COUNTY)
*PARRYVILLE BOROUG (CARBON COUNTY)
*PATTON BOROUG (CAMBRIA COUNTY)
PAUPACK TOWNSHIP (WAYNE COUNTY)
*PENN BOROUG (WESTMORELAND COUNTY)
*PENN HILLS TOWNSHIP (ALLEGHENY COUNTY)
*PENN LAKE PARK BORO (LUZERNE COUNTY)
PENN TOWNSHIP (BUTLER COUNTY)
PENN TOWNSHIP (CENTRE COUNTY)
PENN TOWNSHIP (CLEARFIELD COUNTY)
PENN TOWNSHIP (HUNTINGDON COUNTY)
*PENN TOWNSHIP (LANCASTER COUNTY)
*PENN TOWNSHIP (LYCOMING COUNTY)
PENN TOWNSHIP (SNYDER COUNTY)
*PENN TOWNSHIP (WESTMORELAND COUNTY)
*PENNDL BOROUG (BUCKS COUNTY)
*PENNSBURG BOROUG (MONTGOMERY COUNTY)
*PERKIOMEN TOWNSHIP (MONTGOMERY COUNTY)
PERRY TOWNSHIP (ARMSTRONG COUNTY)
PERRY TOWNSHIP (FAYETTE COUNTY)
PERRY TOWNSHIP (GFEENE COUNTY)
PERRY TOWNSHIP (LAWRENCE COUNTY)
PERRY TOWNSHIP (MERCER COUNTY)
PERRYOPOLIS BOROUG (FAYETTE COUNTY)
PETERSBURG BOROUG (HUNTINGDON COUNTY)
PETROLIA BOROUG (BUTLER COUNTY)
*PHILADELPHIA CITY (CENSUS COUNTY)
PHILIPSBURG BOROUG (CENTRE COUNTY)
*PIATT TOWNSHIP (LYCOMING COUNTY)
*PICTURE ROCKS BOROUG (LYCOMING COUNTY)
PIKE TOWNSHIP (BRADFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PIKE TOWNSHIP (CLEARFIELD COUNTY)
PIKE TOWNSHIP (POTTER COUNTY)
PINE CREEK TOWNSHIP (CLINTON COUNTY)
PINE GROVE BOROUGH (SCHUYLKILL COUNTY)
PINE GROVE TWP (SCHUYLKILL COUNTY)
PINE TOWNSHIP (ARMSTRONG COUNTY)
PINE TOWNSHIP (CLEARFIELD COUNTY)
PINE TOWNSHIP (COLUMBIA COUNTY)
PINE TOWNSHIP (CRAWFORD COUNTY)
*PINE TOWNSHIP (LYCOMING COUNTY)
PINE TOWNSHIP (MEADER COUNTY)
PINEGROVE TOWNSHIP (VENANGO COUNTY)
*PITCAIRN BOROUGH (ALLEGHENY COUNTY)
*PITTSBURGH CITY (ALLEGHENY COUNTY)
*PITTSTON CITY (LUZERNE COUNTY)
*PITTSTON TOWNSHIP (LUZERNE COUNTY)
PLAIN GROVE TOWNSHIP (LAWRENCE COUNTY)
*PLAINFIELD TOWNSHIP (NORTHAMPTON COUNTY)
*PLAINS TOWNSHIP (LUZERNE COUNTY)
*PLATEA BOROUGH (ERIE COUNTY)
PLEASANT TOWNSHIP (WARREN COUNTY)
PLEASANT VALLEY TOWNSHIP (POTTER COUNTY)
PLEASANTVILLE BOROUGH (BEDFORD COUNTY)
PLEASANTVILLE BOROUGH (VENANGO COUNTY)
PLUM TOWNSHIP (VENANGO COUNTY)
PLUMCREEK TOWNSHIP (ARMSTRONG COUNTY)
*PLUNKETTS CREEK TOWNSHIP (LYCOMING COUNTY)
*PLYMOUTH BOROUGH (LUZERNE COUNTY)
*PLYMOUTH TOWNSHIP (LUZERNE COUNTY)
*PLYMOUTH TOWNSHIP (MONTGOMERY COUNTY)
*POCCONO TOWNSHIP (MONROE COUNTY)
*POCCOPSON TOWNSHIP (CHESTER COUNTY)
POINT MARIAN BOROUGH (FAYETTE COUNTY)
POINT TOWNSHIP (NORTHUMBERLAND COUNTY)
POLK BOROUGH (VENANGO COUNTY)
*POLK TOWNSHIP (MONROE COUNTY)
PORT ALLEGANY BOROUGH (MCKEAN COUNTY)
PORT CARBON BOROUGH (SCHUYLKILL COUNTY)
PORT CLINTON BOROUGH (SCHUYLKILL COUNTY)
PORT MATILDA BOROUGH (CENTRE COUNTY)
PORT ROYAL BOROUGH (JUNIATA COUNTY)
*PORTAGE BOROUGH (CAMBRIA COUNTY)
*PORTAGE TOWNSHIP (CAMBRIA COUNTY)
PORTAGE TOWNSHIP (CAMERON COUNTY)
PORTAGE TOWNSHIP (POTTER COUNTY)
PORTER TOWNSHIP (CLINTON COUNTY)
PORTER TOWNSHIP (HUNTINGDON COUNTY)
*PORTER TOWNSHIP (LYCOMING COUNTY)
PORTER TOWNSHIP (SCHUYLKILL COUNTY)
PORTERSVILLE BOROUGH (BUTLER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *POTTSTOWN BOROUGH (MONTGOMERY COUNTY)
- POTTSVILLE CITY (SCHUYLKILL COUNTY)
- PRESIDENT TOWNSHIP (VENANGO COUNTY)
- PRESTON TOWNSHIP (WAYNE COUNTY)
- *PRICE TOWNSHIP (MONROE COUNTY)
- *PRINGLE BOROUGH (LUZERNE COUNTY)
- PROMPTON BOROUGH (WAYNE COUNTY)
- PROSPECT BOROUGH (BUTLER COUNTY)
- *PROSPECT PARK BOROUGH (DELAWARE COUNTY)
- *PULASKI TOWNSHIP (BEAVER COUNTY)
- PULASKI TOWNSHIP (LAWRENCE COUNTY)
- PUTNAM TOWNSHIP (TIoga COUNTY)
- PYMATUNING TOWNSHIP (MERCER COUNTY)
- QUINCY TOWNSHIP (FRANKLIN COUNTY)
- *RAILROAD BOROUGH (YORK COUNTY)
- RAINSBURG BOROUGH (BEDFORD COUNTY)
- RALPH TOWNSHIP (NORTHUMBERLAND COUNTY)
- RAMEY BOROUGH (CLEARFIELD COUNTY)
- RANDOLPH TOWNSHIP (CRAWFORD COUNTY)
- *RANKIN BOROUGH (ALLEGHENY COUNTY)
- *RANSOM TOWNSHIP (LACKAWANNA COUNTY)
- RAYBURN TOWNSHIP (ARMSTRONG COUNTY)
- *READING CITY (BERKS COUNTY)
- *READING TOWNSHIP (ADAMS COUNTY)
- *RED HILL BOROUGH (MONTGOMERY COUNTY)
- *RED LION BOROUGH (YORK COUNTY)
- REDBANK TOWNSHIP (ARMSTRONG COUNTY)
- REDSTONE TOWNSHIP (FAYETTE COUNTY)
- REILLY TOWNSHIP (SCHUYLKILL COUNTY)
- RENOVO BOROUGH (CLINTON COUNTY)
- *RESERVE TOWNSHIP (ALLEGHENY COUNTY)
- RICES LANDING BOROUGH (GREENE COUNTY)
- RICHHILL TOWNSHIP (GREENE COUNTY)
- RICHLAND TOWNSHIP (VENANGO COUNTY)
- *RICHLANDTOWN BOROUGH (BUCKS COUNTY)
- RICHMOND TOWNSHIP (CRAWFORD COUNTY)
- RICHMOND TOWNSHIP (TIoga COUNTY)
- RIDGEBURY TOWNSHIP (BRADFORD COUNTY)
- RIDGWAY BOROUGH (ELK COUNTY)
- RIDGWAY TOWNSHIP (ELK COUNTY)
- *RIDLEY PARK BOROUGH (DELAWARE COUNTY)
- *RIDLEY TOWNSHIP (DELAWARE COUNTY)
- RINGTOWN BOROUGH (SCHUYLKILL COUNTY)
- RIVERSIDE BOROUGH (NORTHUMBERLAND COUNTY)
- *ROARING BROOK TOWNSHIP (LACKAWANNA COUNTY)
- *ROARING SPRING BOROUGH (BLAIR COUNTY)
- ROARINGCREEK TOWNSHIP (COLUMBIA COUNTY)
- ROCKEFELLER TOWNSHIP (NORTHUMBERLAND COUNTY)
- ROCKHILL BOROUGH (HUNTINGDON COUNTY)
- ROCKLAND TOWNSHIP (VENANGO COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *ROCKLEDGE BOROUGH (MONTGOMERY COUNTY)
- *ROCKWOOD BOROUGH (SOMERSET COUNTY)
- ROME BOROUGH (BRADFORD COUNTY)
- ROME TOWNSHIP (BRADFORD COUNTY)
- ROME TOWNSHIP (CRAWFORD COUNTY)
- *ROSCOE BOROUGH (WASHINGTON COUNTY)
- *ROSETO BOROUGH (NORTHAMPTON COUNTY)
- ROSEVILLE BOROUGH (TIOGA COUNTY)
- *ROSS TOWNSHIP (LUZERNE COUNTY)
- *ROSS TOWNSHIP (MONROE COUNTY)
- *ROSTRAVER TOWNSHIP (WESTMORELAND COUNTY)
- ROULETTE TOWNSHIP (POTTER COUNTY)
- ROUSEVILLE BOROUGH (VENANGO COUNTY)
- *ROYERSFORD BOROUGH (MONTGOMERY COUNTY)
- RURAL VALLEY BOROUGH (ARMSTRONG COUNTY)
- RUSH TOWNSHIP (CENTRE COUNTY)
- *RUSH TOWNSHIP (DAUPHIN COUNTY)
- RUSH TOWNSHIP (NORTHUMBERLAND COUNTY)
- RUTLAND TOWNSHIP (TIOGA COUNTY)
- *RUTLEDGE BOROUGH (DELAWARE COUNTY)
- RYAN TOWNSHIP (SCHUYLKILL COUNTY)
- S CONNELLSVILLE BOROUGH (FAYETTE COUNTY)
- S CREEK TOWNSHIP (BRADFORD COUNTY)
- *S FAYETTE TOWNSHIP (ALLEGHENY COUNTY)
- *S HEIDELBERG TOWNSHIP (BERKS COUNTY)
- S PHILIPSBURG BOROUGH (CENTRE COUNTY)
- *S VERSAILLES TOWNSHIP (ALLEGHENY COUNTY)
- *S W GREENSBURG BORO (WESTMORELAND COUNTY)
- *S WILLIAMSPORT BOROUGH (LYCOMING COUNTY)
- SADSBURY TOWNSHIP (CRAWFORD COUNTY)
- SAEGERTOWN BOROUGH (CRAWFORD COUNTY)
- SALEM TOWNSHIP (MERCER COUNTY)
- SALEM TOWNSHIP (WAYNE COUNTY)
- *SALEM TOWNSHIP (WESTMORELAND COUNTY)
- *SALFORD TOWNSHIP (MONTGOMERY COUNTY)
- *SALISBURY BOROUGH (SOMERSET COUNTY)
- *SALLADASBURG BOROUGH (LYCOMING COUNTY)
- SALTILLO BOROUGH (HUNTINGDON COUNTY)
- SALTICK TOWNSHIP (FAYETTE COUNTY)
- SANDY CREEK TOWNSHIP (MERCER COUNTY)
- SANDY LAKE BOROUGH (MERCER COUNTY)
- SANDY LAKE TOWNSHIP (MERCER COUNTY)
- SANDY TOWNSHIP (CLEARFIELD COUNTY)
- *SANKERTOWN BOROUGH (CAMBRIA COUNTY)
- SAXTON BOROUGH (BEDFORD COUNTY)
- SAYRE BOROUGH (BRADFORD COUNTY)
- *SCALP LEVEL BOROUGH (CAMBRIA COUNTY)
- SCHELLSBURG BOROUGH (BEDFORD COUNTY)
- SCHUYLKILL HAVEN BOROUGH (SCHUYLKILL COUNTY)
- SCHUYLKILL TOWNSHIP (SCHUYLKILL COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- * SCHWENKSVILLE BOROUGH (MONTGOMERY COUNTY)
- SCOTT TOWNSHIP (COLUMBIA COUNTY)
- * SCOTT TOWNSHIP (LACKAWANNA COUNTY)
- SCOTT TOWNSHIP (LAWRENCE COUNTY)
- SCOTT TOWNSHIP (WAYNE COUNTY)
- * SCOTSDALE BOROUGH (WESTMORELAND COUNTY)
- * SCRANTON CITY (LACKAWANNA COUNTY)
- SELINGROVE BOROUGH (SNYDER COUNTY)
- SERGEANT TOWNSHIP (MCKEAN COUNTY)
- * SEVEN SPRINGS BOROUGH (SOMERSET COUNTY)
- * SEWARD BOROUGH (WESTMORELAND COUNTY)
- * SEWICKLEY HILLS BOROUGH (ALLEGHENY COUNTY)
- * SEWICKLEY TOWNSHIP (WESTMORELAND COUNTY)
- SHADE GAP BOROUGH (HUNTINGDON COUNTY)
- * SHADE TOWNSHIP (SOMERSET COUNTY)
- SHAMOKIN CITY (NORTHUMBERLAND COUNTY)
- SHAMOKIN TOWNSHIP (NORTHUMBERLAND COUNTY)
- * SHANKSVILLE BOROUGH (SOMERSET COUNTY)
- SHARON CITY (MERCER COUNTY)
- * SHARON HILL BOROUGH (DELAWARE COUNTY)
- SHARON TOWNSHIP (POTTER COUNTY)
- * SHARPSBURG BOROUGH (ALLEGHENY COUNTY)
- SHARPSVILLE BOROUGH (MERCER COUNTY)
- SHEAKLEYVILLE BOROUGH (MERCER COUNTY)
- SHEFFIELD TOWNSHIP (WARREN COUNTY)
- SHENANDOAH BOROUGH (SCHUYLKILL COUNTY)
- SHENANGO TOWNSHIP (LAWRENCE COUNTY)
- SHENANGO TOWNSHIP (MERCER COUNTY)
- SHESHEQUIN TOWNSHIP (BRADFORD COUNTY)
- * SHICKSHINNY BOROUGH (LUZERNE COUNTY)
- SHINGLEHOUSE BOROUGH (POTTER COUNTY)
- SHIPPEN TOWNSHIP (CAMERON COUNTY)
- SHIPPEN TOWNSHIP (TIoga COUNTY)
- * SHIPPINGPORT BOROUGH (BEAVER COUNTY)
- SHIRLEY TOWNSHIP (HUNTINGDON COUNTY)
- SHIRLEYBURG BOROUGH (HUNTINGDON COUNTY)
- * SHOEMAKERSVILLE BOROUGH (BERKS COUNTY)
- * SHREWSBURY TOWNSHIP (LYCOMING COUNTY)
- SHREWSBURY TOWNSHIP (SULLIVAN COUNTY)
- * SKIPPACK TOWNSHIP (MONTGOMERY COUNTY)
- SLIPPERY ROCK BOROUGH (BUTLER COUNTY)
- SLIPPERY ROCK TOWNSHIP (LAWRENCE COUNTY)
- * SLOCUM TOWNSHIP (LUZERNE COUNTY)
- SMETHPORT BOROUGH (MCKEAN COUNTY)
- * SMITH TOWNSHIP (WASHINGTON COUNTY)
- SMITHFIELD TOWNSHIP (BRADFORD COUNTY)
- SMITHFIELD TOWNSHIP (HUNTINGDON COUNTY)
- * SMITHFIELD TOWNSHIP (MONROE COUNTY)
- * SMITHTON BOROUGH (WESTMORELAND COUNTY)
- SNAKE SPRING VALLEY TWP (BEDFORD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SNOW SHOE BOROUGH (CENTRE COUNTY)
SNOW SHOE TOWNSHIP (CENTRE COUNTY)
*SNYDER TOWNSHIP (BLAIR COUNTY)
SNYDERTOWN BOROUGH (NORTHUMBERLAND COUNTY)
*SOMERSET BOROUGH (SOMERSET COUNTY)
*SOMERSET TOWNSHIP (SOMERSET COUNTY)
*SCUDERTON BOROUGH (MONTGOMERY COUNTY)
*SOUTH ABINGTON TOWNSHIP (LACKAWANNA COUNTY)
SOUTH BEND TOWNSHIP (ARMSTRONG COUNTY)
SOUTH BETHLEHEM BOROUGH (ARMSTRONG COUNTY)
SOUTH BUFFALO TOWNSHIP (ARMSTRONG COUNTY)
SOUTH CANAAN TOWNSHIP (WAYNE COUNTY)
SOUTH CENTER TOWNSHIP (COLUMBIA COUNTY)
*SOUTH FORK BOROUGH (CAMBRIA COUNTY)
*SOUTH GREENSBURG BOROUGH (WESTMORELAND COUNTY)
*SOUTH HUNTINGDON TWP (WESTMORELAND COUNTY)
SOUTH NEW CASTLE BOROUGH (LAWRENCE COUNTY)
SOUTH PYMATUNING TWP (MERCER COUNTY)
SOUTH RENOVU BOROUGH (CLINTON COUNTY)
SOUTH UNION TOWNSHIP (FAYETTE COUNTY)
SOUTH WAVERLY BOROUGH (BRADFORD COUNTY)
SOUTH WOODBURY TOWNSHIP (BEDFORD COUNTY)
SOUTHAMPTON TOWNSHIP (BEDFORD COUNTY)
*SOUTHAMPTON TOWNSHIP (SOMERSET COUNTY)
SOUTHWEST TOWNSHIP (WARREN COUNTY)
*SPANGLER BOROUGH (CAMBRIA COUNTY)
SPARTA TOWNSHIP (CRAWFORD COUNTY)
SPARTANSBURG BOROUGH (CRAWFORD COUNTY)
*SPEERS BOROUGH (WASHINGTON COUNTY)
*SPRING BROOK TOWNSHIP (LACKAWANNA COUNTY)
SPRING CREEK TOWNSHIP (ELK COUNTY)
SPRING CREEK TOWNSHIP (WARREN COUNTY)
SPRING TOWNSHIP (CENTRE COUNTY)
SPRING TOWNSHIP (CRAWFORD COUNTY)
SPRINGBORO BOROUGH (CRAWFORD COUNTY)
*SPRINGDALE BOROUGH (ALLEGHENY COUNTY)
*SPRINGDALE TOWNSHIP (ALLEGHENY COUNTY)
SPRINGFIELD TOWNSHIP (BRADFORD COUNTY)
*SPRINGFIELD TOWNSHIP (ERIE COUNTY)
SPRINGFIELD TOWNSHIP (FAYETTE COUNTY)
SPRINGFIELD TOWNSHIP (HUNTINGDON COUNTY)
SPRINGFIELD TOWNSHIP (MERCER COUNTY)
SPRINGHILL TOWNSHIP (FAYETTE COUNTY)
SPRINGHILL TOWNSHIP (GREENE COUNTY)
SPRUCE CREEK TOWNSHIP (HUNTINGDON COUNTY)
SPRUCE HILL TOWNSHIP (JUNIATA COUNTY)
ST CLAIR BOROUGH (SCHUYLKILL COUNTY)
*ST CLAIR TOWNSHIP (WESTMORELAND COUNTY)
ST CLAIRSVILLE BOROUGH (BEDFORD COUNTY)
*ST LAWRENCE BOROUGH (BERKS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ST MARYS BOROUGH (ELK COUNTY)
STANDING STONE TOWNSHIP (BRADFORD COUNTY)
STARRUCCA BOROUGH (WAYNE COUNTY)
STERLING TOWNSHIP (WAYNE COUNTY)
STEUBEN TOWNSHIP (CRAWFORD COUNTY)
STEVENS TOWNSHIP (BRADFORD COUNTY)
STEWARSON TOWNSHIP (POTTERCOUNTY)
STEWART TOWNSHIP (FAYETTE COUNTY)
STILLWATER BOROUGH (COLUMBIA COUNTY)
STONEBORO BORO (MERCER COUNTY)
*STONYCREEK TOWNSHIP (CAMBRIA COUNTY)
*STOWE TOWNSHIP (ALLEGHENY COUNTY)
*STOYSTOWN BOROUGH (SOMERSET CCUNTY)
*STRABAN TOWNSHIP (ADAMS COUNTY)
*STRAUSSTOWN BOROUGH (BERKS COUNTY)
*STROUD TOWNSHIP (MUNROE COUNTY)
*STROUDSBURG BOROUGH (MONROE COUNTY)
SUGAR GROVE TOWNSHIP (MERCER COUNTY)
SUGAR GROVE TOWNSHIP (WARREN COUNTY)
*SUGAR NOTCH BOROUGH (LUZERNE COUNTY)
SUGARCREEK BOROUGH (VENANGO COUNTY)
SUGARCREEK TOWNSHIP (ARMSTRONG COUNTY)
SUGARLOAF TOWNSHIP (COLUMBIA COUNTY)
SULLIVAN TOWNSHIP (TIOGA COUNTY)
*SUMMERHILL BOROUGH (CAMBRIA CCUNTY)
*SUMMERHILL TOWNSHIP (CAMBRIA COUNTY)
SUMMERHILL TOWNSHIP (CRAWFORD COUNTY)
*SUMMIT HILL BOROUGH (CARBON CCUNTY)
SUMMIT TOWNSHIP (BUTLER COUNTY)
SUMMIT TOWNSHIP (CRAWFORD COUNTY)
*SUMMIT TOWNSHIP (ERIE COUNTY)
SUMMIT TOWNSHIP (POTTE RCOUNTY)
*SUMMIT TOWNSHIP (SOMERSET COUNTY)
SUNBURY CITY (NORTHUMBERLAND COUNTY)
*SUSQUEHANNA TOWNSHIP (CAMBRIA COUNTY)
SUSQUEHANNA TOWNSHIP (JUNIATA COUNTY)
*SUSQUEHANNA TOWNSHIP (LYCOMING COUNTY)
SWEDEN TOWNSHIP (POTTERCOUNTY)
*SWISSVALE BOROUGH (ALLEGHENY COUNTY)
*SHOYERSVILLE BOROUGH (LUZERNE COUNTY)
SYLVANIA BOROUGH (BRADFORD COUNTY)
SYLVANIA TOWNSHIP (POTTERCOUNTY)
TAMAQUA BOROUGH (SCHUYLKILL CCUNTY)
*TARENTUM BOROUGH (ALLEGHENY CCUNTY)
*TATAMY BOROUGH (NORTHAMPTON CCUNTY)
*TAYLOR BOROUGH (LACKAWANNA COUNTY)
*TAYLOR TOWNSHIP (BLAIR COUNTY)
TAYLOR TOWNSHIP (FULTON COUNTY)
TAYLOR TOWNSHIP (LAWRENCE COUNTY)
TELL TOWNSHIP (HUNTINGDON CCUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *TERRE HILL BOROUGH (LANCASTER COUNTY)
- TERRY TOWNSHIP (BRADFORD COUNTY)
- TEXAS TOWNSHIP (WAYNE COUNTY)
- THOMPSON TOWNSHIP (FULTON COUNTY)
- THOMPSONTOWN BOROUGH (JUNIATA COUNTY)
- THREE SPRINGS BOROUGH (HUNTINGDON COUNTY)
- *THROOP BOROUGH (LACKAWANNA COUNTY)
- TIDIOUTE BOROUGH (WARREN COUNTY)
- *TINICUM TOWNSHIP (DELAWARE COUNTY)
- TIOGA BOROUGH (TIOGA COUNTY)
- TIOGA TOWNSHIP (TIOGA COUNTY)
- TIONESTA BOROUGH (FOREST COUNTY)
- TIONESTA TOWNSHIP (FOREST COUNTY)
- TITUSVILLE CITY (CRAWFORD COUNTY)
- *TOBYHANNA TOWNSHIP (MONROE COUNTY)
- TCD TOWNSHIP (HUNTINGDON COUNTY)
- TCDD TOWNSHIP (FULTON COUNTY)
- *TOWAMENCIN TOWNSHIP (MONTGOMERY COUNTY)
- TOWANDA BOROUGH (BRADFORD COUNTY)
- TOWANDA TOWNSHIP (BRADFORD COUNTY)
- TOWER CITY BOROUGH (SCHUYLKILL COUNTY)
- TOWNVILLE BOROUGH (CRAWFORD COUNTY)
- *TRAFFORD BOROUGH (*WESTMORELAND COUNTY)
- *TRAINER BOROUGH (DELAWARE COUNTY)
- TREMONT BOROUGH (SCHUYLKILL COUNTY)
- TREMONT TOWNSHIP (SCHUYLKILL COUNTY)
- TRIUMPH TOWNSHIP (WARREN COUNTY)
- TROUTVILLE BOROUGH (CLEARFIELD COUNTY)
- TROY BOROUGH (BRADFORD COUNTY)
- TROY TOWNSHIP (BRADFORD COUNTY)
- TROY TOWNSHIP (CRAWFORD COUNTY)
- *TRUMBAUERSVILLE BOROUGH (BUCKS COUNTY)
- *TULPEHOCKEN TOWNSHIP (BERKS COUNTY)
- TUNKHANNOCK BOROUGH (WYOMING COUNTY)
- *TUNKHANNOCK TOWNSHIP (MONROE COUNTY)
- TUNKHANNOCK TOWNSHIP (WYOMING COUNTY)
- *TUNNELHILL BOROUGH (CAMBRIA COUNTY)
- TURBETT TOWNSHIP (JUNIATA COUNTY)
- TURBUT TOWNSHIP (NORTHUMBERLAND COUNTY)
- TUSCARORA TOWNSHIP (BRADFORD COUNTY)
- TUSCARORA TOWNSHIP (JUNIATA COUNTY)
- *TWILIGHT BOROUGH (WASHINGTON COUNTY)
- *TYRONE BOROUGH (BLAIR COUNTY)
- *TYRONE TOWNSHIP (ADAMS COUNTY)
- *TYRONE TOWNSHIP (BLAIR COUNTY)
- ULSTER TOWNSHIP (BRADFORD COUNTY)
- ULYSSES BOROUGH (POTTER COUNTY)
- ULYSSES TOWNSHIP (POTTER COUNTY)
- *UNION CITY BOROUGH (ERIE COUNTY)
- *UNION TOWNSHIP (ADAMS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNION TOWNSHIP (BEDFORD COUNTY)
*UNION TOWNSHIP (BERKS COUNTY)
UNION TOWNSHIP (CLEARFIELD COUNTY)
UNION TOWNSHIP (CRAWFORD COUNTY)
*UNION TOWNSHIP (ERIE COUNTY)
UNION TOWNSHIP (HUNTINGDON COUNTY)
UNION TOWNSHIP (LAWRENCE COUNTY)
*UNION TOWNSHIP (LUZERNE COUNTY)
UNION TOWNSHIP (MIFFLIN COUNTY)
UNION TOWNSHIP (SCHUYLKILL COUNTY)
UNION TOWNSHIP (TIOGA COUNTY)
UNIONTOWN CITY (FAYETTE COUNTY)
UNIONVILLE BOROUGH (CENTRE COUNTY)
*UNITY TOWNSHIP (WESTMORELAND COUNTY)
*UPLAND BOROUGH (DELAWARE COUNTY)
UPPER AUGUSTA TOWNSHIP (NORTHUMBERLAND COUNTY)
*UPPER BURRELL TOWNSHIP (WESTMORELAND COUNTY)
*UPPER CHICHESTER TWP (DELAWARE COUNTY)
*UPPER DARBY TOWNSHIP (DELAWARE COUNTY)
*UPPER FAIRFIELD TOWNSHIP (LYCOMING COUNTY)
*UPPER FREDERICK TWP (MONTGOMERY COUNTY)
*UPPER GWYNEDD TOWNSHIP (MONTGOMERY COUNTY)
*UPPER HANOVER TOWNSHIP (MONTGOMERY COUNTY)
UPPER MAHANGY TOWNSHIP (NORTHUMBERLAND COUNTY)
UPPER MAHANTONGO TOWNSHIP (SCHUYLKILL COUNTY)
*UPPER MORELAND TOWNSHIP (MONTGOMERY COUNTY)
*UPPER OXFORD TOWNSHIP (CHESTER COUNTY)
*UPPER POTTS GROVE TWP (MONTGOMERY COUNTY)
*UPPER PROVIDENCE TWP (MONTGOMERY COUNTY)
*UPPER SALFORD TOWNSHIP (MONTGOMERY COUNTY)
UPPER TYRONE TOWNSHIP (FAYETTE COUNTY)
*UPPER YODER TOWNSHIP (CAMBRIA COUNTY)
*URSINA BOROUGH (SOMERSET COUNTY)
UTICA BOROUGH (VENANGO COUNTY)
VALENCIA BOROUGH (BUTLER COUNTY)
VALLEY TOWNSHIP (ARMSTRONG COUNTY)
VANDERBILT BOROUGH (FAYETTE COUNTY)
*VANDERGRIFT BOROUGH (WESTMORELAND COUNTY)
*VANDLING BOROUGH (LACKAWANNA COUNTY)
VENANGO BOROUGH (CRAWFORD COUNTY)
VENANGO TOWNSHIP (BUTLER COUNTY)
VENANGO TOWNSHIP (CRAWFORD COUNTY)
*VENANGO TOWNSHIP (ERIE COUNTY)
VERNON TOWNSHIP (CRAWFORD COUNTY)
*VERONA BOROUGH (ALLEGHENY COUNTY)
*VERSAILLES BOROUGH (ALLEGHENY COUNTY)
VICTORY TOWNSHIP (VENANGO COUNTY)
*VINTONDALE BOROUGH (CAMBRIA COUNTY)
W BURLINGTON TOWNSHIP (BRADFORD COUNTY)
*W CONSHOHOCKEN BOROUGH (MONTGOMERY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

W PROVIDENCE TOWNSHIP (BEDFORD COUNTY)
W ST CLAIR TOWNSHIP (BEDFORD COUNTY)
WALKER TOWNSHIP (HUNTINGDON COUNTY)
WALKER TOWNSHIP (JUNIATA COUNTY)
WALLACETON BOROUGH (CLEARFIELD COUNTY)
WAMPUM BOROUGH (LAWRENCE COUNTY)
WARD TOWNSHIP (TIOGA COUNTY)
WARREN TOWNSHIP (BRADFORD COUNTY)
WARREN TOWNSHIP (FRANKLIN COUNTY)
*WARRIOR RUN BOROUGH (LUZERNE COUNTY)
WARRIORS MARK TWP (HUNTINGDON COUNTY)
*WASHINGTON CITY (WASHINGTON COUNTY)
WASHINGTON TOWNSHIP (BUTLER COUNTY)
*WASHINGTON TOWNSHIP (CAMBRIA COUNTY)
*WASHINGTON TOWNSHIP (ERIE COUNTY)
WASHINGTON TOWNSHIP (FAYETTE COUNTY)
WASHINGTON TOWNSHIP (GREENE COUNTY)
WASHINGTON TOWNSHIP (LAWRENCE COUNTY)
*WASHINGTON TOWNSHIP (LYCOMING COUNTY)
WASHINGTON TOWNSHIP (NORTHUMBERLAND COUNTY)
WASHINGTON TOWNSHIP (SCHUYLKILL COUNTY)
*WASHINGTON TOWNSHIP (WESTMORELAND COUNTY)
WASHINGTON TOWNSHIP (WYOMING COUNTY)
*WATERFORD BOROUGH (ERIE COUNTY)
*WATERFORD TOWNSHIP (ERIE COUNTY)
*WATSON TOWNSHIP (LYCOMING COUNTY)
WATSON TOWNSHIP (WARREN COUNTY)
WATSUNTOWN BOROUGH (NORTHUMBERLAND COUNTY)
*WATTSBURG BOROUGH (ERIE COUNTY)
WAYMART BOROUGH (WAYNE COUNTY)
WAYNE TOWNSHIP (CLINTON COUNTY)
WAYNE TOWNSHIP (CRAWFORD COUNTY)
*WAYNE TOWNSHIP (ERIE COUNTY)
WAYNE TOWNSHIP (GREENE COUNTY)
WAYNE TOWNSHIP (LAWRENCE COUNTY)
WAYNE TOWNSHIP (MIFFLIN COUNTY)
WAYNE TOWNSHIP (SCHUYLKILL COUNTY)
WAYNESBORO BOROUGH (FRANKLIN COUNTY)
WAYNESBURG BOROUGH (GREENE COUNTY)
*WEISSPORT BOROUGH (CARBON COUNTY)
*WELLERSBURG BOROUGH (SOMERSET COUNTY)
WELLS TOWNSHIP (BRADFORD COUNTY)
WELLS TOWNSHIP (FULTON COUNTY)
WELLSBORO BOROUGH (TIOGA COUNTY)
*WESLEYVILLE BOROUGH (ERIE COUNTY)
*WEST ABINGTON TOWNSHIP (LACKAWANNA COUNTY)
*WEST ALEXANDER BOROUGH (WASHINGTON COUNTY)
WEST BRANCH TOWNSHIP (POTTER COUNTY)
WEST BRUNSWICK TOWNSHIP (SCHUYLKILL COUNTY)
WEST CAMERON TOWNSHIP (NORTHUMBERLAND COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- *WEST CARROLL TOWNSHIP (CAMBRIA COUNTY)
- WEST CHILLISQUAQUE TWP (NORTHUMBERLAND COUNTY)
- *WEST DEER TOWNSHIP (ALLEGHENY COUNTY)
- *WEST EARL TOWNSHIP (LANCASTER COUNTY)
- WEST FALLOWFIELD TWP (CRAWFORD COUNTY)
- WEST FRANKLIN TOWNSHIP (ARMSTRONG COUNTY)
- *WEST HAZLETON BOROUGH (LUZERNE COUNTY)
- *WEST HEMPFIELD TOWNSHIP (LANCASTER COUNTY)
- WEST KEATING TOWNSHIP (CLINTON COUNTY)
- *WEST LAMPETER TOWNSHIP (LANCASTER COUNTY)
- *WEST LEECHBURG BOROUGH (WESTMORELAND COUNTY)
- WEST LIBERTY BOROUGH (BUTLER COUNTY)
- WEST MAHANDY TOWNSHIP (SCHUYLKILL COUNTY)
- *WEST MANCHESTER TOWNSHIP (YORK COUNTY)
- WEST MEAD TOWNSHIP (CRAWFORD COUNTY)
- *WEST NANTMEAL TOWNSHIP (CHESTER COUNTY)
- *WEST NEWTON BOROUGH (WESTMORELAND COUNTY)
- *WEST NORRITON TOWNSHIP (MONTGOMERY COUNTY)
- WEST PENN TOWNSHIP (SCHUYLKILL COUNTY)
- *WEST PITTSBURGH BOROUGH (LUZERNE COUNTY)
- *WEST POTTSBURGH TWP (MONTGOMERY COUNTY)
- *WEST SADSBUURY TOWNSHIP (CHESTER COUNTY)
- WEST SALEM TOWNSHIP (MERCER COUNTY)
- WEST SHENANGO TOWNSHIP (CRAWFORD COUNTY)
- WEST SUNBURY BOROUGH (BUTLER COUNTY)
- *WEST TAYLOR TOWNSHIP (CAMBRIA COUNTY)
- WEST TOWNSHIP (HUNTINGDON COUNTY)
- *WEST VIEW BOROUGH (ALLEGHENY COUNTY)
- *WEST WYOMING BOROUGH (LUZERNE COUNTY)
- *WEST YORK BOROUGH (YORK COUNTY)
- WESTFIELD BOROUGH (TIOGA COUNTY)
- WESTFIELD TOWNSHIP (TIOGA COUNTY)
- WESTOVER BOROUGH (CLEARFIELD COUNTY)
- WETHORE TOWNSHIP (MCKEAN COUNTY)
- WHARTON TOWNSHIP (FAYETTE COUNTY)
- WHARTON TOWNSHIP (POTTER COUNTY)
- WHEATLAND BOROUGH (MERCER COUNTY)
- *WHITAKER BOROUGH (ALLEGHENY COUNTY)
- *WHITE HAVEN BOROUGH (LUZERNE COUNTY)
- *WHITE TOWNSHIP (CAMBRIA COUNTY)
- WHITELEY TOWNSHIP (GREENE COUNTY)
- *WICONISCO TOWNSHIP (DAUPHIN COUNTY)
- *WILKES BARRE CITY (LUZERNE COUNTY)
- *WILKES BARRE TOWNSHIP (LUZERNE COUNTY)
- *WILLIAMS TOWNSHIP (DAUPHIN COUNTY)
- *WILLIAMS TOWNSHIP (NORTHAMPTON COUNTY)
- *WILLIAMSBURG BOROUGH (BLAIR COUNTY)
- *WILLIAMSPORT CITY (LYCOMING COUNTY)
- *WILLIAMSTOWN BOROUGH (DAUPHIN COUNTY)
- *WILMERDING BOROUGH (ALLEGHENY COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

- WILMINGTON TOWNSHIP (LAWRENCE COUNTY)
- WILMINGTON TOWNSHIP (MERCER COUNTY)
- *WILMORE BOROUGH (CAMBRIA COUNTY)
- WILMOT TOWNSHIP (BRADFORD COUNTY)
- *WILSON BOROUGH (NORTHAMPTON COUNTY)
- *WINDBER BOROUGH (SOMERSET COUNTY)
- WINDHAM TOWNSHIP (BRADFORD COUNTY)
- WINDHAM TOWNSHIP (WYOMING COUNTY)
- WINFIELD TOWNSHIP (BUTLER COUNTY)
- WOLF CREEK TOWNSHIP (MERCER COUNTY)
- *WOLF TOWNSHIP (LYCOMING COUNTY)
- WOOD TOWNSHIP (HUNTINGDON COUNTY)
- WOODBURY BOROUGH (BEDFORD COUNTY)
- *WOODBURY TOWNSHIP (BLAIR COUNTY)
- WOODCOCK BOROUGH (CRAWFORD COUNTY)
- WOODCOCK TOWNSHIP (CRAWFORD COUNTY)
- WOODWARD TOWNSHIP (CLEARFIELD COUNTY)
- WOODWARD TOWNSHIP (CLINTON COUNTY)
- *WOODWARD TOWNSHIP (LYCOMING COUNTY)
- NORTH TOWNSHIP (BUTLER COUNTY)
- NORTH TOWNSHIP (CENTRE COUNTY)
- NORTH TOWNSHIP (MERCER COUNTY)
- WORTHINGTON BOROUGH (ARMSTRONG COUNTY)
- *WRIGHT TOWNSHIP (LUZERNE COUNTY)
- *WRIGHTSVILLE BOROUGH (YORK COUNTY)
- WYALUSING BOROUGH (BRADFORD COUNTY)
- WYALUSING TOWNSHIP (BRADFORD COUNTY)
- *WYOMING BOROUGH (LUZERNE COUNTY)
- *YATESVILLE BOROUGH (LUZERNE COUNTY)
- *YEADON BOROUGH (DELAWARE COUNTY)
- *YORK CITY (YORK COUNTY)
- *YORK SPRINGS BOROUGH (ADAMS COUNTY)
- *YORKLAND BOROUGH (YORK COUNTY)
- *YOUNGSTOWN BOROUGH (WESTMORELAND COUNTY)
- YOUNGSVILLE BOROUGH (WARREN COUNTY)
- *YOUNGWOOD BOROUGH (WESTMORELAND COUNTY)
- ZELIENOPLE BOROUGH (BUTLER COUNTY)
- ZERBE TOWNSHIP (NORTHUMBERLAND COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

- *ADAMS COUNTY
- ARMSTRONG COUNTY
- BEDFORD COUNTY
- *BERKS COUNTY
- *BLAIR COUNTY
- BRADFORD COUNTY
- BUTLER COUNTY
- *CAMBRIA COUNTY
- CAMERON COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*CARBON COUNTY
CLEARFIELD COUNTY
CLINTON COUNTY
COLUMBIA COUNTY
CRAWFORD COUNTY
*DELAWARE COUNTY
ELK COUNTY
*ERIE COUNTY
FAYETTE COUNTY
FOREST COUNTY
FRANKLIN COUNTY
FULTON COUNTY
GREENE COUNTY
HUNTINGDON COUNTY
JUNIATA COUNTY
*LACKAWANNA COUNTY
LAWRENCE COUNTY
*LUZERNE COUNTY
*LYCOMING COUNTY
MCKEAN COUNTY
MERCER COUNTY
MIFFLIN COUNTY
*MONROE COUNTY
MONTGOMERY COUNTY
NORTHUMBERLAND COUNTY
POTTER COUNTY
SCHUYLKILL COUNTY
*SOMERSET COUNTY
SULLIVAN COUNTY
TIoga COUNTY
VENANGO COUNTY
WARREN COUNTY
*WASHINGTON COUNTY
WAYNE COUNTY
*WESTMORELAND COUNTY
*WYOMING COUNTY

STATE RECORD COUNT= 1,627

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF RHODE ISLAND

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

- *BRISTOL TOWN (CENSUS COUNTY OF BRISTOL)
- *BURRILLVILLE TOWN (CENSUS COUNTY)
- *CENTRAL FALLS CITY (CENSUS COUNTY)
- *COVENTRY TOWN (CENSUS COUNTY OF KENT)
- *CRANSTON CITY (CENSUS COUNTY)
- *CUMBERLAND TOWN (CENSUS COUNTY)
- *EAST PROVIDENCE CITY (CENSUS COUNTY)
- *EXETER TOWN (CENSUS COUNTY)
- *GLOUCESTER TOWN (CENSUS COUNTY)
- *JOHNSTON TOWN (CENSUS COUNTY)
- *NEW SHOREHAM TOWN (CENSUS COUNTY)
- *NORTH KINGSTOWN TOWN (CENSUS COUNTY)
- *NORTH PROVIDENCE TOWN (CENSUS COUNTY)
- *NORTH SMITHFIELD TOWN (CENSUS COUNTY)
- *PAWTUCKET CITY (CENSUS COUNTY)
- *PROVIDENCE CITY (CENSUS COUNTY)
- *SMITHFIELD TOWN (CENSUS COUNTY)
- *SOUTH KINGSTOWN TOWN (CENSUS COUNTY)
- *WARREN TOWN (CENSUS COUNTY OF BRISTOL)
- *WARWICK CITY (CENSUS COUNTY OF KENT)
- *WEST GREENWICH TOWN (CENSUS COUNTY OF KENT)
- *WEST WARWICK TOWN (CENSUS COUNTY OF KENT)
- *WCONSOCKET CITY (CENSUS COUNTY)

