

Internal Revenue bulletin

Bulletin No. 1998-6
February 9, 1998

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 98-7, page 6.

Federal rates; adjusted federal rates; adjusted federal long-term rate, and the long-term exempt rate. For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for February 1998.

Rev. Rul. 98-9, page 5.

LIFO; price indexes; department stores. The December 1997 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, December 31, 1997.

EXEMPT ORGANIZATIONS

Announcement 98-8, page 96.

A list is given of organizations now classified as private foundations.

EXCISE TAX

Rev. Proc. 98-18, page 20.

Rural airports. This procedure contains a list of "rural airports," as defined in section 4261(e)(1)(B) of the Code, for

purposes of computing the tax on air transportation. The procedure also provides guidance on how to calculate the tax where at least one segment of multiple segment domestic transportation does not begin or end at a rural airport.

ADMINISTRATIVE

Notice 98-10, page 9.

Advance Pricing Agreements (APAs). This notice provides special procedures for small business taxpayers to obtain advance pricing agreements.

Notice 98-11, page 18.

This notice announces that Treasury and the Service will issue regulations to prevent the use of hybrid branch arrangements to reduce foreign tax while avoiding the corresponding creation of subpart F income. In addition, the notice also requests public comments regarding the treatment of hybrid branch arrangements under subpart F.

Notice 98-13, page 19.

Low-income housing tax credit. Resident populations of the various states are reproduced for purposes of determining the 1998 calendar year (1) state housing credit ceiling under section 42(h) of the Code, and (2) private activity bond volume cap under section 146.

Finding Lists begin on page 101.

Announcement of Disbarments and Suspensions begins on page 98.



Department of the Treasury
Internal Revenue Service

Mission of the Service

The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the quality of our prod-

ucts and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency, and fairness.

Statement of Principles of Internal Revenue Tax Administration

The function of the Internal Revenue Service is to administer the Internal Revenue Code. Tax policy for raising revenue is determined by Congress.

With this in mind, it is the duty of the Service to carry out that policy by correctly applying the laws enacted by Congress; to determine the reasonable meaning of various Code provisions in light of the Congressional purpose in enacting them; and to perform this work in a fair and impartial manner, with neither a government nor a taxpayer point of view.

At the heart of administration is interpretation of the Code. It is the responsibility of each person in the Service, charged with the duty of interpreting the law, to try to find the true meaning of the statutory provision and not to adopt a strained construction in the belief that he or she is "protecting the revenue." The revenue is properly protected only when we ascertain and apply the true meaning of the statute.

The Service also has the responsibility of applying and administering the law in a reasonable, practical manner. Issues should only be raised by examining officers when they have merit, never arbitrarily or for trading purposes. At the same time, the examining officer should never hesitate to raise a meritorious issue. It is also important that care be exercised not to raise an issue or to ask a court to adopt a position inconsistent with an established Service position.

Administration should be both reasonable and vigorous. It should be conducted with as little delay as possible and with great courtesy and considerateness. It should never try to overreach, and should be reasonable within the bounds of law and sound administration. It should, however, be vigorous in requiring compliance with law and it should be relentless in its attack on unreal tax devices and fraud.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents of a permanent nature are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

With the exception of the Notice of Proposed Rulemaking and the disbarment and suspension list included in this part, none of these announcements are consolidated in the Cumulative Bulletins.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis and are published in the first Bulletin of the succeeding semiannual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402.

Announcement Relating to Court Decisions

It is the policy of the Internal Revenue Service to announce at an early date whether it will follow the holdings in certain cases. An Action on Decision is the document making such an announcement. An Action on Decision will be issued at the discretion of the Service only on unappealed issues decided adverse to the government. Generally, an Action on Decision is issued where its guidance would be helpful to Service personnel working with the same or similar issues. Unlike a Treasury Regulation or a Revenue Ruling, an Action on Decision is not an affirmative statement of Service position. It is not intended to serve as public guidance and may not be cited as precedent.