STATE RECORD COUNT= 23

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF SOUTH CAROLINA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABBEVILLE CITY (ABBEVILLE COUNTY)
ALLENDALE TOWN (ALLENDALE COUNTY)
ANDERSON CITY (ANDERSON COUNTY)
ANDREWS TOWN (*GEORGETOWN COUNTY)
BAMBERG TOWN (BAMBERG COUNTY)
*BATESBURG TOWN (*LEXINGTON COUNTY)
BELTON CITY (ANDERSON COUNTY)
BENNETTSVILLE CITY (MARLBORO COUNTY)
BETHUNE TOWN (KERSHAW COUNTY)
BISHOPVILLE TOWN (LEE COUNTY)
BLACKVILLE TOWN (BARNWELL COUNTY)
BLENHEIM TOWN (MARLBORO COUNTY)
BRANCHVILLE TOWN (ORANGEBURG COUNTY)
CALHOUN FALLS TOWN (ABBEVILLE COUNTY)
CARLISLE TOWN (UNION COUNTY)
CHERAW TOWN (CHESTERFIELD COUNTY)
CHESTER CITY (CHESTER COUNTY)
CHESTERFIELD TOWN (CHESTERFIELD COUNTY)
CLINTON CITY (LAURENS COUNTY)
CLIC TOWN (MARLBORO COUNTY)
COTTAGEVILLE TOWN (COLLETON COUNTY)
CROSS HILL TOWN (LAURENS COUNTY)
DARLINGTON CITY (DARLINGTON COUNTY)
DENMARK CITY (BAMBERG COUNTY)
DILLON CITY (DILLON COUNTY)
DONALDS TOWN (ABBEVILLE COUNTY)
DUE WEST TOWN (ABBEVILLE COUNTY)
EDISTO BEACH TOWN (COLLETON COUNTY)
ELKO TOWN (BARNWELL COUNTY)
FAIRFAX TOWN (ALLENDALE COUNTY)
FORT LAWN TOWN (CHESTER COUNTY)
FURMAN TOWN (HAMPTON COUNTY)
GIFFORD TOWN (HAMPTON COUNTY)
GOVAN TOWN (BAMBERG COUNTY)
GRAY COURT TOWN (LAURENS COUNTY)
GREAT FALLS TOWN (CHESTER COUNTY)
HARTSVILLE CITY (DARLINGTON COUNTY)
HEATH SPRINGS TOWN (LANCASTER COUNTY)
HILDA TOWN (BARNWELL COUNTY)
IVA TOWN (ANDERSON COUNTY)
*JAMESTOWN TOWN (BERKELEY COUNTY)
JEFFERSON TOWN (CHESTERFIELD COUNTY)
KLINE TOWN (BARNWELL COUNTY)
LAKE CITY TOWN (FLORENCE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LAKEVIEW TOWN (DILLON COUNTY)
LAMAR CITY (DARLINGTON COUNTY)
LATTA TOWN (DILLON COUNTY)
LAURENS CITY (LAURENS COUNTY)
LITTLE MOUNTAIN TOWN (NEWBERRY COUNTY)
LODGE TOWN (COLLETON COUNTY)
LOWNOESVILLE TOWN (ABSEVILLE COUNTY)
LOWRYS TOWN (CHESTER COUNTY)
LURAY TOWN (HAMPTON COUNTY)
LYNCHBURG TOWN (LEE COUNTY)
MAYESVILLE TOWN (SUMTER COUNTY)
MCBEE TOWN (CHESTERFIELD COUNTY)
MCCOLL TOWN (MARLBORO COUNTY)
MCCORMICK TOWN (MCCORMICK COUNTY)
MCUNT CARMEL TOWN (MCCORMICK COUNTY)
*NEW ELLENTON TOWN (AIKEN COUNTY)
NORWAY TOWN (ORANGEBURG COUNTY)
OLAR TOWN (BAMBERG COUNTY)
PAGELAND TOWN (CHESTERFIELD COUNTY)
PARKSVILLE TOWN (MCCORMICK COUNTY)
PATRICK TOWN (CHESTERFIELD COUNTY)
PEAK TOWN (NEWBERRY COUNTY)
PINWOOD TOWN (SUMTER COUNTY)
PLUM BRANCH TOWN (MCCORMICK COUNTY)
POMARIA TOWN (NEWBERRY COUNTY)
RICHBURG TOWN (CHESTER COUNTY)
RIDGE SPRING TOWN (SALUDA COUNTY)
RIDGELAND TOWN (JASPER COUNTY)
RIDGEWAY TOWN (FAIRFIELD COUNTY)
ROCK HILL CITY (YORK COUNTY)
ROWESVILLE TOWN (ORANGEBURG COUNTY)
RUBY TOWN (CHESTERFIELD COUNTY)
SALUDA TOWN (SALUDA COUNTY)
SANTEE TOWN (ORANGEBURG COUNTY)
SELLERS TOWN (*MARION COUNTY)
SENECA TOWN (OCONEE COUNTY)
SMOAKS TOWN (COLLETON COUNTY)
SNELLING TOWN (BARNWELL COUNTY)
SOCIETY HILL TOWN (DARLINGTON COUNTY)
*ST STEPHEN TOWN (BERKELEY COUNTY)
SYCAMORE TOWN (ALLENDALE COUNTY)
TATUM TOWN (MARLBORO COUNTY)
TIMMONSVILLE TOWN (FLORENCE COUNTY)
ULMER TOWN (ALLENDALE COUNTY)
UNION CITY (UNION COUNTY)
*WAGENER TOWN (AIKEN COUNTY)
WALHALLA TOWN (OCONEE COUNTY)
WALTERBORO TOWN (COLLETON COUNTY)
WARDS TOWN (SALUDA COUNTY)
WARE SHOALS TOWN (*GREENWOOD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WATERLOO TOWN (LAURENS COUNTY)
WEST PELZER TOWN (ANDERSON COUNTY)
WEST UNION TOWN (OCONEE COUNTY)
WESTMINSTER TOWN (OCONEE COUNTY)
WILLIAMS TOWN (COLLETON COUNTY)
WINNSBORO TOWN (FAIRFIELD COUNTY)
YEMASSEE TOWN (*HAMPTON COUNTY)
YORK TOWN (YORK COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ABBEVILLE COUNTY
ALLENDALE COUNTY
BAMBERG COUNTY
BARNWELL COUNTY
CHESTER COUNTY
CHESTERFIELD COUNTY
CLARENDON COUNTY
COLLETON COUNTY
DARLINGTON COUNTY
DILLON COUNTY
FAIRFIELD COUNTY
GEORGETOWN COUNTY
JASPER COUNTY
KERSHAW COUNTY
LANCASTER COUNTY
LAURENS COUNTY
LEE COUNTY
MARLBORO COUNTY
MCCORMICK COUNTY
NEWBERRY COUNTY
OCONEE COUNTY
SALUDA COUNTY
SUMTER COUNTY
UNION COUNTY

STATE RECORD COUNT= 126

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF SOUTH DAKOTA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

AFTON TOWNSHIP (SANBORN COUNTY)
AGAR TOWN (SULLY COUNTY)
ALDEN TOWNSHIP (HAND COUNTY)
ANDERSON TOWNSHIP (PERKINS COUNTY)
ANINA TOWNSHIP (JERAULD COUNTY)
ARCADE TOWNSHIP (FAULK COUNTY)
BELLE PRAIRIE TOWNSHIP (BEADLE COUNTY)
BELVIDERE TOWN (JACKSON COUNTY)
BENEDICT TOWNSHIP (SANBORN COUNTY)
BLAINE TOWNSHIP (JERAULD COUNTY)
BONILLA TOWNSHIP (BEADLE COUNTY)
BRISTOL TOWNSHIP (AURORA COUNTY)
BROADLAND TOWNSHIP (BEADLE COUNTY)
BROOKFIELD TOWNSHIP (MCCOOK COUNTY)
BUFFALO TOWN (HARDING COUNTY)
BUFFALO TOWNSHIP (MARSHALL COUNTY)
CARLYLE TOWNSHIP (BEADLE COUNTY)
CENTERVILLE TOWNSHIP (FAULK COUNTY)
CLARNC TOWNSHIP (LAKE COUNTY)
CLEVELAND TOWNSHIP (EDMUNDS COUNTY)
CLOYD VALLEY TOWNSHIP (EDMUNDS COUNTY)
CORN CREEK TOWNSHIP (MELLETTE COUNTY)
COTTONWOOD LAKE TOWNSHIP (EDMUNDS COUNTY)
COTTONWOOD TOWNSHIP (BUTTE COUNTY)
COTTONWOOD TOWNSHIP (FALL RIVER COUNTY)
CROSS PLAINS TOWNSHIP (HUTCHINSON COUNTY)
CROW TOWNSHIP (JERAULD COUNTY)
CRYSTAL LAKE TOWNSHIP (AURORA COUNTY)
DELANEY TOWNSHIP (CORSON COUNTY)
DELTON TOWNSHIP (TURNER COUNTY)
DRY WOOD LAKE TWP (ROBERTS COUNTY)
DUMARCE TOWNSHIP (MARSHALL COUNTY)
DUPREE TOWN (ZIEBACH COUNTY)
EAGLE TOWNSHIP (BRULE COUNTY)
EDEN TOWNSHIP (CODDINGTON COUNTY)
EDEN TOWNSHIP (MARSHALL COUNTY)
EGAN CITY (MOODY COUNTY)
ELLSTON TOWNSHIP (GREGORY COUNTY)
ELVIRA TOWNSHIP (BUFFALO COUNTY)
ENTERPRISE TOWNSHIP (FAULK COUNTY)
EUREKA TOWNSHIP (AURORA COUNTY)
FAIR TOWNSHIP (HUTCHINSON COUNTY)
FAIRFAX CIVIL TOWNSHIP (GREGORY COUNTY)
FAIRVIEW TOWNSHIP (FAULK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

FAIRVIEW TOWNSHIP (HAND COUNTY)
FARMINGTON TOWNSHIP (DAY COUNTY)
FLAT CREEK TOWNSHIP (PERKINS COUNTY)
FLORENCE TOWNSHIP (HAND COUNTY)
FORT TOWNSHIP (MARSHALL COUNTY)
FOSTER TOWNSHIP (BEADLE COUNTY)
FRANKLIN TOWNSHIP (JERAULD COUNTY)
FRUITDALE TOWN (BUTTE COUNTY)
GARFIELD TOWNSHIP (SPINK COUNTY)
GLENHAM TOWN (WALWORTH COUNTY)
GLOVER TOWNSHIP (EDMUNDS COUNTY)
GRACELAND TOWNSHIP (CODINGTON COUNTY)
GRAFTON TOWNSHIP (MINER COUNTY)
GRAND VALLEY TOWNSHIP (CORSON COUNTY)
GRENVILLE TOWN (DAY COUNTY)
GRENVILLE TOWNSHIP (DAY COUNTY)
HENRY TOWN (CODINGTON COUNTY)
HIGHLAND TOWNSHIP (BRULE COUNTY)
HIGHLAND TOWNSHIP (DAY COUNTY)
HILLSVIEW TOWN (MCPHERSON COUNTY)
HOLLAND TOWNSHIP (DOUGLAS COUNTY)
HOSMER TOWNSHIP (EDMUNDS COUNTY)
HOWARD TOWNSHIP (CHARLES MIX COUNTY)
HOWELL TOWNSHIP (HAND COUNTY)
HURLEY TOWNSHIP (TURNER COUNTY)
ICWA TOWNSHIP (BEADLE COUNTY)
JACKSON TOWNSHIP (SANBORN COUNTY)
JAVA CITY (WALWORTH COUNTY)
JEFFERSON TOWNSHIP (MCCOOK COUNTY)
LAKE TOWNSHIP (CORSON COUNTY)
LAKE TOWNSHIP (ROBERTS COUNTY)
LANDING CREEK TOWNSHIP (GREGORY COUNTY)
LAWRENCE TOWNSHIP (CHARLES MIX COUNTY)
LEE TOWNSHIP (ROBERTS COUNTY)
LESTERVILLE TOWN (YANKTON COUNTY)
LETCHER TOWNSHIP (SANBORN COUNTY)
LIBERTY TOWNSHIP (BEADLE COUNTY)
LIBERTY TOWNSHIP (HUTCHINSON COUNTY)
LINCOLN TOWNSHIP (CORSON COUNTY)
LINCOLN TOWNSHIP (HYDE COUNTY)
LINCOLN TOWNSHIP (MCPHERSON COUNTY)
LITTLE BUFFALO TOWNSHIP (JACKSON COUNTY)
LOGAN TOWNSHIP (BEADLE COUNTY)
LOGAN TOWNSHIP (HAND COUNTY)
LOGAN TOWNSHIP (SANBORN COUNTY)
LOWRY TOWN (WALWORTH COUNTY)
LOYALTON TOWN (EDMUNDS COUNTY)
MARINCAHL TOWNSHIP (YANKTON COUNTY)
MARLAR TOWNSHIP (JERAULD COUNTY)
MCINTOSH CITY (CORSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MCLAUGHLIN CITY (CORSON COUNTY)
MCLAUGHLIN TOWNSHIP (CORSON COUNTY)
MILLTOWN TOWNSHIP (HUTCHINSON COUNTY)
MINER TOWNSHIP (MINER COUNTY)
MISSION TOWNSHIP (CORSON COUNTY)
MOBRIDGE CITY (WALWORTH COUNTY)
MCONDAMIN TOWNSHIP (HAND COUNTY)
MOORE TOWNSHIP (CHARLES MIX COUNTY)
MORRISTOWN TOWN (CORSON COUNTY)
MOSHER TOWNSHIP (MELLETTTE COUNTY)
MOUND CITY TOWN (CAMPBELL COUNTY)
NANCE TOWNSHIP (BEADLE COUNTY)
NISLAND TOWN (BUTTE COUNTY)
NORRIS TOWNSHIP (MELLETTTE COUNTY)
NORTH BRYANT TOWNSHIP (EDMUNDS COUNTY)
NUTLEY TOWNSHIP (DAY COUNTY)
OAK GULCH TOWNSHIP (DAY COUNTY)
ODESSA TOWNSHIP (EDMUNDS COUNTY)
OLA TOWNSHIP (BRULE COUNTY)
ONAKA TOWN (FAULK COUNTY)
ONEIDA TOWNSHIP (SANBORN COUNTY)
ONTARIO TOWNSHIP (HAND COUNTY)
ORIENT TOWN (FAULK COUNTY)
PALATINE TOWNSHIP (AURORA COUNTY)
PARK TOWNSHIP (HAND COUNTY)
PIONEER TOWNSHIP (CORSON COUNTY)
PLAIN CENTER TOWNSHIP (CHARLES MIX COUNTY)
PLEASANT GROVE TOWNSHIP (BRULE COUNTY)
PLEASANT RIDGE TOWNSHIP (CORSON COUNTY)
PLEASANT TOWNSHIP (JERAULD COUNTY)
PLEASANT VALLEY TOWNSHIP (AURORA COUNTY)
PLEASANT VALLEY TOWNSHIP (GREGORY COUNTY)
PLEASANT VALLEY TOWNSHIP (MARSHALL COUNTY)
POLLOCK TOWN (CAMPBELL COUNTY)
POWELL TOWNSHIP (EDMUNDS COUNTY)
PRAIRIE VIEW TOWNSHIP (CORSON COUNTY)
PROVO TOWNSHIP (FALL RIVER COUNTY)
RACINE TOWNSHIP (DAY COUNTY)
REE TOWNSHIP (CHARLES MIX COUNTY)
RICHLAND TOWNSHIP (BRULE COUNTY)
RIDGELAND TOWNSHIP (CORSON COUNTY)
RIVERSIDE TOWNSHIP (CORSON COUNTY)
ROCK CREEK TOWNSHIP (MINER COUNTY)
ROLLING GREEN TOWNSHIP (CORSON COUNTY)
ROSE HILL TOWNSHIP (HAND COUNTY)
SAND CREEK TOWNSHIP (BEADLE COUNTY)
SHERMAN TOWNSHIP (CORSON COUNTY)
SISSETON TOWNSHIP (MARSHALL COUNTY)
SMITH TOWNSHIP (BRULE COUNTY)
SPRING HILL TOWNSHIP (HAND COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

SPRING TOWNSHIP (HAND COUNTY)
STAR PRAIRIE TOWNSHIP (TRIPP COUNTY)
STAR VALLEY TOWNSHIP (GREGORY COUNTY)
STROOL TOWNSHIP (PERKINS COUNTY)
THUNDER HAWK TOWNSHIP (CORSON COUNTY)
TWIN BUTTE TOWNSHIP (CORSON COUNTY)
UNION TOWNSHIP (MCCOOK COUNTY)
UTICA TOWNSHIP (YANKTON COUNTY)
VALLEY TOWNSHIP (DAY COUNTY)
VALLEY TOWNSHIP (HYDE COUNTY)
VIRGIL TOWN (BEADLE COUNTY)
VROGMAN TOWNSHIP (PERKINS COUNTY)
WACKER TOWNSHIP (MCPHERSON COUNTY)
WAKPALA TOWNSHIP (CORSON COUNTY)
WALKER TOWNSHIP (CORSON COUNTY)
WALLACE TOWN (CODINGTON COUNTY)
WARD TOWN (MOODY COUNTY)
WASHINGTON TOWNSHIP (HYDE COUNTY)
WATAUGA TOWNSHIP (CORSON COUNTY)
WAVERLY TOWNSHIP (CODINGTON COUNTY)
WESSINGTON CITY (*BEADLE COUNTY)
WETONKA TOWN (MCPHERSON COUNTY)
WHITE ROCK TOWN (ROBERTS COUNTY)
WILBUR TOWNSHIP (BRULE COUNTY)
WITTENBERG TOWNSHIP (HUTCHINSON COUNTY)
WM HAMILTON TOWNSHIP (HYDE COUNTY)
ZELL TOWNSHIP (FAULK COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BUTTE COUNTY
CORSON COUNTY
HARDING COUNTY
HYDE COUNTY
WALWORTH COUNTY
WASHABAUGH COUNTY
ZIEBACH COUNTY

STATE RECCRD COUNT= 178

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF TENNESSEE

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALAMO TOWN (CROCKETT COUNTY)
ALEXANDRIA TOWN (DE KALB COUNTY)
ALGCOO TOWN (PUTNAM COUNTY)
ALLARDT TOWN (FENTRESS COUNTY)
ALTAMONT TOWN (GRUNDY COUNTY)
ARDMORE CITY (GILES COUNTY)
ATHENS CITY (MCINN COUNTY)
ATWOOD CITY (CARROLL COUNTY)
AUBURNTOWN TOWN (CANNON COUNTY)
BAILEYTON (GREENE COUNTY)
BAXTER TOWN (PUTNAM COUNTY)
BEERSHEBA SPRINGS TOWN (GRUNDY COUNTY)
BELLS TOWN (CROCKETT COUNTY)
BENTON CITY (POLK COUNTY)
BOLIVAR CITY (HARDEMAN COUNTY)
BRADEN TOWN (FAYETTE COUNTY)
BRADFORD TOWN (GIBSON COUNTY)
BROWNSVILLE TOWN (HAYWOOD COUNTY)
BRUCETON TOWN (CARROLL COUNTY)
BYPDSTOWN TOWN (PICKETT COUNTY)
CALHOON CITY (MCMINN COUNTY)
CARYVILLE TOWN (CAMPBELL COUNTY)
*CHATTANOOGA CITY (HAMILTON COUNTY)
CLARKSBURG TOWN (CARROLL COUNTY)
CLEVELAND CITY (BRADLEY COUNTY)
CLIFTON CITY TOWN (WAYNE COUNTY)
COALMONT TOWN (GRUNDY COUNTY)
CELLINWOOD CITY (WAYNE COUNTY)
CORNERSVILLE TOWN (MARSHALL COUNTY)
COWAN TOWN (FRANKLIN COUNTY)
CRAB ORCHARD CITY (CUMBERLAND COUNTY)
CROSSVILLE CITY (CUMBERLAND COUNTY)
CUMBERLAND CITY TOWN (STEWART COUNTY)
DAYTON CITY (RHEA COUNTY)
DECATUR TOWN (MEIGS COUNTY)
DECATURVILLE TOWN (DECATUR COUNTY)
DECHERO TOWN (FRANKLIN COUNTY)
DENMARK TOWN (MADISON COUNTY)
DOVER TOWN (STEWART COUNTY)
DOWELLTOWN TOWN (DE KALB COUNTY)
DOYLE TOWN (WHITE COUNTY)
DUCKTOWN CITY (POLK COUNTY)
DYER CITY (GIBSON COUNTY)
*ELIZABETHTON CITY (CARTER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

ELKTON TOWN (GILES COUNTY)
ENGLEWOOD TOWN (MCMINN COUNTY)
ETOWAH TOWN (MCMINN COUNTY)
FAYETTEVILLE CITY (LINCOLN COUNTY)
FINGER TOWN (MCNAIRY COUNTY)
GAINESBORD TOWN (JACKSON COUNTY)
GALLAWAY CITY (FAYETTE COUNTY)
GATES TOWN (LAUDERDALE COUNTY)
GIBSON TOWN (GIBSON COUNTY)
GREENBACK CITY (LOUDON COUNTY)
GREENEVILLE TOWN (GREENE COUNTY)
HARRIMAN CITY (ROANE COUNTY)
HENNING TOWN (LAUDERDALE COUNTY)
HICKORY VALLEY TOWN (HARDEMAN COUNTY)
HOLLOW ROCK TOWN (CARROLL COUNTY)
HORNSBY TOWN (HARDEMAN COUNTY)
HUMBOLDT CITY (GIBSON COUNTY)
HUNTINGDON TOWN (CARROLL COUNTY)
HUNTLAND TOWN (FRANKLIN COUNTY)
HUNTSVILLE TOWN (SCOTT COUNTY)
IRON CITY TOWN (LAWRENCE COUNTY)
JACKSBORO TOWN (CAMPBELL COUNTY)
JAMESTOWN TOWN (FENTRESS COUNTY)
JEFFERSON CITY TOWN (JEFFERSON COUNTY)
JELICO CITY (CAMPBELL COUNTY)
KENTON TOWN (*GIBSON COUNTY)
KINGSTON CITY (ROANE COUNTY)
LA FOLLETTE CITY (CAMPBELL COUNTY)
LA GRANGE TOWN (FAYETTE COUNTY)
*LAKE CITY TOWN (ANDERSON COUNTY)
*LAKESITE CITY (HAMILTON COUNTY)
LENGIR CITY CITY (LOUDON COUNTY)
LEWISBURG TOWN (MARSHALL COUNTY)
LIBERTY TOWN (DE KALB COUNTY)
LIVINGSTON TOWN (VERTON COUNTY)
LOUDON TOWN (LOUDON COUNTY)
LYNCHBURG TOWN (MOORE COUNTY)
LYNNVILLE TOWN (GILES COUNTY)
MADISONVILLE TOWN (MONROE COUNTY)
MANCHESTER CITY (COFFEE COUNTY)
MAURY CITY TOWN (CROCKETT COUNTY)
MCKENZIE CITY (*CARROLL COUNTY)
MCLEMORESVILLE TOWN (CARROLL COUNTY)
MCMINNVILLE CITY (WARREN COUNTY)
MEDINA TOWN (GIBSON COUNTY)
MICHIE TOWN (MCNAIRY COUNTY)
MIDDLETON TOWN (HARDEMAN COUNTY)
MILAN CITY (GIBSON COUNTY)
MILLEDGEVILLE CITY (*HARDIN COUNTY)
MINOR HILL CITY (GILES COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*MONTEAGLE TOWN (*PARION COUNTY)
MONTEREY TOWN (PUTNAM COUNTY)
MORRISTOWN TOWN (HAMBLÉN COUNTY)
MOSCOW TOWN (FAYETTE COUNTY)
MOSHEIM TOWN (GREENE COUNTY)
MCUNT PLEASANT TOWN (MAURY COUNTY)
NEWPORT TOWN (COCKE COUNTY)
NIOTA CITY (MCMINN COUNTY)
OAKDALE TOWN (MORGAN COUNTY)
OAKLAND TOWN (FAYETTE COUNTY)
ONEIDA CITY (SCOTT COUNTY)
PALMER TOWN (GRUNDY COUNTY)
PARROTTSVILLE TOWN (COCKE COUNTY)
PARSONS TOWN (DECATUR COUNTY)
PETERSBURG TOWN (*LINCOLN COUNTY)
PHILADELPHIA CITY (LOUDON COUNTY)
PLEASANT HILL TOWN (CUMBERLAND COUNTY)
PULASKI CITY (GILES COUNTY)
RAMER CITY (MCNAIRY COUNTY)
RIDGELY TOWN (LAKE COUNTY)
ROCKWOOD CITY (ROANE COUNTY)
ROSSVILLE TOWN (FAYETTE COUNTY)
RUTHERFORD TOWN (GIBSON COUNTY)
RUTLEDGE CITY (GRAINGER COUNTY)
SALTILLO CITY (HARDIN COUNTY)
SARDIS TOWN (HENDERSON COUNTY)
SAVANNAH TOWN (HARDIN COUNTY)
SCOTTS HILL TOWN (*DECATUR COUNTY)
SHELBYVILLE TOWN (BEDFORD COUNTY)
SILERTON TOWN (HARDEMAN COUNTY)
SNEEDVILLE TOWN (HANCOCK COUNTY)
SOMERVILLE TOWN (FAYETTE COUNTY)
SPARTA CITY (WHITE COUNTY)
SPENCER TOWN (VAN BUREN COUNTY)
STANTON CITY (HAYWOOD COUNTY)
STANTONVILLE TOWN (MCNAIRY COUNTY)
SWEETWATER CITY (MUNROE COUNTY)
TELLICO PLAINS TOWN (MUNROE COUNTY)
TIPTONVILLE CITY (LAKE COUNTY)
TOONE TOWN (HARDEMAN COUNTY)
TRACY CITY TOWN (GRUNDY COUNTY)
TRENTON CITY (GIBSON COUNTY)
TREZEVANT TOWN (CARROLL COUNTY)
TRIMBLE TOWN (*DYER COUNTY)
TULLAHOMA CITY (*COFFEE COUNTY)
TUSCULUM CITY (GREENE COUNTY)
VIOLA TOWN (WARREN COUNTY)
VONGRE TOWN (MUNROE COUNTY)
WARTRACE TOWN (BEDFORD COUNTY)
*WATAUGA CITY (CARTER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WAYNESBORO CITY (WAYNE COUNTY)
WHITE PINE TOWN (JEFFERSON COUNTY)
WHITEVILLE TOWN (HARDEMAN COUNTY)
WINCHESTER CITY (FRANKLIN COUNTY)
YORKVILLE TOWN (GIBSON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BEDFORD COUNTY
CAMPBELL COUNTY
CARROLL COUNTY
COFFEE COUNTY
CROCKETT COUNTY
CUMBERLAND COUNTY
DECATUR COUNTY
DYER COUNTY
FAYETTE COUNTY
FENTRESS COUNTY
FRANKLIN COUNTY
GIBSON COUNTY
GILES COUNTY
GRAINGER COUNTY
GREENE COUNTY
GRUNDY COUNTY
HAMBLEN COUNTY
*HAMILTON COUNTY
HANCOCK COUNTY
HARDEMAN COUNTY
HAYWOOD COUNTY
JACKSON COUNTY
LAKE COUNTY
LINCOLN COUNTY
LOUDON COUNTY
MARSHALL COUNTY
MAURY COUNTY
MCMINN COUNTY
MEIGS COUNTY
MONROE COUNTY
MOORE COUNTY
MORGAN COUNTY
OVERTON COUNTY
PICKETT COUNTY
POLK COUNTY
PUTNAM COUNTY
REANE COUNTY
SCOTT COUNTY
STEWART COUNTY
VAN BUREN COUNTY
WAYNE COUNTY
WHITE COUNTY

STATE RECORD COUNT= 191
TENNESSEE

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF TEXAS

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABBOTT TOWN (HILL COUNTY)
*AGUA DULCE CITY (NUECES COUNTY)
ALICE CITY (JIM WELLS COUNTY)
ALPINE TOWN (BREWSTER COUNTY)
ANNONA TOWN (RED RIVER COUNTY)
AVERY TOWN (RED RIVER COUNTY)
BAILEY CITY (FANNIN COUNTY)
BALMORHEA CITY (REEVES COUNTY)
BARRY CITY (NAVARRO COUNTY)
BARSTOW TOWN (WARD COUNTY)
BASTROP CITY (BASTROP COUNTY)
BEEVILLE CITY (BEE COUNTY)
*BELLS TOWN (GRAYSON COUNTY)
BENAVIDES CITY (DUVAL COUNTY)
BENJAMIN CITY (KNOCX COUNTY)
BLACKWELL TOWN (*NOLAN COUNTY)
BLOOMBURG TOWN (CASS COUNTY)
BOGATA TOWN (RED RIVER COUNTY)
BONHAM CITY (FANNIN COUNTY)
BRACKETTVILLE CITY (KINNEY COUNTY)
BREMONT CITY (ROBERTSON COUNTY)
BROADCROSS TOWN (SAN AUGUSTINE COUNTY)
BRONSON CITY (SABINE COUNTY)
BRYSON CITY (JACK COUNTY)
BUCKHOLTS CITY (MILAM COUNTY)
BURKE CITY (ANGELINA COUNTY)
CADDO MILLS CITY (HUNT COUNTY)
CALDWELL CITY (BURLESON COUNTY)
CALVERT CITY (ROBERTSON COUNTY)
CAMERON CITY (MILAM COUNTY)
CAMP WOOD CITY (REAL COUNTY)
CAMPBELL TOWN (HUNT COUNTY)
CARBON TOWN (EASTLAND COUNTY)
CARMINE CITY (FAYETTE COUNTY)
CELESTE TOWN (HUNT COUNTY)
CENTER CITY (SHELBY COUNTY)
CHANNING TOWN (HARTLEY COUNTY)
CHILLICOTHE CITY (HARDEMAN COUNTY)
CHIRENO CITY (NACOGDOCHES COUNTY)
CISCO CITY (EASTLAND COUNTY)
CLARKSVILLE CITY (RED RIVER COUNTY)
*COLLINSVILLE TOWN (GRAYSON COUNTY)
COLMESNEIL TOWN (TYLER COUNTY)
COMANCHE CITY (COMANCHE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

COMMERCE CITY (HUNT COUNTY)
COMO TOWN (HOPKINS COUNTY)
COOPER CITY (DELTA COUNTY)
COTULLA CITY (LA SALLE COUNTY)
CROCKETT CITY (HOUSTON COUNTY)
CRYSTAL CITY CITY (ZAVALA COUNTY)
CUERO CITY (DE WITT COUNTY)
CUMBY CITY (HOPKINS COUNTY)
CUSHING TOWN (NACOGDOCHES COUNTY)
DAWSON CITY (NAVAJO COUNTY)
*DE KALB TOWN (BOWIE COUNTY)
DE LEON CITY (COMANCHE COUNTY)
DEL RIO CITY (VAL VERDE COUNTY)
*DENISON CITY (GRAYSON COUNTY)
DEPORT TOWN (*LAMAR COUNTY)
DICKENS CITY (DICKENS COUNTY)
DODD CITY TOWN (FANNIN COUNTY)
DODSON TOWN (COLLINGSWORTH COUNTY)
*DORCHESTER TOWN (GRAYSON COUNTY)
*DRISCOLL CITY (NUECES COUNTY)
EASTLAND CITY (EASTLAND COUNTY)
*EASTON CITY (*GREGG COUNTY)
ECTOR TOWN (FANNIN COUNTY)
EDEN CITY (CONCHO COUNTY)
EDOM CITY (VAN ZANDT COUNTY)
ELGIN CITY (BASTROP COUNTY)
EMHOUSE TOWN (NAVARRO COUNTY)
FALFURRIAS CITY (BROOKS COUNTY)
FAYETTEVILLE TOWN (FAYETTE COUNTY)
*GALVESTON CITY (GALVESTON COUNTY)
GARRISON TOWN (NACOGDOCHES COUNTY)
GEORGE WEST CITY (LIVE OAK COUNTY)
GOLDTHWAITE CITY (MILLS COUNTY)
GOLINDA CITY (*FALLS COUNTY)
GONZALES CITY (GONZALES COUNTY)
GORDON TOWN (PALO PINTO COUNTY)
GOREE CITY (KNOX COUNTY)
GORMAN CITY (EASTLAND COUNTY)
GRAFORD TOWN (PALO PINTO COUNTY)
GRAND SALINE CITY (VAN ZANDT COUNTY)
GRANDFALLS TOWN (WARD COUNTY)
GREENVILLE CITY (HUNT COUNTY)
GROVETON CITY (TRINITY COUNTY)
*GUNTER TOWN (GRAYSON COUNTY)
GUSTINE TOWN (COMANCHE COUNTY)
HAMILTON CITY (HAMILTON COUNTY)
HAPPY TOWN (*SWISHER COUNTY)
HEARNE CITY (ROBERTSON COUNTY)
HEDLEY TOWN (DONLEY COUNTY)
HEMPHILL CITY (SABINE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HEREFORD CITY (DEAF SMITH COUNTY)
HILLSBORO CITY (HILL COUNTY)
HONEY GROVE CITY (FANNIN COUNTY)
*HOOKS CITY (BOWIE COUNTY)
*HOWE TOWN (GRAYSON COUNTY)
HUDSON CITY (ANGELINA COUNTY)
HUGHES SPRINGS TOWN (CASS COUNTY)
HUXLEY CITY (SHELBY COUNTY)
ITASCA CITY (HILL COUNTY)
JEFFERSON CITY (MARION COUNTY)
JOAQUIN TOWN (SHELBY COUNTY)
KENNARD TOWN (HOUSTON COUNTY)
KERENS TOWN (NAVAHRO COUNTY)
KINGSVILLE CITY (KLEBERG COUNTY)
LADONIA TOWN (FANNIN COUNTY)
LEAKEY CITY (REAL COUNTY)
*LEARY CITY (BOWIE COUNTY)
LEONARD CITY (FANNIN COUNTY)
LOMETA TOWN (LAMPASAS COUNTY)
LULING CITY (CALDWELL COUNTY)
LYFORD TOWN (WILLACY COUNTY)
MARFA CITY (PRESIDIO COUNTY)
MARIETTA TOWN (CASS COUNTY)
MATADOR TOWN (MUTLEY COUNTY)
MCLEAN CITY (GRAY COUNTY)
MEADOW TOWN (TERRY COUNTY)
MELVIN TOWN (MCCULLOCH COUNTY)
MENARD TOWN (MENARD COUNTY)
MERIDIAN CITY (BOSQUE COUNTY)
MILANO TOWN (MILAM COUNTY)
MINERAL WELLS CITY (*PALO PINTO COUNTY)
MINGUS CITY (PALO PINTO COUNTY)
MORGAN CITY (BOSQUE COUNTY)
MOUNT CALM TOWN (HILL COUNTY)
*NEW BOSTON TOWN (BOWIE COUNTY)
*NEW BRAUNFELS CITY (COMAL COUNTY)
NEWTON CITY (NEWTON COUNTY)
NEYLANDVILLE TOWN (HUNT COUNTY)
NIXON CITY (GONZALES COUNTY)
NORMANGEE TOWN (*LEON COUNTY)
NOVICE CITY (COLEMAN COUNTY)
OBRIEN CITY (HASKELL COUNTY)
PARIS CITY (LAMAR COUNTY)
PECAN GAP CITY (*DELTA COUNTY)
PECOS CITY (REEVES COUNTY)
PENELOPE TOWN (HILL COUNTY)
PINELAND CITY (SABINE COUNTY)
PLAINS TOWN (YOAKUM COUNTY)
*PORT ARTHUR CITY (JEFFERSON COUNTY)
*POTTSBORO TOWN (GRAYSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PREMONT CITY (JIM WELLS COUNTY)
QUINLAN CITY (HUNT COUNTY)
RANGER CITY (EASTLAND COUNTY)
RAYMONDVILLE CITY (HILLACY COUNTY)
REKLAW TOWN (*CHEROKEE COUNTY)
RICHLAND CITY (NAVARRO COUNTY)
RISING STAR TOWN (EASTLAND COUNTY)
*ROBSTOWN CITY (NUECES COUNTY)
ROCKDALE CITY (MILAM COUNTY)
ROCKSPRINGS TOWN (EDWARDS COUNTY)
*SADLER CITY (GRAYSON COUNTY)
SAN AUGUSTINE CITY (SAN AUGUSTINE COUNTY)
SAN DIEGO CITY (*CUVAL COUNTY)
SAN FELIPE TOWN (AUSTIN COUNTY)
SAN SABA CITY (SAN SABA COUNTY)
SANTA ANNA TOWN (COLEMAN COUNTY)
SAVOY TOWN (FANNIN COUNTY)
SCHULENBURG CITY (FAYETTE COUNTY)
SEAGRAVES CITY (GAINES COUNTY)
SNOOK CITY (BURLESON COUNTY)
*SOUTHMAYD TOWN (GRAYSON COUNTY)
SPOFFORD CITY (KINNEY COUNTY)
SPUR CITY (DICKENS COUNTY)
*STAMFORD CITY (*JONES COUNTY)
STOCKDALE CITY (WILSON COUNTY)
STRAWN CITY (PALO PINTO COUNTY)
STREETMAN TOWN (*FREESTONE COUNTY)
SWEETWATER CITY (NOLAN COUNTY)
*TEXARKANA CITY (BOWIE COUNTY)
TEXLINE TOWN (DALLAM COUNTY)
THREE RIVERS CITY (LIVE OAK COUNTY)
THROCKMORTON CITY (THROCKMORTON COUNTY)
TIMPSON CITY (SHELBY COUNTY)
*TIOGA TOWN (GRAYSON COUNTY)
TOCC TOWN (LAMAR COUNTY)
*TOM BEAN TOWN (GRAYSON COUNTY)
TRENTON TOWN (FANNIN COUNTY)
TRINITY CITY (TRINITY COUNTY)
VALENTINE TOWN (JEFF DAVIS COUNTY)
*VAN ALSTYNE TOWN (GRAYSON COUNTY)
VAN CITY (VAN ZANDT COUNTY)
VAN HORN TOWN (CULBERSON COUNTY)
VERNON CITY (WILBARGER COUNTY)
WAELDER CITY (GONZALES COUNTY)
WALNUT SPRINGS CITY (BOSQUE COUNTY)
WELLINGTON CITY (COLLINGSWORTH COUNTY)
WELLMAN TOWN (TERRY COUNTY)
WEST TAWAKONI TOWN (HUNT COUNTY)
WHARTON CITY (WHARTON COUNTY)
*WHITESBORO TOWN (GRAYSON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

*WHITEWRIGHT TOWN (GRAYSON COUNTY)
WINDOM TOWN (FANNIN COUNTY)
WINTERS CITY (RUNNELS COUNTY)
WCLFE CITY CITY (HUNT COUNTY)
WOODSBORO CITY (REFUGIO COUNTY)
WOODVILLE TOWN (TYLER COUNTY)
WORTHAM TOWN (FREESTONE COUNTY)
YCAKUM CITY (*LAVACA COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BEE COUNTY
*BOWIE COUNTY
BREWSTER COUNTY
BROCKS COUNTY
BURLESON COUNTY
CALDWELL COUNTY
CAMP COUNTY
COLEMAN COUNTY
COLLINGSWORTH COUNTY
*COMAL COUNTY
COMANCHE COUNTY
CONCHO COUNTY
CULBERSON COUNTY
DE WITT COUNTY
DELTA COUNTY
DICKENS COUNTY
DUVAL COUNTY
EASTLAND COUNTY
EDWARDS COUNTY
FANNIN COUNTY
FAYETTE COUNTY
GLASSCOCK COUNTY
GOLIAD COUNTY
GONZALES COUNTY
*GRAYSON COUNTY
HAMILTON COUNTY
HILL COUNTY
HOPKINS COUNTY
HOUSTON COUNTY
HUNT COUNTY
IRION COUNTY
JEFF DAVIS COUNTY
JIM HOGG COUNTY
JIM WELLS COUNTY
KENEDY COUNTY
KINNEY COUNTY
KLEBERG COUNTY
LA SALLE COUNTY
LAMAR COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LIVE OAK COUNTY
MARION COUNTY
MASON COUNTY
MCCULLOCH COUNTY
MCMULLEN COUNTY
MENARD COUNTY
MILAM COUNTY
MILLS COUNTY
MOTLEY COUNTY
NEWTON COUNTY
NOLAN COUNTY
PALC PINTO COUNTY
PRESIDIO COUNTY
REAL COUNTY
RED RIVER COUNTY
REEVES COUNTY
ROBERTSON COUNTY
RUNNELS COUNTY
SABINE COUNTY
SAN AUGUSTINE COUNTY
SAN SABA COUNTY
SHELBY COUNTY
TRINITY COUNTY
VAL VERDE COUNTY
WASHINGTON COUNTY
WILLACY COUNTY
ZAVALA COUNTY

DATE RECORD COUNT= 268

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF UTAH

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME* FOLLOWING

BICKNELL TOWN (WAYNE COUNTY)
CENTERFIELD TOWN (SANPETE COUNTY)
CIRCLEVILLE TOWN (PIUTE COUNTY)
DEWEYVILLE TOWN (BOX ELDER COUNTY)
EPHRAIM CITY (SANPETE COUNTY)
ESCALANTE TOWN (GARFIELD COUNTY)
EUREKA CITY (JUAB COUNTY)
FAIRVIEW CITY (SANPETE COUNTY)
FAYETTE TOWN (SANPETE COUNTY)
FOUNTAIN GREEN CITY (SANPETE COUNTY)
GARLAND CITY (BOX ELDER COUNTY)
GUNNISON CITY (SANPETE COUNTY)
*HARRISVILLE CITY (WEBER COUNTY)
HATCH TOWN (GARFIELD COUNTY)
HENEFER TOWN (SUMMIT COUNTY)
HOLDEN TOWN (MILLARD COUNTY)
JUNCTION TOWN (PIUTE COUNTY)
KANGSH TOWN (MILLARD COUNTY)
KINGSTON TOWN (PIUTE COUNTY)
LAKETOWN TOWN (RICH COUNTY)
LEAMINGTON TOWN (MILLARD COUNTY)
LYNDYL TOWN (MILLARD COUNTY)
MANTI CITY (SANPETE COUNTY)
MANTUA TOWN (BOX ELDER COUNTY)
MARYSVALE TOWN (PIUTE COUNTY)
MAYFIELD TOWN (SANPETE COUNTY)
MEADOW TOWN (MILLARD COUNTY)
MINERSVILLE TOWN (BEAVER COUNTY)
MORONI CITY (SANPETE COUNTY)
MCUNT PLEASANT CITY (SANPETE COUNTY)
NEPHI CITY (JUAB COUNTY)
*OGDEN CITY (WEBER COUNTY)
PLYMOUTH TOWN (BOX ELDER COUNTY)
RANDOLPH TOWN (RICH COUNTY)
SCIPIO TOWN (MILLARD COUNTY)
SNOWVILLE TOWN (BOX ELDER COUNTY)
SOLDIER SUMMIT TOWN (WASATCH COUNTY)
SPRING CITY (SANPETE COUNTY)
STERLING TOWN (SANPETE COUNTY)
*UINTAH TOWN (WEBER COUNTY)
WALES TOWN (SANPETE COUNTY)
WOODRUFF TOWN (RICH COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

GARFIELD COUNTY
PIUTE COUNTY
RICH COUNTY
SANPETE COUNTY

STATE RECORD COUNT= 46

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF VERMONT

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALBANY VILLAGE (ORLEANS COUNTY)
ALBURG TOWN (GRAND ISLE COUNTY)
ALBURG VILLAGE (GRAND ISLE COUNTY)
ARLINGTON TOWN (BENNINGTON COUNTY)
ATHENS TOWN (WINDHAM COUNTY)
BAKERSFIELD TOWN (FRANKLIN COUNTY)
BALTIMORE TOWN (WINDSOR COUNTY)
BARNET TOWN (CALEDONIA COUNTY)
BARTON TOWN (ORLEANS COUNTY)
BARTON VILLAGE (ORLEANS COUNTY)
BELLOWS FALLS VILLAGE (WINDHAM COUNTY)
BENNINGTON TOWN (BENNINGTON COUNTY)
BENSON TOWN (RUTLAND COUNTY)
BERKSHIRE TOWN (FRANKLIN COUNTY)
BLOOMFIELD TOWN (ESSEX COUNTY)
BRANDON TOWN (RUTLAND COUNTY)
BRATTLEBORO TOWN (WINDHAM COUNTY)
BROWNINGTON TOWN (ORLEANS COUNTY)
CANAAN TOWN (ESSEX COUNTY)
CASTLETON TOWN (RUTLAND COUNTY)
CAVENDISH TOWN (WINDSOR COUNTY)
CHESTER TOWN (WINDSOR COUNTY)
CHITTENDEN TOWN (RUTLAND COUNTY)
CLARENDON TOWN (RUTLAND COUNTY)
DANBY TOWN (RUTLAND COUNTY)
DERBY CENTER VILLAGE (ORLEANS COUNTY)
DERBY LINE VILLAGE (ORLEANS COUNTY)
DORSET TOWN (BENNINGTON COUNTY)
ENOSBURG FALLS VILLAGE (FRANKLIN COUNTY)
ENOSBURG TOWN (FRANKLIN COUNTY)
FAIR HAVEN TOWN (RUTLAND COUNTY)
FAIRFAX TOWN (FRANKLIN COUNTY)
FAIRFIELD TOWN (FRANKLIN COUNTY)
FLETCHER TOWN (FRANKLIN COUNTY)
FRANKLIN TOWN (FRANKLIN COUNTY)
GEORGIA TOWN (FRANKLIN COUNTY)
GRAFTON TOWN (WINDHAM COUNTY)
GUILDHALL TOWN (ESSEX COUNTY)
HARDWICK TOWN (CALEDONIA COUNTY)
HIGHGATE TOWN (FRANKLIN COUNTY)
HUBBARDTON TOWN (RUTLAND COUNTY)
IRA TOWN (RUTLAND COUNTY)
ISLE LA MOTTE TOWN (GRAND ISLE COUNTY)
JAY TOWN (ORLEANS COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LANDGROVE TOWN (BENNINGTON COUNTY)
LEMINGTON TOWN (ESSEX COUNTY)
LONDONDERRY TOWN (WINDHAM COUNTY)
LUDLOW TOWN (WINDSOR COUNTY)
LUDLOW VILLAGE (WINDSOR COUNTY)
MENDON TOWN (RUTLAND COUNTY)
MIDDLETOWN SPRINGS TOWN (RUTLAND COUNTY)
MONTGOMERY TOWN (FRANKLIN COUNTY)
MOUNT HOLLY TOWN (RUTLAND COUNTY)
N WESTMINSTER VILLAGE (WINDHAM COUNTY)
NEWFANE TOWN (WINDHAM COUNTY)
NEWFANE VILLAGE (WINDHAM COUNTY)
NEWPORT CITY (ORLEANS COUNTY)
NORTH BENNINGTON VILLAGE (BENNINGTON COUNTY)
NORTH HERO TOWN (GRAND ISLE COUNTY)
ORLEANS VILLAGE (ORLEANS COUNTY)
PAWLET TOWN (RUTLAND COUNTY)
PERKINSVILLE VILLAGE (WINDSOR COUNTY)
PERU TOWN (BENNINGTON COUNTY)
PITTSFIELD TOWN (RUTLAND COUNTY)
POULTNEY TOWN (RUTLAND COUNTY)
POULTNEY VILLAGE (RUTLAND COUNTY)
POWNAI TOWN (BENNINGTON COUNTY)
PROCTOR TOWN (RUTLAND COUNTY)
PROCTORSVILLE VILLAGE (WINDSOR COUNTY)
PUTNEY TOWN (WINDHAM COUNTY)
READING TOWN (WINDSOR COUNTY)
READSBORO TOWN (BENNINGTON COUNTY)
READSBORO VILLAGE (BENNINGTON COUNTY)
RICHFORD VILLAGE (FRANKLIN COUNTY)
ROCKINGHAM TOWN (WINDHAM COUNTY)
RUPERT TOWN (BENNINGTON COUNTY)
RUTLAND CITY (RUTLAND COUNTY)
SANDGATE TOWN (BENNINGTON COUNTY)
SEARSBURG TOWN (BENNINGTON COUNTY)
SHAFTSBURY TOWN (BENNINGTON COUNTY)
SHELDON TOWN (FRANKLIN COUNTY)
SHERBURNE TOWN (RUTLAND COUNTY)
SHREWSBURY TOWN (RUTLAND COUNTY)
SPRINGFIELD TOWN (WINDSOR COUNTY)
ST ALBANS CITY (FRANKLIN COUNTY)
ST ALBANS TOWN (FRANKLIN COUNTY)
ST JOHNSBURY TOWN (CALEDONIA COUNTY)
STAMFORD TOWN (BENNINGTON COUNTY)
SUDBURY TOWN (RUTLAND COUNTY)
SUNDERLAND TOWN (BENNINGTON COUNTY)
TINMOUTH TOWN (RUTLAND COUNTY)
TROY TOWN (ORLEANS COUNTY)
WALLINGFORD TOWN (RUTLAND COUNTY)
WEATHERSFIELD TOWN (WINDSOR COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WELLS TOWN (RUTLAND COUNTY)
WEST HAVEN TOWN (RUTLAND COUNTY)
WEST RUTLAND TOWN (RUTLAND COUNTY)
WEST WINDSOR TOWN (WINDSOR COUNTY)
WESTMINSTER TOWN (WINDHAM COUNTY)
WESTMINSTER VILLAGE (WINDHAM COUNTY)
WESTON TOWN (WINDSOR COUNTY)
WINDHAM TOWN (WINDHAM COUNTY)
WINDSOR TOWN (WINDSOR COUNTY)
WINHALL TOWN (BENNINGTON COUNTY)
WOODFORD TOWN (BENNINGTON COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BENNINGTON COUNTY
FRANKLIN COUNTY
GRAND ISLE COUNTY
RUTLAND COUNTY
WINDHAM COUNTY
WINDSOR COUNTY

STATE RECORD COUNT= 111

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF VIRGINIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ALBERTA TOWN (BRUNSWICK COUNTY)
BLACKSTONE TOWN (NOTTOWAY COUNTY)
BOYCE TOWN (CLARKE COUNTY)
BRODNAX TOWN (*BRUNSWICK COUNTY)
BUENA VISTA CITY
BURKEVILLE TOWN (NOTTOWAY COUNTY)
CAPE CHARLES TOWN (NORTHAMPTON COUNTY)
CHARLOTTE TOWN (CHARLOTTE COUNTY)
CHERITON TOWN (NORTHAMPTON COUNTY)
CHILHOWIE TOWN (SMYTH COUNTY)
COVINGTON CITY
DANVILLE CITY
JENDRON TOWN (SURRY COUNTY)
DRAKES BRANCH TOWN (CHARLOTTE COUNTY)
EDINBURG TOWN (SHENANDOAH COUNTY)
FLOYD TOWN (FLOYD COUNTY)
GLASGOW TOWN (ROCKBRIDGE COUNTY)
GLEN LYN TOWN (GILES COUNTY)
GORDONSVILLE TOWN (ORANGE COUNTY)
GOSHEN TOWN (ROCKBRIDGE COUNTY)
IRON GATE TOWN (ALLEGHANY COUNTY)
KEYSVILLE TOWN (CHARLOTTE COUNTY)
LAWRENCEVILLE TOWN (BRUNSWICK COUNTY)
LEXINGTON CITY
MARION TOWN (SMYTH COUNTY)
MOUNT JACKSON TOWN (SHENANDOAH COUNTY)
NARROWS TOWN (GILES COUNTY)
NASSAWADOX TOWN (NORTHAMPTON COUNTY)
NEW MARKET TOWN (SHENANDOAH COUNTY)
*PAMPLIN TOWN (*APPOMATTOX COUNTY)
PEMBROKE TOWN (GILES COUNTY)
*PETERSBURG CITY
PHOENIX TOWN (CHARLOTTE COUNTY)
RADFORD CITY
RICH CREEK TOWN (GILES COUNTY)
SALTVILLE TOWN (*SMYTH COUNTY)
SOUTH BOSTON CITY
STANLEY TOWN (PAGE COUNTY)
STONY CREEK TOWN (SUSSEX COUNTY)
TOMS BROOK TOWN (SHENANDOAH COUNTY)
VICTORIA TOWN (LUNENBURG COUNTY)
WAKEFIELD TOWN (SUSSEX COUNTY)
WAVERLY TOWN (SUSSEX COUNTY)
WAYNESBORO CITY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WOODSTOCK TOWN (SHENANDOAH COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ALLEGHANY COUNTY
BATH COUNTY
BLAND COUNTY
BRUNSWICK COUNTY
BUCKINGHAM COUNTY
CARROLL COUNTY
CHARLOTTE COUNTY
FLOYD COUNTY
GILES COUNTY
GREENSVILLE COUNTY
HIGHLAND COUNTY
KING AND QUEEN COUNTY
LUNENBURG COUNTY
NORTHAMPTON COUNTY
NORTHUMBERLAND COUNTY
NOTTOWAY COUNTY
PATRICK COUNTY
RICHMOND COUNTY
ROCKBRIDGE COUNTY
SHENANDOAH COUNTY
SMYTH COUNTY
SURRY COUNTY
SUSSEX COUNTY

STATE RECORD COUNT= 68

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF WASHINGTON

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ABERDEEN CITY (GRAYS HARBOR COUNTY)
*ALGONA CITY (KING COUNTY)
*ARLINGTON CITY (SNOHOMISH COUNTY)
*AUBURN CITY (KING COUNTY)
*BLACK DIAMOND TOWN (KING COUNTY)
*BONNEY LAKE TOWN (PIERCE COUNTY)
*BOTHELL CITY (KING COUNTY)
BREMERTON CITY (KITSAP COUNTY)
*BRIER CITY (SNOHOMISH COUNTY)
*BUCKLEY CITY (PIERCE COUNTY)
*CARBONADO TOWN (PIERCE COUNTY)
*CARNATION TOWN (KING COUNTY)
*CHENEY CITY (SPOKANE COUNTY)
CLE ELUM CITY (KITITITAS COUNTY)
COLLEGE PLACE TOWN (WALLA WALLA COUNTY)
COULEE CITY TOWN (GRANT COUNTY)
*DARRINGTON TOWN (SNOHOMISH COUNTY)
DAYTON CITY (COLUMBIA COUNTY)
*DES MOINES CITY (KING COUNTY)
*DUPONT CITY (PIERCE COUNTY)
*DUVALL TOWN (KING COUNTY)
*EDMONDS CITY (SNOHOMISH COUNTY)
ELECTRIC CITY (GRANT COUNTY)
ELLENSBURG CITY (KITITITAS COUNTY)
*ENUMCLAW CITY (KING COUNTY)
EPHRATA CITY (GRANT COUNTY)
*EVERETT CITY (SNOHOMISH COUNTY)
*FIFE TOWN (PIERCE COUNTY)
GEORGE CITY (GRANT COUNTY)
*GOLD BAR TOWN (SNOHOMISH COUNTY)
*GRANGER CITY (YAKIMA COUNTY)
*GRANITE FALLS TOWN (SNOHOMISH COUNTY)
HARTLINE TOWN (GRANT COUNTY)
HOQUIAM CITY (GRAYS HARBOR COUNTY)
*INDEX TOWN (SNOHOMISH COUNTY)
IONE TOWN (PEND OREILLE COUNTY)
*ISSAQUAH CITY (KING COUNTY)
KALAMA TOWN (COWLITZ COUNTY)
KELSO CITY (COWLITZ COUNTY)
*KENT CITY (KING COUNTY)
KITITITAS TOWN (KITITITAS COUNTY)
LA CONNER TOWN (SKAGIT COUNTY)
*LAKE FOREST PARK CITY (KING COUNTY)
*LAKE STEVENS TOWN (SNOHOMISH COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

LEAVENWORTH CITY (CHELAN COUNTY)
LYMAN TOWN (SKAGIT COUNTY)
*LYNNWOOD CITY (SNCHOMISH COUNTY)
*MARYSVILLE CITY (SNOHOMISH COUNTY)
MATTAWA TOWN (GRANT COUNTY)
MC CLEARY TOWN (GRAYS HARBOR COUNTY)
*MEDICAL LAKE TOWN (SPOKANE COUNTY)
*MONROE CITY (SNOHOMISH COUNTY)
MCSES LAKE CITY (GRANT COUNTY)
*MOUNTLAKE TERRACE CITY (SNOHOMISH COUNTY)
*MUKILTEO CITY (SNOHOMISH COUNTY)
NORTH BONNEVILLE TOWN (SKAMANIA COUNTY)
NORTHPORT CITY (STEVENS COUNTY)
OAKVILLE TOWN (GRAYS HARBOR COUNTY)
OROVILLE TOWN (OKANOGAN COUNTY)
*ORTING TOWN (PIERCE COUNTY)
*PACIFIC TOWN (KING COUNTY)
PORT ORCHARD CITY (KITSAP COUNTY)
PORT TOWNSEND CITY (JEFFERSON COUNTY)
*PUYALLUP CITY (PIERCE COUNTY)
QUINCY TOWN (GRANT COUNTY)
RAYMOND CITY (PACIFIC COUNTY)
*RENTON CITY (KING COUNTY)
RENSLYN CITY (KITTITAS COUNTY)
*ROY CITY (PIERCE COUNTY)
*SEATTLE CITY (KING COUNTY)
*SKYKOMISH TOWN (KING COUNTY)
*SNOHOMISH CITY (SNOHOMISH COUNTY)
*SNOQUALMIE TOWN (KING COUNTY)
SOUTH BEND CITY (PACIFIC COUNTY)
*SOUTH PRAIRIE TOWN (PIERCE COUNTY)
*SPOKANE CITY (SPOKANE COUNTY)
*STANWOOD CITY (SNCHOMISH COUNTY)
STARBUCK CITY (COLUMBIA COUNTY)
*SULTAN TOWN (SNOHOMISH COUNTY)
*SUMNER CITY (PIERCE COUNTY)
*TACOMA CITY (PIERCE COUNTY)
TOLEDO TOWN (LEWIS COUNTY)
*TOPPENISH CITY (YAKIMA COUNTY)
*TUKWILA CITY (KING COUNTY)
TWISP TOWN (OKANOGAN COUNTY)
WALLA WALLA CITY (WALLA WALLA COUNTY)
WASHTUCNA TOWN (ADAMS COUNTY)
WHITE SALMON TOWN (Klickitat COUNTY)
*WILKESON TOWN (PIERCE COUNTY)
WILSON CREEK TOWN (GRANT COUNTY)
*YAKIMA CITY (YAKIMA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

GRAYS HARBOR COUNTY
JEFFERSON COUNTY
*KING COUNTY
KITTITAS COUNTY
PACIFIC COUNTY
*PIERCE COUNTY
*SNOHOMISH COUNTY
WALLA WALLA COUNTY

STATE RECORD COUNT= 99

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF WEST VIRGINIA

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

ADDISON TOWN (WEBSTER COUNTY)
ALBRIGHT TOWN (PRESTON COUNTY)
ALDERSON TOWN (*GREENBRIER COUNTY)
ANAWALT TOWN (MCDOWELL COUNTY)
ANMCORE TOWN (HARRISON COUNTY)
ANSTED TOWN (FAYETTE COUNTY)
AUBURN TOWN (RITCHIE COUNTY)
BARRACKVILLE TOWN (MARION COUNTY)
BATH TOWN (MORGAN COUNTY)
*BENWOOD CITY (MARSHALL COUNTY)
BEVERLY TOWN (RANDOLPH COUNTY)
BRAMWELL TOWN (MERCER COUNTY)
BRANDONVILLE CORPORATION (PRESTON COUNTY)
BURNSVILLE TOWN (BRAXTON COUNTY)
CAIRO TOWN (RITCHIE COUNTY)
CAMDEN ON GAULEY TOWN (WEBSTER COUNTY)
*CAMERON CITY (MARSHALL COUNTY)
CASS TOWN (POCAHONTAS COUNTY)
*CEREDG TOWN (WAYNE COUNTY)
CLARKSBURG CITY (HARRISON COUNTY)
CLAY TOWN (CLAY COUNTY)
COWEN TOWN (WEBSTER COUNTY)
DAVIS TOWN (TUCKER COUNTY)
DURBIN TOWN (POCAHONTAS COUNTY)
*ELIZABETH TOWN (WIRT COUNTY)
ELKINS CITY (RANDOLPH COUNTY)
ELLENBORO TOWN (RITCHIE COUNTY)
FAIRMONT CITY (MARION COUNTY)
FAIRVIEW TOWN (MARION COUNTY)
FALLING SPRINGS TOWN (GREENBRIER COUNTY)
FARMINGTON TOWN (MARION COUNTY)
FAYETTEVILLE TOWN (FAYETTE COUNTY)
FLATWOODS TOWN (BRAXTON COUNTY)
FLEMINGTON TOWN (TAYLOR COUNTY)
*FORT GAY TOWN (WAYNE COUNTY)
FRIENDLY TOWN (TYLER COUNTY)
GASSAWAY TOWN (BRAXTON COUNTY)
GILBERT TOWN (MINGO COUNTY)
GLENVILLE TOWN (GILMER COUNTY)
GRAFTON CITY (TAYLOR COUNTY)
GRANT TOWN TOWN (MARION COUNTY)
HAMBLETON TOWN (TUCKER COUNTY)
HAMLIN TOWN (LINCOLN COUNTY)
HARRISVILLE TOWN (RITCHIE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

HARTFORD TOWN (MASON COUNTY)
HEDGESVILLE TOWN (BERKELEY COUNTY)
HENDERSON TOWN (MASON COUNTY)
HENDRICKS TOWN (TUCKER COUNTY)
HILLSBORO VILLAGE (POCAHONTAS COUNTY)
HINTON CITY (SUMMERS COUNTY)
HUNDRED TOWN (WETZEL COUNTY)
*HUNTINGTON CITY (*CABELL COUNTY)
HUTTONSVILLE TOWN (RANDOLPH COUNTY)
JANE LEW TOWN (LEWIS COUNTY)
*KENOVA CITY (WAYNE COUNTY)
LAYOPOLIS TOWN (GILMER COUNTY)
LEON VILLAGE (MASON COUNTY)
LITTLETON TOWN (WETZEL COUNTY)
LOST CREEK TOWN (HARRISON COUNTY)
LUMBERPORT TOWN (HARRISON COUNTY)
MANNINGTON CITY (MARION COUNTY)
MARLINTON TOWN (POCAHONTAS COUNTY)
MARTINSBURG CITY (BERKELEY COUNTY)
MASON TOWN (MASON COUNTY)
MATEWAN TOWN (MINGO COUNTY)
MATOAKA TOWN (MERCER COUNTY)
*MCMECHEN CITY (MARSHALL COUNTY)
MEADOW BRIDGE TOWN (FAYETTE COUNTY)
MIDDLEBOURNE TOWN (TYLER COUNTY)
MILL CREEK TOWN (RANDOLPH COUNTY)
MONONGAH TOWN (MARION COUNTY)
MONTGOMERY CITY (*FAYETTE COUNTY)
MONTROSE CORPORATION (RANDOLPH COUNTY)
MORGANTOWN CITY (MONONGALIA COUNTY)
*MOUNDSVILLE CITY (MARSHALL COUNTY)
MOUNT HOPE CITY (FAYETTE COUNTY)
NEW HAVEN TOWN (MASON COUNTY)
NEWBURG TOWN (PRESTON COUNTY)
NUTTER FORT TOWN (HARRISON COUNTY)
OAKVALE TOWN (MERCER COUNTY)
OSAGE TOWN (MONONGALIA COUNTY)
PADEN CITY CITY (*WETZEL COUNTY)
PARSONS CITY (TUCKER COUNTY)
PAW PAW TOWN (MORGAN COUNTY)
PAX TOWN (FAYETTE COUNTY)
PENNSBORO CITY (RITCHIE COUNTY)
PETERSTOWN TOWN (MONROE COUNTY)
PIEDMONT CITY (MINERAL COUNTY)
PINE GROVE TOWN (WETZEL COUNTY)
POINT PLEASANT CITY (MASON COUNTY)
PULLMAN TOWN (RITCHIE COUNTY)
QUINWOOD TOWN (GREENBRIER COUNTY)
RAINELLE TOWN (GREENBRIER COUNTY)
REEDY TOWN (ROANE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RICHWOOD CITY (NICHOLAS COUNTY)
RIDGELEY TOWN (MINERAL COUNTY)
RIPLEY CITY (JACKSON COUNTY)
RIVESVILLE TOWN (MARION COUNTY)
RONSEVERTE CITY (GREENBRIER COUNTY)
ROWLESBURG TOWN (PRESTON COUNTY)
SALEM CITY (HARRISON COUNTY)
SMITHERS CITY (*FAYETTE COUNTY)
SMITHFIELD TOWN (WETZEL COUNTY)
SPENCER CITY (ROANE COUNTY)
STONEWOOD TOWN (HARRISON COUNTY)
SUTTON TOWN (BRAXTON COUNTY)
THOMAS TOWN (TUCKER COUNTY)
THURMOND TOWN (FAYETTE COUNTY)
TOWN HARMAN (RANDOLPH COUNTY)
TUNNELTON TOWN (PRESTON COUNTY)
UNION TOWN (MONROE COUNTY)
*WAYNE TOWN (WAYNE COUNTY)
WEST UNION TOWN (DODDRIDGE COUNTY)
WESTON CITY (LEWIS COUNTY)
WILLIAMSON CITY (MINGO COUNTY)
WOMELSDORFF TOWN (RANDOLPH COUNTY)
WORTHINGTON TOWN (MARION COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

BERKELEY COUNTY
BRAXTON COUNTY
*CABELL COUNTY
CALHOUN COUNTY
CLAY COUNTY
*COUNTY OF OHIO
DODDRIDGE COUNTY
FAYETTE COUNTY
GILMER COUNTY
GRANT COUNTY
GREENBRIER COUNTY
HARRISON COUNTY
JACKSON COUNTY
LEWIS COUNTY
LINCOLN COUNTY
MARION COUNTY
*MARSHALL COUNTY
MASON COUNTY
MINGO COUNTY
MONGALIA COUNTY
MONROE COUNTY
MORGAN COUNTY
PENDLETON COUNTY
POCAHONTAS COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

PRESTON COUNTY
RANDOLPH COUNTY
RITCHIE COUNTY
ROANE COUNTY
SUMMERS COUNTY
TAYLOR COUNTY
TUCKER COUNTY
TYLER COUNTY
*WAYNE COUNTY
WEBSTER COUNTY
WETZEL COUNTY
*WIRT COUNTY
*WOOD COUNTY

STATE RECORD COUNT= 154

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF WISCONSIN

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

AGENDA TOWN (ASHLAND COUNTY)
AHNAPEE TOWN (KEWAUNEE COUNTY)
AKAN TOWN (RICHLAND COUNTY)
ALGOMA CITY (KEWAUNEE COUNTY)
ALMA TOWN (BUFFALO COUNTY)
ALVIN TOWN (FOREST COUNTY)
ANDERSON TOWN (BURNETT COUNTY)
ANDERSON TOWN (IRON COUNTY)
ANGELO TOWN (MONROE COUNTY)
ARENA TOWN (IOWA COUNTY)
ARGONNE TOWN (FOREST COUNTY)
ARGYLE TOWN (LAFAYETTE COUNTY)
ARGYLE VILLAGE (LAFAYETTE COUNTY)
ARLINGTON TOWN (COLUMBIA COUNTY)
ARMSTRONG CREEK (FOREST COUNTY)
*ARTHUR TOWN (CHIPPEWA COUNTY)
ASHFORD TOWN (FOND DU LAC COUNTY)
ASHLAND CITY (ASHLAND COUNTY)
ASHLAND TOWN (ASHLAND COUNTY)
ATLANTA TOWN (RUSK COUNTY)
*AUBURN TOWN (CHIPPEWA COUNTY)
AURORA TOWN (FLORENCE COUNTY)
AURORA TOWN (TAYLOR COUNTY)
AURORA TOWN (WAUSHARA COUNTY)
AVOCA VILLAGE (IOWA COUNTY)
AVON TOWN (ROCK COUNTY)
BAGLEY TOWN (CONTO COUNTY)
BARABOO CITY (SAUK COUNTY)
BARABOO TOWN (SAUK COUNTY)
BARKSDALE TOWN (BAYFIELD COUNTY)
BARNES TOWN (BAYFIELD COUNTY)
BARRONETT TOWN (WASHBURN COUNTY)
BASHAW TOWN (WASHBURN COUNTY)
BASS LAKE TOWN (WASHBURN COUNTY)
BAYFIELD CITY (BAYFIELD COUNTY)
BAYFIELD TOWN (BAYFIELD COUNTY)
BAYVIEW TOWN (BAYFIELD COUNTY)
BEAR CREEK TOWN (SAUK COUNTY)
BEAR CREEK TOWN (WAUPACA COUNTY)
BEAVER BROOK TOWN (WASHBURN COUNTY)
BELL CENTER VILLAGE (CRAWFORD COUNTY)
BELL TOWN (BAYFIELD COUNTY)
BELLE PLAINE TOWN (SHAWANO COUNTY)
BELOIT CITY (ROCK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

BELVIDERE TOWN (BUFFALO COUNTY)
BENTON TOWN (LAFAYETTE COUNTY)
BENTON VILLAGE (LAFAYETTE COUNTY)
BERLIN CITY (*GREEN LAKE COUNTY)
BERLIN TOWN (MARATHON COUNTY)
BIG BEND TOWN (RUSK COUNTY)
BIG FALLS TOWN (RUSK COUNTY)
BIG FALLS VILLAGE (WAUPACA COUNTY)
BIRCHWOOD TOWN (WASHBURN COUNTY)
BIRCHWOOD VILLAGE (WASHBURN COUNTY)
BLACKWELL TOWN (FOREST COUNTY)
BLAINE TOWN (BURNETT COUNTY)
BLANCHARDVILLE VILLAGE (*LAFAYETTE COUNTY)
BLOOM TOWN (RICHLAND COUNTY)
*BLOOMER CITY (CHIPPEWA COUNTY)
BLOOMFIELD TOWN (WAUSHARA COUNTY)
BRANDON VILLAGE (FOND DU LAC COUNTY)
BRAZEAU TOWN (OCONTO COUNTY)
BRIGHAM TOWN (IOWA COUNTY)
BRIGHTON TOWN (MARATHON COUNTY)
BROKAW VILLAGE (MARATHON COUNTY)
BROOKLYN TOWN (WASHBURN COUNTY)
BRUCE VILLAGE (RUSK COUNTY)
BUENA VISTA TOWN (RICHLAND COUNTY)
BUFFALO TOWN (MARQUETTE COUNTY)
BUTTERNUT VILLAGE (ASHLAND COUNTY)
CABLE TOWN (BAYFIELD COUNTY)
CABLE VILLAGE (BAYFIELD COUNTY)
*CAODT VILLAGE (CHIPPEWA COUNTY)
CALEDONIA TOWN (COLUMBIA COUNTY)
CANTON TOWN (BUFFALO COUNTY)
CAREY TOWN (IRON COUNTY)
CARLTON TOWN (KEWAUNEE COUNTY)
CASCADE VILLAGE (SHEBOYGAN COUNTY)
CASCO TOWN (KEWAUNEE COUNTY)
CASCO VILLAGE (KEWAUNEE COUNTY)
CASEY TOWN (WASHBURN COUNTY)
CASSEL TOWN (MARATHON COUNTY)
CASWELL TOWN (FOREST COUNTY)
CATO TOWN (MANITOWOC COUNTY)
CAZENOVIA VILLAGE (*RICHLAND COUNTY)
CEDAR RAPIDS TOWN (RUSK COUNTY)
CENTER TOWN (ROCK COUNTY)
CENTURIA VILLAGE (POLK COUNTY)
CHILOG TOWN (WASHBURN COUNTY)
*CHIPPEWA FALLS CITY (CHIPPEWA COUNTY)
CHIPPEWA TOWN (ASHLAND COUNTY)
CLAM FALLS TOWN (POLK COUNTY)
CLAYTON TOWN (CRAWFORD COUNTY)
CLEAR LAKE TOWN (POLK COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

CLEVELAND TOWN (MARATHON COUNTY)
CLEVELAND TOWN (TAYLOR COUNTY)
CLIFTON TOWN (MONROE COUNTY)
CLINTON TOWN (VERNON COUNTY)
CLINTONVILLE CITY (WAUPACA COUNTY)
CLOVER TOWN (BAYFIELD COUNTY)
CLYDE TOWN (IOWA COUNTY)
CLYMAN TOWN (DODGE COUNTY)
COLOMA TOWN (WAUSHARA COUNTY)
COLUMBUS CITY (COLUMBIA COUNTY)
COMMONWEALTH TOWN (FLORENCE COUNTY)
CONRATH VILLAGE (RUSK COUNTY)
*COOKS VALLEY TOWN (CHIPPEWA COUNTY)
COON TOWN (VERNON COUNTY)
*CORNELL CITY (CHIPPEWA COUNTY)
COUDERAY VILLAGE (SAWYER COUNTY)
COURTLAND TOWN (COLUMBIA COUNTY)
CRANDON CITY (FOREST COUNTY)
CRANDON TOWN (FOREST COUNTY)
CROSS TOWN (BUFFALO COUNTY)
CRYSTAL LAKE TOWN (MARQUETTE COUNTY)
CRYSTAL TOWN (WASHBURN COUNTY)
DARIEN TOWN (WALWORTH COUNTY)
DARLINGTON CITY (LAFAYETTE COUNTY)
DARLINGTON TOWN (LAFAYETTE COUNTY)
DAY TOWN (MARATHON COUNTY)
DAYTON TOWN (RICHLAND COUNTY)
DE SOTO VILLAGE (*VERNON COUNTY)
DEERFIELD TOWN (WAUSHARA COUNTY)
DEKORRA TOWN (COLUMBIA COUNTY)
DELAVAN CITY (WALWORTH COUNTY)
DELAVAN TOWN (WALWORTH COUNTY)
DELLONA TOWN (SAUK COUNTY)
*DELMAR TOWN (CHIPPEWA COUNTY)
DELTA TOWN (BAYFIELD COUNTY)
DELTON TOWN (SAUK COUNTY)
DEWEY TOWN (RUSK COUNTY)
DODGEVILLE CITY (IOWA COUNTY)
DODGEVILLE TOWN (IOWA COUNTY)
DOUGLAS TOWN (MARQUETTE COUNTY)
DOVER TOWN (BUFFALO COUNTY)
DOYLESTOWN VILLAGE (COLUMBIA COUNTY)
DRUMMOND TOWN (BAYFIELD COUNTY)
DUPONT TOWN (WAUPACA COUNTY)
EAGLE RIVER CITY (VILAS COUNTY)
EAGLE TOWN (RICHLAND COUNTY)
EASTMAN VILLAGE (CRAWFORD COUNTY)
EASTON TOWN (MARATHON COUNTY)
EAU PLEINE TOWN (MARATHON COUNTY)
*EDSON TOWN (CHIPPEWA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

EILEEN TOWN (BAYFIELD COUNTY)
ELBA TOWN (DODGE COUNTY)
ELDERON VILLAGE (MARATHON COUNTY)
ELDRADO TOWN (FOND DU LAC COUNTY)
ELK GROVE TOWN (LAFAYETTE COUNTY)
EMMET TOWN (DODGE COUNTY)
EMMET TOWN (MARATHON COUNTY)
EMPIRE TOWN (FOND DU LAC COUNTY)
ENDEAVOR VILLAGE (MARQUETTE COUNTY)
*ESTELLA TOWN (CHIPPEWA COUNTY)
EVERGREEN TOWN (WASHBURN COUNTY)
EXCELSIOR TOWN (SAUK COUNTY)
FAIRBANKS TOWN (SHAWANO COUNTY)
FAIRFIELD TOWN (SAUK COUNTY)
FALL RIVER VILLAGE (COLUMBIA COUNTY)
FARMINGTON TOWN (POLK COUNTY)
FAYETTE TOWN (LAFAYETTE COUNTY)
FENCE TOWN (FLORENCE COUNTY)
FENWOOD VILLAGE (MARATHON COUNTY)
FERN TOWN (FLORENCE COUNTY)
FLAMBEAU TOWN (RUSK COUNTY)
FOOTVILLE VILLAGE (ROCK COUNTY)
FOREST TOWN (RICHLAND COUNTY)
FOREST TOWN (VERNON COUNTY)
FORT WINNEBAGO TOWN (COLUMBIA COUNTY)
FOUNTAIN CITY CITY (BUFFALO COUNTY)
FOUNTAIN PRAIRIE TOWN (COLUMBIA COUNTY)
FOX LAKE CITY (DODGE COUNTY)
FOX LAKE TOWN (DODGE COUNTY)
FRANKLIN TOWN (KEWAUNEE COUNTY)
FRANKLIN TOWN (SAUK COUNTY)
FRANZEN TOWN (MARATHON COUNTY)
FREEDOM TOWN (FOREST COUNTY)
FREEDOM TOWN (SAUK COUNTY)
FREEMAN TOWN (CRAWFORD COUNTY)
FRIESLAND VILLAGE (COLUMBIA COUNTY)
FROG CREEK TOWN (WASHBURN COUNTY)
GAYS HILLS VILLAGE (CRAWFORD COUNTY)
GENEVA TOWN (WALWORTH COUNTY)
GENOA TOWN (VERNON COUNTY)
GENOA VILLAGE (VERNON COUNTY)
GILLETT CITY (COCONTO COUNTY)
GILMANTON TOWN (BUFFALO COUNTY)
GINGLES TOWN (ASHLAND COUNTY)
GLEN FLORA VILLAGE (RUSK COUNTY)
GLENBEULAH VILLAGE (SHEBOYGAN COUNTY)
GLENDALE TOWN (MONROE COUNTY)
*GGETZ TOWN (CHIPPEWA COUNTY)
GOODRICH TOWN (TAYLOR COUNTY)
GORDON TOWN (ASHLAND COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

GRANDVIEW TOWN (BAYFIELD COUNTY)
GRANT TOWN (MCNROE COUNTY)
GRANT TOWN (RUSK COUNTY)
GRANT TOWN (SHAWANO COUNTY)
GRANTSBURG TOWN (BURNETT COUNTY)
GRATIOT VILLAGE (LAFAYETTE COUNTY)
GREEN LAKE TOWN (GREEN LAKE COUNTY)
GREEN VALLEY TOWN (MARATHON COUNTY)
GREEN VALLEY TOWN (SHAWANO COUNTY)
GREENPUSH TOWN (SHEBOYGAN COUNTY)
GREENFIELD TOWN (MONROE COUNTY)
GREENFIELD TOWN (SAUK COUNTY)
GROVER TOWN (TAYLOR COUNTY)
GROW TOWN (RUSK COUNTY)
GULL LAKE TOWN (WASHBURN COUNTY)
GURNEY TOWN (IRON COUNTY)
HALSEY TOWN (MARATHON COUNTY)
HAMPDEN TOWN (COLUMBIA COUNTY)
HANCOCK VILLAGE (WAUSHARA COUNTY)
HARDING TOWN (LINCOLN COUNTY)
HARRIS TOWN (MARQUETTE COUNTY)
HAWKINS TOWN (RUSK COUNTY)
HAWKINS VILLAGE (RUSK COUNTY)
HENRIETTA TOWN (RICHLAND COUNTY)
HERMAN TOWN (SHAWANO COUNTY)
HEWITT TOWN (MARATHON COUNTY)
HIGHLAND TOWN (IOWA COUNTY)
HILES TOWN (FOREST COUNTY)
HOLTON TOWN (MARATHON COUNTY)
HOLWAY TOWN (TAYLOR COUNTY)
HOMESTEAD TOWN (FLORENCE COUNTY)
HONEY CREEK TOWN (SAUK COUNTY)
HUBBARD TOWN (RUSK COUNTY)
HUGHES TOWN (BAYFIELD COUNTY)
HULL TOWN (MARATHON COUNTY)
HURLEY CITY (IRON COUNTY)
HUTCHINS TOWN (SHAWANO COUNTY)
INGRAM VILLAGE (RUSK COUNTY)
IRON RIVER TOWN (BAYFIELD COUNTY)
IRONTON TOWN (SAUK COUNTY)
IRONTON VILLAGE (SAUK COUNTY)
ITHACA TOWN (RICHLAND COUNTY)
JACOBS TOWN (ASHLAND COUNTY)
JAMESVILLE TOWN (ROCK COUNTY)
JEFFERSON TOWN (MCNROE COUNTY)
JEFFERSON TOWN (VERNON COUNTY)
JOHNSON TOWN (MARATHON COUNTY)
JOHNSTOWN TOWN (ROCK COUNTY)
KEKOSKEE VILLAGE (DODGE COUNTY)
KELLY TOWN (BAYFIELD COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

KENDALL TOWN (LAFAYETTE COUNTY)
KENDALL VILLAGE (MONROE COUNTY)
KEYSTONE TOWN (BAYFIELD COUNTY)
KIMBALL TOWN (IRON COUNTY)
KINGSTON VILLAGE (GREEN LAKE COUNTY)
KNIGHT TOWN (IRON COUNTY)
KOSSUTH TOWN (MANITOWOC COUNTY)
LA FARGE VILLAGE (VERNON COUNTY)
LA FOLLETTE TOWN (BURNETT COUNTY)
LA POINTE TOWN (ASHLAND COUNTY)
LA VALLE TOWN (SAUK COUNTY)
LA VALLE VILLAGE (SAUK COUNTY)
LAC DU FLAMBEAU TOWN (VILAS COUNTY)
LADYSMITH CITY (RUSK COUNTY)
LAFAYETTE TOWN (MONROE COUNTY)
LAKE DELTON VILLAGE (SAUK COUNTY)
LAMONT TOWN (LAFAYETTE COUNTY)
LAONA TOWN (FOREST COUNTY)
LARRABEE TOWN (WAUPACA COUNTY)
LAWRENCE TOWN (RUSK COUNTY)
LEBANON TOWN (DODGE COUNTY)
LEEDS TOWN (COLUMBIA COUNTY)
LENA TOWN (OCONTO COUNTY)
LENA VILLAGE (OCONTO COUNTY)
LEON TOWN (WAUSHARA COUNTY)
LEROY TOWN (DODGE COUNTY)
LEWISTON TOWN (COLUMBIA COUNTY)
LIBERTY TOWN (MANITOWOC COUNTY)
LIBERTY TOWN (VERNON COUNTY)
LIMA TOWN (ROCK COUNTY)
LIMA TOWN (SHEBOYGAN COUNTY)
LIME RIDGE VILLAGE (SAUK COUNTY)
LINCOLN TOWN (BAYFIELD COUNTY)
LINCOLN TOWN (BUFFALO COUNTY)
LINCOLN TOWN (BURNETT COUNTY)
LINCOLN TOWN (FOREST COUNTY)
LINCOLN TOWN (KEWAUNEE COUNTY)
LINDEN TOWN (IOWA COUNTY)
LINDEN VILLAGE (IOWA COUNTY)
LITTLE RIVER TOWN (OCONTO COUNTY)
LITTLE WOLF TOWN (WAUPACA COUNTY)
LODI CITY (COLUMBIA COUNTY)
LOHRVILLE VILLAGE (WAUSHARA COUNTY)
LONG LAKE TOWN (WASHBURN COUNTY)
LOWVILLE TOWN (COLUMBIA COUNTY)
LUBLIN VILLAGE (TAYLOR COUNTY)
LUCK VILLAGE (POLK COUNTY)
LUXEMBURG TOWN (KEWAUNEE COUNTY)
LYNXVILLE VILLAGE (CRAWFORD COUNTY)
MACKFORD TOWN (GREEN LAKE COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MAINE TOWN (MARATHON COUNTY)
MANITOWOC TOWN (MANITOWOC COUNTY)
MAPLE VALLEY TOWN (OCONTO COUNTY)
MAPLEHURST TOWN (TAYLOR COUNTY)
MARATHON TOWN (MARATHON COUNTY)
MARCELLON TOWN (COLUMBIA COUNTY)
MARENGO TOWN (ASHLAND COUNTY)
MARQUETTE TOWN (GREEN LAKE COUNTY)
MARSHALL TOWN (RICHLAND COUNTY)
MASON TOWN (BAYFIELD COUNTY)
MASON VILLAGE (BAYFIELD COUNTY)
MATTESON TOWN (WAUPACA COUNTY)
MATTOON VILLAGE (SHAWANO COUNTY)
MAXVILLE TOWN (BUFFALO COUNTY)
MCKINLEY TOWN (POLK COUNTY)
MCKINLEY TOWN (TAYLOR COUNTY)
MELLEN CITY (ASHLAND COUNTY)
MELVINA VILLAGE (MONROE COUNTY)
MERRILL CITY (LINCOLN COUNTY)
MERRILLAN VILLAGE (JACKSON COUNTY)
MERRIMAC TOWN (SAUK COUNTY)
MERRIMAC VILLAGE (SAUK COUNTY)
MIFFLIN TOWN (IOWA COUNTY)
MILTON TOWN (BUFFALO COUNTY)
*MILWAUKEE CITY (MILWAUKEE COUNTY)
MINERAL POINT TOWN (IOWA COUNTY)
MINONG TOWN (WASHEURN COUNTY)
MINONG VILLAGE (WASHBURN COUNTY)
MISHICOT TOWN (MANITOWOC COUNTY)
MODENA TOWN (BUFFALO COUNTY)
MOLITOR TOWN (TAYLOR COUNTY)
MONDOVI CITY (BUFFALO COUNTY)
MONTANA TOWN (BUFFALO COUNTY)
MONTELLO CITY (MARQUETTE COUNTY)
MONTREAL CITY (IRON COUNTY)
MORRIS TOWN (SHAWANO COUNTY)
MORSE TOWN (ASHLAND COUNTY)
MOSCOW TOWN (IOWA COUNTY)
MOSEL TOWN (SHEBOYGAN COUNTY)
MT CALVARY VILLAGE (FOND DU LAC COUNTY)
MURRY TOWN (RUSK COUNTY)
NAMAKAGON TOWN (BAYFIELD COUNTY)
NASHVILLE TOWN (FOREST COUNTY)
NAVARINO TOWN (SHAWANO COUNTY)
NESHKORO TOWN (MARQUETTE COUNTY)
NEVA TOWN (LANGLADE COUNTY)
NEW DIGGINGS TOWN (LAFAYETTE COUNTY)
NEW LYME TOWN (MONROE COUNTY)
NEWARK TOWN (ROCK COUNTY)
NEWPORT TOWN (COLUMBIA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

NEWTON TOWN (MARQUETTE COUNTY)
NORTH FREEDOM VILLAGE (SAUK COUNTY)
NORWOOD TOWN (LANGLADE COUNTY)
OASIS TOWN (WAUSHARA COUNTY)
OCONTO CITY (OCONTO COUNTY)
OCONTO FALLS CITY (OCONTO COUNTY)
OCONTO FALLS TOWN (OCONTO COUNTY)
OGDENSBURG VILLAGE (WAUPACA COUNTY)
*OLIVER VILLAGE (DOUGLAS COUNTY)
ONTARIO VILLAGE (VERNON COUNTY)
ORIENTA TOWN (BAYFIELD COUNTY)
OTSEGO TOWN (COLUMBIA COUNTY)
OULU TOWN (BAYFIELD COUNTY)
OXFORD TOWN (MARQUETTE COUNTY)
OXFORD VILLAGE (MARQUETTE COUNTY)
PACIFIC TOWN (COLUMBIA COUNTY)
PACKWAUKEE TOWN (MARQUETTE COUNTY)
*PARKLAND TOWN (DOUGLAS COUNTY)
PECK TOWN (LANGLADE COUNTY)
PEEKSVILLE TOWN (ASHLAND COUNTY)
PELLA TOWN (SHAWANO COUNTY)
PENNY TOWN (IRON COUNTY)
PHELPS TOWN (VILAS COUNTY)
PILSEN TOWN (BAYFIELD COUNTY)
PLAINFIELD VILLAGE (WAUSHARA COUNTY)
POPPLE RIVER TOWN (FOREST COUNTY)
PORT WING TOWN (BAYFIELD COUNTY)
PORTAGE CITY (COLUMBIA COUNTY)
PORTER TOWN (ROCK COUNTY)
PORTLAND TOWN (DODGE COUNTY)
PORTLAND TOWN (MONROE COUNTY)
POYNETTE VILLAGE (COLUMBIA COUNTY)
POYSSIPPI TOWN (WAUSHARA COUNTY)
PRAIRIE DU CHIEN CITY (CRAWFORD COUNTY)
PRINCETON CITY (GREEN LAKE COUNTY)
PULASKI TOWN (IOWA COUNTY)
RADISSON TOWN (SAWYER COUNTY)
RANDOLPH TOWN (COLUMBIA COUNTY)
READSTOWN VILLAGE (VERNON COUNTY)
RED RIVER TOWN (KEWAUNEE COUNTY)
RED SPRING TOWN (SHAWANO COUNTY)
REEDSBURG CITY (SAUK COUNTY)
REITBROCK TOWN (MARATHON COUNTY)
REWEY VILLAGE (IOWA COUNTY)
RIB FALLS TOWN (MARATHON COUNTY)
RICHLAND TOWN (RUSK COUNTY)
RICHWOOD TOWN (RICHLAND COUNTY)
RIDGEVILLE TOWN (MONROE COUNTY)
RIDGEMAY VILLAGE (IOWA COUNTY)
RIG VILLAGE (COLUMBIA COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

RIPON CITY (FOND DU LAC COUNTY)
RIVER FALLS CITY (*PIERCE COUNTY)
ROCK SPRINGS VILLAGE (SAUK COUNTY)
ROCK TOWN (ROCK COUNTY)
ROCKBRIDGE TOWN (RICHLAND COUNTY)
ROOSEVELT TOWN (BURNETT COUNTY)
ROSE TOWN (WAUSHARA COUNTY)
ROSS TOWN (FOREST COUNTY)
*RUBY TOWN (CHIPPEWA COUNTY)
RUSK TOWN (RUSK COUNTY)
RUSSELL TOWN (BAYFIELD COUNTY)
RUSSELL TOWN (LINCOLN COUNTY)
SANBORN TOWN (ASHLAND COUNTY)
SARONA TOWN (WASHBURN COUNTY)
SAUK CITY VILLAGE (SAUK COUNTY)
SAXEN TOWN (IRON COUNTY)
SCOTT TOWN (COLUMBIA COUNTY)
SCOTT TOWN (CRAWFORD COUNTY)
SCOTT TOWN (MONROE COUNTY)
SENECA TOWN (GREEN LAKE COUNTY)
SENECA TOWN (SHAWANO COUNTY)
SEYMOUR TOWN (LAFAYETTE COUNTY)
SHANAGOLDEN TOWN (ASHLAND COUNTY)
SHARON TOWN (WALWORTH COUNTY)
SHARON VILLAGE (WALWORTH COUNTY)
SHAWANO CITY (SHAWANO COUNTY)
SHELLEN TOWN (MONROE COUNTY)
SHELL LAKE CITY (WASHBURN COUNTY)
SHIELDS TOWN (DODGE COUNTY)
SHIELDS TOWN (MARQUETTE COUNTY)
SHULLSBURG CITY (LAFAYETTE COUNTY)
SHULLSBURG TOWNSHIP (LAFAYETTE COUNTY)
SOLDIERS GROVE VILLAGE (CRAWFORD COUNTY)
SOMG TOWN (LINCOLN COUNTY)
SOUTH FORK TOWN (RUSK COUNTY)
SPARTA TOWN (MONROE COUNTY)
SPENCER TOWN (MARATHON COUNTY)
SPOGNER CITY (WASHBURN COUNTY)
SPOONER TOWN (WASHBURN COUNTY)
SPRING GREEN TOWN (SAUK COUNTY)
SPRING GREEN VILLAGE (SAUK COUNTY)
SPRING VALLEY TOWN (ROCK COUNTY)
SPRINGBROOK TOWN (WASHBURN COUNTY)
SPRINGFIELD TOWN (MARQUETTE COUNTY)
SPRINGVALE TOWN (FOND DU LAC COUNTY)
SPRUCE TOWN (DUNTO COUNTY)
ST MARIE TOWN (GREEN LAKE COUNTY)
*STANLEY CITY (CHIPPEWA COUNTY)
STARK TOWN (VERNON COUNTY)
STERLING TOWN (VERNON COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STEBEN VILLAGE (CRAWFORD COUNTY)
STILES TOWN (OCONTO COUNTY)
STINNETT TOWN (WASHBURN COUNTY)
STONE LAKE TOWN (WASHBURN COUNTY)
STRATFORD VILLAGE (MARATHON COUNTY)
STRICKLAND TOWN (RUSK COUNTY)
STUBBS TOWN (RUSK COUNTY)
SUMPTER TOWN (SAUK COUNTY)
*SUPERIOR CITY (DOUGLAS COUNTY)
SYLVAN TOWN (RICHLAND COUNTY)
TAFT TOWN (TAYLOR COUNTY)
THERESA TOWN (DODGE COUNTY)
THORNAPPLE TOWN (RUSK COUNTY)
TIGERTON VILLAGE (SHAWANO COUNTY)
TIPLER TOWN (FLORENCE COUNTY)
TONY VILLAGE (RUSK COUNTY)
TRIPP TOWN (BAYFIELD COUNTY)
TROY TOWN (SAUK COUNTY)
TRUE TOWN (RUSK COUNTY)
TWO CREEKS TOWN (MANITOWOC COUNTY)
TWO RIVERS CITY (MANITOWOC COUNTY)
TWO RIVERS TOWN (MANITOWOC COUNTY)
UNDERHILL TOWN (OCONTO COUNTY)
UNION TOWN (VERNON COUNTY)
UNIGN TOWN (WAUPACA COUNTY)
UNITY VILLAGE (*MARATHON COUNTY)
UTICA TOWN (CRAWFORD COUNTY)
VILAS TOWN (LANGLADE COUNTY)
VIOLA VILLAGE (*RICHLAND COUNTY)
VIRQUA CITY (VERNON COUNTY)
VIRQUA TOWN (VERNON COUNTY)
WABENO TOWN (FOREST COUNTY)
WALDWICK TOWN (IOWA COUNTY)
WARREN TOWN (WAUSHARA COUNTY)
WARRENS VILLAGE (MONROE COUNTY)
WASHBURN CITY (BAYFIELD COUNTY)
WASHBURN TOWN (BAYFIELD COUNTY)
WASHINGTON TOWN (RUSK COUNTY)
WASHINGTON TOWN (SAUK COUNTY)
WASHINGTON TOWN (VILAS COUNTY)
WAUKECHON TOWN (SHAWANO COUNTY)
WAUMANDEE TOWN (BUFFALO COUNTY)
WAUPUN CITY (*DODGE COUNTY)
WAUPUN TOWN (FOND DU LAC COUNTY)
WAUSAU TOWN (MARATHON COUNTY)
WAUTOMA CITY (WAUSHARA COUNTY)
WAUZEKA TOWN (CRAWFORD COUNTY)
WAUZEKA VILLAGE (CRAWFORD COUNTY)
WAYNE TOWN (LAFAYETTE COUNTY)
WEIRGCR TOWN (SAWYER COUNTY)

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

WELLINGTON TOWN (MONROE COUNTY)
WELLS TOWN (MONROE COUNTY)
WEST KEWAUNEE TOWN (KEWAUNEE COUNTY)
WESTBY CITY (VERNON COUNTY)
WESTFIELD TOWN (SAUK COUNTY)
WESTFIELD VILLAGE (MARQUETTE COUNTY)
WESTFORD TOWN (RICHLAND COUNTY)
WEYAUWEGA TOWN (WAUPACA COUNTY)
WEYERHAEUSER VILLAGE (RUSK COUNTY)
WHEATLAND TOWN (VERNON COUNTY)
WHITE OAK SPRINGS TOWN (LAFAYETTE COUNTY)
WHITE RIVER TOWN (ASHLAND COUNTY)
WHITESTOWN TOWN (VERNON COUNTY)
WHITEWATER CITY (*WALWORTH COUNTY)
WIEN TOWN (MARATHON COUNTY)
WILKINSON TOWN (RUSK COUNTY)
WILLARD TOWN (RUSK COUNTY)
WILLIAMS BAY VILLAGE (WALWORTH COUNTY)
WILLOW SPRINGS TOWN (LAFAYETTE COUNTY)
WILSON TOWN (RUSK COUNTY)
WILTON TOWN (MONROE COUNTY)
WILTON VILLAGE (MONROE COUNTY)
WINFIELD TOWN (SAUK COUNTY)
WIOTA TOWN (LAFAYETTE COUNTY)
WISCONSIN DELLS CITY (*COLUMBIA COUNTY)
WOOD RIVER TOWN (BURNETT COUNTY)
WOODLAND TOWN (SAUK COUNTY)
*WOODMOHR TOWN (CHIPPEWA COUNTY)
WYEVILLE VILLAGE (MONROE COUNTY)
WYOCENA TOWN (COLUMBIA COUNTY)
WYOCENA VILLAGE (COLUMBIA COUNTY)
WYOMING TOWN (WAUPACA COUNTY)
YUBA VILLAGE (RICHLAND COUNTY)

UNINCORPORATED AREAS OF THE FOLLOWING COUNTIES

ASHLAND COUNTY
BAYFIELD COUNTY
BUFFALO COUNTY
*CHIPPEWA COUNTY
COLUMBIA COUNTY
CRAWFORD COUNTY
*DOUGLAS COUNTY
FLORENCE COUNTY
FOREST COUNTY
GREEN LAKE COUNTY
IOWA COUNTY
IRON COUNTY
KEWAUNEE COUNTY
LAFAYETTE COUNTY

U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

MARQUETTE COUNTY
MONROE COUNTY
RICHLAND COUNTY
RUSK COUNTY
SAUK COUNTY
SHAWANO COUNTY
VERNON COUNTY
WASHBURN COUNTY

STATE RECORD COUNT= 549

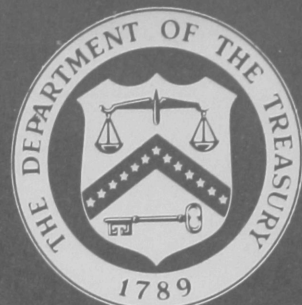
U.S. DEPARTMENT OF THE TREASURY

ELIGIBLE GOVERNMENTS LISTING

STATE OF WYOMING

CITIES, TOWNS AND TOWNSHIPS WITH COUNTY NAME FOLLOWING

STATE RECORD COUNT= 0



FOR RELEASE ON DELIVERY
(Approximately 10:00 A.M., July 24, 1978)

Statement of the Honorable Anthony M. Solomon
Under Secretary of the Treasury for Monetary Affairs
Before The
Subcommittee on Economic Policy,
Committee on Foreign Relations
United States Senate

July 24, 1978
Room 4221 Dirksen Building

Your hearings are covering a wide range of policy issues. My statement will be directed toward that part of your agenda dealing with the role of the dollar and other currencies in the international monetary system. Specifically, my comments are focused on two questions: what should the U.S. attitude be toward the reserve currency role of the dollar, and what should the U.S. attitude be toward proposals for European monetary integration.

Reserve Currency Role of the Dollar

The large expansion in the dollar's reserve currency role arose not by design but through the evolution of the international monetary system following the Bretton Woods agreement in 1944. In the years after World War II, the dollar increasingly assumed a central role in the system. Other countries expressed their par values in terms of dollars; intervened in their exchange markets to maintain par values by buying and selling dollars; and financed much of their balance-of-payments surpluses and deficits by increasing or reducing their dollar balances. Private firms and foreign governments borrowed in the United States because our capital markets were the largest, most efficient and, except for the period of the mid-1960's and early 1970's, readily accessible. In part because the rest of the world on balance wanted to run surpluses and many individual countries set their exchange rates vis-a-vis the dollar to achieve that goal, the United States balance of payments and reserve position weakened progressively. And there was no practical scope for the United States to adjust the dollar's exchange rate to halt and reverse that trend.

The question whether that system -- particularly the dollar's reserve role -- imposed heavy costs on the U.S. or gave us special benefits was debated for many years but never resolved. The system clearly did constrain our ability to undertake needed exchange rate adjustment. But it also provided a form of external financing not available to others. The ease of financing for the United States was seen as an unfair privilege by others. But the costs of the system to the U.S. economy became increasingly important. Those costs took the form of an overvalued dollar and undervalued currencies abroad. The misalignment of rates created an artificial incentive for foreign and U.S. investors to locate productive facilities abroad rather than in the United States. It cost us in competitiveness and jobs, while it contributed to the evolution of export-dependent foreign economies.

With the move in recent years to a more flexible exchange rate system, both the costs and the benefits of the reserve currency role of the dollar have been greatly reduced. The freedom of the dollar to adjust is now much greater, and the freedom of other countries to choose to accept or not accept dollar inflows is also much greater.

Although the constraints on the U.S. have been reduced, they have not been eliminated. We are not in a world of freely floating exchange rates -- in which there would be greatly reduced need for reserve currencies. Instead, we are in a world in which there are restraints on exchange rate adjustment, a world in which there is still a considerable amount of exchange market intervention, to counter market disorder or, in some cases, for other purposes.

A nation realistically cannot have and should not expect total freedom of exchange rate behavior -- any exchange rate is of legitimate interest to at least two nations. This concept is recognized in the new IMF Articles, which provide nations freedom of choice in adopting exchange rate arrangements, but not freedom of behavior. Most importantly, the Articles enjoin countries to avoid manipulating their exchange rate to prevent effective balance-of-payments adjustment or gain unfair competitive advantage. This is an important new obligation. It says, in effect, that prevention of exchange rate change, in either direction, can be undesirable and harmful, just as "competitive devaluation" was considered undesirable in the Bretton Woods system. We will rely on IMF surveillance to assure that this obligation is fulfilled.

Thus, if the international monetary system operates in the way we envisage, the important systemic bias of the par value system against exchange rate adjustment will have been reduced but not eliminated. There will continue to be intervention to influence rates, and there will continue to be large dollar balances held in official reserves. The question arises whether the continued existence of large dollar balances in official reserves -- or, more broadly, the wide use of the dollar in international transactions -- imposes an undesirable burden on the United States. That is, does this use put pressure on us to follow domestic policies that we should not otherwise want to follow?

I believe that the broad international role of the dollar does reinforce our responsibility to maintain economic discipline -- to get the fundamentals straight and keep them straight. The exchange markets reflect assessments of official policies here and abroad, and assessments of those policies made by holders of dollar-denominated assets are a legitimate part of that process.

There are two points that should be made here:

- The first is that a distinction must be drawn between private and official balances. Private balances are quite volatile at times. The official balances are much less so. Shifting of official dollar balances has not been particularly significant, though there have been some minor movements. On the whole, central banks are careful not to take actions to disrupt the markets.
- The second is that ownership is not the dominant consideration. Even if foreigners -- private or official -- did not hold large volumes of dollar-denominated assets, there would still be the potential for large-scale capital movements and pressures on rates when underlying positions and payments balances get out of line. Particularly for the United States, with our huge volume of international transactions in trade and services, and our large, open capital markets, there is ample scope for capital movements quite independent of the existing stock of foreign-held dollar-denominated assets.

Stressing the potential volatility of the private markets, some commentators have suggested that the United States should attempt to restrict private international use of the dollar and remove any pressures arising from that use through imposition of capital controls. I do not believe that would be a desirable or fruitful approach. In my judgment, the existence of relatively open and efficient capital markets in the past few years of severe imbalance and strain has been of enormous benefit to the world economy and our own. Our experience during the 1960's suggests that controls would not be very effective very long, and controls on outflows could discourage needed inflows. Nor do I think that is the heart of our problems.

Another proposal has been put forward which would have the IMF provide open-ended exchange rate guarantees for all present and future official dollar balances. This proposal is based on the hypothesis that foreign monetary authorities have an unyielding desire to shift portfolios out of dollars into other currencies, regardless of the state of the dollar, the U.S. balance of payments, or anything else. I find no facts to support this hypothesis -- there has been no decline in the ratio of dollars as a percent of total foreign currency holdings over a long period of years. Even if the hypothesis were valid, I do not think an open-ended exchange rate guarantee arrangement would be either practical or wise -- one implication of such an arrangement would mean that any foreign country which wished to do so could intervene to prevent all changes in the dollar exchange rate vis-a-vis its currency, without being subjected to any exchange risk.

The adoption of capital controls, or exchange rate guarantees is not the way to assure a strong dollar and an appropriate dollar exchange rate.

Action to cut inflation, to curb our dependence on imported oil, to improve our export performance is needed. It is needed not only because of the balance of payments but also because it is right for our own economy and well being. We are taking important steps to correct our underlying position, and the exchange markets have responded well to the evidence of our intentions. If we deal with the basic problems, I have every confidence that this will be reflected appropriately in financial markets. We will face constraints under any international monetary system that can be devised. But I do not believe that the dollar's reserve currency role under the present system, or the existence of large foreign dollar balances -- private or official -- and open capital markets, have caused us to follow policies that are inconsistent with our economic interests or could otherwise have been avoided. Nor do I feel that these factors have created pressures that were not warranted by underlying conditions.

Should the United States make an active effort to get out of the reserve currency role -- speaking here of the reserves of official institutions? My judgment is that the reserve role is not a significant source of our problems, and changes in the reserve role should not be the focal point of our efforts to improve the functioning of the system. And, most importantly, moves designed to change significantly the dollar's reserve role are likely to have broader implications for other aspects of the international monetary system which are far more important, and which must be considered carefully. We should not change the system unless we see a better alternative, and I do not at present see an alternative that is both feasible and attractive.

Looking ahead, there may of course be further changes in the monetary system. It seems to me that a realistic possibility would be for other currencies or the SDR to assume gradually over time a larger role as an international monetary reserve, supplementing the dollar. In principle, I would not oppose such a development as a natural evolution in the system though the way in which such an evolution would occur is not yet clear, and I would want to evaluate such changes in terms of the objective of a smoothly functioning world monetary system.

I do not believe the United States has an interest in trying to maintain a particular international role for the dollar if that does not correspond to the needs of a liberal, efficient system of international trade and investment. The role of the dollar has evolved not because it was legislated but because economic and financial forces demanded it. If those forces change as the world economy evolves, efforts to preserve that role would not succeed.

Proposals for European Monetary Cooperation

Against this background, what should be the U.S. attitude toward recent proposals for European monetary integration?

At a meeting of Heads of Government in Bremen earlier this month, the EC countries agreed that a closer monetary cooperation within the Community was a desirable objective. The Chancellor of the Federal Republic of Germany and the President of France presented the broad outline of a plan to create a "zone of monetary stability." The EC leaders agreed that this plan should be used as a point of departure for further study.

The EC Finance Ministers are meeting today to develop guidelines for a study to be conducted and completed by the competent EC bodies by October 31. The hope is that final decisions can be taken at a European Council Meeting on December 4-5.

The main elements of German-French proposal include:

- Exchange rate arrangements that limit fluctuations among European currencies. They also would establish a coordinated EC exchange rate policy vis-a-vis the dollar, but that policy has not been worked out.
- Pooling of a portion (figures of 10 to 20 percent have been mentioned) of European gold and dollar reserves to help finance official intervention in the foreign exchange market, in order to promote rate stability within Europe and possibly in terms of the dollar and other outside currencies.
- Expanded arrangements for lending EC currencies on conditions designed to encourage the harmonization of policies needed to maintain the agreed exchange rates among EC currencies.
- Creation of a European reserve asset (the European Currency Unit) to be used in official EC transactions.

The United States has long supported the objective of economic unity in Europe. Close monetary cooperation may be an important part of this process. At the Bonn Summit last week, the participants welcomed the EC's report on their efforts and noted that the EC countries would keep other participants informed as their work progressed.

The President did not express a view at this stage on the particular proposals which Cancellor Schmidt and President Giscard d'Estaing have advanced as the vehicle for achieving stability. The members of the Community do not, themselves, appear to be in full agreement on these proposals. Moreover, the effect of the proposed arrangements on the world economy, the global monetary system and on the dollar would depend critically on features which have not been spelled out.

It is our hope that the plan to be designed will promote economic growth in Europe and in the world as a whole. We could not, of course, support a plan which prevented the dollar exchange rate from responding to underlying economic and financial factors. We would wish to be certain that any new arrangements agreed upon would be administered in full conformity with and in support of the revised Articles of Agreement of the IMF and in close consultation and cooperation with the monetary authorities of other countries.

It may well be that a European currency, or a European Currency Unit of Account, will in time come to play a more prominent role in the international monetary system as a consequence of EC efforts to achieve greater economic harmonization and exchange rate stability within the Community. Such a development, provided it were compatible with the broad interests of a smoothly functioning, efficient world monetary system, should not be a source of concern. However, since details of new European monetary arrangements have not been worked out and there is no agreement except on the objective, we cannot at this time assess the implications for the world monetary system or the dollar.

We will be following developments closely as the Europeans progress with their studies and we expect to have opportunities to express our views on the implications of their plans for the United States and for the global system.

* * * * *

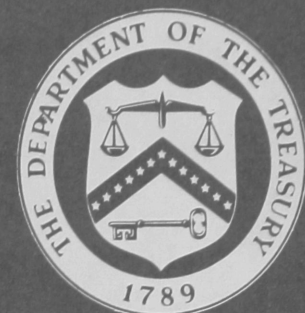
In summary, let me emphasize three points:

First, the reserve role of the dollar is not a significant source of our balance of payments difficulties, and a change in that role would not eliminate our problems. The solution lies in dealing with the fundamental factors causing those difficulties -- inflation, energy imports, inadequate export performance -- not in changing the monetary system to try to escape those difficulties.

Second, proposals to force changes in the role of the dollar and other currencies, for example, through controls or guarantee mechanisms, could have profound implications for all aspects of the monetary system, and such proposals should be approached with care.

Third, we have long supported the objective of European economic integration and we welcome EC efforts to consider ways of achieving greater European monetary cooperation. We will examine carefully any specific proposals for closer European monetary cooperation to assure they are compatible with the broad interests of a smoothly functioning international monetary system.

oo 00 oo



FOR IMMEDIATE RELEASE

July 24, 1978

RESULTS OF TREASURY'S WEEKLY BILL AUCTIONS

Tenders for \$2,301 million of 13-week Treasury bills and for \$3,500 million of 26-week Treasury bills, both series to be issued on July 27, 1978, were accepted at the Federal Reserve Banks and Treasury today. The details are as follows:

RANGE OF ACCEPTED COMPETITIVE BIDS:	13-week bills			:	26-week bills		
	maturing October 26, 1978			:	maturing January 25, 1979		
	<u>Price</u>	<u>Discount Rate</u>	<u>Investment Rate 1/</u>	:	<u>Price</u>	<u>Discount Rate</u>	<u>Investment Rate 1/</u>
High	98.255	6.903%	7.12%	:	96.260	7.398%	7.79%
Low	98.241	6.959%	7.18%	:	96.237	7.443%	7.84%
Average	98.247	6.935%	7.16%	:	96.246	7.425%	7.82%

Tenders at the low price for the 13-week bills were allotted 16%.
Tenders at the low price for the 26-week bills were allotted 21%.

TOTAL TENDERS RECEIVED AND ACCEPTED BY FEDERAL RESERVE DISTRICTS AND TREASURY:

<u>Location</u>	<u>Received</u>	<u>Accepted</u>	:	<u>Received</u>	<u>Accepted</u>
Boston	\$ 21,445,000	\$ 21,445,000	:	\$ 9,560,000	\$ 9,560,000
New York	3,134,720,000	1,893,720,000	:	4,582,030,000	3,163,775,000
Philadelphia	18,765,000	18,765,000	:	7,930,000	7,930,000
Cleveland	25,635,000	23,245,000	:	30,750,000	30,750,000
Richmond	39,385,000	16,385,000	:	15,505,000	13,505,000
Atlanta	33,545,000	30,845,000	:	19,885,000	16,085,000
Chicago	304,390,000	148,390,000	:	266,195,000	64,195,000
St. Louis	31,460,000	18,460,000	:	27,880,000	9,880,000
Minneapolis	22,445,000	22,445,000	:	21,390,000	21,390,000
Kansas City	21,510,000	21,500,000	:	22,250,000	21,460,000
Dallas	16,400,000	16,400,000	:	7,555,000	7,555,000
San Francisco	259,845,000	59,845,000	:	266,740,000	123,840,000
Treasury	<u>9,780,000</u>	<u>9,780,000</u>	:	<u>10,095,000</u>	<u>10,095,000</u>
TOTALS	\$3,939,325,000	\$2,301,225,000 ^{a/}	:	\$5,287,765,000	\$3,500,020,000 ^{b/}

^{a/}Includes \$349,520,000 noncompetitive tenders from the public.

^{b/}Includes \$209,285,000 noncompetitive tenders from the public.

^{c/}Equivalent coupon-issue yield.



Contact: Carolyn Johnston
(202) 634-5377

FOR IMMEDIATE RELEASE

JULY 24, 1978

TREASURY SECRETARY BLUMENTHAL NAMES JOHN F. SULLIVAN, JR.
SAVINGS BONDS CHAIRMAN FOR MAINE

John F. Sullivan, Jr., President and Chief Executive Officer, Bath Iron Works Corporation and Vice President, Congoleum Corporation, has been appointed Volunteer State Chairman for the Savings Bonds Program by Secretary of the Treasury W. Michael Blumenthal, effective immediately.

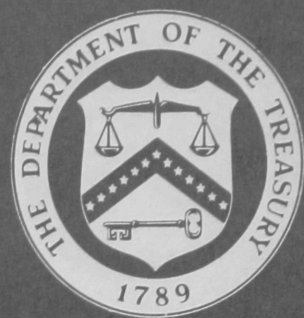
He succeeds Dr. Roger Howell, Jr., President, Bowdoin College.

Mr. Sullivan will head a committee of business, labor, financial, media, and governmental leaders who -- in cooperation with the Savings Bonds Division -- assist in promoting the sale of Savings Bonds.

Mr. Sullivan, who holds a Masters Degree in chemical engineering, began his career in management with the General Electric Company. In 1968 he joined E.F. Houghton Company as Executive Vice President, and was later elected President and Chief Operating Officer. He joined Hayes-Albion in 1972 as Executive Vice President. Mr. Sullivan has served as President and Chief Executive Officer of Bath Iron Works Corporation and Vice President, Congoleum Corporation, the parent company of Bath Iron Works, since 1975.

Mr. Sullivan is on the board of the Shipbuilders Council of America; American Bureau of Shipping; Canal National Bank; Bath Marine Museum; and Maine Maritime Academy. He is also a member of the Society of Naval Architects and Maine Engineers and the Navy League of the United States.

Mr. Sullivan and his wife, Glenna, reside in Harpswell, Maine. They have three children.



FOR IMMEDIATE RELEASE
July 25, 1978

Contact: Robert E. Nipp
566-5328

TREASURY ANNOUNCES FINAL AFFIRMATIVE
COUNTERVAILING DUTY DETERMINATION ON SUGAR
FROM THE EUROPEAN COMMUNITY

The Treasury Department today issued a final determination that the European Community (EC) is subsidizing exports of sugar and as a result Treasury will impose a countervailing duty on imports of this product from the EC.

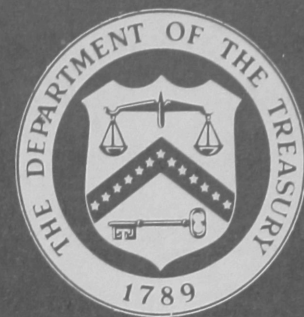
The Countervailing Duty Law requires the Secretary of the Treasury to collect an additional Customs duty that equals the size of a "bounty or grant" (subsidy) bestowed on imported merchandise.

The countervailing duty on EC sugar has been set at 10.8 cents per pound. The subsidy involves payments made to exporters, processors or growers of sugar in any of the nine EC countries under the EC's Common Agricultural Policy.

A preliminary determination was issued in this case on June 30, 1978. The final determination was based upon all information provided since the preliminary action.

Imports of sugar from the European Community were valued at approximately \$10.9 million in 1977. Notice of this action will appear in the Federal Register of July 28, 1978.

* * *



FOR IMMEDIATE RELEASE
July 25, 1978

Contact: Alvin Hattal
202/566-8381

**TREASURY DEPARTMENT SAYS LARGE POWER TRANSFORMERS
FROM SWITZERLAND ARE NO LONGER BEING DUMPED**

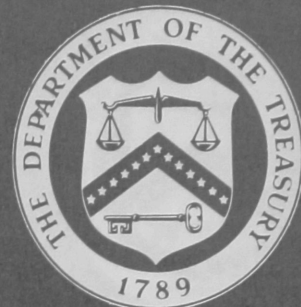
The Treasury Department has revoked a finding that large power transformers from Switzerland are being dumped in the United States. It did so after determining that no sales at less than fair value had occurred since the earlier finding of dumping. The Treasury Department also received assurances from the sole Swiss exporter, Brown Boveri and Co., that no sales at less than fair value will occur in the future.

The dumping finding in this case was published in the Federal Register of June 14, 1972. On July 16, 1976, Treasury published in the Federal Register a tentative decision to revoke the dumping order. This decision followed a determination by the Department that no sales at less than fair value had taken place for a period of more than two years after the finding of dumping and after receiving price assurances from the exporter. After allowing a period for written submissions and the opportunity to present oral views, Treasury has made the revocation final.

Notice of this action will appear in the Federal Register of July 26, 1978.

* * *

B-1062



FOR IMMEDIATE RELEASE
July 25, 1978

Media Contact: Robert E. Nipp
(202) 566-5328

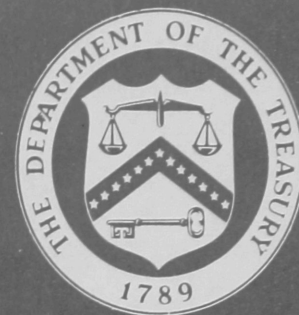
TREASURY DEPARTMENT EXTENDS PERIOD OF
INVESTIGATION OF STEEL PRODUCTS FROM
THE UNITED KINGDOM

The Treasury Department announced today that it will extend its antidumping investigation of carbon steel bars, carbon steel strip, carbon steel plates and certain structural carbon steel shapes from the United Kingdom until October 23, 1978. The large number of sizes and qualities of the merchandise and the complex issues relating to appropriate adjustments to prices due to difference in the circumstances of sale in the British and U.S. markets dictate the need for additional consideration of the information provided.

As defined by the Antidumping Act, "sales at less than fair value" generally occur when imported merchandise is sold in the United States for less than in the home market. If Treasury determines "sales at less than fair value" occur, the case is referred to the U.S. International Trade Commission to determine whether they are injuring a U.S. industry. An affirmative ITC decision would require dumping duties.

Notice of this action will appear in the Federal Register of July 26, 1978.

* * *



FOR RELEASE AT 4:00 P.M.

July 25, 1978

TREASURY'S WEEKLY BILL OFFERING

The Department of the Treasury, by this public notice, invites tenders for two series of Treasury bills totaling approximately \$5,800 million, to be issued August 3, 1978. This offering will not provide new cash for the Treasury as the maturing bills are outstanding in the amount of \$5,808 million. The two series offered are as follows:

91-day bills (to maturity date) for approximately \$2,300 million, representing an additional amount of bills dated May 4, 1978, and to mature November 2, 1978 (CUSIP No. 912793 U2 0), originally issued in the amount of \$3,504 million, the additional and original bills to be freely interchangeable.

182-day bills for approximately \$3,500 million to be dated August 3, 1978, and to mature February 1, 1979 (CUSIP No. 912793 W6 9).

Both series of bills will be issued for cash and in exchange for Treasury bills maturing August 3, 1978. Federal Reserve Banks, for themselves and as agents of foreign and international monetary authorities, presently hold \$3,502 million of the maturing bills. These accounts may exchange bills they hold for the bills now being offered at the weighted average prices of accepted competitive tenders.

The bills will be issued on a discount basis under competitive and noncompetitive bidding, and at maturity their par amount will be payable without interest. Except for definitive bills in the \$100,000 denomination, which will be available only to investors who are able to show that they are required by law or regulation to hold securities in physical form, both series of bills will be issued entirely in book-entry form in a minimum amount of \$10,000 and in any higher \$5,000 multiple, on the records either of the Federal Reserve Banks and Branches, or of the Department of the Treasury.

Tenders will be received at Federal Reserve Banks and Branches and at the Bureau of the Public Debt, Washington, D. C. 20226, up to 1:30 p.m., Eastern Daylight Saving time, Monday, July 31, 1978. Form PD 4632-2 (for 26-week series) or Form PD 4632-3 (for 13-week series) should be used to submit tenders for bills to be maintained on the book-entry records of the Department of the Treasury.

Each tender must be for a minimum of \$10,000. Tenders over \$10,000 must be in multiples of \$5,000. In the case of competitive tenders the price offered must be expressed on the basis of 100, with not more than three decimals, e.g., 99.925. Fractions may not be used.

Banking institutions and dealers who make primary markets in Government securities and report daily to the Federal Reserve Bank of New York their positions in and borrowings on such securities may submit tenders for account of customers, if the names of the customers and the amount for each customer are furnished. Others are only permitted to submit tenders for their own account.

Payment for the full par amount of the bills applied for must accompany all tenders submitted for bills to be maintained on the book-entry records of the Department of the Treasury. A cash adjustment will be made on all accepted tenders for the difference between the par payment submitted and the actual issue price as determined in the auction.

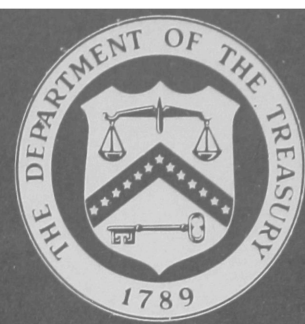
No deposit need accompany tenders from incorporated banks and trust companies and from responsible and recognized dealers in investment securities for bills to be maintained on the book-entry records of Federal Reserve Banks and Branches, or for bills issued in bearer form, where authorized. A deposit of 2 percent of the par amount of the bills applied for must accompany tenders for such bills from others, unless an express guaranty of payment by an incorporated bank or trust company accompanies the tenders.

Public announcement will be made by the Department of the Treasury of the amount and price range of accepted bids. Competitive bidders will be advised of the acceptance or rejection of their tenders. The Secretary of the Treasury expressly reserves the right to accept or reject any or all tenders, in whole or in part, and the Secretary's action shall be final. Subject to these reservations, noncompetitive tenders for each issue for \$500,000 or less without stated price from any one bidder will be accepted in full at the weighted average price (in three decimals) of accepted competitive bids for the respective issues.

Settlement for accepted tenders for bills to be maintained on the book-entry records of Federal Reserve Banks and Branches, and bills issued in bearer form must be made or completed at the Federal Reserve Bank or Branch or at the Bureau of the Public Debt on August 3, 1978, in cash or other immediately available funds or in Treasury bills maturing August 3, 1978. Cash adjustments will be made for differences between the par value of the maturing bills accepted in exchange and the issue price of the new bills.

Under Sections 454(b) and 1221(5) of the Internal Revenue Code of 1954 the amount of discount at which these bills are sold is considered to accrue when the bills are sold, redeemed or otherwise disposed of, and the bills are excluded from consideration as capital assets. Accordingly, the owner of these bills (other than life insurance companies) must include in his or her Federal income tax return, as ordinary gain or loss, the difference between the price paid for the bills, whether on original issue or on subsequent purchase, and the amount actually received either upon sale or redemption at maturity during the taxable year for which the return is made.

Department of the Treasury Circulars, No. 418 (current revision), Public Debt Series - Nos. 26-76 and 27-76, and this notice, prescribe the terms of these Treasury bills and govern the conditions of their issue. Copies of the circulars and tender forms may be obtained from any Federal Reserve Bank or Branch, or from the Bureau of the Public Debt.



FOR RELEASE ON DELIVERY

July 25, 1978 -- 2:00 p.m. EDST

STATEMENT OF THE HONORABLE RICHARD J. DAVIS
ASSISTANT SECRETARY OF THE TREASURY
BEFORE THE
SUBCOMMITTEE ON AVIATION OF THE HOUSE
COMMITTEE ON PUBLIC WORKS AND TRANSPORTATION
ON
H.R. 13261
"AN ACT TO COMBAT INTERNATIONAL TERRORISM"

I very much appreciate the opportunity to appear before this Subcommittee in order to discuss the explosives tagging provisions of H.R. 13261 an "Act to Combat International Terrorism." With me today are Mr. J. Robert McBrien, my special assistant for matters involving terrorism and intelligence, and Mr. A. Atley Peterson, Special Assistant to the Director of ATF for Research and Development. Mr. Peterson, who has served as Chairman of the Advisory Committee on Explosives Tagging since 1973, will present more specific testimony on how tagging works.

If adopted, this legislation would provide Treasury with the necessary authority to require that all non-military explosives carry unique elements -- taggants -- which permit identification and detection. Identification taggants would remain intact after a bomb explodes and enable the type of explosive used to be identified and traced. Detection taggants would enable the presence of a bomb to be established before it exploded.

While we have proposed certain modifications to the provisions of H.R. 13261, the Treasury Department strongly urges the adoption of explosives tagging legislation. It would provide us with critical tools in the battle against terrorists and others who use explosives

B-1065

illegally: it would help us apprehend the bomber, and it would help save lives and preserve property by preventing explosions from taking place. Our proposed changes, however, would explicitly require that taggants be safe, available and technologically acceptable before we may require them to be inserted in explosives.

Bombing is a particularly vicious and indiscriminate crime, and it is a clearly deliberate act of violence. One does not, in a moment of intense anger, grab his bomb from a closet and blow-up his spouse or neighbor. The bomber actively has to acquire the knowledge of how to make a bomb; he has to fabricate the explosive device; and he has to plant it. This is a calculated, planned and indisputably intentional process. At the same time the consequences of the bomber's action are severe: death, injury and the destruction of property. For these reasons we believe that we should do all that we legitimately can to meet this problem.

The Treasury has therefore been working in recent years to determine whether explosives taggants could be developed to assist in the investigation and prevention of bombings. A technical advisory committee, including all Federal agencies interested in explosives control and the Institute of Makers of Explosives, the Sporting Arms and Ammunition Manufacturers' Institute, the International Association of Bomb Technicians and Investigators, the American Society of Industrial Security, the Airlines Pilots Association and representatives from various universities was created in 1973. In addition, because of the importance of technical expertise in this area, Aerospace Corporation was retained in order to provide technical systems management. While Mr. Peterson's statement includes more detail on the technical status of the program; as a general matter we are ready to tag the cap-sensitive explosives -- that is, the dynamites, watergels and slurries -- for identification. If the facility for manufacturing those taggants was built, we could begin the identification tagging today. But it will not be constructed until the taggant manufacturer

knows that it will have customers, and the explosives manufacturers will become customers only by Congress passing legislation which requires that they use taggants. We believe that the production facility will be finished and producing taggants within 12 to 18 months after the law is enacted. It also appears that the availability of sufficient numbers of taggants is the only technical constraint on identification tagging of most high explosives.

If this legislation were to pass, the expected implementation date for identification tagging of other explosives is:

- Black and Smokeless Powder, June 1980
- Detonators, September 1980
- Cast boosters, September 1980
- Fuse and Detonator cord, January 1981.

Progress is also being made in the detection tagging area. Our experts believe that pilot detection tagging can begin in late 1979 for dynamites, water gels and slurries. Testing should have been completed by then since much of the applied research and advanced development are already in process.

For other detection tagging we have projected the practical readiness for national implementation as follows:

- Black and Smokeless Powder, March 1980
- High Explosives and Detonators, April 1980
- Fuse and Detonator cord, September 1981.

It is clear that the addition of identification taggants to commercial explosive materials or their boosters will better enable law enforcement authorities to trace the explosive material from a bomb scene to its last recorded owner and, hopefully, to its ultimate user. The chances of solving more

bombing crimes will be improved when identification tagging is introduced. In addition many valuable investigative hours now necessarily spent attempting to identify the last legal owner of the explosives involved can be saved.

From Treasury's perspective, the vital issue as to identification tagging is whether the crimes solved and the deterrence established will be worth the effort and costs of requiring the identification taggants. In order to assess this as objectively as possible, Management Science Associates was asked to study this question. While acknowledging the difficulty in assessing the impact of any program before it begins, the study concludes, and we believe, that the value and cost effectiveness of identification tagging is clear.

With tagging, bombers can only lose. And we believe the costs for the manufacturers, dealers and users of explosive materials will be entirely reasonable. An inflation impact study was conducted by Aerospace Corporation in March 1977. It found that the tagging program would not have a major inflationary impact.

The possible price increases in explosives as a result of tagging for identification were estimated at merely one-and-quarter cents per pound of explosive; and while research on detection tagging is still continuing, we believe it will be less. Ultimately, when identification and detection taggants are combined into one micro-unit, there should be more cost reduction.

If identification tagging is a real benefit to law enforcement, a successful detection tagging program is critical. The bomb is intrinsically a weapon of terror. Bombing is a crime that is carried out secretly and without warning. A bomb is small and lightweight. It can be hidden easily. Through a time delay mechanism or a motion-activated detonator, it can be concealed (or mailed) and then abandoned by its creator. The bomber can choose his explosive device, select his target, and plant his bomb. But once he has left it, every passerby becomes a random target as it explodes without warning.

The need, therefore, is to develop the ability to detect the presence of a bomb before it explodes. Substantial progress in developing a working capability to tag explosives so that they may be detected before exploding has recently been made. And it is this part of the tagging program from which the greatest direct benefits to the public safety can be expected. With detection taggants added to explosive materials and with detection devices placed at high target value locations, we can go beyond solving bombing crimes only after the destruction has happened and begin, through pre-detonation discovery, to prevent bombings from occurring. The MSA study suggests that the cost-benefit of this form of tagging is less certain than that for identification tagging. Its analysis makes clear, however, that if one considers just the high risk, potential targets -- airports, planes, public buildings -- then the benefits are clear. In addition, when one considers what detection tagging can do -- save life and limb -- the essentiality of going forward with this program becomes clearer.

I would now like to discuss some of the points that have been raised during hearings. Initially, it has been suggested by some industry representatives that the Federal government should buy the tagging materials and distribute them to the explosives manufacturers. There has also been a suggestion that the Government should bear the liability for any adverse results of explosive tagging.

It is the Treasury Department's belief that the Federal government should not interpose itself in the commercial chain and create an artificial and unnecessary "middleman" between the producers of taggants and their customers, the manufacturers of explosive materials. The function of Treasury's Bureau of Alcohol, Tobacco and Firearms with respect to the explosives industry should be to develop the requirements and to monitor the execution of the tagging programs. The BATF function clearly should not be that of an unnecessary, bureaucratic intruder in the marketplace. We believe either role -- that of distributor of taggants or insurer of manufacturers -- should be reserved for private enterprise where it

will be accomplished as guided by normal market forces and business management interests. Any involvement of the Federal government in this "middleman" role is unnecessary and would create an unfortunate precedent. In addition, the problem of administering a program in which the government is liable for a defective explosive caused by a taggant only, cannot be overestimated. Establishing this casual connection would be extremely difficult and accomplish little other than increased legal fees for attorneys. We sincerely hope the Subcommittee will not add any requirements of this sort to H. R. 13261.

In hearings on this issue certain groups have sought to eliminate black and smokeless powders from the coverage of the tagging program. Mr. Chairman, we believe that this attempt should be strongly resisted. The issues raised are not real; they are based on fancy, not fact. As discussed below, black and smokeless powders are used in a substantial percentage of bombings. When so used they kill; they injure; they destroy property. The failure of the Congress to include these two forms of explosives would serve as an invitation to the terrorist and the criminal to rely more and more on these unexplainably excluded powders. The entire intent of the tagging program would be undermined.

Those urging this exception have raised two principal arguments opposing the use of taggants on black and smokeless powders. First, it has been argued that we are seeking to impose tagging requirements for black and smokeless powders before it is safe and feasible to do so. That is not true.

The Senate antiterrorism bill, S. 2236, contains language to ensure that tagging will be safe to users and weapons alike and will not be imposed prematurely. That is in subsection 12(t) of S. 2236. We drafted that language for the Senate bill, and it is the amendment which we most strongly urge be adopted for H. R. 13261. We are committed to the standards set by that provision; we will adhere to them; and even if they were not in the legislation, they would still be applied. Taggants for each class of explosives should not be required until the all around safety, performance quality and environmental impact of the tagged

explosive are established through rigorous research and testing. In addition, a tagging requirement should only be imposed if the taggant itself has the requisite longevity, survivability, and uniqueness to accomplish its task. The tests conducted to date -- which have been carried out by the explosives manufacturers themselves -- have established that the identification taggants will be safe indefinitely.

It is because tagging technology and the readiness and adequacy for implementation varies according to the type of explosive, that we have recommended in all Treasury testimony that tagging legislation should include greater discretionary authority and flexibility for the Secretary in determining what explosive materials should be tagged and when. But as soon as these conditions are met for each class of explosives, it is important that we have the authority to require the inclusion of these taggants as soon as possible. Maximizing the safety of our people requires no less.

The second major aspect of this false issue regarding black and smokeless powders is the charge that Treasury is seeking to achieve gun control through ammunition control. Again, that is not true. We are well aware of the controversy the notion of gun control generates. This is not a gun control issue, and you should not allow yourselves to be deceived into believing it is.

We stated during our Senate testimony, and reaffirm today, that we are not seeking to require the introduction of taggants into small caliber, commercially produced, fixed ammunition. The contents of commercially manufactured fixed ammunition are rarely found in bombs and are generally impractical for the bomber to use.

It is not appropriate, as some have done, simply to refer to black and smokeless powders as "propellant powders." The impression conveyed by this expression is that black and smokeless powders are used only to fire bullets and that somehow they lose their character as a favorite implement of bombers and acquire innocence by being used to propel ammunition. That is not true.

The fact is that the same type of 1, 2 and 5 pound cans of black and smokeless powders used by some sportsmen and musketry enthusiasts are the sources of the second most commonly used explosive fillers in bombs. Black and smokeless powders are explosives; they blow-up.

Let us examine the facts. We have prepared brief comparison tables in order to demonstrate clearly that our information on the use of black and smokeless powders in bombs is not mere conjecture; and indeed, agrees conservatively with information developed by the FBI.

The incidence of black and smokeless powder bombs in 1977 has been monitored by BATF and the FBI separately. Since the reporting of bombing crimes on a nationwide basis is not perfect, there are some differences in their final data and the FBI reports a higher percentage of incidents involving black or smokeless powder bombings. If all reported bombings are used as a basis, including incendiary devices and the unidentified explosives, BATF reports show black powder use at 12.4 percent and smokeless at 7.4 percent -- a 19.8 percent total. FBI data reports 15.6 percent for black powder, 17.8 percent for smokeless, to equal a total of 33.4 percent of bombings.

If we calculate the percentages for reported bombings only when the explosive is identified, we find: black powder equals 18.2 percent (FBI) to 22.5 percent (BATF) and smokeless powders account for 13.5 percent (BATF) to 20.5 percent (FBI); these total to 36.0 percent (BATF) and 38.7 percent (FBI). If we exclude incendiary devices from these data and use only "explosive bombs," we have BATF reporting 31.3 percent for black powder, and 18.7 percent for smokeless powder, a total occurrence in 1977 bombings of 50 percent. The comparable FBI statistics are: 24.2 percent, 27.3 percent, and a total of 51.5 percent.

The incidence of death and injury from bombings was calculated on the basis of BATF data by MSA for the period April 1975 through July of 1977. In that study, black and smokeless powders accounted for 18.8 percent of the 388 recorded injuries. That equals 73 injuries.

Among the 78 fatalities, black and smokeless powders were responsible for 19.3 percent of the deaths, that is, for 8 deaths. BATF's latest statistics, covering January 1976 to May 1978, show that black and smokeless powders are responsible for 12 percent of the bomb deaths in that time and 20 percent of the bomb injuries.

The MSA study also examined the types of targets of bombings and the explosives used against them. Black powder accounted for, among other bombings, 27.2 percent against schools, 12.9 percent against private residences, 8.5 percent against vehicles, 6.4 percent against transportation facilities, and 10.4 percent against Federal, State and local government. Smokeless powder accounted for:

Schools	14.7%
Private Residences	10.3%
Vehicles	10.4%
Transportation Facilities	6.4%
Fed., State local govt.	13.3%

Black powder was not used against law enforcement agencies but smokeless powder was used in 12.5% of those bombings.

As these various figures show, the truth about black and smokeless powders is that they constitute a very major part of the bombing crime problem. While they certainly do not carry the explosive force of dynamite and other high explosives, they are a significant part of the bombing problem. Black and smokeless powders are found, along with other explosives, in the bomb factories of domestic terrorists and other criminals. FBI figures reflect that in 1977, 90 percent of the domestic terrorist incidents in the United States took the form of bombings. BATF investigators believe that every known terrorist group in this country has, at some time or another, used black and smokeless powders. Just recently an Associated Press story of July 13 described a case in which New York Police uncovered what was reported to be a FALN -- the Puerto Rican terrorist group -- bomb factory. Among the explosives found on the scene was black powder.

The proportionate use of black and smokeless powder in bombs is very significant. Only 400,000 pounds of black powder are commercially available to the public each year out of 600 million pounds of cap-sensitive explosives. The mathematics are simple: black powder represents only 0.067% of the total available commercial explosives, but it is used in 12 to 16 percent of the bombings. Thus, its use in crime is several hundred times greater than its proportional availability.

Smokeless powder is very similar. It represents only 0.83% of the total cap-sensitive commercial explosives available (5 million pounds out of 600 million pounds). Yet smokeless powder is used in 7.4 (BATF) to 17.8 (FBI) percent of bombing crimes. Again, its criminal use is very many times greater than its proportional availability.

Mr. Chairman, as I said above, if black and smokeless powders are not included within the taggant program, if, as in subsection 12(u) of H. R. 13283, a nearly identical bill, they are excluded from tagging, then the explosive materials used in a major proportion of current bombings will not only escape these safeguards, but the criminal-terrorist will also be provided with an obvious alternative to those explosives which can be traced or detected through taggants. We do not believe this result can be justified to the American people.

It is our view that this legislation should require the insertion of taggants in all types of cap-sensitive commercially available explosive materials which are used in crimes. The Secretary would then have the authority, applying the standards in the proposed language, to impose the specific requirement for each class of explosives within a reasonable time after the taggant for that class has been successfully tested and is available. The Secretary would exempt those classes of explosives not yet ready for tagging.

Mr. Chairman, the benefits of tagging are clear. It will not, however, provide a panacea, instantly solving the problem of explosives crime. Identification tagging will help solve some bombings, not all. Detection tagging does not mean that all bombs will immediately be detected. Together, however, they will meaningfully advance our ability to deal with the bombing problem, and may deter some from using this deadly instrument. Those would be major advances.

One thing is clear, however: the extent to which tagging will help counter bombing crimes will be largely influenced by how quickly and how many forms of explosives are tagged. It is critical, therefore, that as soon as technology allows, the requirement that a particular class of explosives be tagged should go into effect. One class of explosives is ready to be tagged now; others will be shortly. We, therefore, urge that this legislation be passed during this session. We can then minimize the delay in getting tagged explosives into the marketplace and maximize our ability to apprehend those who use bombs and to save the lives of their intended victims at the earliest possible time.

The Treasury Department deeply appreciates the attention which the Subcommittee and you, Mr. Chairman, are giving to the problems of bombings by terrorists and other criminals and the tagging of explosives to help fight this severe crime problem. We believe that all responsible Americans share a desire for all explosive materials commonly used in criminal and terrorist bombings, when operationally feasible, to be required to contain both identification and detection taggants.

We will gladly work with the Subcommittee to achieve a final version of H.R. 13261 which will accomplish our mutual goal of a workable scheme for requiring the tagging of explosive materials for identification and for detection.

That concludes my statement, Mr. Chairman; I will be happy to answer any questions the Subcommittee may have.



FOR IMMEDIATE RELEASE
JULY 26, 1978

Press Contact: Robert E. Nipp
(202) 566-5328
Non-Press Contact: (202) 566-8235
566-8651
566-5286

TREASURY IMPLEMENTS JULY 20 STEEL
TRIGGER PRICE MECHANISM ANNOUNCEMENT

The Treasury Department, implementing its announcement of July 20 concerning the Trigger Price Mechanism, today published base prices applicable during the Fourth Quarter of 1978 for 84 steel mill products covered by the program.

The Department also published additional pages in the Trigger Price Manual to expand the coverage of products for which base prices have been announced in the past.

#

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARY

NOTICE

Base Prices and Additional TPM Manual Pages Implementing
July 20 Announcement

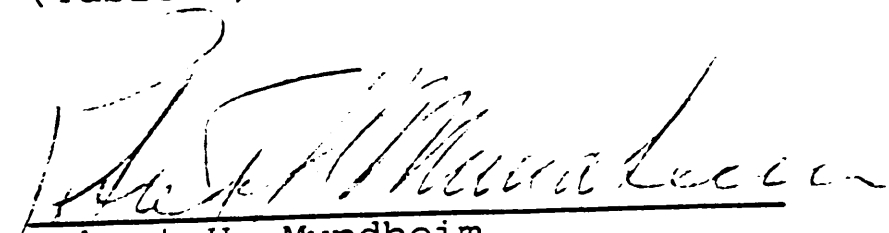
The Treasury Department, implementing the Notice of July 20 concerning the Trigger Price Mechanism, hereby (1) announces base prices applicable to all shipments exported on or after October 1, 1978 for 84 types of steel mill products covered by the program; and (2) issues additional new pages of the Trigger Price Manual to supplement the pages published July 20. These pages reflect Third Quarter prices since they take effect during this Quarter.

Table I is a list of base prices applicable for the Fourth Quarter. For most products, the Fourth Quarter base price is derived by increasing the current applicable Third Quarter base price by 4.86%. Diagram I shows how this factor is derived. The same increase must be applied to current extras to derive the appropriate Fourth Quarter trigger price extras for specific products.

Alternatively, the Fourth Quarter base price for most products may be derived by increasing the original base price (announced January 9, 1978) by 10.63% (see Diagram I). Again, extras should be increased by that same percentage for the Fourth Quarter.

These increases reflect: (1) increases in the January average cost per ton of finished product arising from Task Force revisions announced in the July 20-release, Part I; (2) Third Quarter adjustments (announced May 5, 1978) as recalculated by the Task Force to reflect an increased proportion of yen denominated costs than before (see July 20 release, Part II); and (3) Fourth Quarter adjustments, as announced in the July 20 release, Part II.

The standard percentage calculations described above may not be used for two groups of products: (1) products whose base costs have been derived from electric furnace producers rather than integrated producers; and (2) products whose original relationship to the average cost per finished ton has been changed by the Task Force. For these two groups of products, an explanation of the calculations is given in footnotes to the table of Fourth Quarter base prices (Table I).


Robert H. Mundheim
General Counsel

Dated: JUL 25 1978

TABLE I
PRODUCT BASE PRICES FOR SHIPMENTS EXPORTED DURING FOURTH QUARTER 1978
(Including Task Force Revisions and Quarterly Revisions)

AISI Group	Product	\$/Metric Tons		
		January Base	Current 3rd Quarter Base	4th Quarter Revised Base
2	Wire Rods Commercial Quality 1008	\$ 265	\$ 280	\$ 294
2	Wire Rods Welding Quality	266	281	295
2	Wire Rods High Carbon 1065	309	326	342
2	Wire Rods Cold Heading Quality 1038	319	337	353
2	Wire Rods Cold Finished Bar Quality	319	337	353
2	Wire Rods Alloy Base Grade 4037	466	492	516
16	Cold Finished Spheroidized Annealed Moly Alloy Steel Wire Rod AISI 4037 5.5 MM to 13 MM Base	None	492	516
16	Cold Finished Spheroidized Annealed SI-MN-CHR High Carbon Steel Wire Rod AISI 9254 Base	None	471	494
-		259	273	286
3	Wide Flange Beams	210	239	251 (a)
3	Standard Carbon Steel Channels A-36	221	252	264 (a)
3	Unequal Angles	199	227	238 (a)
3	Equal Angles A-36	243	277	290 (a)
3	Standard I-Beams A-36 S-4 S-12	292	308	323
3	Sheet Piling A-328	266	281	295
5	Plates A-36	298	314	329
6	Heavy Carbon Steel Rails	292	308	323
6	Light Rails	299	315	330
6	Tie Plates	196	223	234 (b)
8	Plain and Deformed Reinforcing Bars A STM 615			
10	Merchant Quality Hot Rolled Carbon Round Bars A-36 or AISI 1020	243	278	291 (c)
10	Hot Rolled Carbon Bars Special Quality AISI 1045	340	359	376
10	Merchant Quality Squares and R.C. Squares ASTM A-36 or AISI 1020	243	278	291 (c)
10	Merchant Quality Flat Bars A-36 or AISI 1020	221	253	265 (c)
10	Bar Size Channels A-36	292	334	350 (c)
11	Round Bar Alloy 8620 Base	391	413	433
11	Spheroidized Annealed 52100	437	461	482

<u>AISI Group</u>	<u>Product</u>	<u>January Base</u>	<u>Current 3rd Quarter Base</u>	<u>4th Quarter Revised Base</u>	
12	Cold Finished Carbon Steel Round Bar 1018	\$ 361	\$ 381	\$ ---	
	Revised	416	439	460	(d)
12	Cold Finished Sulphur Free-Cutting Round Bar 1215	408	430	---	
	Revised	471	497	521	(d)
12	Cold Finished Free-Cutting Lead Round Bar 12L14	428	452	---	
	Revised	492	519	544	(d)
14	ERW Pressure Tubing	437	461	483	
14	Welded Stainless Pipe ASTM A-312	1874	1977	None	
14	Welded Stainless Steel Round Ornamental	1689	1782	None	
14	Continuous Buttweld Standard Pipe	278	293	307	
14	Electric Resistance Pipe Excluding Oil well	311	328	344	
14	Submerged Arc Welded Pipe	377	398	417	
14	ERW Structural Tubing, ASTM A-500	None	343	360	
14	ERW Standard Pipe, ASTM A-120 (A-53)	None	317	332	
15	Seamless Carbon Oil Well Casing to 7" Not Threaded	368	388	407	
15	Seamless Carbon Oil Well Casing over 7" Not Threaded	364	384	403	
15	Seamless Carbon Casing Threaded Over 7"	413	436	457	
15	Seamless Carbon Casing Threaded up to 7"	418	441	462	
15	ERW Carbon Oil well casing not threaded	328	346	363	
15	ERW Carbon Casing Threaded	387	408	428	
15	Seamless Carbon Pressure Boilers etc.	702	741	777	
15	Seamless Carbon Tubing With Coupling	550	580	608	
15	Carbon Seamless Line Pipe	374	400	419	
15	Hot Roll Seamless 52100	534	563	590	
15	Cold Roll Hi Carbon Chrome 52100	792	836	877	
15	Seamless Round Stainless Tube 304	1798	1897	1989	
15	Seamless Square Ornamental Tube 304	1959	2067	2167	
16	Cold Heading Round Wire H.D., 1018 (Hard Drawn)	400	422	443	
16	Cold Heading Round Wire Annealed Rod 1018	455	480	503	
16	Cold Heading Round Wire Spheroidized Annealed Rods 1018	464	490	514	
16	Cold Heading Annealed in Process 1018	468	494	518	
16	Cold Heading Spherodized Annealed in Process 1018	477	503	527	
16	Cold Heading Round Wire Annealed in Process From Annealed Rods 1018	504	532	558	
16	Cold Heading Round Wire Spheroid Annealed in Process from Annealed Rod 1018	513	541	567	
16	Cold Heading Round Wire Annealed at Finished Size	455	480	503	
16	Cold Heading Round Wire Spheroid Annealed at Finished Size 1018	464	490	514	

<u>AISI Group</u>	<u>Product</u>	<u>January Base</u>	<u>Current 3rd Quarter Base</u>	<u>4th Quarter Revised Base</u>
16	Cold Heading Round Wire Annealed at Finished Size From Annealed Rods 1018	\$ 490	\$ 517	\$ 542
16	Cold Heading Round Wire Spheroid Annealed at Finished Size and Drawn From Annealed Rod 1018	500	528	554
16	Bright Basic Round Wire 1008 Rimmed #8	329	347	364
16	Galvanized Iron Round Wire Type #1 Coating #8	414	437	458
16	Round Baling Wire #14.50	459	484	508
16	Bright Annealed Cold Drawn Stainless Wire Base 304 0.080"	2182	2302	2414
16	Spring Hard Temper Nickel Copper and Plastic Cold Drawn Stainless .040" 302 Base	2745	2896	3037
16	Cold Heading Quality Copper and Moly Coat Cold Drawn Stainless Steel Wire ASTM 493-A #7 0.131"	2353	2482	2603
16	Cold Heading Quality Copper and Moly Coat Cold Drawn Stainless Wire 305 0.131"	2416	2549	2673
16	Cold Heading Quality Copper and Moly Coat Cold Drawn Stainless AISI 410 0.131"	1562	1648	1728
16	Cold Heading Quality Copper and Moly Coat Cold Drawn Stainless AISI 430 0.131"	1602	1690	1772
20	Wire Nails Bright and Common 20 d x # 6 x 13/32 x 4" Base	383	404	424
21	Barbed Wire 2 Ply 12.50	527	551	578
22	Black Plate ASTM A-625-76 0.0083" 34" x Coil	373	394	
	Revised	347	---	380 (e)
23	Electrolytic Tin Plate SR 25/25 75Lb x 34" x Coil	477	503	
	Revised	470	---	515 (e)
23	Electrolytic Tin Plate DR 25/25 55" x 34" x Coil	475	501	
	Revised	520	---	570 (e)
25	Hot Rolled Sheets Coil ASTM A-569 .121" x 48" x Coil	231	244	
	Revised	239	---	262 (e)
25	Hot Rolled Band .121" x 48" x Coil	None	238	250

<u>AIISI Group</u>	<u>Product</u>	<u>January Base</u>	<u>Current 3rd Quarter Base</u>	<u>4th Quarter Revised Base</u>
26	Electrical Steel Sheets Grained Oriented M4 0.012" x 33" x Coil	\$1000	\$1055	\$1106
26	Electrical Steel Sheets Non-Oriented M-45 0.018 x 36" x Coil	538	568	596
26	Cold Rolled Sheets ASTM A-336 1.0 MM x 48" x Coil	297	313	328
27	Electro-Galvanized Sheets EGC-10gM ² 1.0 m/m x 48" x Coil	343	362	
	Revised	354	---	388 (e)
27	Galvanized Sheet ASTM 525 G-90 .029" - .032" x 48" x Coil	345	364	
	Revised	356	---	390 (e)
29	Hot Rolled Carbon Steel Strip Produced on Bar Mills Cut Lengths	246	282	296
29	Hot Rolled Carbon Steel Strip Produced on Sheet Mills Coils Only	231	249	262
32	Tin Free Steel Sheets SR 75 lb by 34" x Coil	413	436	
	Revised	403	---	441 (e)
32	Tin Free Steel Sheets DR 55 lb by 34" x Coil	412	435	
	Revised	453	---	496 (e)

(a) Electric Furnace producer, Group A product. The increase from current Third to revised Fourth Quarters is 4.87%.

(b) Electric Furnace producer, Group C product. The increase from Third to Fourth Quarters is 4.83%.

(c) Electric Furnace producer, Group B product. The increase from Third to Fourth Quarters is 4.84%.

(d) The original base price of cold finished steel bars has been adjusted. The trigger price for hot rolled bars (which is the raw material from which cold finished bars are made) is now being used as the raw material cost in calculating cold finished bar production costs, resulting in a base price increase.

(e) See next page.

(e) The original base price was adjusted by the Task Force to the figure shown in the first column on the chart above. To derive the trigger price applicable in the Fourth Quarter, apply the appropriate conversion factor shown below to the original January trigger price or the current Third Quarter trigger price. These conversion factors apply to both the base and any extras.

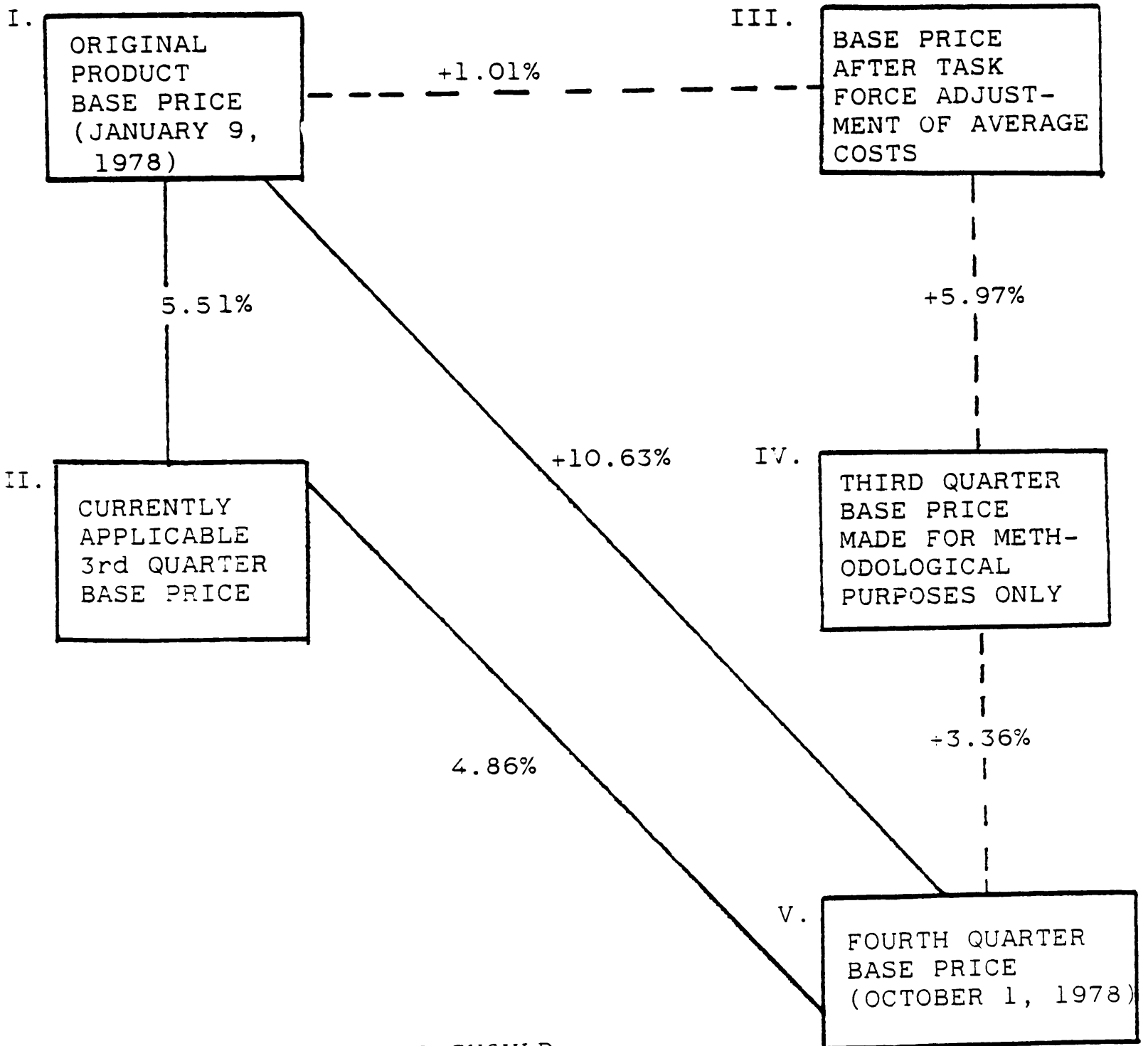
	<u>Conversion Factor</u>	
	<u>From Original Trigger Price</u>	<u>From Current Third Quarter Trigger Price</u>
Black Plate SR	1.0188	0.9645
Electrolytic Tin Plate SR	1.0797	1.0239
Electrolytic Tin Plate DR	1.200	1.1377
Hot Rolled Sheets	1.1342	1.0738
Electro Galvanized Sheets	1.1312	1.0718
Galvanized Sheets (Hot Dipped)	1.1304	1.0714
Tin Free Sheets, SR	1.0678	1.0115
Tin Free Sheets, DR	1.2039	1.1402

DIAGRAM I

DERIVATION OF FOURTH QUARTER BASE PRICES

For most products, the Fourth Quarter trigger price (V below) may be calculated by:

1. Multiplying the current Third Quarter trigger price for that product (Box II) by 1.0486; or
2. Multiplying the original January trigger price for that product (Box I) by 1.1063.



(THE SAME PERCENTAGES SHOULD BE APPLIED TO EXTRAS)

FOR ELECTRIC FURNACE PRODUCTS AND PRODUCTS WHOSE ORIGINAL BASE COSTS WERE REVISED BY THE TASK FORCE, SEE FOOTNOTES TO TABLE I FOR AN EXPLANATION OF THE CALCULATIONS.

Derivation of the Percentages

The percentages shown here were derived by first revising the January average costs (\$328.23) (Box I) based on the Task Force's review. The result (\$331.54 M/T) (Box III) was 1.01% above the average cost published in January. Then the previously announced Third Quarter increase (+5.5%) was applied to the revised January average cost (\$331.54) (Box III) resulting in a cost of \$351.33 (Box IV). The latter figure amounted to a 5.97% increase (rather than a 5.5% increase) because the Task Force cost re-structuring had made costs more sensitive to changes in the yen-dollar exchange rate. Finally, Fourth Quarter increases (+3.36%, reflecting yen appreciation over a 2-month average period ending July 15) were applied to the revised Third Quarter costs, resulting in a Fourth Quarter average cost of \$363.12 (Box V). This cost was compared with the original average cost (\$328.23 M/T) (Box I) and the currently applicable Third Quarter average cost (\$346.30 M/T) (Box II). The resulting percentage increases (+10.63% and +4.86%, respectively) are reported in the diagram above.

It is important to note that the Third Quarter trigger prices remain those announced May 5, 1978 (ie. 5.5% above original trigger prices). Revised Third Quarter numbers (Box IV) were calculated purely to enable the Task Force to make Fourth Quarter revisions.

Diagram I and the above discussion are recapitulated in the following conversion chart:

<u>To Obtain:</u>	<u>From:</u>	<u>Conversion Factor from \$/Metric Ton)</u>	<u>Percentage</u>
V	II	Multiply by 1.0486	+ 4.86%
V	I	Multiply by 1.1063	+10.63%
II	I	Multiply by 1.0551	+ 5.51%
III	I	Multiply by 1.0101	+ 1.01%
IV	III	Multiply by 1.0597	+ 5.97%
V	IV	Multiply by 1.0336	+ 3.36%
V	III	Multiply by 1.0953	+ 9.53%

Rev July, 1978

Spheroidized Annealed, Mo Alloy Steel Wire Rod AISI 4037, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number (s) 608.7880 0.375¢ per lb. + 4% + additional duties (see Headnote 4, TSUS)

Base Price per Metric Ton \$492

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	14
Great Lakes	79	4	17

Insurance 1% of base price + extras + ocean freight

Extras

1. Grade Extras
2. Size Extras
3. Thermal Treatment Extras
4. Aircraft Quality Extra
5. Bearing Quality Extra
6. Vacuum Degassed Extra

SPHEROIDIZED ANNEALED, NO ALLOY STEEL WIRE ROD, AISI 4037, 5.5 mm
to 13 mm

1. Grade Extras (per MT)

AISI, SAE NUMBER	Extra (\$/MT)	AISI, SAE Number	Extra (\$/MT)
1330, 1335, 1340, 1345	Minus 42	4820	185
4024, 4028	4	5046	51
4012, 4023, 4027 4032, 4042, 4047	NIL	5115, 5120, 5130, 5132, 5135	39
4118, 4130	NIL	5140	41
4135, 4137, 4140, 4142, 4145, 4147, 4150	2	6118	4
4161	3	8115	22
4320	94	8615, 8617	37
4340	93	8620	21
		8622, 8625, 8627	21

4422, 4427	27		8630, 8637, 8640, 8642, 8645, 8650, 8655, 8660	17
4615, 4617	91			
4620	89		8720	33
4626	42		8740	25
4718	107		8822	41
4720	73		94B15, 94B17	42
4815, 4817	187			

Boron Extra (if specified) - \$21/MT

2. Size Extras	
<u>Size</u>	Extra (\$/MT)
Over 13 mm but less than	Minus 26
19 mm	
1 inch & over	Minus 37
3. Thermal Treatment Extras	Extra (\$/MT)
Regular Anneal	42
Spheroidized Anneal	63
4. Aircraft Quality Extra	\$26/MT
5. Bearing Quality Extra	\$26/MT
6. Vacuum Degassed Extra	\$12/MT

(This extra is not charged when requirements are subject to extra for aircraft and/or bearing quality.)

Spheroidized Annealed, Si-Mn-Cr High Carbon Steel Wire Rod,
 AISI 9254, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number (s) 608.7880 0.375¢ per lb. + 4% + additional
 duties (see Headnote 4, TSUS)

Base Price per Metric Ton \$471

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	13
Great Lakes	79	4	16

Insurance 1% of base price + extras + ocean freight

Extras

1. Grade Extras
2. Size Extras
3. Thermal Treatment Extras
4. Vacuum Degassed Extra

SPHEROIDIZED ANNEALED, Si-Mn-Cr HIGH CARBON STEEL WIRE ROD,
AISI 9254, 5.5 mm to 13 mm

1. Grade Extras (per MT)

AISI NUMBER	Extra (\$/MT)
9260	Minus 19
5150, 5155, 5160	Minus 53
6150	10

Boron Extra (if specified) - \$21/MT

2. Size Extras

Size	Extra (\$/MT)
Over 13 mm but less than 19 mm	Minus 26
19 mm & over	Minus 37

3. Thermal Treatment Extras

	Extra (\$/MT)
Regular Anneal	42
Spheroidized Anneal	63

4. Vacuum Degassed Extra

\$12/MT

Spheroidized Annealed, High Carbon Cr Steel Wire Rod AISI 52100,
5.5mm to 13mm

Category AISI 2

Tariff Schedule Number (s) 608.7865 0.375¢ per lb. + 4% + additional
duties (see Headnote 4, TSUS)

Base Price per Metric Ton \$541

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$11
Gulf Coast	69	5	15
Atlantic Coast	72	4	15
Great Lakes	79	4	18

Insurance 1% of base price + extras + ocean freight

Extras

1. Grade Extras
2. Size Extras
3. Thermal Treatment Extras

1. Grade Extras (per MT)

<u>AISI NUMBER</u>	<u>Extra (\$/MT)</u>
E50100, E51100	NLL

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
13 mm but less than 15 mm	Minus 26
15 mm & over	Minus 27

3. Thermal Treatment Extras (\$/MT)

Regular Anneal	42
Spheroidized	63

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED
 MO ALLOY STEEL WIRE ROD
 AISI 4037, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number(s) 609.4560 10.5% ad val
 + additional duties (see headnote 4, TSUS)

Base Price per Metric Ton \$492

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	14
Great Lakes	79	4	17

Insurance 1% of base price + extras + ocean freight

Extras

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Aircraft Quality Extra
- (5) Bearing Quality Extra
- (6) Vacuum Degassed Extra
- (7) Cold Finished Extra

REVISED TP
 Fed.Reg. _____

COLD FINISHED SPHEROIDIZED ANNEALED
 MO ALLOY STEEL WIRE ROD
 (CONTINUED)

1. Grade Extra - see grade extras table, pp. 2-12, 2-13

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
over 13 mm but less than 19mm	Minus 26
1 inch and over	Minus 37

3. Thermal Treatment Extras

	<u>Extra (\$/MT)</u>
Regular Anneal	42
Spheroidized	63

4. Aircraft Quality Extra \$26/MT

5. Bearing Quality Extra \$26/MT

6. Vacuum Degassed Extra \$12/MT
 (This extra is not charged when requirements are subject
 to extra aircraft and/or bearing quality)

7. Cold Finished Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.812-0.999	\$137
0.688-0.811	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

REVISED TP
 Fed.Reg. _____

COLD FINISHED, SPHEROIDIZED ANNEALED,
 SI-MN-CR HIGH CARBON STEEL WIRE ROD
 AISI 9254, 5.5mm to 13mm

Category AISI 2

Tariff Schedule Number(s) 609.4560 10.5% ad val + additional duties
 (see headnote 4, TSUS)

Base Price per Metric Ton \$471

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$58	\$7	\$10
Gulf Coast	69	5	13
Atlantic Coast	72	4	13
Great Lakes	79	4	16

Insurance 1% of base price + extras + ocean freight

Extras:

- (1) Grade Extras
- (2) Size Extras
- (3) Thermal Treatment Extras
- (4) Vacuum Degassed Extra
- (5) Cold Finish Extra

REVISED TP
 Fed.Reg. _____

 SPHEROIDIZED ANNEALED, SI-MN-CR HIGH CARBON STEEL WIRE ROD
 (CONTINUED)

1. Grade Extras (per MT)

AISI Number	Extra (\$/MT)
9260	Minus 19
5150, 5155, 5160	Minus 53
6150	10

Boron Extra (if specified) \$21/MT

2. Size Extras

<u>Size</u>	<u>Extra (\$/MT)</u>
Over 13mm but less than 19mm	Minus 26
19mm and over	Minus 37

3. Thermal Treatment Extras

	Extra \$/MT
Regular Anneal	42
Spheroidized	63

4. Vacuum Degassed Extra

\$12/MT

5. Cold Finish Extra

<u>Size (Inches)</u>	<u>Extra (\$/MT)</u>
0.312-0.999	\$137
0.688-0.311	137
0.625-0.687	148
0.562-0.624	148
0.500-0.561	148
0.438-0.499	179
0.375-0.437	179
0.312-0.374	179
0.250-0.311	222
0.188-0.249	253
0.125-0.187	295
0.094-0.124	338
0.062-0.093	390

WIDE FLANGE BEAMS

Rev. July, 1978

(1) Size Extras

Series	Lbs./Foot	Extra-S/M.T.	Series	Lbs./Foot	Extra-S/M.T.
4 x 4	13	40	14 x 12	78,84	Nil
5 x 5	16-18.5	37	14 x 14½	87-136	Nil
6 x 4	8.5	54	14 x 16	142-426	Nil
6 x 4	12,16	42	14 x 16	455	76
6 x 6	15.5	27	14 x 16	500	80
6 x 6	20,25	19	14 x 16	550	81
8 x 4	10	44	14 x 16	605	82
8 x 4	13,15	32	14 x 16	665	84
8 x 5½	17,20	22	14 x 16	730	88
8 x 6½	24,28	16	16 x 5½	26,31	14
8 x 8	31-67	12	16 x 7	36-50	6
10 x 4	11.5	38	16 x 8½	58-78	Nil
10 x 4	15-19	33	16 x 11½	38,96	Nil
10 x 5-3/4	21-29	19	18 x 6	35,40	15
10 x 8	33-45	12	18 x 7½	45-60	5
10 x 10	49-112	5	18 x 8-3/4	64-85	Nil
12 x 4	14	41	18 x 11-3/4	96-114	Nil
12 x 4	16.5-22	33	21 x 6½	44,49	10
12 x 6½	27-36	14	21 x 8½	55-73	Nil
12 x 8	40-50	7	21 x 9	82,96	Nil
12 x 10	53,58	5	21 x 13	112-142	Nil
12 x 12	55-190	Nil	24 x 7	55,61	10
14 x 5	22,26	19	24 x 9	68-94	Nil
14 x 6-3/4	30-38	10	24 x 12	100-120	Nil
14 x 8	43-53	5	27 x 10	84-114	Nil
14 x 10	61-74	Nil	30 30	99-132	Nil
				172-210	17
			33	118-152	12
			33	200-240	18
			36	135-194	12
			36	230-300	18

(2) Grade Extras (S/M.T.)

ASTM Grade	Web Thickness In Inches		
	Thru 1-7/8	Over 1-7/8 Thru 2-3/8	Over 2-3/8
A242	117	--	--
A588	117	129	129
A441	52	94	94
		--	--
G42	44	90	90
G50	52	94	--
G60	70	--	--
A36	0	34	34
A690	81	--	--

3-4(A)

Revised TP

(7/25/78)

Fed.Reg. _____

SIZE EXTRAS JUNIOR BEAMS

<u>Series</u>	<u>lbs/ft</u>	<u>Extra \$/MT</u>
6"	4.5#	54
8"	6.5#	40
10"	8#	38
10"	9#	38
12"	10.8#	35
12"	11.8#	35

Hot Rolled, Ni-Cr-Mo Alloy Steel Round Bar AISI 8620 40mm

Category AISI 11

Tariff Schedule Number (s) 608.5240 10 1/2% + additional duties (see Headnote 4, TSUS)

Base Price per Metric Ton \$413

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$49	\$ 7	\$ 9
Gulf Coast	51	5	12
Atlantic Coast	63	4	12
Great Lakes	79	4	15

Insurance 1% of base price + extras + ocean freight

Extras

1. Grade Extras
2. Size Extras
3. Thermal Treatment Extra
4. Quality Extras
5. Spring Steel Flat Bars

Grade Extra per MT

AISI, SAE NUMBER	S/MT	AISI, SAE NUMBER	S/MT
1330, 1335, 1340, 1345	Minus 63	5046	Minus 72
4012, 4023, 4027	Minus 21	5115, 5120, 5130, 5132, 5135	Minus 60
4024, 4028	Minus 17	5140	Minus 62
4032, 4037, 4042, 4047	Minus 21	6118	Minus 17
4118, 4130	Minus 21	6150	Minus 33
4135, 4137, 4140, 4142, 4145, 4147, 4150	Minus 19	8115	1
4161	Minus 18	8615, 8617	16
4320	73	8622, 8625, 8627	NIL
4340	72	8630, 8637, 8640, 8642, 8645, 8650, 8655, 8660	Minus 4

4422, 4427	6		8720	12
4615, 4617	70			
4620	68		8740	4
4626	21		8822	20
4718	85		94815, 94817	21
4720	52			
4815, 4817	166			
4820	164			

Boron Extra (if specified) \$21/MT

2. Size Extra (mm)	Round	Extra (\$ / MT)	
		Round	Corner Square
13-15	16		Base
16-24	11		Base
25-100	NIL		Base
101-250	5		Minus 39

Thermal Treatment Extras

Thermal Treatment	Extra (\$ / MT)
Regular Anneal	42
Spheroidize Anneal	13
Normalize	53
Quench & Temper	
Normalize & Stress Relieve	116
Quench, Temper & Stress Relieve	169

4. Quality Extras

Quality	Extra (\$ / MT)
Aircraft	26
Bearing	26
Vacuum Degassed (This extra is not charged when requirements are subject to extra for aircraft and / or bearing).	12

5. Spring Steel Flat Bars

5-1 Grade Extras per MT

AISI, SAE NUMBER	Extra (\$ / MT)
9260	Minus 102
5160	Minus 102

5-2 Size-Extras

Width (Inches)	Extra (\$/ MT)
up to 1 3/4"	11
over 1 3/4" to 4"	NIL
over 4"	11

Spheroidize Annealed, High Carbon Cr Steel Round Bar AISI 52100, 40mm to 100mm

Category AISI 11

Tariff Schedule Number (s) 608.5225 10 1/2% + additional duties (see Headnote 4, TSUS)

Base Price per Metric Ton \$461

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	\$49	\$ 7	\$10
Gulf Coast	51	5	13
Atlantic Coast	63	4	13
Great Lakes	79	4	17

Insurance 1% of base price + extras + ocean freight

Extras

1. Grade Extras
2. Size Extras
3. Thermal Treatment Extras.

1. Grade Extras

Grade	Extra(\$ /MT)
E51100, E50100	NIL

2. Size Extras

Size (mm)	Extra (\$ / MT)
13 - 15	16
16 - 24	11
25 - 38	5
40 - 100	NIL
101- 250	5

3. Thermal Treatment Extra

Thermal Treatment	Extra (\$ / MT)
Without spheroidize anneal	Minus 63

REV. JULY, 1978

SEAMLESS CARBON STEEL OIL WELL CASING, NOT THREADED, UP TO SEVEN INCHES
IN OUTSIDE DIAMETER

AISI CATEGORY: 15

Tariff Schedule Number (s) 610.39 0.1 c/lb

Base Price per Metric Ton \$388

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight	\$7	\$7
Gulf Coast	Table	5	10
Atlantic Coast		4	10
Great Lakes		4	12

Insurance 1% of base price + extras + ocean freight

Extras

A. Outside Diameter/Wall Thickness

B. Grade Extras

NOTE: All prices on pg. 15-2 are to be increased by 5 1/2% for oil well casing exported to the United States on or after July 1, 1978.

Base Prices Including OD/WT Extras (\$/MT)

SEAMLESS CARBON STEEL OIL CASING, NOT THREADED, UP TO SEVEN INCHES IN
OUTSIDE DIAMETER

AISI	15	TSUSA	610.39	
<u>OD</u>		<u>WT</u>		<u>Base Price</u>
4 1/2"		.224		400
		.250		392
5"		.253		384
		.296		379
5 1/2"		.244		381
		.275		374
		.304		368

Intermediate WT will be priced on the nearest WT shown.

Seamless Carbon Steel Well Casing, Not Threaded, up to 7 Inches in Outside Diameter

Grade Extras

Grade	Extra
H, J, K N, C, L C-95, P	Base + 21% + 39%

REV. JULY, 1978

SEAMLESS CARBON STEEL OIL WELL CASING, NOT THREADED, SEVEN INCHES AND
OVER IN OUTSIDE DIAMETER

CATEGORY AISI 15

Tariff Schedule Number (s) 610.39 0.1 t/lb.

Base Price per Metric Ton \$384

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight	\$7	\$7
Gulf Coast	Table	5	10
Atlantic Coast		4	10
Great Lakes		4	12

Insurance 1% of base price + extras + ocean freight

Extras

A. Outside Diameter/Wall Thickness

B. Grade Extras

NOTE: All prices on pg. 15-4 are to be increased by 5 1/2% for oil well casing exported to the United States on or after July 1, 1978.

Base Prices Including OD/WT Extras
(\$/MT)

SEAMLESS CARBON STEEL OIL WELL CASING, NOT THREADED, SEVEN INCHES & OVER
IN OUTSIDE DIAMETER

AISI	15	TSUSA	610.39	
<u>OD</u>		<u>WT</u>		<u>Base Price</u>
7"		.272		374
		.317		365
8 5/8"		.264		380
		.352		364
9 5/8"		.352		364
		.395		364
10 3/4"		.350		363
		.400		364
		.450		363
11 3/4"		.375		365
		.435		364
		.489		362
13 3/8"		.380		376
		.430		375
		.480		374
16"		.438		401
		.495		397
		.656		397
20"		.438		424
		.500		424
		.635		424
		.812		424

Intermediate WT will be priced on the nearest WT shown.

Seamless Carbon Steel Oil Well Casing, Not Threaded, 7 Inches and over in Outside Diameter

Grade Extras

Grade	Extra
H, J, K N, C, L C-95, P	Base + 21% + 39%

REV. JULY, 1978

Seamless Carbon Steel Oil Well Casing, Threaded, and Coupled, Seven Inches and Over in Outside Diameter

Category AISI 15

Tariff Schedule Number(s) 610.42 7½

Base Price per Metric Ton \$436

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$ 9
Gulf Coast		5	12
Atlantic Coast		4	12
Great Lakes		4	15

Insurance 1% of base price + extras + ocean freight

Extras

- A. Outside Diameter/Wall Thickness
- B. Grade Extras
- C. Threading & Couplings Extras

NOTE: All prices on pg. 15-6 are to be increased by 5 1/2% for oil well casing exported to the United States on or after July 1, 1978.

BASE PRICES INCLUDING OD/WT EXTRAS (\$/MT)

SEAMLESS CARBON STEEL OIL WELL CASING, INTERLOCKED, AND COUPLED, 7 INCHES & OVER

AISI 15 TSUSA 610.42

<u>OD</u>	<u>WT</u>	<u>BASE PRICE</u>
7"	.272	425
	.317	419
8 5/8"	.264	432
	.352	414
9 5/8"	.352	413
	.395	413
10 3/4"	.350	413
	.400	413
	.450	412
11 3/4"	.375	415
	.435	413
	.489	412
13 3/8"	.380	428
	.430	426
	.480	425

Intermediate WT will be priced in the nearest WT shown.

Seamless Carbon Steel Oil Well Casing, Threaded and Coupled, 7 inches or more in Outside Diameter.

Grade Extras

Grade	Extra
H, J, K N, C, L C-95, P	Base + 21% + 39%

Threading and Coupling Extras

Threading & Coupling	Extra
STC LTC BTC	Base + 5% +12%
Threading but without coupling	-2.5%

SEAMLESS CARBON STEEL OIL WELL CASING,
 THREADED, AND COUPLED, UP TO 7 INCHES IN
 OUTSIDE DIAMETER

Category AISI 15

Tariff Schedule Number(s) 610.42 7 1/2%

Base Price per Metric Ton \$441

Charges to CIF	Ocean Freight	Handling	Interest
West Coast	See Freight Table	\$7	\$9
Gulf Coast		5	12
Atlantic Coast		4	12
Great Lakes		4	15

Insurance 1% of base price + extras + ocean freight

Extras

- A. Outside Diameter/Wall Thickness
- B. Grade Extras

NOTE: All prices on pg. 15-8 are to be increased by 5 1/2% on oil well casings exported to the United States on or after July 1, 1978.

BASE PRICES INCLUDING OD/WT EXTRAS
(\$/MT)

Seamless Carbon Steel Oil Well Casing, Threaded, and Coupled Up
to Seven Inches

AISI 15

TSUSA 610.42

<u>OD</u>	<u>WT</u>	<u>Base Price</u>
4 1/2"	.224	455
	.250	446
5"	.253	437
	.296	431
5 1/2"	.244	433
	.275	425
	.304	418

Intermediate WT will be priced on the nearest WT shown.

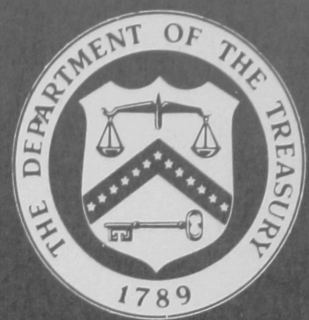
Seamless Carbon Steel Oil Well Casing, Threaded and Coupled, 7 inches in Outside Diameter

Grade Extras

Grade	Extra
H, J, K N, C, L C-95, P	Base + 21% + 39%

Threading and Coupling Extras

Threading & Coupling	Extra
STC LTC BTC	Base + 5% +12%
Threading but without coupling	-2.5%



FOR RELEASE UPON DELIVERY

Expected at 9:30 a.m.

July 26, 1978

STATEMENT OF EMIL M. SUNLEY,
DEPUTY ASSISTANT SECRETARY OF THE TREASURY FOR TAX POLICY
BEFORE THE SUBCOMMITTEE ON ADMINISTRATION OF THE
INTERNAL REVENUE CODE OF THE COMMITTEE ON FINANCE
AND THE SELECT SMALL BUSINESS COMMITTEE
OF THE UNITED STATES SENATE

Mr. Chairman and Members of the Committees:

I am pleased to appear today to review with you the existing Jobs Tax Credit and to discuss with you the President's proposals for a Targeted Employment Tax Credit.

The recent news about employment in the United States has been mostly good news. In the period of one year, from June 1977 to June 1978, 2.8 million people have joined the labor force and employment has increased by 3.9 million. The overall unemployment rate has been reduced from 7.1 to 5.7 percent and labor force participation and employment are at an all time high. All demographic groups have shared in the employment growth, including disadvantaged youth. For example, employment of blacks aged 18 to 24 increased by 110,000 during this period. However, the rate of unemployment for black youths remains high. This rate changed only slightly from 29.5 percent in June 1977 to 28.2 percent in June 1978. Unemployment has become increasingly concentrated on those who are disadvantaged by age, race, family income status, and other handicaps.

The Targeted Employment Credit Proposal

Because the problem of unemployment is increasingly a structural problem, the Administration has proposed that the present Jobs Credit be allowed to expire as scheduled after this year and that it be replaced by a Targeted Employment

Credit that will improve job opportunities for disadvantaged young people and the handicapped. The proposed employment credit would give a direct incentive for taxpaying businesses to make more jobs available and to make better jobs available for young people from low-income families. It will also provide employers an incentive to retain eligible workers during the critical first two years of employment in which their work habits and skills are developed.

The President's proposal also continues the tax incentive for employment of handicapped workers who are referred from vocational rehabilitation programs. Unlike the present Jobs Credit, the incentive to employ the handicapped would not depend on the employer's forecast of annual overall employment growth.

The Administration program would grant a tax credit equal to one-third of the wages of eligible individuals up to a maximum of \$2,000 per year during the first year that any eligible individual is employed. In the second year, the credit is one-fourth of wages up to \$1,500 per year per employee. I believe that these amounts are large enough to be an effective incentive for employers to fill some job openings with disadvantaged young persons, provided that the employer has a high degree of certainty that the credit will be forthcoming. It is also important that each eligible employee be covered for a long enough period of time to develop experience and skills required to compete successfully in the labor market without further aid.

The proposed targeted employment retains the feature of the existing credit that employers are required to reduce their deductions for wages by the amount of the credit allowed. This provision is very important for the efficiency and fairness of employment tax credits. Without such a provision, there could be extreme cases in which an employer would make money from the tax credit simply by hiring new workers and telling them to stay at home. More generally, the wage deduction offset means that the amount of incentive among employers will not vary with their marginal tax rates. The incentive is the same for small corporations as for large corporations, and it is the same for all unincorporated businesses regardless of the tax rate faced by their owners. That is, for the first year the credit reduces the cost of an eligible employee by 33 percent of the first \$6,000 of wages. Without a wage deduction offset, a new line of tax shelters based upon the jobs credit could appear.

The President's proposal includes a number of other provisions aimed at assuring that the credit is used to provide real opportunities for eligible workers and to minimize potential conflicts with those who currently hold jobs. The proposal also seeks to harmonize the treatment of tax credit carryovers, making all business tax credits subject to the same rules.

The effectiveness of the targeted employment credit in providing job opportunities for the handicapped and for disadvantaged young people depends crucially on its attractiveness to employers. If employers are to make more job opportunities available, they must believe with a high degree of certainty that each eligible worker hired will increase their tax credits, and they should face a minimum of red tape. Under the President's proposal, the employer has no responsibility to determine a prospective worker's eligibility, and the employer faces no issue with the IRS over eligibility rules. In addition, the employer need not forecast employment growth for the year or establish a payroll base for the previous year, as under the existing jobs credit. This "incremental" nature of the existing credit is the source of great uncertainty for the employer, additional recordkeeping requirements, and new regulations. The President's proposal also contains no recapture rules, which have been the source of uncertainty and complexity under the WIN and welfare tax credits. The only new accounting requirements imposed upon employers by the proposed targeted credit are that they must segregate the FUTA account for eligible workers and keep track of the initial employment date for each.

Eligibility of employees would be determined, at the initiation of the employee, by the local agencies that determine eligibility for other Federal employment programs, such as Public Sector Employment and On-the-job Training. The applicant must be either (1) at least 18 years of age and no more than 24 years of age and a member of a family that has an income of less than 70 percent of the regional lower living standard or (2) a handicapped individual referred to the employer under a vocational rehabilitation referral plan. Thus, the applicant must establish the date of birth and evidence that family income is below the local standard.

Unemployment is not a requirement for eligibility. There are two reasons for this. First, a duration-of-unemployment test would encourage the layoff of disadvantaged young people who are currently employed, and reduce the immediate prospects for those who have not been unemployed long enough. Second, a major objective of this proposal is to aid eligible workers in obtaining better quality jobs that have more opportunity for training, advancement, and job satisfaction. Eligible young people who are presently employed in less satisfactory jobs could seek certification to improve their prospects for meaningful employment.

The proposed certification process is deliberately tied-in with the employment and training system so that the process of certification may be linked to the efforts of the local Employment Service to provide job information and referrals. Job seekers should be able to avoid, as much as possible, the stigma of "welfare". Our experience with the WIN and welfare credits, which have had very low rates of election, suggest that a targeted jobs program should be identified with the employment system, rather than the welfare system.

As Assistant Secretary of Labor Arnold Packer testified here last week, we expect this program to result in approximately 160,000 more jobs for people in the targeted group than would exist without it. In addition, many eligible employees would find better, longer lasting employment. The eventual revenue cost of the program is estimated to be \$1.5 billion.

There will no doubt be suggestions that the cost of such a program may be reduced, without great sacrifice in numbers and effectiveness, by adding more requirements for certification or by limiting the tax credit to growing firms. Such suggestions should be explored very carefully for their potential to produce adverse incentives, as in the case of the duration of unemployment test that I discussed earlier. We do not want to give employers an incentive to lay off young people in order to make them certifiable. To take another example, we would not wish to discourage disadvantaged young people from seeking educational opportunities or encourage them to hide their educational qualifications, as would likely occur if there were an education limit. Limiting the credit to growing firms would add administrative complexities, increase uncertainty for employers, and cause the greatest reduction in effectiveness for those localities where the youth unemployment problem is likely to be greatest.

If the potential for laying off noneligible employees to hire eligibles is a principal concern, this can be approached in a relatively simple way by limiting the total amount of credit to the approximate average amount of turnover. Following this principle, the Administration proposal would allow no more than 20 percent of the wage base to qualify for the credit.

Problems of the Existing Jobs Credit

In contrast to the targeted tax incentives that I have just described, the present general Jobs Credit is available even for employment of those groups whose unemployment rates are lowest. Also, the credit favors those regions and industries where employment is already growing most rapidly. The existing credit also rewards sporadic growth more than steady growth. If extended indefinitely, it would tend automatically to reduce taxes more in periods of economic expansion and to increase them during recession. It would, thus, counteract somewhat the tendency of the economy to stabilize itself.

I have already noted the importance of certainty for employers for effectiveness of tax incentives. The present credit violates this principle massively. There are 5 separate quantitative tests that an employer must meet if added hiring is to result in increased amounts of credit. There is a test of FUTA wage base growth, of growth of the total wage bill, and of the tentative credit relative to current-year FUTA wages. There is also a limit of \$100,000 per taxpayer and a limit to the employer's income tax liability. For any employer, it is likely that the best estimate of his business outlook for the coming year will be sufficiently close to one or more of these limits to raise doubts about eligibility. Most firms will not have a clear idea of their qualification until the tax year is nearly over.

Each of the quantitative tests that are in the present credit has a defensible purpose. Indeed, considerations of revenue cost and data availability virtually require such provisions for any incremental credit that is to apply generally to employment. But taken together, the complexities of the present jobs credit and the consequent uncertainties and compliance burdens have resulted in what appears to be a very ineffective jobs stimulus program.

Last week, Arnold Packer presented to this Committee survey evidence that most employers were not aware of the jobs credit even after its first full year had passed. Most who were aware of the credit and thought they qualified reported that they had made no conscious effort to change their employment policy because of the credit.

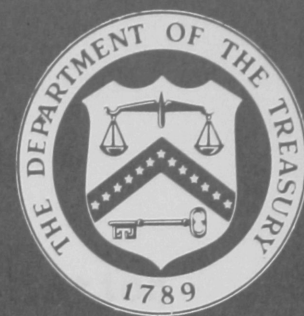
The most recent evidence from tax returns, which is still sketchy and preliminary, indicate that the credit is being claimed at substantially lower rates than would be expected from the general rate of growth in employment over the period. By the end of June, after approximately 90 percent of individual returns had been filed, a total of \$494 million of jobs credit had been claimed on approximately 283,000 returns, or about \$1,750 per claimant which is less than the maximum amount for one full-time, full-year employee. The total number of individual taxpayers claiming the credit is about 8 percent of all business taxpayers that have employees. By the end of last week, \$600 million of credit had been claimed on about 85,000 corporate tax returns, an average of \$7,060 per claimant. The corporate totals are much less complete since most large corporate taxpayers have not yet filed for tax year 1977. Unfortunately, there is no tax return information as yet on the distribution of jobs credit claims by size, industry, or region.

I do wish to report to you on the Administration's efforts to publicize the new Jobs Tax Credit over the past year. The Internal Revenue Service undertook a number of steps to publicize the credit to employers and to the general public. All employers were sent an informational insert with the quarterly employer's return forms announcing the credit. These were mailed during the second quarters of 1977 and 1978. The credit was also highlighted in a number of standard publications, such as Publication 17, Your Federal Income Tax, and Publication 334, Tax Guide for Small Business. Moreover, the Service undertook to provide training in the jobs tax credit to its taxpayer service personnel, who respond to inquiries from and furnish information to the public. The Service also worked closely with the Small Business Administration (SBA) in publicizing the jobs tax credit at 10 regional meetings of the SBA Advisory Councils, and provided representatives at each of these meetings.

The Employment and Training Administration of the Department of Labor undertook an information program of its own. Beginning in October 1977, about 550,000 "little green pamphlets" describing the Jobs Credit in nontechnical language have been distributed through local offices of the Employment Service, CETA prime-sponsors, regional ETA offices, and regional offices of the SBA. Other educational efforts include descriptions of the credit in regular publications of the ETA and of the U.S. Chamber of Commerce.

Summary

To summarize, the Administration believes that the existing jobs credit is overly complex and uncertain in its effect and that it no longer addresses the most critical unemployment problem. A targeted employment tax credit that we have proposed would concentrate the tax incentive on disadvantaged young persons and handicapped individuals where problems of structural unemployment persist. This proposal would involve much less complexity and uncertainty for taxpayers, which would be a boon especially to small businesses. It would aid the entrance of young people from poor families into the regular private work force and would help them to find better, more lasting jobs.



FOR RELEASE UPON DELIVERY
EXPECTED AT 10 A.M.
July 26, 1978

STATEMENT BY THE HONORABLE C. FRED BERGSTEN
ASSISTANT SECRETARY OF THE TREASURY
FOR INTERNATIONAL AFFAIRS
BEFORE
THE INTERNATIONAL TRADE, INVESTMENT
AND MONETARY POLICY SUBCOMMITTEE
OF THE
HOUSE COMMITTEE ON BANKING, FINANCE AND URBAN AFFAIRS

I am delighted to be here today to join Ambassador Strauss in discussing current issues in international trade policy. As you indicated so well Mr. Chairman, in your recent editorial in the Washington Post, continued movement toward more open trade and resistance to calls for increased protectionism are more vital than ever to our economic welfare and the health of the world economy.

The United States is now at a critical point in the development of its trade relations, as represented by the current round of Multilateral Trade Negotiations (MTN). The declaration issued at the conclusion of the recent economic summit in Bonn noted that "The successful conclusion of the negotiations, the biggest yet held, would mean not just a major trade-liberalization program extending over the 1980's

but the most important progress yet made in the GATT in relation to nontariff measures." Clearly, the MTN will determine the future shape and rules of the international trading system for a decade or so to come.

U.S. Objectives in the MTN

I begin today by reviewing some of the reasons why we continue to pursue a substantial degree of trade liberalization in Geneva, even though some here at home have called for higher protective barriers to soften the impact of foreign competition.

Imports are of great benefit to the United States. Not only do they help lower prices in the US market, thereby allowing the consumer to stretch his dollar farther, they also make available a greater range of consumption choices. In cases in which an imported good can be used as an input by a domestic producer, U.S. production costs can be lowered. Finally, competition from imports frequently has spurred U.S. producers to develop more efficient methods and new products.

The best way to appreciate the benefits which would arise from liberalizing import trade is to look at the costs of the import restrictions we currently impose. Tariffs raise domestic prices directly and harm consumers. Quotas, by cutting supply, indirectly achieve the same effect while allowing the revenue which would be generated by an equivalent tariff to accrue to foreigners. Import restrictions allow resource misallocations

to continue, imposing a permanent dead-weight loss on the United States economy.

Those who would seek a solution to our trade deficit and import-impacted industries by erecting new barriers to imports also forget that others will emulate us if we impose import restraints, choking off U.S. exports -- and American jobs. Consider the following facts:

- Approximately one out of eight manufacturing jobs in the United States produces for export. For some of the states represented on this Subcommittee, direct export-related manufacturing employment, and exports, are as follows (FY 1976 data - Bureau of Census):

	<u>Employment</u>	<u>Exports</u> (\$ billions)
Ohio	86,800	5.8
California	123,700	8.1
New York	84,000	5.3
New Jersey	34,900	2.7
Oregon	13,000	0.8
Massachusetts	48,200	2.5

- Exports take 39% by value of all U.S. production of construction machinery, for example, and about 40% by value of our aerospace output.

- Every third acre of American farmland produces for export. More than half our wheat, soybeans and rice is sold abroad.
- Nearly one-third of U.S. corporate profits now come from the international activities of U.S. companies, foreign investments as well as exports.
- The share of trade in our GNP has doubled over the past decade.

Status of the MTN

In short, Mr. Chairman, we believe that the United States has far more to gain from negotiating more open markets abroad than from closing off our own markets to imports. This is precisely what Ambassador Strauss has been so ably working to accomplish in Geneva, and I was privileged to join him there for the last ten days of the latest negotiations. We did not achieve final agreement, and many difficult issues remain, but I believe that remarkable progress has been made toward attaining agreements which seemed impossible just a few months ago.

Most of the major issues are now clearly defined in a way which makes them amenable to political resolution. The Summit has mandated completion of the negotiations by December 15. I believe that we can succeed in that task, and that we should therefore now review where we are and how much

further we have to go. Without duplicating Ambassador Strauss' comments, I propose to focus here on certain issues which are of particular concern to Treasury.

Subsidy/Countervail

I was particularly heartened by the great progress made over the past few months on a subsidy/countervail code -- one of the top MTN priorities of the United States. This issue was dead in the water as late as last February. But we have worked with our major trading partners to fashion a detailed proposal that has recently been circulated to other MTN participants, and -- to quote the "framework of understanding" already endorsed by 20 nations -- provides a "substantial basis for developing agreement in this area".

We believe that subsidies represent one of the most critical problems for the world trading system in the decade ahead, because governments are increasingly tempted to export their problems to others through direct financial and other types of help to favored industries. At the same time, we recognize that the present U.S. countervailing duty statute -- alone among major countries -- includes no injury test, which many countries view as disruptive to their trade. We also recognize that the temporary waiver authority in the statute will expire next January, with possibly dire consequences for world trade unless an effective new regime has

been negotiated by that time. Hence we seek three basic objectives in any new code:

- effective discipline on the use of subsidies themselves
- recognition of the need for an injury test in the U.S. countervailing duty law
- effective procedures, both domestically and in the GATT, to ensure faithful and timely implementation of the new arrangements.

The draft subsidy/countervail text is the joint effort of the United States, European Community, Japan, Canada, and the Nordic countries. It would establish a comprehensive discipline on the use of government subsidies, and set strict standards to limit the effect of subsidies on world trade. The text also incorporates the "two-track" approach proposed by the United States, which lays out procedures whereby countries can take countermeasures to offset the impact of foreign subsidies in both their domestic market and third country markets as well. This will provide the means to protect our exporters from subsidized competition in foreign markets.

As part of the proposed agreement on subsidies and countervailing duties, we are prepared to recommend to the Congress that it accept inclusion of an injury test in the

U.S. countervailing duty law. This is an issue of major importance for our trading partners, for understandable and justifiable reasons. Only the United States now operates without an injury test, and our continued failure to adopt one places us in clear violation of the spirit of the GATT. Our willingness to recommend this change -- within the context of an agreement containing effective discipline on the use of subsidies themselves -- demonstrates our great interest and sincere desire to avoid trade disputes in this area in the future.

The injury test would be incorporated within the framework of the two-track approach. If a country granted a subsidy in violation of specific commitments not to use certain practices, then the importing country could apply countermeasures along one track without having to demonstrate injury. This is fully consistent with the GATT approach to tariffs: retaliation is authorized whenever a member country violates its tariff bindings, with no need to demonstrate injury. Indeed, the MTN seeks to extend such a network of rights and responsibilities from the traditional area of tariffs into several non-tariff areas.

The other track provides for countermeasures against subsidies after a finding of injury. With the two-track approach, we will be able to provide expeditious and appropriate relief for industries facing subsidized competition.

The subsidy/countervail code also provides an excellent opportunity to engage the advanced developing countries (ADCs) more actively in the international trading system. We recognize that subsidies can contribute to development in poorer countries, but also believe that ADCs should assume responsibilities commensurate with their level of development and should accept increased obligations as their industries become internationally competitive. The current proposal affirms this principle, and seeks to provide a flexible basis for the adoption of obligations on subsidies which are appropriate for individual developing countries.

There are still three key issues that have yet to be resolved in the subsidies code, without which there can be no agreement:

-- Agriculture. We will not accept an agreement that does not tackle the thorny problem of limiting subsidized competition in world agricultural export markets.

-- Provisional Measures. We have not agreed on some of the mechanics of the second track, in particular whether a country can have recourse to provisional measures while international review of a case is pending. We favor expeditious international resolution of disputes but, where this is not possible, we need to maintain the right to act against the most blatant of subsidy practices -- those which countries have already agreed to avoid.

-- Domestic Subsidies. We need to include an illustrative list of domestic subsidies in the code. Direct government financial assistance to industrial development is often introduced in the name of laudable domestic economic goals: increased employment, industrial efficiency, farm income security, long-term research and development efforts. But it also tends to forestall needed structural adjustment at home, while exporting problems abroad. We believe that international guidelines and an illustrative list are needed to guide the application of such subsidies, and should be valuable in preventing (or at least helping to resolve) disputes over their use in the future.

These three issues, and the details for applying the code to the ADCs, are tough both intellectually and politically. But they are not insurmountable obstacles. The foundation for a comprehensive agreement exists in the text prepared by our negotiators over the past few weeks. I believe that agreement can be reached -- indeed must be reached -- by the end of the year.

Framework

Recognizing the tremendous changes which have occurred in trade practice and international circumstances since the founding of the GATT in 1948, the Trade Act called on the President to negotiate changes in GATT rules and procedures

in the MTN. Originally dubbed "GATT Reform", this effort is now being carried forward in the MTN's "Framework Group." In addition, it applies to other parts of the MTN, particularly the various code negotiations.

The Framework Group concerns itself with the following topics:

- a) special and differential treatment for developing countries, including LDC reciprocity for trade concessions by developed countries and the related issue of graduation from LDC status.
- b) trade restrictions for balance of payments reasons;
- c) consultation, surveillance, and management of disputes;
- d) export restrictions.

Many developing countries have come to regard the Framework Group as the "LDC Group" in the MTN. They are pushing hard for GATT amendments which would provide a permanent "legal" basis for special and more favorable treatment of LDCs by developed countries in future trade negotiations, and enshrine the principle that LDCs owe less than full reciprocity for trade concessions by developed countries. The developing countries believe that present GATT rules give insufficient consideration to development problems, and that

deviations from the rules to take account of such problems require "waivers" which are complicated and difficult to obtain.

This is one of the most politically sensitive issues in the MTN. We are sympathetic to the special problems of LDCs. At the same time, we cannot agree to a change in GATT rules which might result in a permanent two-tier trading system and less than fair treatment of our own trade interests by a large bloc of other countries. We also believe that any solution must provide for "graduation" -- the phasing out of special treatment, and acceptance by the more advanced developing countries of the increasing obligations of the trading system as the status of their development warrants it.

The GATT sanctions use by its members of import quotas and licensing restrictions to remedy serious balance of payments difficulties. However, this provision was adopted under a regime of fixed exchange rates. It is no longer appropriate or even necessary under the new system of flexible rates, which provides for a much more effective balance of payments adjustment device. Moreover, the GATT now refers only to quantitative restrictions and takes no account of surcharges and prior import deposits -- which have been more commonly used in recent years.

Clearly, "GATT reform" is needed here. When the GATT rules are manifestly inadequate to deal with common practice in a major area like this, the entire Agreement loses credibility. More important, better coverage of these practices by GATT would help bring such actions under improved discipline and limit their use.

An essential element of a final MTN agreement will be an improved dispute settlement package. It should apply specifically in the non-tariff measure codes, as well as to disputes under the GATT generally. We believe it should provide:

- maximum inducement for the parties to a dispute to reach agreement directly;
- means for impartial establishment of the facts of a dispute;
- a means of arbitration and conciliation;
- a record of the disposition of disputes.

We believe that existing GATT practice is useful in this regard, but could be improved upon. The GATT now provides for the use of impartial panels of experts to help resolve questions of fact and law related to a dispute. Such findings then can form the basis for efforts at reconciliation, either directly between the parties or with the help of mediators. We would like to spell out more fully how this system would

work, improve GATT procedures to restore the system's efficacy, and provide for time limits on the various steps in the process.

Finally, we need improvements in GATT provisions governing export restrictions, to balance existing GATT restraints on import restrictions. The former can be just as trade-distorting, and can also be used to export one country's economic problems to its trading partners -- as experience has demonstrated in recent years.

The general rules of the GATT apply to exports in much the same manner as to imports. Restrictions on quantity -- such as quotas and licensing systems -- are generally prohibited, but duties or taxes on exports may be imposed so long as:

- they do not discriminate among trading partners, and
- the contracting country has not agreed to "bind", or set a limit on, the amount of such duties or taxes.

However, the GATT clauses dealing with export restrictions are in several ways less complete than those dealing with import restrictions. When the GATT was written in 1948, import restrictions were a serious issue but export restraints were not. Thus the Agreement permits export restraints to prevent or relieve critical shortages of essential commodities

in the restricting country, to conserve "exhaustible natural resources", or when domestic prices of inputs are being held below world levels as part of a government stabilization program.

But the GATT provisions dealing with binding of duties and taxes need to be made more clearly and specifically applicable to exports. The general rule of nondiscrimination among trading partners needs to be made as clearly relevant to exports as it is to imports. The status under GATT of export restraints imposed by state trading enterprises, rather than governments themselves, needs to be clarified. And we need more specific provision for notification, consultation, and dispute resolution with respect to export restraints, reflecting the increasing importance of this issue in world trade.

Export Credits

Although it is not being negotiated in the MTN, I would like to comment finally on a closely related topic -- the new International Arrangement on Official Export Credits, concluded by twenty countries and the Commission of the European Communities earlier this year. You will recall that, when I last appeared here last March, I pointed out that the Arrangement is intended to head off the possibility of a self-defeating export credit war, a very real danger in this time of increased government intervention in trade.

You may recall that I expressed hope that the new Arrangement would form the basis for cooperation among the major trading nations to curb excessive competition in export credits. It was a welcome first step, but further action was needed to restrain aggressive government financing practices and reduce the element of subsidy in official export credit financing.

We have had a recent example of aggressive financing of exports which emphasizes the need for an improvement in the existing international understanding governing aircraft financing. The British offered highly concessional financing terms to induce Pan American Airways to select the Rolls Royce engine for its purchase of 12 L-1011s. While aircraft are not included in the Arrangement, there is a limited OECD Aircraft Standstill and there is an OECD agreement on local cost financing. The British credit offer violated international understandings by failing to require any down payment, exceeding the agreed-on ten year maximum term, and providing local cost financing. The British, while acknowledging that this was an unusual financing offer, argued that they were only matching financing terms offered by a private U.S. firm. Our view is quite clear -- the UK action constituted a triple derogation from existing understandings.

We are especially concerned about such practices, because they create a kind of competitive trade atmosphere that brings forth counter actions tending to produce a general export credit war. To avoid these dangers, we will seek to strengthen the International Arrangement on Export Credits. At the OECD Ministerial in June, Secretary Blumenthal emphasized the need for further negotiations this year. Such negotiations will be formally initiated at the review meeting of the Participants in October.

While we pursue a more rigorous international agreement, we are also taking action to maintain our ability to compete in the highly competitive export credit market. The Export-Import Bank is increasing its financing activities, with an anticipated budget authority increase of 30 percent for fiscal 1979 (from \$2.9 to \$3.8 billion.)

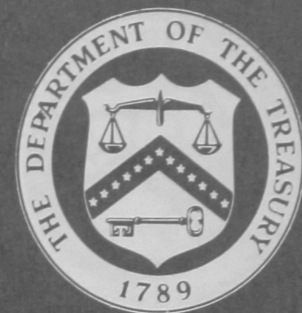
Conclusion

The goal of U.S. trade policy is to maintain, and further liberalize, the open trading system which has played such a major role in the postwar prosperity of the United States and the entire world. We thus seek further freedom for trade via the MTN.

But we feel just as strongly that all industrialized countries, and increasingly the advanced developing countries

as well, must play by agreed rules of the game. In some areas, new rules are needed. In all areas, closer adherence to the rules is mandatory. It is an old, but true, cliché that "trade must be fair to be free".

Hence we are trying to negotiate, simultaneously, a further opening for trade flows and a more effective international regime within which trade takes place. Under Ambassador Strauss' leadership, I believe that we will achieve such a two-fold result before the end of 1978.



FOR IMMEDIATE RELEASE
July 26, 1978

Contact: Alvin M. Hattal
202/566-8381

TREASURY ANNOUNCES PRELIMINARY COUNTERVAILING
DUTY ACTIONS AGAINST BICYCLE TIRES AND TUBES
FROM KOREA AND TAIWAN

The Treasury today announced its preliminary determination that the Governments of the Republics of Korea and China (Taiwan) are subsidizing exports to the United States of bicycle tires and tubes.

The preliminary affirmative determination with respect to Korea applies only to one company, Korea Inoue Kasei. The subsidies received by the other Korean companies are de minimis, or so inconsequential in size that they would not warrant the assessment of countervailing duties.

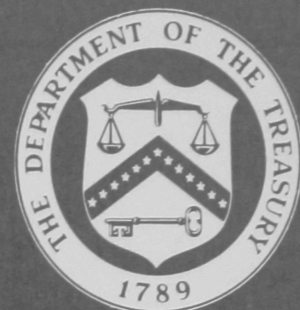
This investigation was begun after a petition was received December 29, 1977, on behalf of the Carlisle Tire & Rubber Co. of Carlisle, Pa. A final decision in this case must be made by December 29, 1978.

Treasury's preliminary investigation found several payments subject to countervailing duties. However, some affirmative decisions were made without the detailed information necessary from the foreign governments concerned to make a definitive decision as to whether the companies are receiving subsidies.

The Countervailing Duty Laws requires the Treasury to assess an additional customs duty that equals the amount of a "bounty or grant" (subsidy) paid on imported merchandise.

Notices of these actions will appear in the Federal Register of July 28, 1978.

Imports of bicycle tires and tubes from Korea and Taiwan were valued at \$14.5 million and \$15.3 million, respectively, during calendar year 1977.



FOR RELEASE WHEN AUTHORIZED AT PRESS CONFERENCE

July 26, 1978

TREASURY AUGUST QUARTERLY FINANCING

The Treasury will raise about \$2,600 million of new cash and refund \$4,380 million of securities maturing August 15, 1978, by issuing \$2,500 million of 3-year notes, \$3,000 million of 7-year notes, and \$1,500 million of 30-year bonds.

The \$4,380 million of maturing securities are those held by the public, including \$195 million held, as of today, by Federal Reserve Banks as agents for foreign and international monetary authorities. In addition to the public holdings, Government accounts and Federal Reserve Banks, for their own accounts, hold \$3,237 million of the maturing securities that may be refunded by issuing additional amounts of new securities. Additional amounts of the new securities may also be issued, for new cash only, to Federal Reserve Banks as agents for foreign and international monetary authorities.

Details about each of the new securities are given in the attached "highlights" of the offering and in the official offering circulars.

oOo

Attachment
over

HIGHLIGHTS OF TREASURY
OFFERINGS TO THE PUBLIC
AUGUST 1978 FINANCING
TO BE ISSUED AUGUST 15, 1978

July 26, 1978

Amount Offered:

To the public.....\$2,500 million	\$3,000 million	\$1,500 million
-----------------------------------	-----------------	-----------------

Description of Security:

Term and type of security.....3-year notes	7-year notes	30-year bonds
Series and CUSIP designation.....Series N-1981 (CUSIP No. 912827 HX 3)	Series B-1985 (CUSIP No. 912827 HY 1)	Bonds of 2003-2008 (CUSIP No. 912810 CC 0)
Maturity date.....August 15, 1981	August 15, 1985	August 15, 2008
Call date.....No provision	No provision	August 15, 2003
Interest coupon rate.....To be determined based on the average of accepted bids	To be determined based on the average of accepted bids	To be determined based on the average of accepted bids
Investment yield.....To be determined at auction	To be determined at auction	To be determined at auction
Premium or discount.....To be determined after auction	To be determined after auction	To be determined after auct:
Interest payment dates.....February 15 and August 15	February 15 and August 15	February 15 and August 15
Minimum denomination available.....\$5,000	\$1,000	\$1,000

Terms of Sale:

Method of sale.....Yield Auction	Yield Auction	Yield Auction
Accrued interest payable by investor.....None	None	None
Preferred allotment.....Noncompetitive bid for \$1,000,000 or less	Noncompetitive bid for \$1,000,000 or less	Noncompetitive bid for \$1,000,000 or less
Deposit requirement.....5% of face amount	5% of face amount	5% of face amount
Deposit guarantee by designated institutions.....Acceptable	Acceptable	Acceptable

Key Dates:

Deadline for receipt of tenders.....Tuesday, August 1, 1978, by 1:30 p.m., EDST	Wednesday, August 2, 1978, by 1:30 p.m., EDST	Thursday, August 3, 1978, by 1:30 p.m., EDST
Settlement date (final payment due)		
a) cash or Federal funds.....Tuesday, August 15, 1978	Tuesday, August 15, 1978	Tuesday, August 15, 1978
b) check drawn on bank within FRB district where submitted.....Thursday, August 10, 1978	Thursday, August 10, 1978	Thursday, August 10, 1978
c) check drawn on bank outside FRB district where submitted.....Wednesday, August 9, 1978	Wednesday, August 9, 1978	Wednesday, August 9, 1978
Delivery date for coupon securities.....Tuesday, August 15, 1978	Tuesday, August 15, 1978	Monday, August 21, 1978

TALKING POINTS
for
Financing Press Conference
July 26, 1978

1. We are offering \$7.0 billion of new securities to refund \$4.4 billion of publicly-held securities maturing on August 15 and to raise approximately \$2.6 billion of new cash.
2. The three new securities are:
 - First, a 3-year note in the amount of \$2.5 billion maturing on August 15, 1981. This security will be auctioned on a yield basis on Tuesday, August 1. The minimum denomination will be \$5,000.
 - Second, a 7-year note in the amount of \$3.0 billion maturing on August 15, 1985. This security will be auctioned on a yield basis on Wednesday, August 2. The minimum denomination will be \$1,000.
 - Third, a new 30-year bond in the amount of \$1.5 billion maturing on August 15, 2008. This bond will be auctioned on a yield basis on Thursday, August 3. The minimum denomination will be \$1,000.

On each of the three issues we will accept noncompetitive tenders of up to \$1,000,000.

3. For the current July-September quarter, we estimate our net market financing need at \$11-1/2 billion, assuming a September 29 end-of-quarter balance of \$15 billion. We would be comfortable, however, with a somewhat larger cash balance at the end of the quarter, which could well result from additional foreign subscriptions to our marketable securities or from state and local government purchases of nonmarketable issues in connection with their advance refundings. Also, a higher cash balance may be desirable because of our relatively heavy need of \$21 - 24 billion of net market borrowing in the October - December quarter, assuming a \$12 billion cash balance at the end of December.
4. Thus far, not including this financing, we have raised approximately \$3.4 billion of our estimated net market financing needs for this quarter. This was accomplished as follows:
 - \$1.75 billion in the new 15-year bond settled on July 11.
 - \$300 million in the 52-week bill settled July 25.
 - \$1.3 billion in a 2-year cycle note to be settled on July 31.

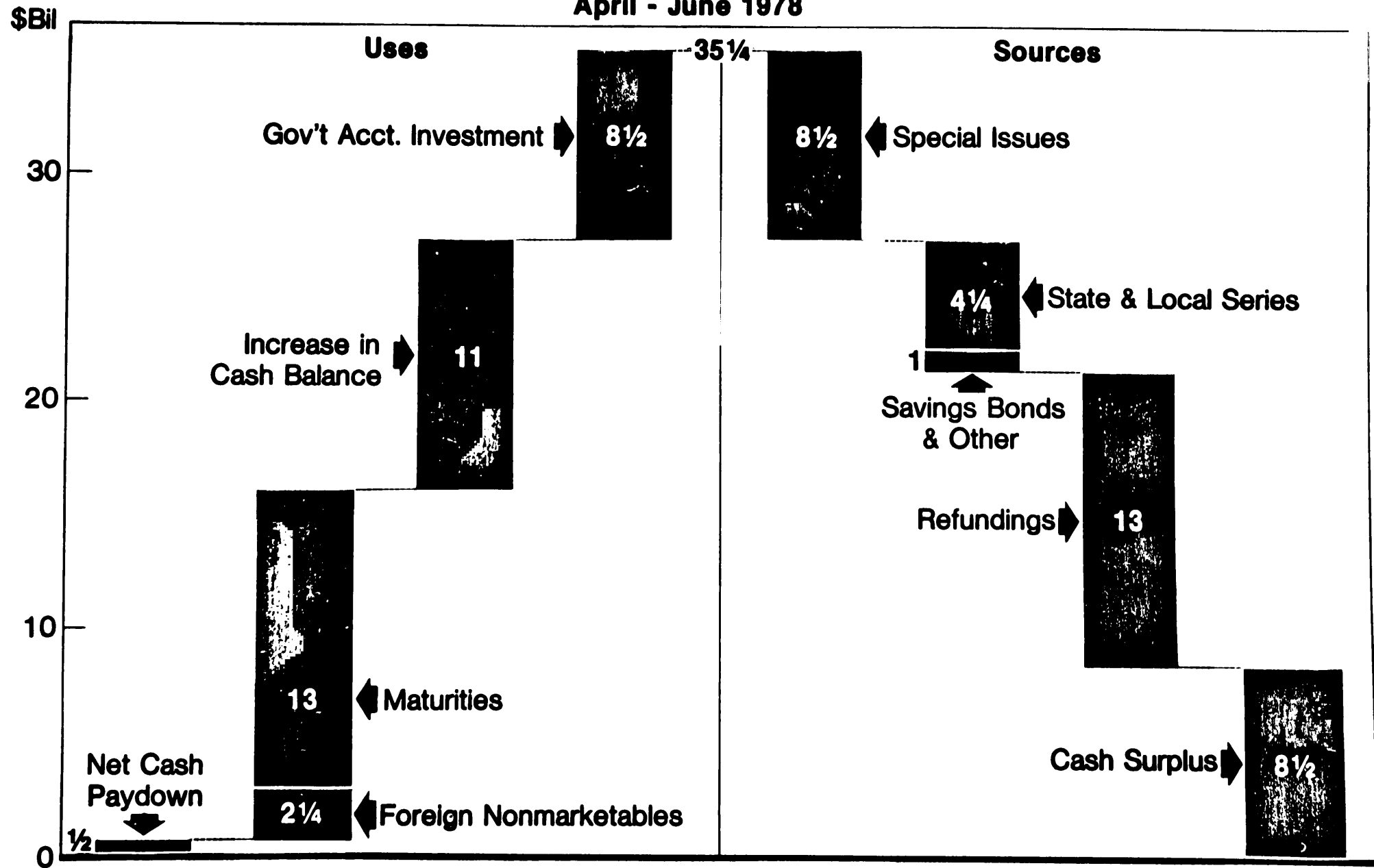
Including this financing, we will have raised a total of \$6.0 billion, leaving a balance of \$5.5 billion still to be done in this quarter.

5. To meet the remaining cash need in this quarter we have a number of routine possibilities including the 2-year and 4-year cycle notes and the 52-week bills. Also, depending on our judgment as to the appropriate size of our cash balance as we near the end of this quarter, any remaining cash needs could be met through bill financing including longer-dated cash management bills.
6. This financing continues the Treasury's efforts to extend the length of the debt in a balanced and orderly fashion.

The largest single issue is the 7-year offering, an area that we believe has good investor appeal at this time and provides a useful opportunity for moderate debt lengthening. The 3-year offering should have appeal to investors seeking a shorter-term investment outlet. The \$1.5 billion offering of 30-year bonds is the same amount that was offered in May and maintains our presence in the long-term market.

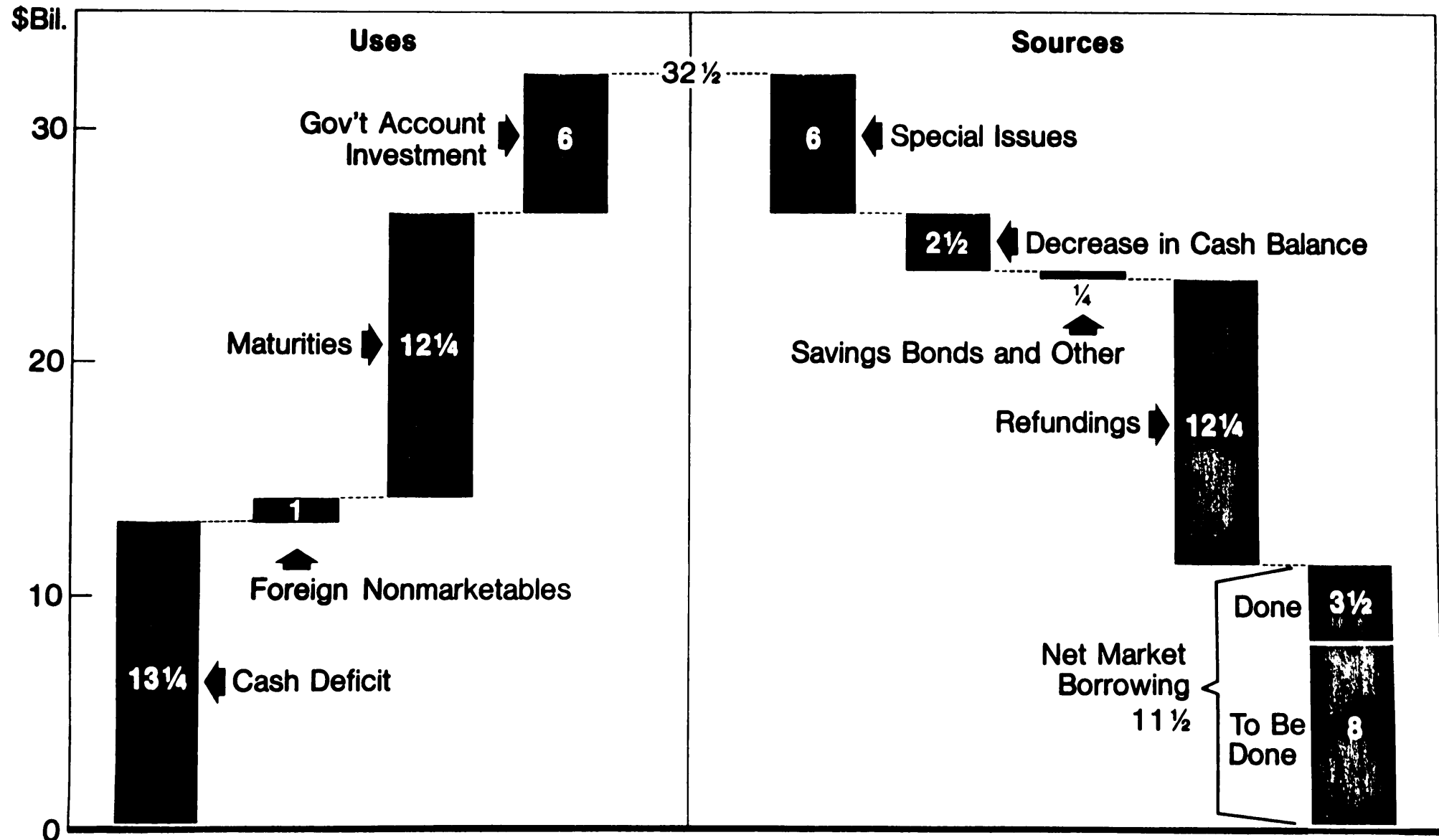
TREASURY FINANCING REQUIREMENTS

April - June 1978



TREASURY FINANCING REQUIREMENTS

July - September 1978 ^{1/}

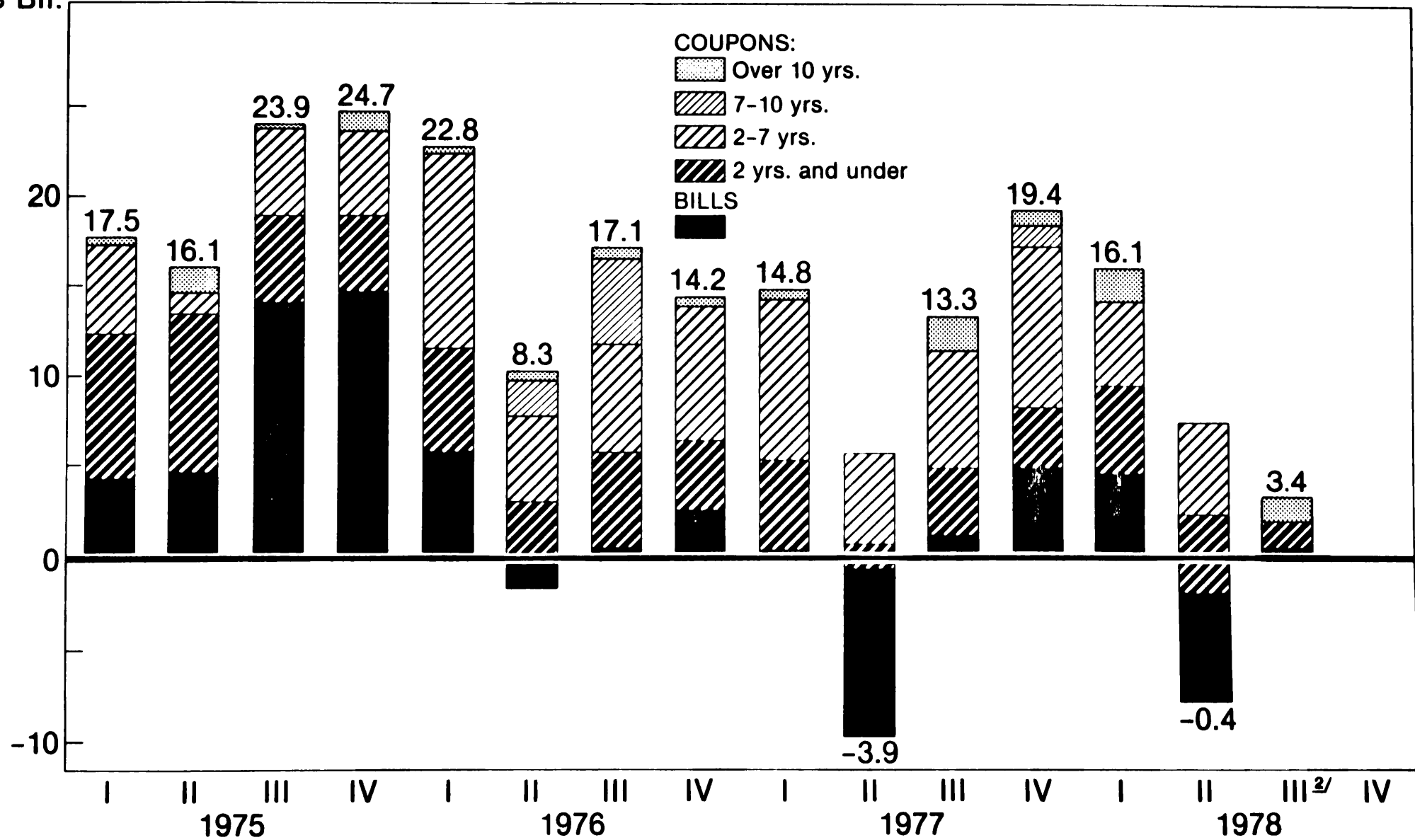


^{1/} Assumes \$15 billion September 30, 1978 cash balance.

TREASURY NET NEW MONEY BORROWING ^{1/}

Calendar Year Quarters

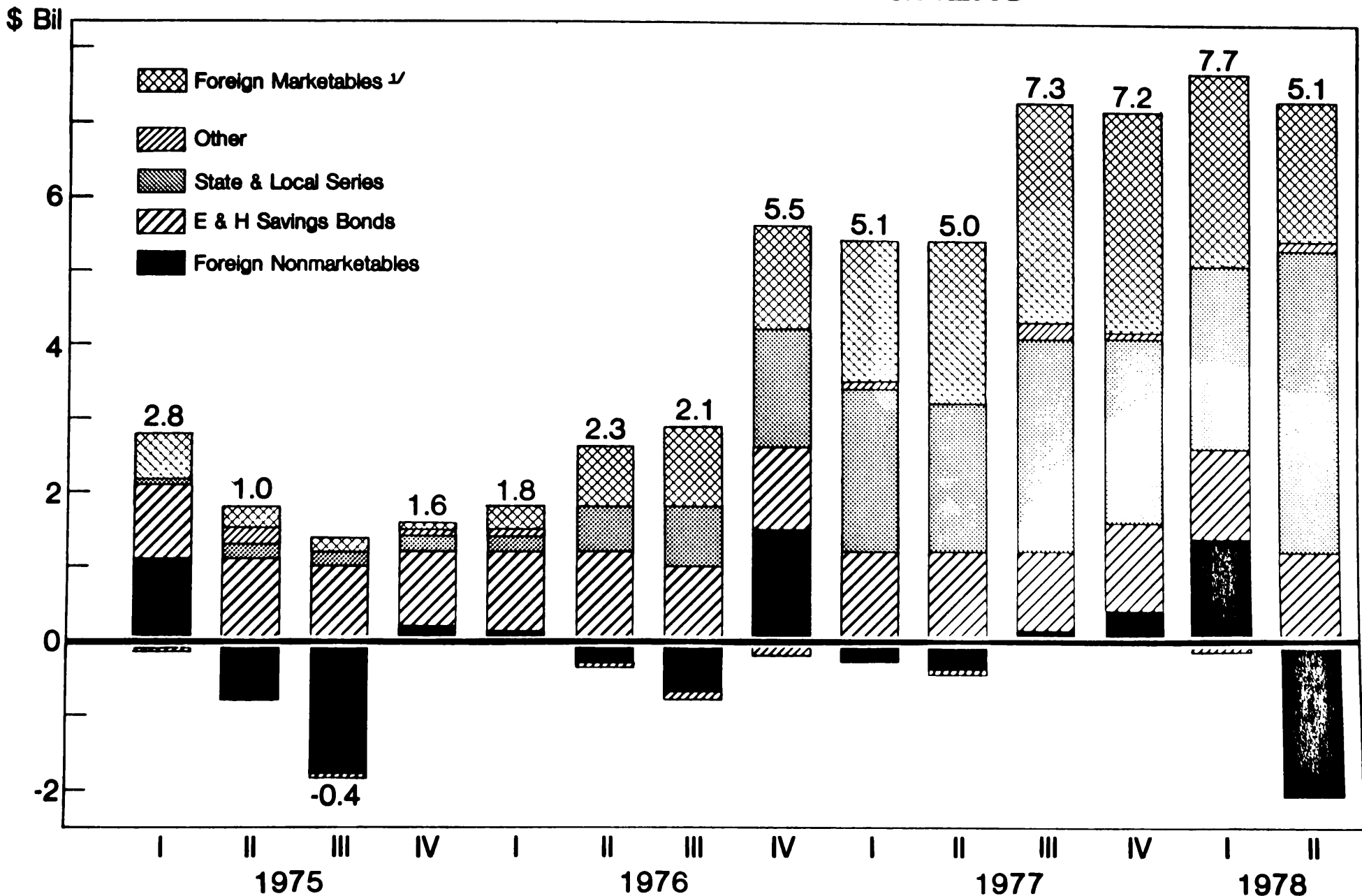
\$ Bil.



^{1/} Excludes Federal Reserve and Government Account Transactions.

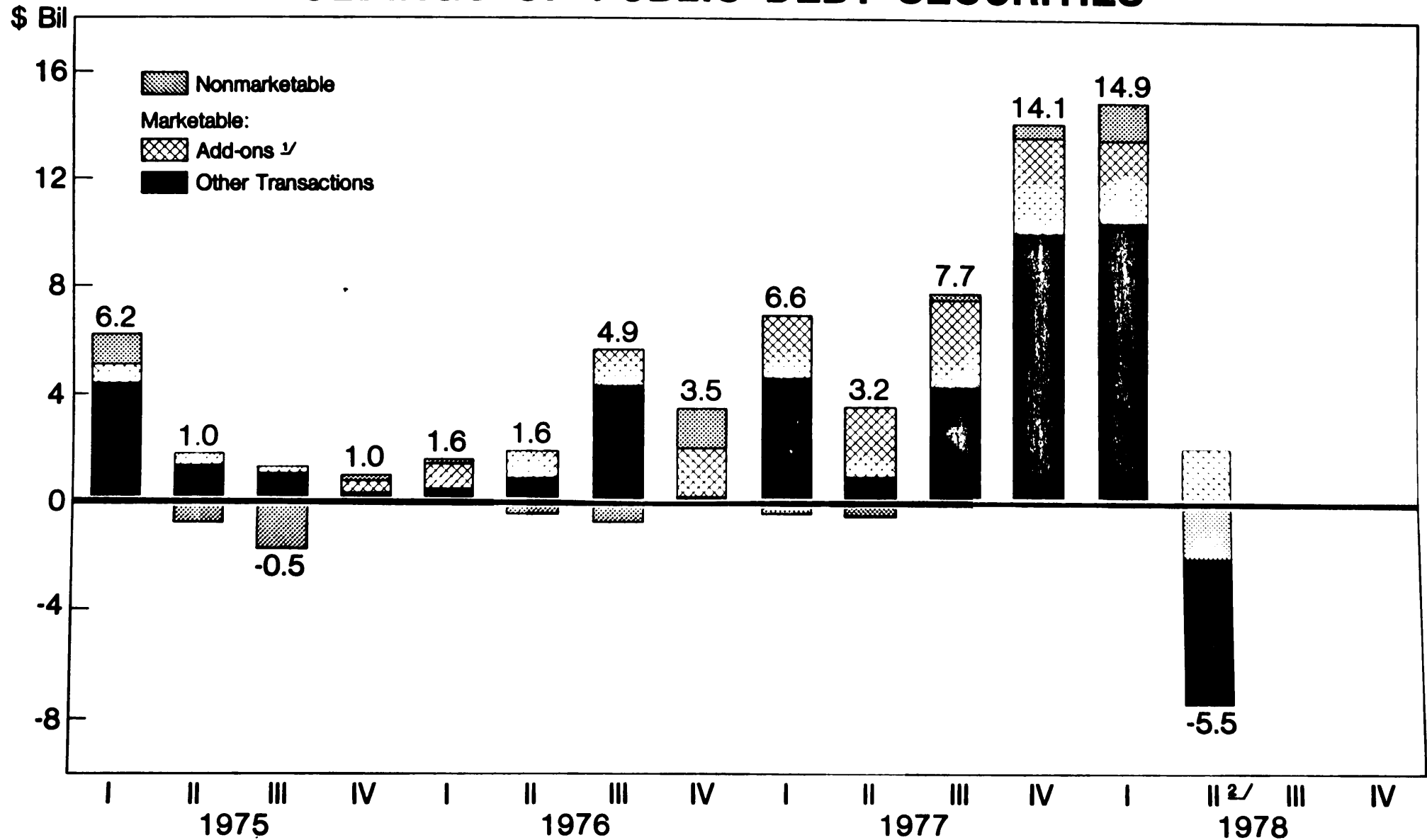
^{2/} Issued or announced through July 21, 1978.

NET NEW MONEY FROM NONMARKETABLE ISSUES TO PRIVATE INVESTORS AND FROM MARKETABLE COUPON ISSUES TO FOREIGNERS



∩ F.R.B. purchases of marketable issues as agents for foreign and international monetary authorities for new cash

QUARTERLY CHANGES IN FOREIGN AND INTERNATIONAL HOLDINGS OF PUBLIC DEBT SECURITIES

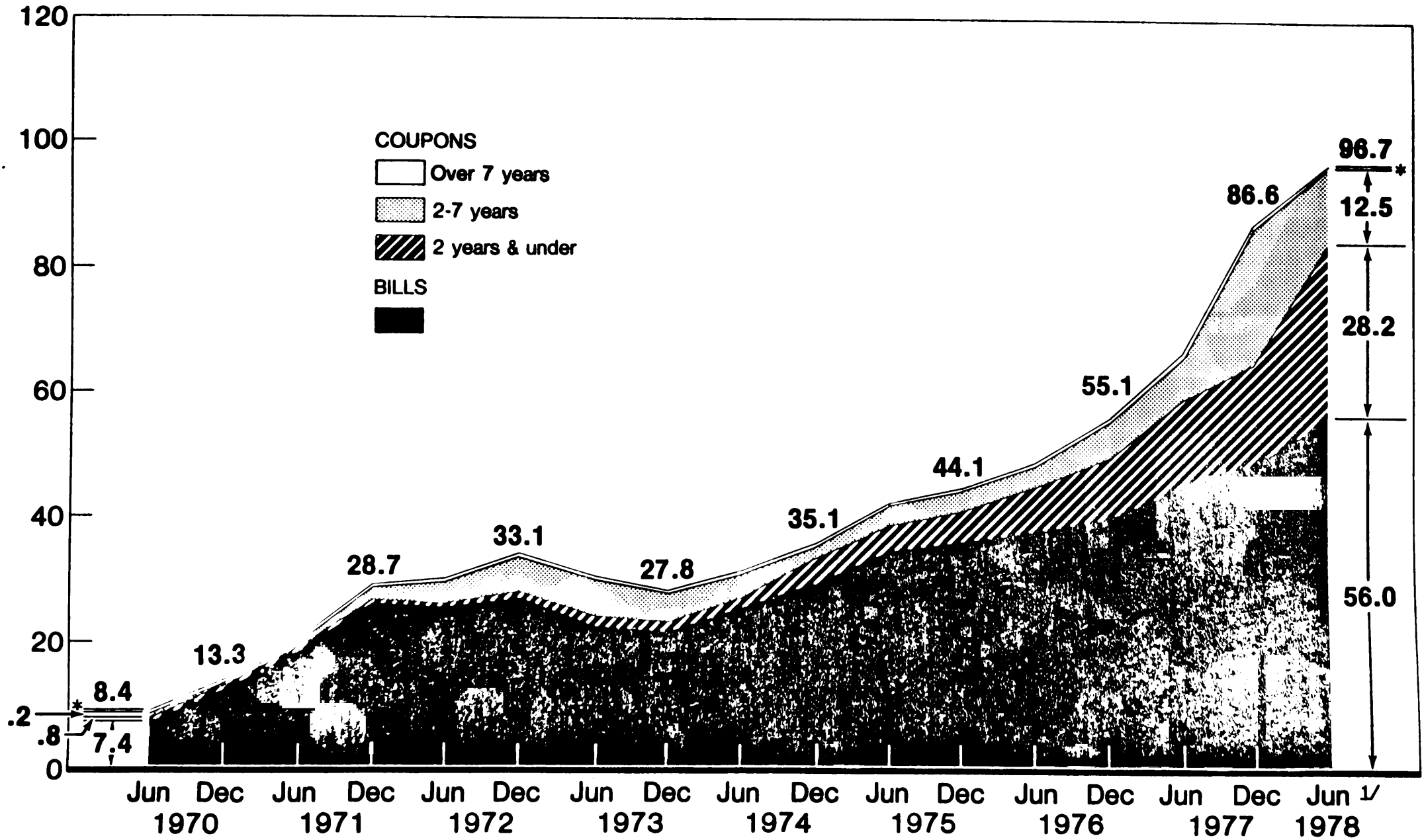


1/ F.R.B. Purchases of marketable issues as agents for foreign and international monetary authorities for new cash

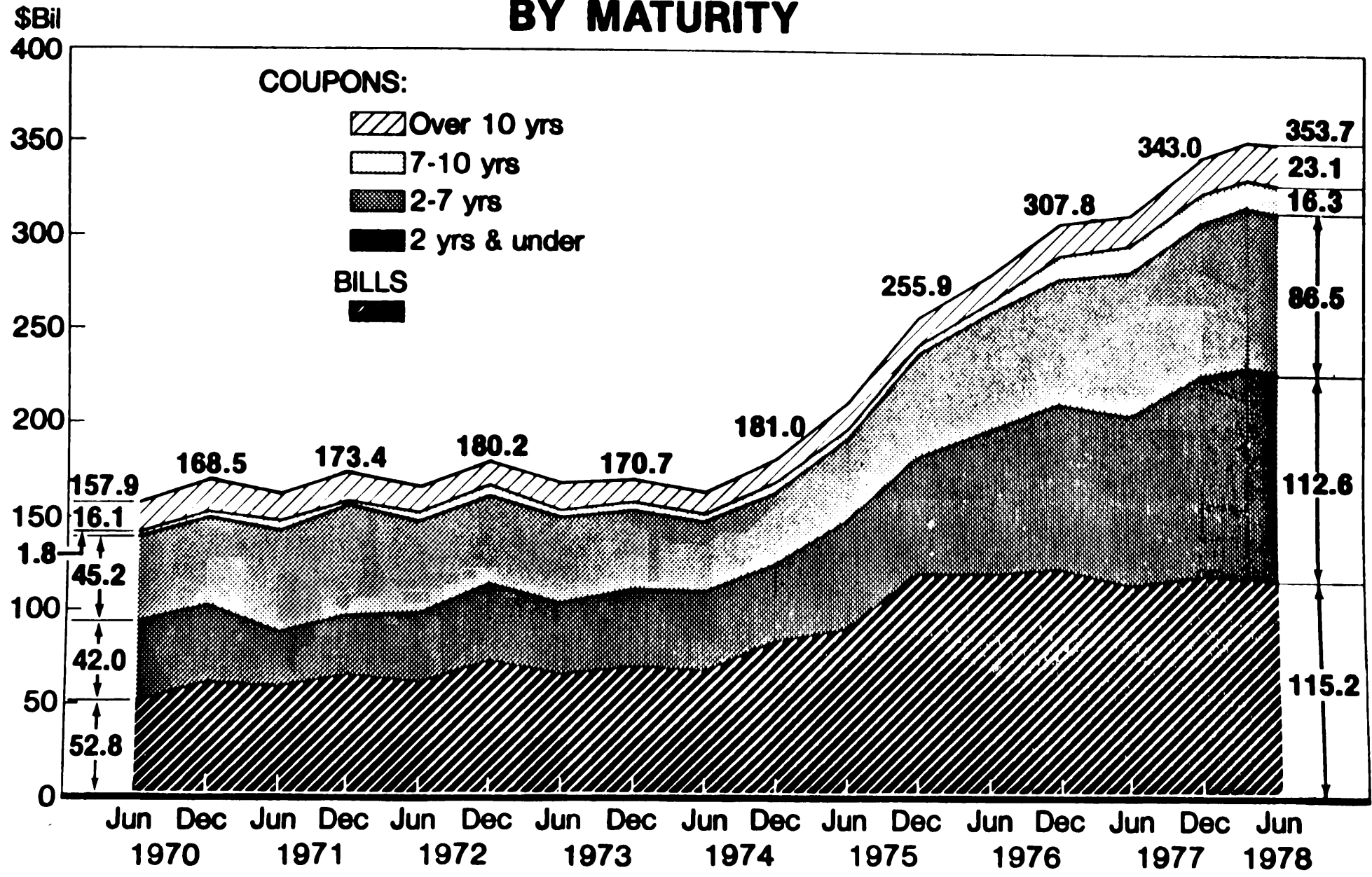
2/ Partly estimated

FOREIGN HOLDINGS OF TREASURY MARKETABLE DEBT BY MATURITY

\$ Bil

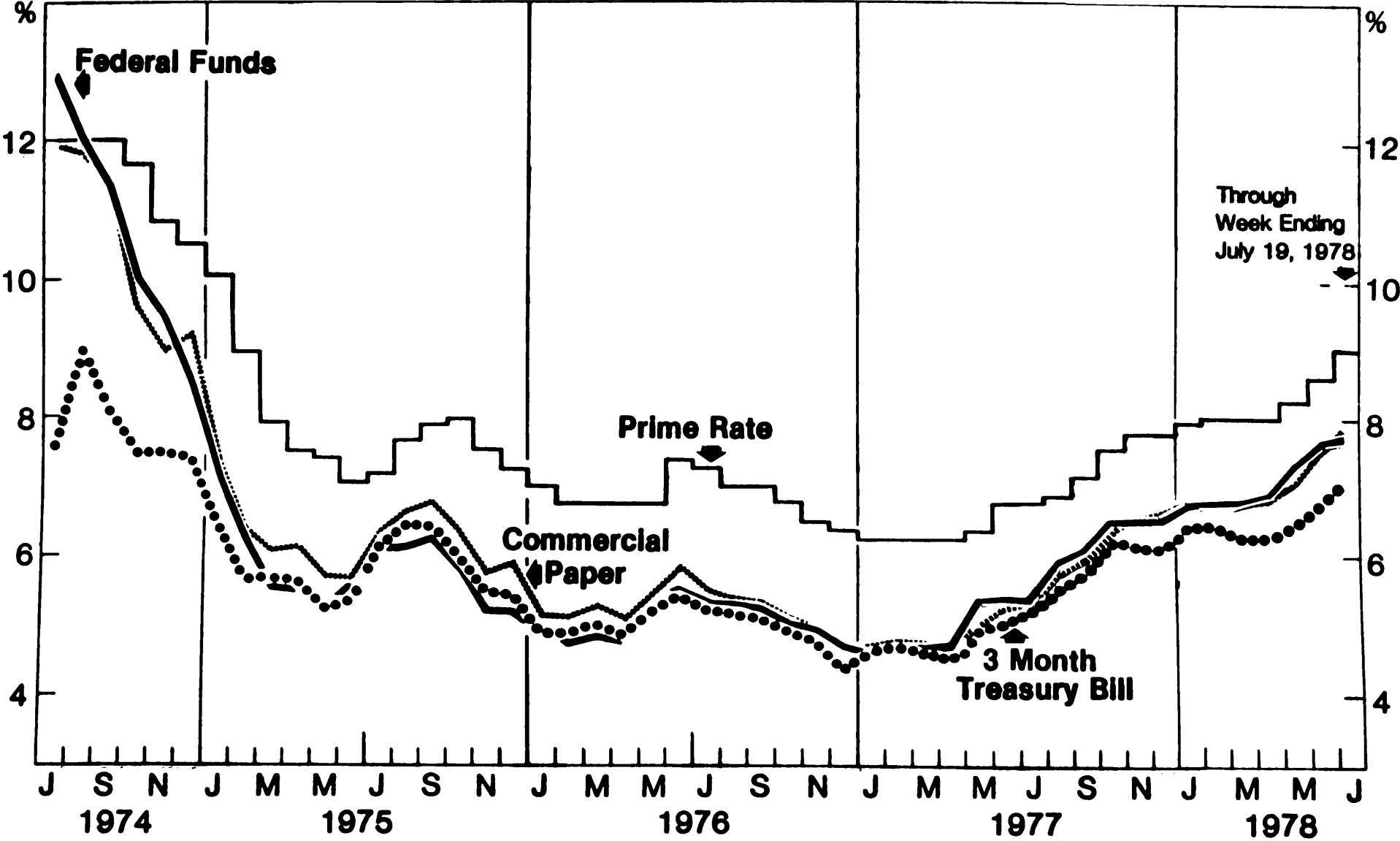


PRIVATE HOLDINGS OF TREASURY MARKETABLE DEBT BY MATURITY



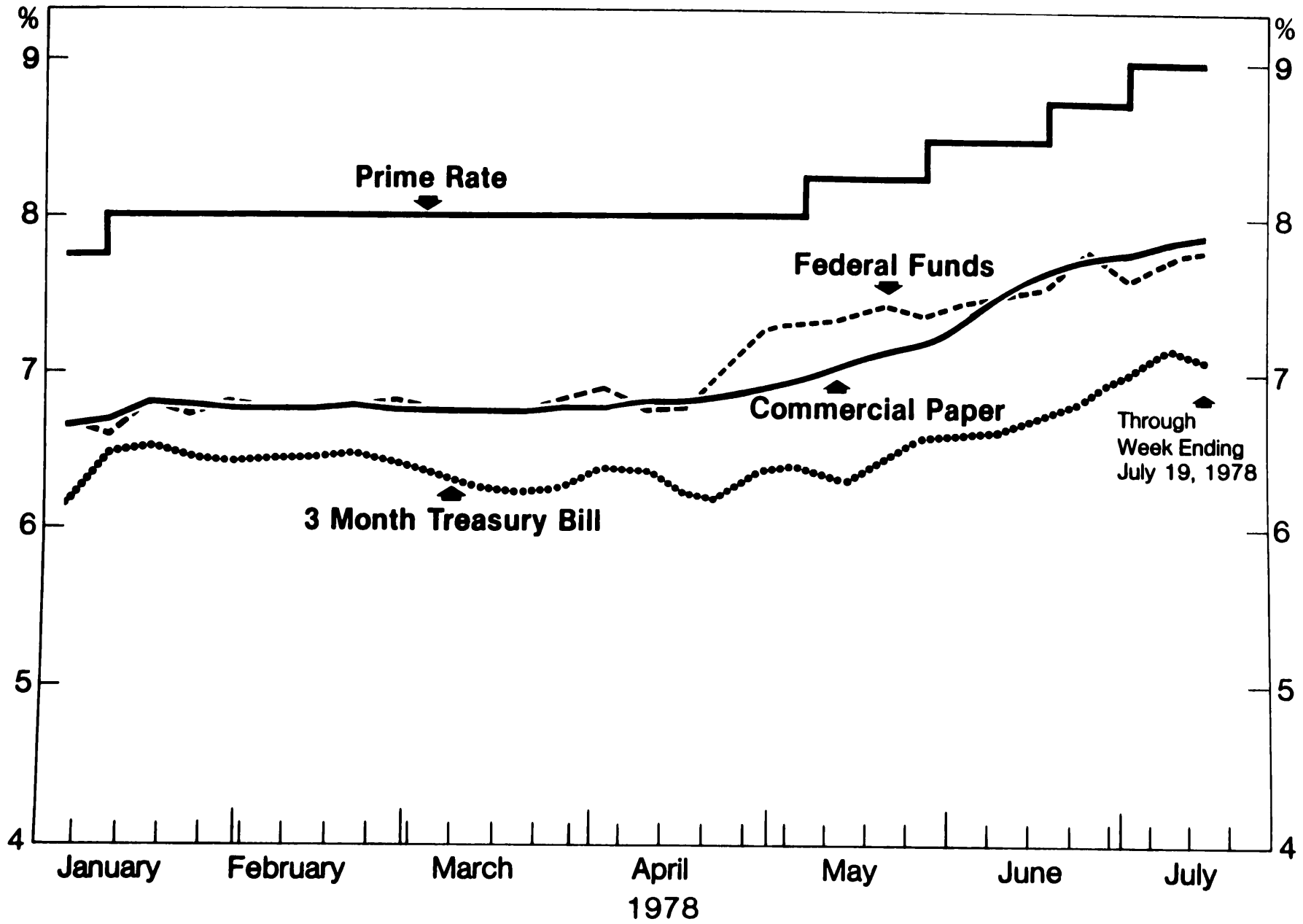
SHORT TERM INTEREST RATES

Monthly Averages



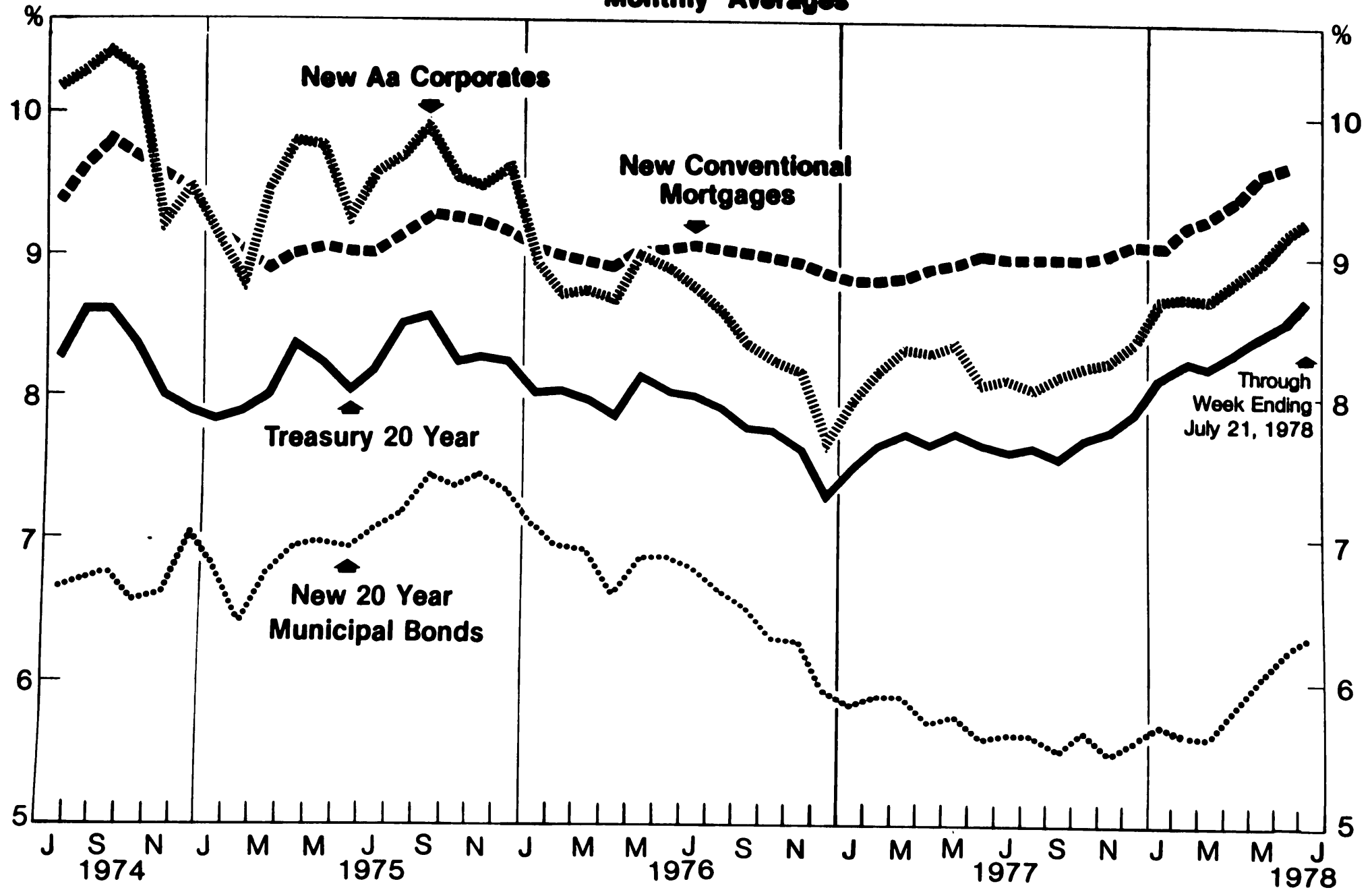
SHORT TERM INTEREST RATES

Weekly Averages



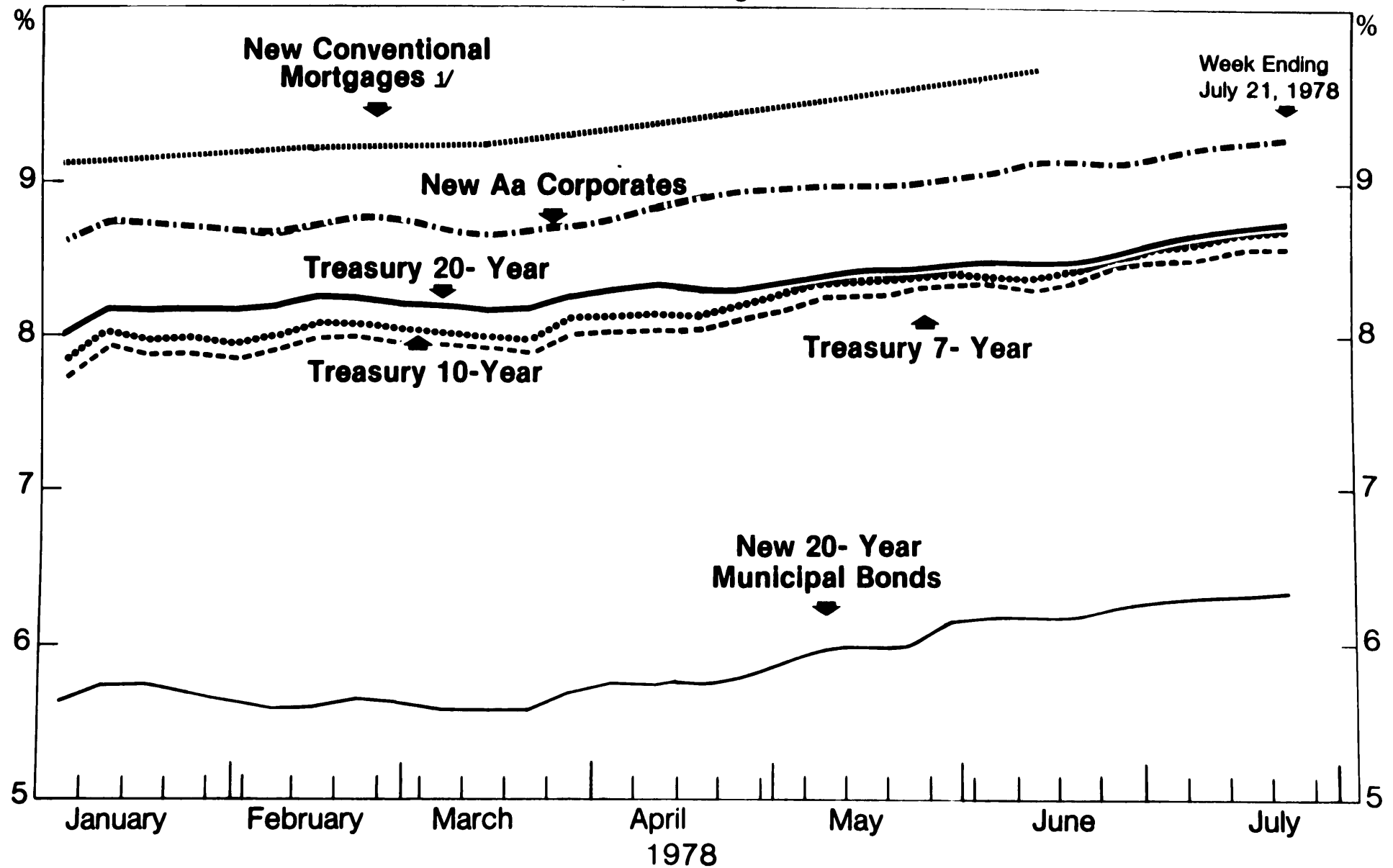
LONG MARKET RATES

Monthly Averages



INTERMEDIATE AND LONG MARKET RATES

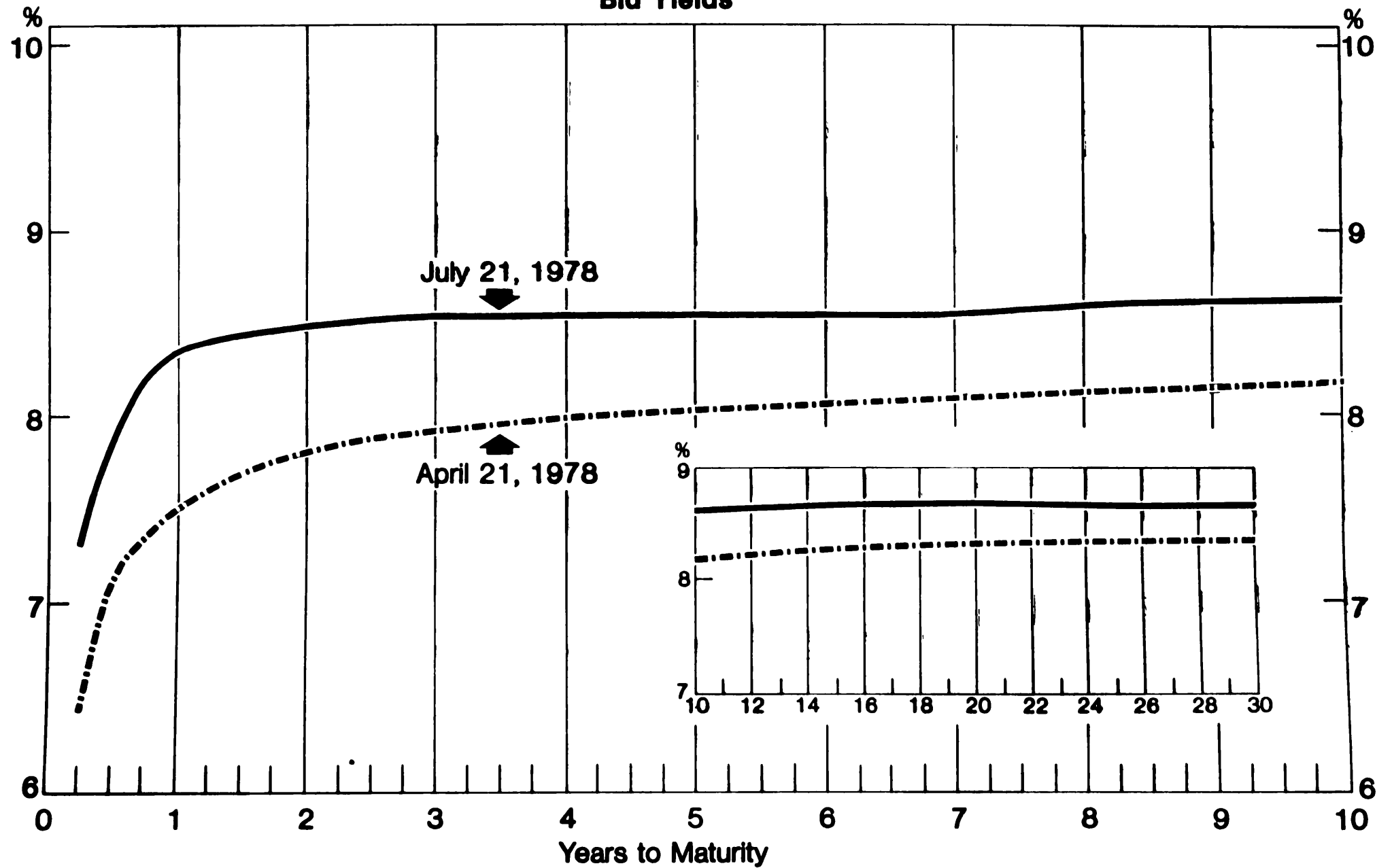
Weekly Averages



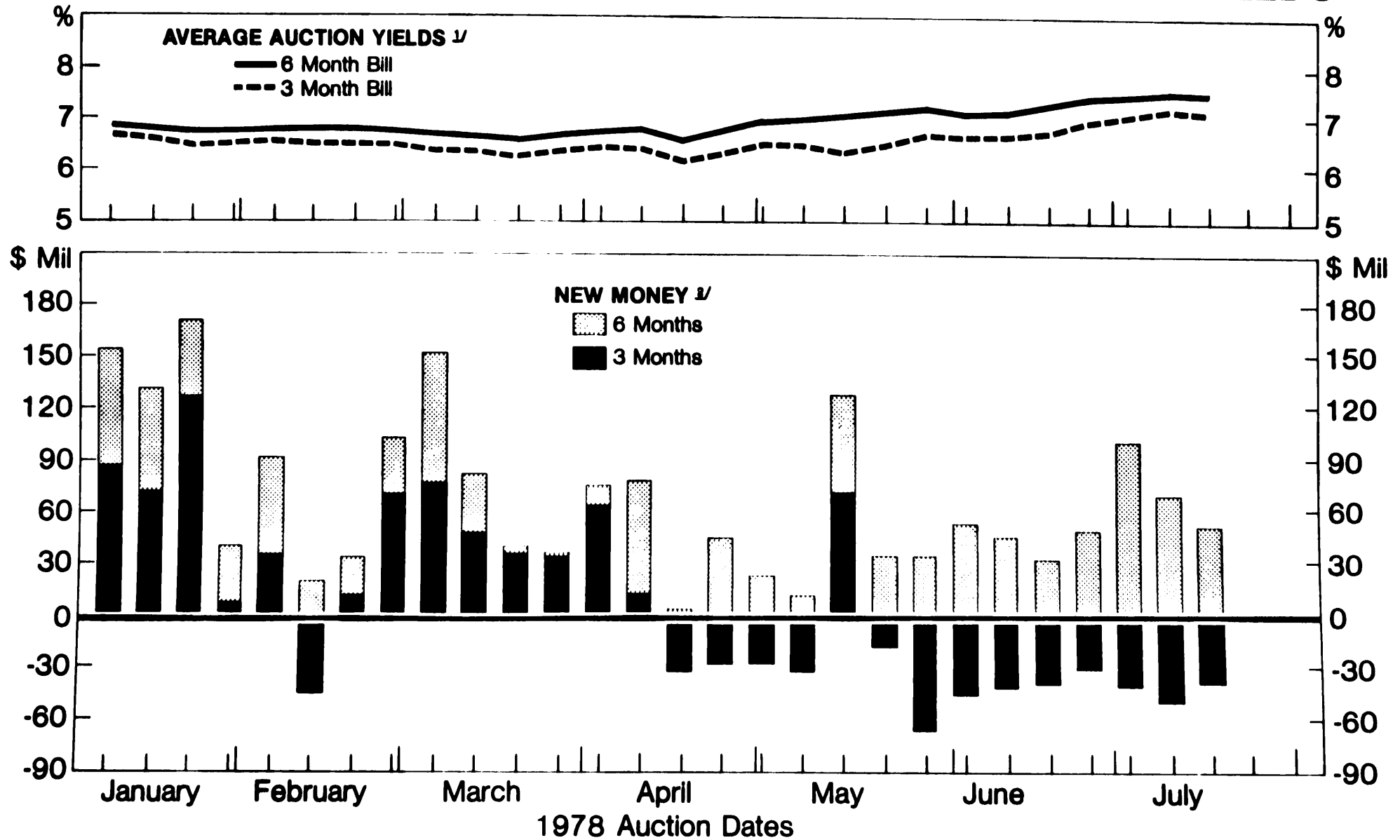
^{1/} Monthly, weekly data not available.

MARKET YIELDS ON GOVERNMENTS

Bid Yields



NEW MONEY FROM NONCOMPETITIVE BIDS IN TREASURY BILL AUCTIONS AND AVERAGE AUCTION YIELDS

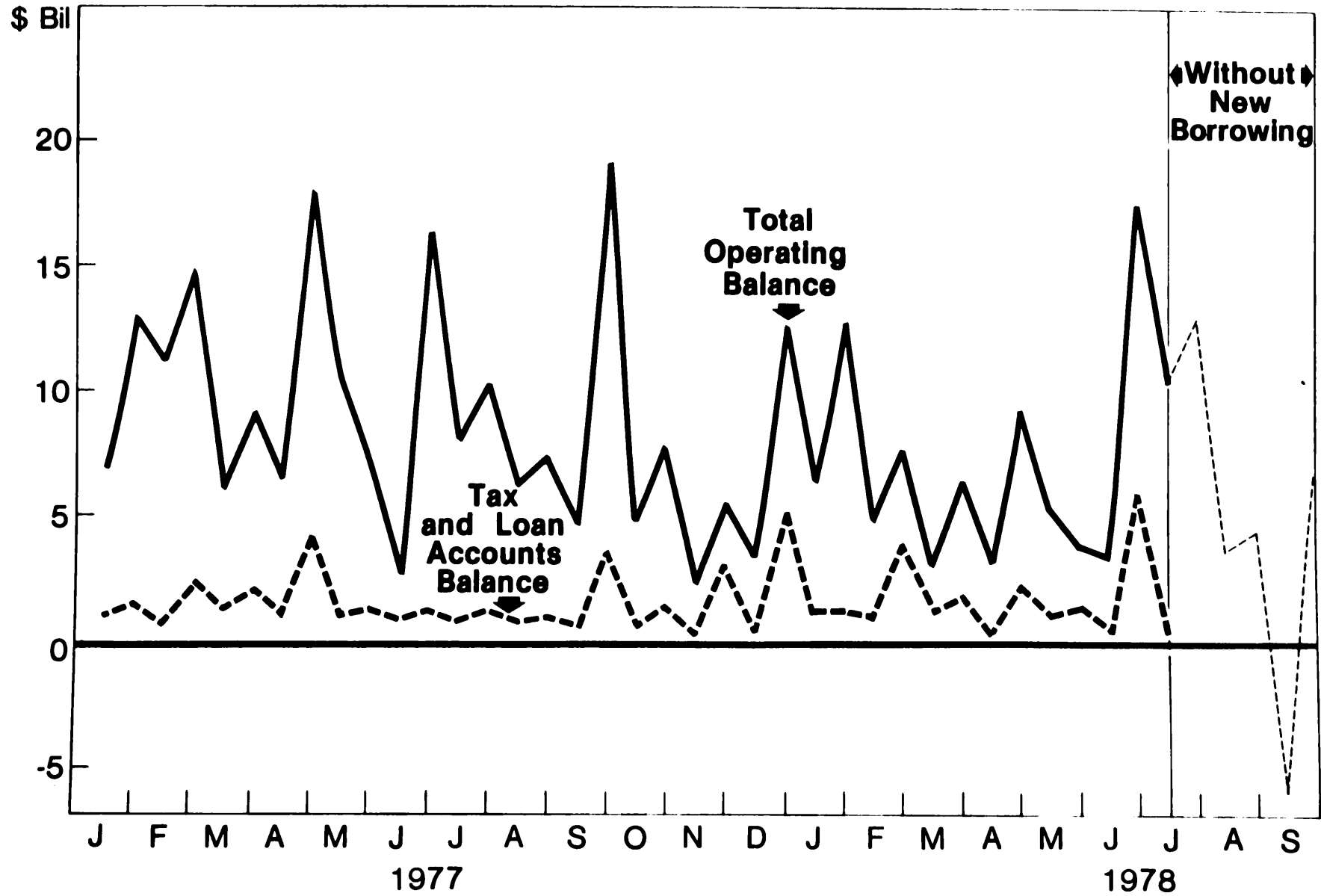


1/ Discount basis

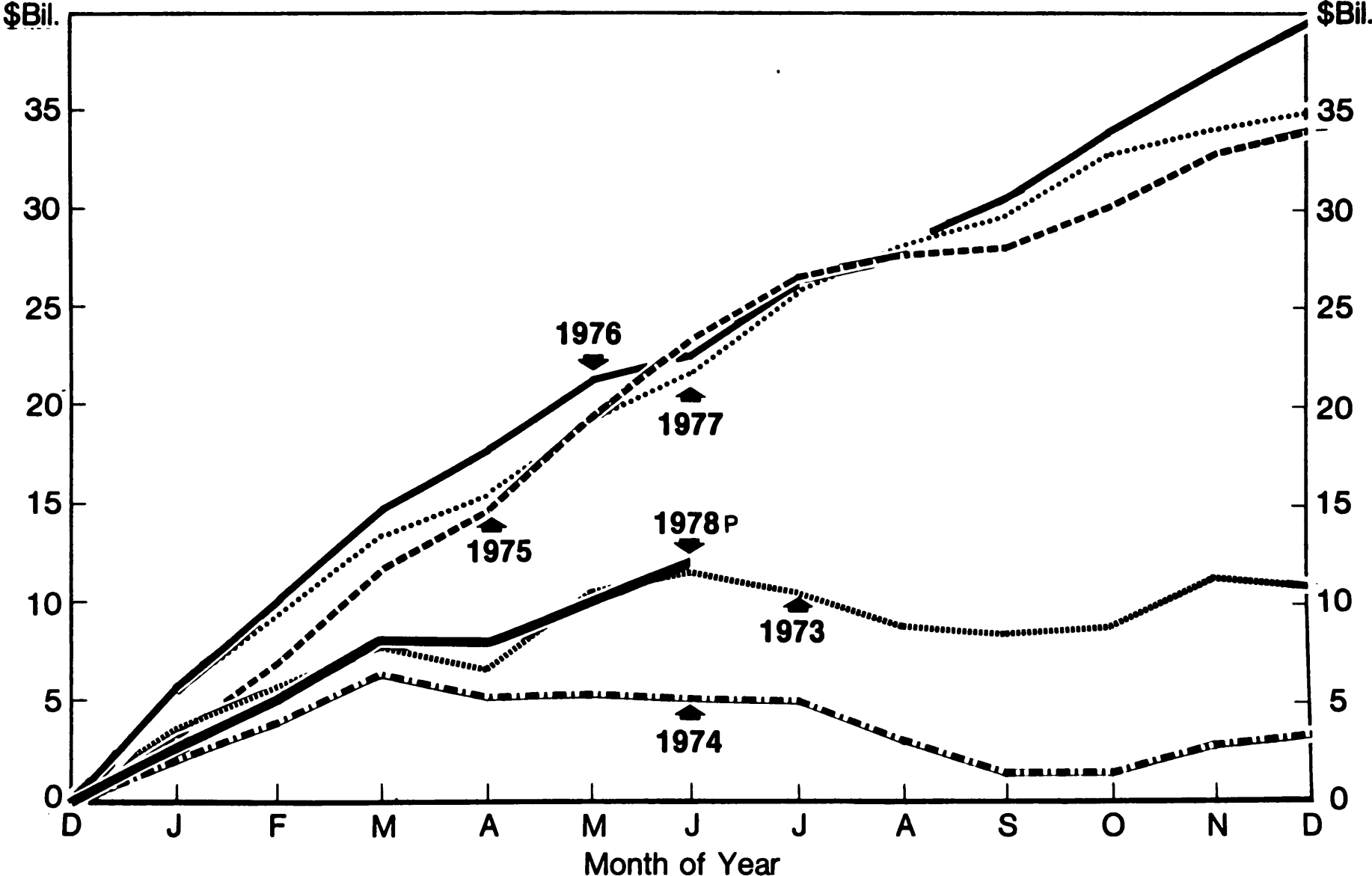
2/ New money is the difference between noncompetitive bids on the new issues and maturing bills previously bid noncompetitively

TREASURY OPERATING CASH BALANCE

Semi-Monthly January 1977 - September 1978



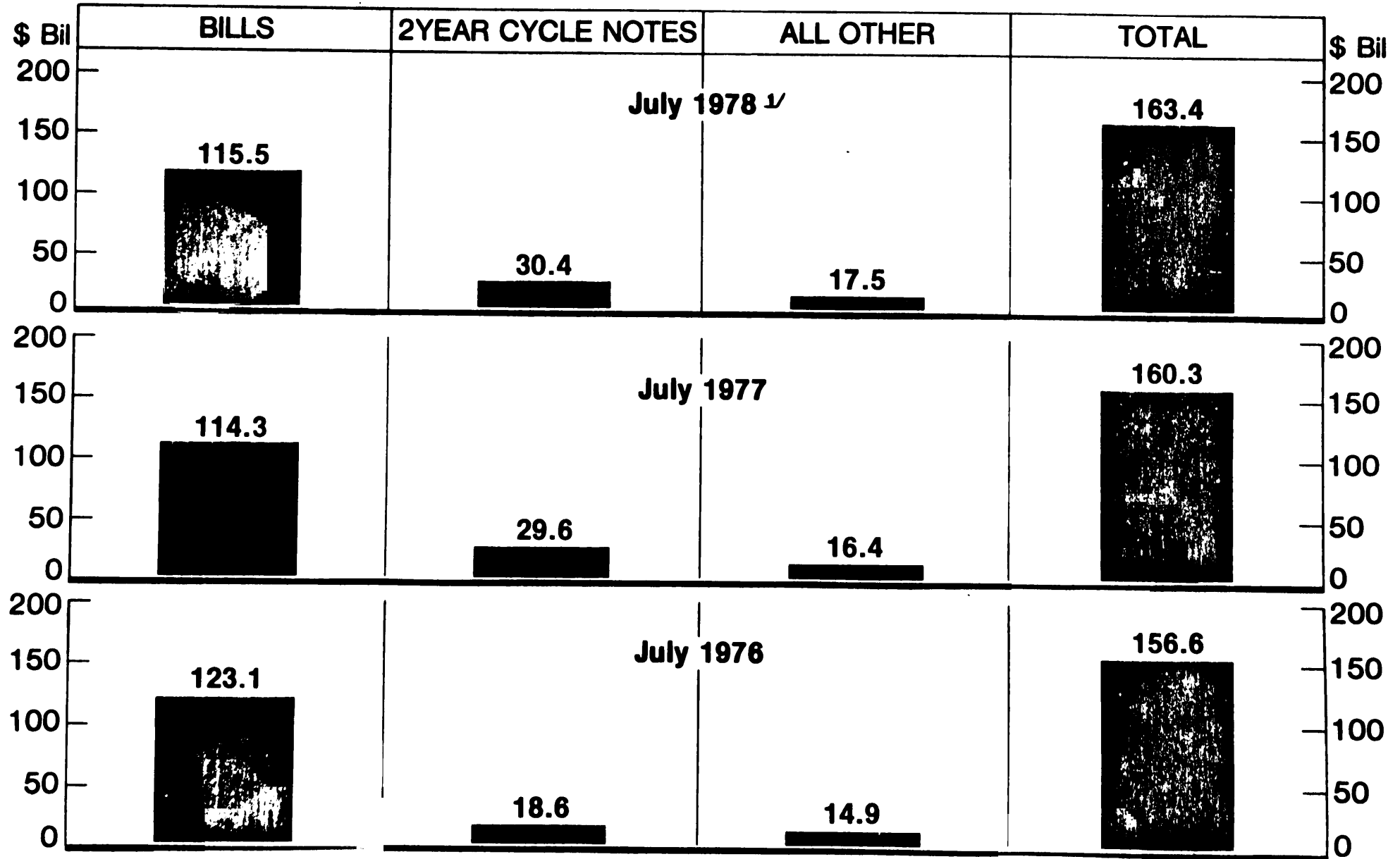
CUMULATIVE NET SAVINGS INFLOWS (LESS INTEREST) TO THRIFT INSTITUTIONS*



* Savings & Loan Assns. & Mutual Savings Banks.

MARKETABLE MATURITIES WITHIN 1 YEAR

Privately Held



✓ Estimated

OWNERSHIP OF THE MATURING ISSUES

August 1978-July 1979*

(In millions of dollars)

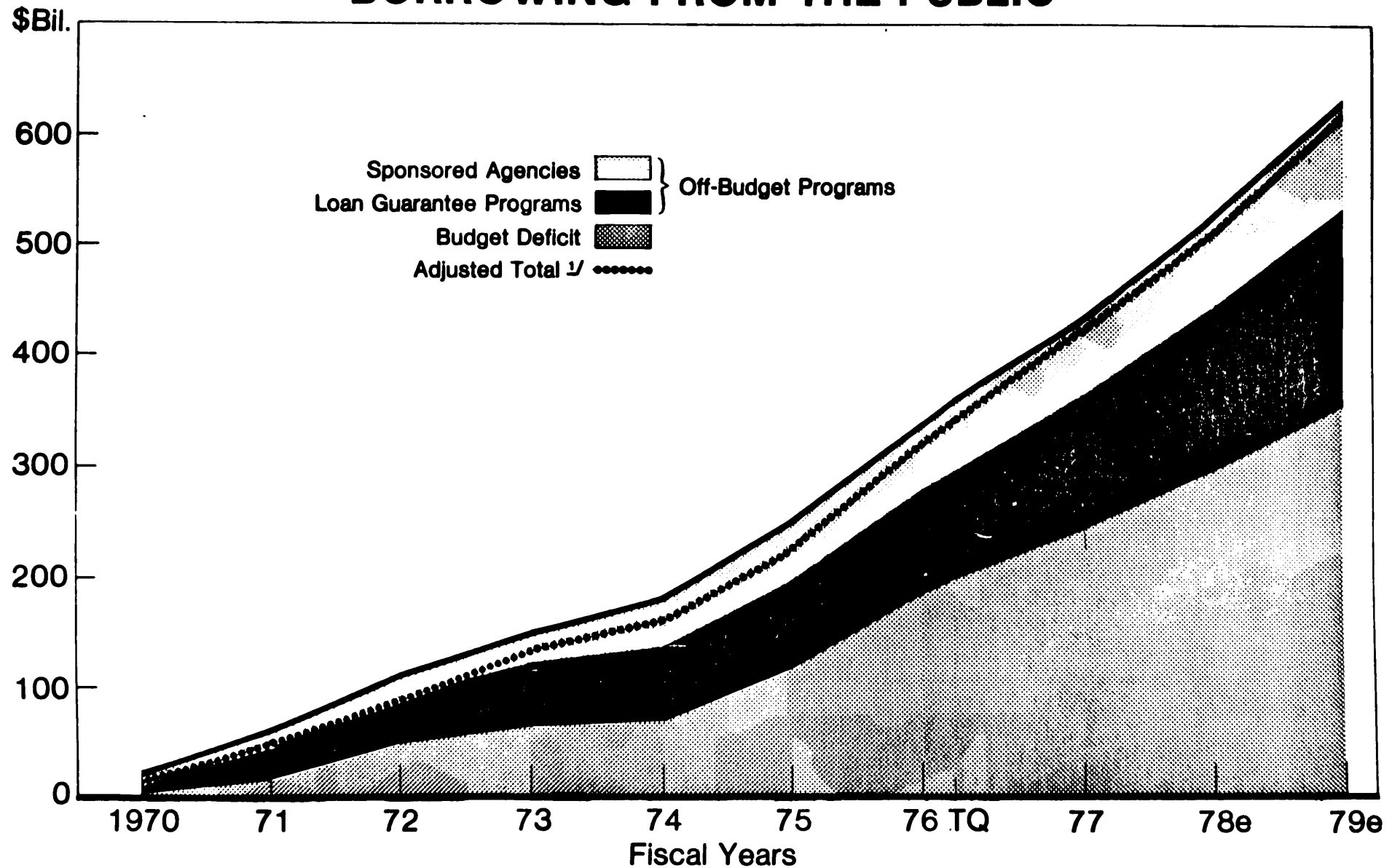
Maturing Issues	Total Privately Held	Commercial Banks	Savings Institutions		State & Local General Funds	Corporations	Foreign	Other Private Holders
			Long-term Investors ^{1/}	Intermediate-term Investors ^{2/}				
7 ⁵ / ₈ % Nt. 8-15-1978	2,558	1,362	24	290	152	56	129	545
8 ³ / ₄ % Nt. 8-15-1978	1,822	838	6	101	32	36	66	743
6 ⁵ / ₈ % Nt. 8-31-1978	2,750	1,072	45	309	180	110	785	249
6 ¹ / ₄ % Nt. 9-30-1978	2,681	929	8	347	253	21	747	376
5 ⁷ / ₈ % Nt. 10-31-1978	2,722	940	2	296	225	47	847	365
6% Nt. 11-15-1978	4,588	1,671	59	469	347	55	672	1,315
5 ³ / ₄ % Nt. 11-30-1978	2,681	832	7	291	205	198	865	283
5 ¹ / ₄ % Nt. 12-31-1978	2,858	749	9	425	203	520	633	319
8 ¹ / ₈ % Nt. 12-31-1978	2,285	1,205	25	263	37	55	322	378
5 ⁷ / ₈ % Nt. 1-31-1979	2,709	1,116	15	232	275	200	711	160
7% Nt. 2-15-1979	2,963	1,271	73	285	50	25	626	633
5 ⁷ / ₈ % Nt. 2-28-1979	2,478	914	8	220	203	187	634	312
6% Nt. 3-31-1979	2,925	1,168	16	252	242	92	755	400
5 ⁷ / ₈ % Nt. 4-30-1979	1,849	587	1	168	105	231	676	81
7 ⁷ / ₈ % Nt. 5-15-1979	1,720	974	7	127	103	11	139	359
6 ¹ / ₈ % Nt. 5-31-1979	1,878	558	5	164	208	132	688	123
7 ³ / ₄ % Nt. 6-30-1979	1,640	808	20	263	53	26	119	351
6 ¹ / ₈ % Nt. 6-30-1979	2,035	591	1	368	125	106	824	20
6 ¹ / ₄ % Nt. 7-31-1979	3,031	954	5	387	372	166	1,010	137
Total	48,173	18,539	336	5,257	3,370	2,274	11,248	7,149

* Amounts for investor classes are based on the May 1978 Treasury ownership survey.

^{1/} Includes State and local pension funds and life insurance companies.

^{2/} Includes casualty and liability insurance companies, mutual savings banks, savings and loan associations, and corporate pension trust funds.

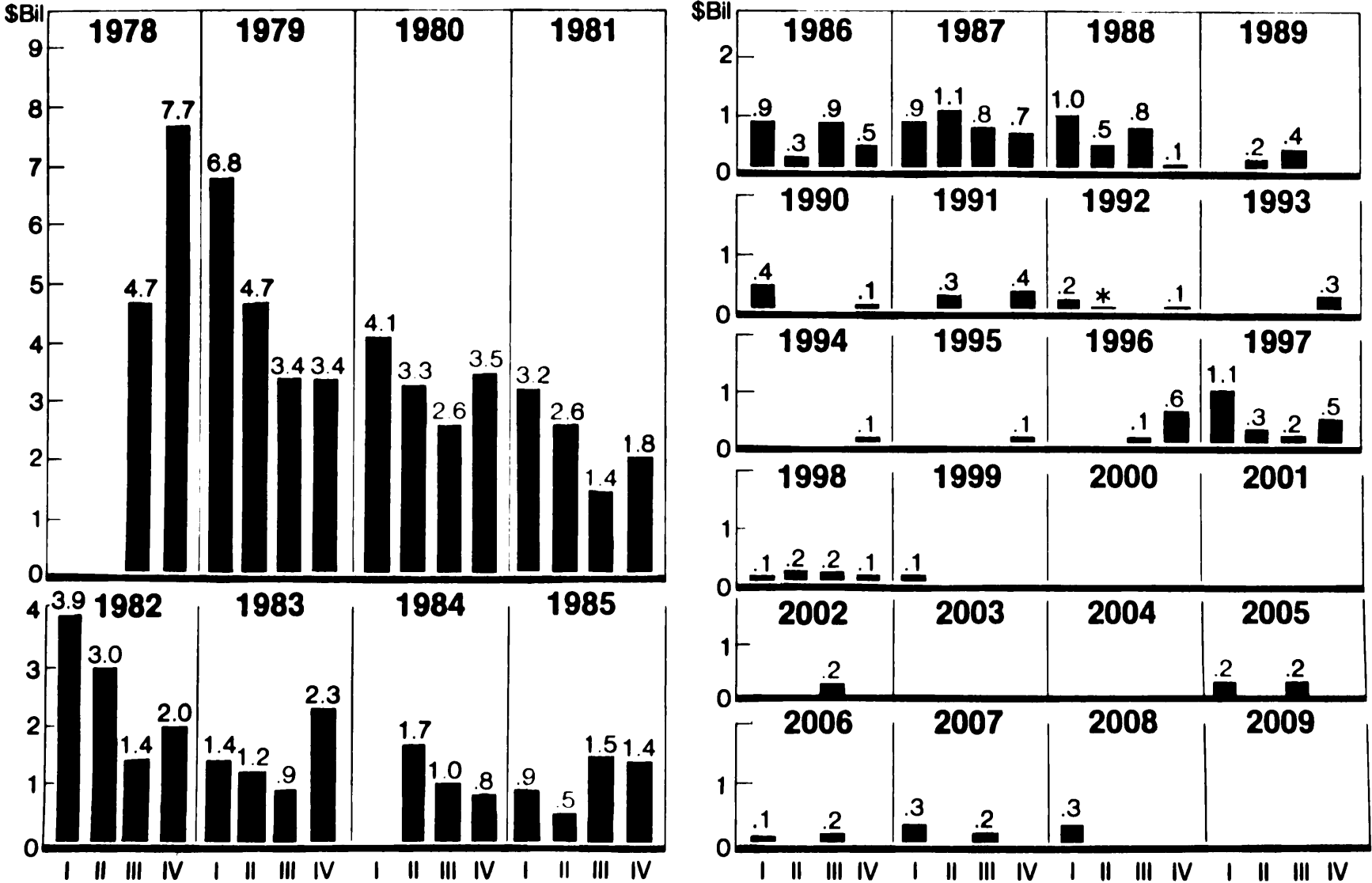
CUMULATIVE FEDERAL AND FEDERALLY - ASSISTED BORROWING FROM THE PUBLIC



Adjusted(1) to eliminate double counting of obligations purchased by Federal and Federally sponsored agencies and (2) for changes in Treasury cash balances and other minor items.

AGENCY MATURITIES^{1/}

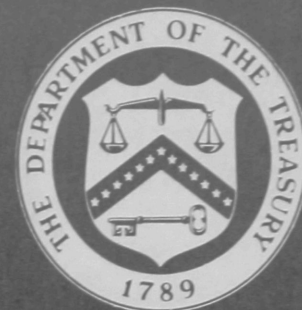
Privately Held



Calendar Years Quarterly

^{1/} Issued or announced through July 19, 1978

* Less than \$50 million



FOR IMMEDIATE RELEASE
July 26, 1978

Contact: Alvin Hattal
202/566-8381

**TREASURY RELAXES FOREIGN BANK
ACCOUNT REPORTING**

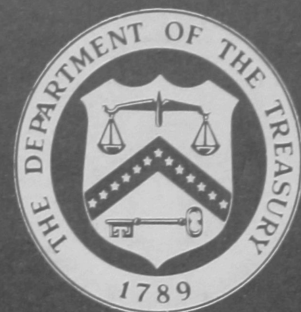
The Department of the Treasury today extended to August 31, 1978, the due date for filing reports of foreign bank and other foreign financial accounts by persons who qualify for the foreign earned-income exclusion under Section 911 of the Internal Revenue Code. The reports, which are required to be made on Treasury Department Form 90-22.1, had been due June 30.

The extension has been authorized in response to requests from a number of tax practitioners who have experienced unforeseen difficulty in complying with the reporting requirement. The report was separated from the Federal income tax returns this year and given a separate due date. However, many accounting firms continue to prepare the reports at the time they prepare the Federal income tax return of the account owner.

In anticipation of a change in the tax law, the IRS earlier this year extended the due date of the returns of those who qualify for a Section 911 exclusion to August 15. Extending the Form 90-22.1 due date for these same persons will remove a substantial burden from many tax practitioners.

The full text of the notice will appear in the Federal Register on July 31.

* * * * *



FOR IMMEDIATE RELEASE
July 27, 1978

Contact: Alvin M. Hattal
202/566-8381

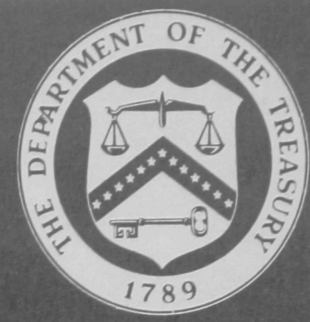
**TREASURY DECIDES NOT TO IMPOSE COUNTERVAILING
DUTIES ON DIURON FROM ISRAEL**

The Treasury Department today announced its final determination not to impose countervailing duties on imports of diuron from Israel.

Treasury's investigation revealed that Israeli manufacturers/exporters of diuron receive benefits in connection with certain programs offered by the Government of Israel, but that the size of these benefits (approximately 0.33 percent ad valorem) is de minimis, or too inconsequential to have any impact on the value of the imports. The principal benefits come from property-tax rebates given by the Government to diuron exporters.

Imports of diuron from Israel during calendar year 1977 were valued at approximately \$180,000. This decision will be published in the Federal Register of July 31, 1978.

o o o



FOR IMMEDIATE RELEASE
July 27, 1978

Media Contact: Robert E. Nipp
202/566-5328

**EIGHT FORMER TREASURY SECRETARIES
ASK APPROVAL OF FUNDING FOR
DEVELOPMENT LENDING INSTITUTIONS**

The Treasury Department today released a joint statement by eight former Secretaries of the Treasury urging approval of the Foreign Assistance Appropriations Bill without further cuts or amendments restricting the use of U. S. funds.

The statement, with covering letters from Secretary of the Treasury W. Michael Blumenthal to Speaker Thomas P. O'Neill and House Minority Leader John J. Rhodes, was sent to all members of the House. House action on the legislation is expected next week.

In the joint statement, Robert B. Anderson, Joseph W. Barr, John B. Connally, C. Douglas Dillon, Henry F. Fowler, David M. Kennedy, George P. Shultz, and William E. Simon state that "United States participation in the international financial institutions -- the World Bank and the regional development banks -- is vital to American economic and political interests."

Copies of the statement and letters are attached.

o 0 o



THE SECRETARY OF THE TREASURY
WASHINGTON 20220

July 26, 1978

Dear Mr. Speaker:

I am enclosing a copy of a Joint Statement recently released by eight former Secretaries of the Treasury affirming their strong support for U.S. participation in the international financial institutions. The FY 1979 Appropriations Bill for Foreign Assistance and Related Programs, including funding for these institutions, is now scheduled for floor debate next week.

As the Statement emphasizes, continued and effective U.S. participation in the international development banks is vital to our nation's economic and political interests. This participation is a central element of our overall relations with both developed and developing countries. It is an important part of the international economic and financial system which the United States has helped to establish, and whose preservation is of such great importance to our national interests. It is a necessary demonstration of U.S. willingness to maintain our leadership in world affairs.

Continuation of our effective participation in the banks, however, will be severely impaired unless the United States appropriates its share of their resources and averts amendments which would restrict uses of U.S. funds by the banks on either country or commodity grounds.

The Administration has placed its highest legislative priority on approval of this request. On behalf of the President, I ask for your support and that of your colleagues in approving the recommendation which has been made by the Appropriations Committee.

Sincerely,

W. Michael Blumenthal

The Honorable
Thomas P. O'Neill
Speaker of the House of Representatives
Washington, D.C. 20515.

Enclosure



THE SECRETARY OF THE TREASURY

WASHINGTON 20220

July 26, 1978

Dear Mr. Rhodes:

I am enclosing a copy of a Joint Statement recently released by eight former Secretaries of the Treasury affirming their strong support for U.S. participation in the international financial institutions. The FY 1979 Appropriations Bill for Foreign Assistance and Related Programs, including funding for these institutions, is now scheduled for floor debate next week.

It is very clear from the Statement that U.S. participation in the international development banks has been based on broad bipartisan support in the Congress and in successive Administrations. This participation is vital to our nation's economic and political interests. It is a central element of our overall relations with both developed and developing countries. It is an important part of the international economic and financial system the United States has helped to establish, and whose preservation is of such great importance to our national interests.

Continuation of our effective participation in the banks, however, will be severely impaired unless the United States appropriates its share of their resources and averts amendments which would restrict uses of U.S. funds by the banks on either country or commodity grounds.

In the spirit of bipartisan support for an important foreign policy request, I ask for your vote and those of your colleagues in approving the recommendation which has been made by the Appropriations Committee.

Sincerely,

W. Michael Blumenthal

The Honorable
John J. Rhodes
Minority Leader
House of Representatives
Washington, D.C. 20515

Enclosure

July 1978

JOINT STATEMENT
BY FORMER SECRETARIES OF THE TREASURY

As former Secretaries of the Treasury, we want to reaffirm again this year our belief that United States participation in the international financial institutions -- the World Bank and the regional development banks -- is vital to American economic and political interests.

Since the Second World War successive Presidents of the United States -- Truman, Eisenhower, Kennedy, Johnson, Nixon and Ford -- with strong bipartisan backing in the Congress, have supported the World Bank and the regional development banks as major elements of our foreign policy.

As Secretaries of the Treasury during this period, we have consistently nurtured the growing role of these institutions in the world economy.

We did so because these institutions provided the most orderly, effective and business-like way of promoting international cooperation between the developed, democratic nations in assisting the poorer, less developed nations in giving hope for solid economic progress to their peoples.

The multilateral development banks provide a way of sharing the burden equitably, which otherwise would tend to fall disproportionately on the richer and larger nations such as the United States.

These institutions are set up so that the decisions on loans, hard or soft, are made by Executive Boards of Directors, representing member countries, but voting on a weighted basis, reflecting quantity of support, on recommendations from a staff of international civil servants. By this device, the politicizing of aid by individual nations can be avoided; appropriate terms and conditions to make the lending effective can be attached without the resentment of the borrower being directed at an individual lending nation; and the types and forms of loans can be made to reflect the points of view of borrowers and lenders alike. Moreover, procedures following up the extension of the loan can be administered so as to assure its appropriate use without the charges of interference that might otherwise attach to an individual lending nation.

We firmly believe that a continued U.S. leadership role in the multilateral financial institutions is vitally necessary to a continuance of these organizations along the efficient, business-like lines described, and to our own cooperative effort in the world.

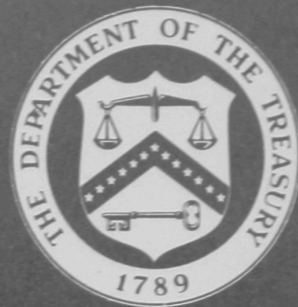
The House of Representatives will soon vote on the FY 79 Foreign Assistance Appropriations Bill. The House Appropriations Committee will report the bill to the floor with an \$876 million reduction in the Administration's budget request. It is crucially important that no additional cuts be made. Any such cuts would seriously erode the U.S. position in the banks by putting the United States further behind in meeting past pledges. We believe that any further reduction this year would run counter to important U.S. interests and policies.

Unfortunately, it is possible that amendments may be offered again this year which would earmark U.S. contributions to the banks in a way which will prohibit their use for loans for certain countries and certain commodities. If such restrictive amendments were to be adopted, they would effectively end U.S. participation in the banks. The Charters of these multilateral institutions do not permit the banks to accept funds so conditioned by individual members. These institutions have become such an integral part of the world economic system and U.S. foreign policy that such a result would gravely undermine the world economy and the future well-being of the American people.

We are pleased that the Appropriations Committee decided not to recommend any legislative restrictions on the use of funds appropriated in this year's bill. We urge the House and the Senate to reject any restrictive amendments that would have such devastating effects on the banks and U.S. participation in them, as well as to vote down any further reductions in the appropriations for the World Bank Group and the regional development banks.

Robert B. Anderson
Joseph W. Barr
John B. Connally
C. Douglas Dillon

Henry F. Fowler
David M. Kennedy
George P. Shultz
William E. Simon



FOR IMMEDIATE RELEASE
JULY 28, 1978

CONTACT: Robert E. Nipp
566-5328

TREASURY ANNOUNCES START OF ANTIDUMPING
INVESTIGATION OF STAINLESS STEEL ROUND WIRE
FROM JAPAN

The Treasury Department today announced an antidumping investigation of imports of stainless steel round wire from Japan.

Treasury's action followed a summary investigation conducted by the U.S. Customs Service after receipt of a petition filed by 17 U.S. companies. The companies claim that Japanese firms are dumping stainless steel round wire in the United States by selling in this country at prices below those in the home market and below its cost of production.

The petitioners have also claimed injury from these imports. However the Treasury has expressed "substantial doubt" of the injury and has referred the case to the U.S. International Trade Commission for a determination within 30 days, of whether there is any reasonable indication of injury from these imports. If the Commission determines there is no reasonable indication of injury, the antidumping investigation will be terminated immediately; otherwise, the investigation will continue.

If, after a full investigation, the Treasury finds sales at "less than fair value," the U.S. International Trade Commission will again consider the question of injury in a full 90-day investigation of that issue. Both sales at "less than fair value" and "injury" must be determined before a dumping finding is reached.

Notice of the start of this investigation will appear in the FEDERAL REGISTER of July 28, 1978.

Imports of stainless steel round wire from Japan during calendar year 1977 were valued at approximately \$31 million.

* * *

DEPARTMENT OF THE TREASURY
OFFICE OF THE SECRETARY

STAINLESS STEEL ROUND WIRE FROM JAPAN

ANTIDUMPING PROCEEDING NOTICE

AGENCY: U. S. Treasury Department

ACTION: Initiation of Antidumping Investigation

SUMMARY:

This notice is to advise the public that a petition in proper form has been received and an antidumping investigation is being initiated for the purpose of determining whether imports of stainless steel round wire from Japan are being, or are likely to be, sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended. However, as there appears to be substantial doubt that imports of the subject merchandise at less than fair value are the cause of present, or likely future injury to an industry in the United States, the case is being referred to the U. S. International Trade Commission pursuant to Section 201(c)(2) of the Act.

EFFECTIVE DATE:

(Date of publication in the Federal Register)

FOR FURTHER INFORMATION CONTACT:

Stephen Nyschot, Operations Officer, U. S. Customs Service, Office of Operations, Duty Assessment Division, Technical Branch, 1301 Constitution Avenue, N. W., Washington, D. C. 20229, telephone (202) 566-5492.

SUPPLEMENTARY INFORMATION:

On July 14, 1978, information was received in proper form pursuant to sections 153.26 and 153.27, Customs Regulations (19 CFR 153.26, 153.27), from counsel acting on behalf of various American manufacturers, indicating a possibility that stainless steel round wire from Japan is being, or is likely to be, sold at less than fair value within the meaning of the Antidumping Act, 1921, as amended (19 U.S.C. 160 et seq.). The petitioners are: Alloy Wire Manufacturing Company, Houston, Texas; Al Tech Specialty Steel Corporation, Dunkirk, New York; ARMCO Steel Corporation, Philadelphia, Pennsylvania; Branford Wire Manufacturing Company, North Haven, Connecticut; Brookfield Wire Company, Inc., Brookfield,

Massachusetts; Carpenter Technology Corporation, Reading, Pennsylvania; Harris Metals Company, Holyoke, Massachusetts; Industrial Alloys, Inc., City of Industry, California; Madison Wire Company, Buffalo, New York; Mapes Piano String Company, Elizabethton, Tennessee; Maryland Specialty Wire Company, Cockeysville, Maryland; National Standard Company, Niles, Michigan; H. K. Porter Company, Inc., Alloy Metals Wire Works, Prospect Park, Pennsylvania; Techalloy Company, Inc., Rahns, Pennsylvania; and Willing B. Wire Corporation, Beverly, New Jersey.

For purposes of this notice, the term "stainless steel round wire" means stainless steel wire, as defined and provided for in item 609.45, Tariff Schedules of the United States.

Price information received from the petitioners tends to indicate that the prices of this merchandise sold for exportation to the United States are less than the prices in the home market. Petitioners' information also tends to indicate that home market sales have been occurring at less than the cost of production under Section 205(b) of the Act (19 U.S.C. 165(b)).

There is evidence on record concerning injury to, or the likelihood of injury to, or prevention of establishment of an industry in the United States. This evidence also indicates, however, that were alleged less than fair value sales of the subject merchandise eliminated, substantial margins of underselling of the domestic industry would still remain. Moreover, domestic sales of coarse wire have nearly doubled between 1975 and 1977 and sales of fine wire are no lower in 1977 than in 1975. On the basis of such evidence it has been concluded that there is a substantial doubt of injury, or likelihood of injury, to an industry in the United States by virtue of such imports from Japan. Accordingly, the U. S. International Trade Commission is being advised of such doubt pursuant to section 201(c)(2) of the Act (19 U.S.C. 160(c)(2)).

Having conducted a summary investigation as required by section 153.29 of the Customs Regulations (19 CFR 153.29) and having determined as a result thereof that there are grounds for so doing, the United States Customs Service is instituting an inquiry to verify the information submitted and to obtain the facts necessary to reach a determination as to the fact or likelihood of sales at less than fair value. Should the International Trade Commission, within 30 days of receipt of the information cited in the preceding paragraph, advise the Secretary that there is no reasonable indication that an industry in the United States is being, or is likely to be, injured, or is prevented from being established by reason of the importation of such merchandise into the United

States, the Department will publish promptly in the Federal Register a notice terminating the investigation. Otherwise, the investigation will continue to conclusion.

This notice is published pursuant to section 153.30 of the Customs Regulations (19 CFR 153.30).

Signed,

Acting General Counsel of the Treasury
Henry C. Stockell, Jr.

o 0 o

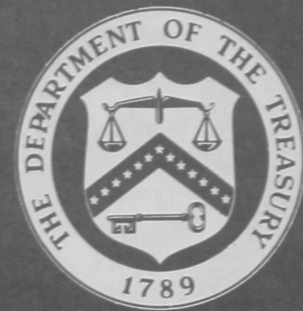
The Department of the **TREASURY**

OFFICE OF REVENUE SHARING

WASHINGTON, D.C. 20226

NEWS

TELEPHONE 634-5248



FOR IMMEDIATE RELEASE

FRIDAY, JULY 28, 1978

CONTACT: ROBERT W. CHILDERS (202) 634-5248

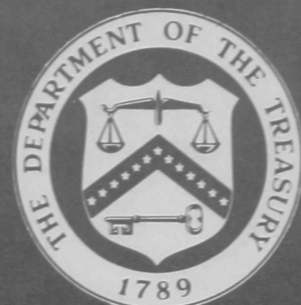
NEW REVENUE SHARING DATA RELEASED TODAY

The data to be used in allocating amounts of general revenue sharing funds to be paid to approximately 39,000 units of State and local general government for Federal fiscal year 1979 were released today by the Department of the Treasury's Office of Revenue Sharing.

Population, per capita income, adjusted taxes and intergovernmental transfer figures are included in the data which are used to calculate the amount of money that each recipient unit of government will receive.

The data released today include revisions which were based upon information supplied by State and local governments in a data review program conducted by the Office of Revenue Sharing in April and May 1978.

The amounts of money which each unit of government will receive will be announced this month. These amounts will be paid in four quarterly installments, in January, April, July and October 1979.



FOR IMMEDIATE RELEASE

July 31, 1978

RESULTS OF TREASURY'S WEEKLY BILL AUCTIONS

Tenders for \$2,301 million of 13-week Treasury bills and for \$3,502 million of 26-week Treasury bills, both series to be issued on August 3, 1978, were accepted at the Federal Reserve Banks and Treasury today. The details are as follows:

RANGE OF ACCEPTED COMPETITIVE BIDS:	13-week bills maturing November 2, 1978			:	26-week bills maturing February 1, 1979		
	Price	Discount Rate	Investment Rate 1/	:	Price	Discount Rate	Investment Rate 1/
High	98.268 ^{a/}	6.852%	7.07%	:	96.289	7.340%	7.73%
Low	98.253	6.911%	7.13%	:	96.273	7.372%	7.76%
Average	98.257	6.895%	7.12%	:	96.278	7.362%	7.75%

^{a/} Excepting 3 tenders totaling \$4,315,000

Tenders at the low price for the 13-week bills were allotted 92%.
Tenders at the low price for the 26-week bills were allotted 57%.

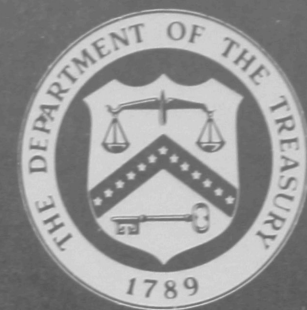
TOTAL TENDERS RECEIVED AND ACCEPTED BY FEDERAL RESERVE DISTRICTS AND TREASURY:

Location	Received	Accepted	:	Received	Accepted
Boston	\$ 19,290,000	\$ 19,290,000	:	\$ 61,000,000	\$ 16,660,000
New York	3,444,280,000	1,860,480,000	:	5,130,115,000	3,218,405,000
Philadelphia	37,690,000	37,280,000	:	7,385,000	7,385,000
Cleveland	44,260,000	43,860,000	:	21,495,000	12,495,000
Richmond	67,295,000	57,215,000	:	32,620,000	31,620,000
Atlanta	37,230,000	37,190,000	:	14,575,000	14,575,000
Chicago	222,035,000	65,195,000	:	389,660,000	37,860,000
St. Louis	46,240,000	29,240,000	:	32,935,000	18,935,000
Minneapolis	14,000,000	13,600,000	:	15,900,000	15,900,000
Kansas City	35,260,000	35,260,000	:	12,400,000	12,400,000
Dallas	18,720,000	17,640,000	:	8,100,000	7,100,000
San Francisco	262,925,000	76,725,000	:	277,205,000	97,905,000
Treasury	8,450,000	8,450,000	:	10,685,000	10,685,000
TOTALS	\$4,257,675,000	\$2,301,425,000 ^{b/}	:	\$6,014,075,000	\$3,501,925,000 ^{c/}

^{b/}Includes \$344,325,000 noncompetitive tenders from the public.

^{c/}Includes \$182,130,000 noncompetitive tenders from the public.

^{1/}Equivalent coupon-issue yield.



FOR IMMEDIATE RELEASE

July 31, 1978

TREASURY SECURITY OFFERINGS AMENDED

The Department of the Treasury hereby amends its offering announcements of July 25 and July 26, 1978 to provide that if final action on the debt ceiling legislation has not been completed by the issue dates of the securities, the securities delivered on those dates will be securities previously issued to Government accounts. The auctions will be held as scheduled. The securities will have the CUSIP numbers and due dates specified in the offering announcements.

The July 25 announcement invites tenders for two series of Treasury bills to be issued August 3, 1978. The Treasury bill auction will be held today, as announced. The July 26 announcement invites tenders for 3-year notes, 7-year notes and 30-year bonds to be issued August 15, 1978. The Treasury will auction these respective securities on August 1, August 2, and August 3, as announced.

Treas.

HJ

U.S. Treasury Dept.

10

.A13P4 Press Releases.

v.215

Treas.

HJ

10

.A13P4

~~v.215 U.S. Treasury Dept.~~

AUTHOR

Press Releases.

TITLE

DATE LOANED	BORROWER'S NAME	PHONE NUMBER

U.S. TREASURY LIBRARY



1 0031587