Actions on Decisions shall be relied upon within the Service only as conclusions applying the law to the facts in the particular case at the time the Action on Decision was issued. Caution should be exercised in extending the recommendation of the Action on Decision to similar cases where the facts are different. Moreover, the recommendation in the Action on Decision may be superseded by new legislation, regulations, rulings, cases, or Actions on Decisions.

Prior to 1991, the Service published acquiescence or nonacquiescence only in certain regular Tax Court opinions. The Service has expanded its acquiescence program to include other civil tax cases where guidance is determined to be helpful. Accordingly, the Service now may acquiesce or nonacquiesce in the holdings of memorandum Tax Court opinions, as well as those of the United States District Courts, Claims Court, and Circuit Courts of Appeal. Regardless of the court deciding the case, the recommendation of any Action on Decision will be published in the Internal Revenue Bulletin.

The recommendation in every Action on Decision will be summarized as acquiescence, acquiescence in result only, or nonacquiescence. Both “acquiescence” and “acquiescence in result only” mean that the Service accepts the holding of the court in a case and that the Service will follow it in disposing of cases with the same controlling facts. However, “acquiescence” indicates neither approval nor disapproval of the reasons assigned by the court for its conclusions; whereas, “acquiescence in result only” indicates disagreement or concern with some or all

of those reasons. Nonacquiescence signifies that, although no further review was sought, the Service does not agree with the holding of the court and, generally, will not follow the decision in disposing of cases involving other taxpayers. In reference to an opinion of a circuit court of appeals, a nonacquiescence indicates that the Service will not follow the holding on a nationwide basis. However, the Service will recognize the precedential impact of the opinion on cases arising within the venue of the deciding circuit.

The announcements published in the weekly Internal Revenue Bulletins are consolidated semiannually and annually. The semiannual consolidation appears in the first Bulletin for July and in the Cumulative Bulletin for the first half of the year, and the annual consolidation appears in the first Bulletin for the following January and in the Cumulative Bulletin for the last half of the year.

The Commissioner ACQUIESCES in the following decision:

John D. and Karen Beatty v. Commissioner,
106 T.C. 268 (1996)¹

¹ Acquiescence relating to whether the court correctly determined that petitioner was entitled to reduce gross receipts by cost of goods sold to determine gross income.

Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 42.—Low-Income Housing Credit

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 280G.—Golden Parachute Payments

Federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-In Losses Following Ownership Change

The adjusted federal long-term rate is set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 412.—Minimum Funding Standards

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 467.—Certain Payments for the Use of Property or Services

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

LIFO; price indexes; department stores. The December 1997 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, December 31, 1997.

Rev. Rul. 98-9

The following Department Store Inventory Price Indexes for December 1997 were issued by the Bureau of Labor Statistics on January 13, 1998. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods for tax years ended on, or with reference to, December 31, 1997.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups—soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, foods, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (January 1941 = 100, unless otherwise noted)

Groups	Dec. 1996	Dec. 1997	Percent Change from Dec. 1996 to Dec. 1997 ¹
1. Piece Goods	538.7	522.7	-3.0
2. Domestic and Draperies	636.6	620.8	-2.5
3. Women's and Children's Shoes	646.0	661.6	2.4
4. Men's Shoes	894.2	894.5	0.0
5. Infants' Wear	616.8	620.2	0.6
6. Women's Underwear	527.1	548.7	4.1
7. Women's Hosiery	287.2	297.0	3.4
8. Women's and Girls' Accessories	556.4	541.1	-2.7
9. Women's Outerwear and Girls' Wear	404.4	406.4	0.5
10. Men's Clothing	610.8	606.0	-0.8
11. Men's Furnishings	578.6	598.6	3.5
12. Boys' Clothing and Furnishings	483.5	505.4	4.5
13. Jewelry	965.3	948.3	-1.8
14. Notions	779.4	797.8	2.4
15. Toilet Articles and Drugs	904.3	922.4	2.0
16. Furniture and Bedding	664.6	662.6	-0.3
17. Floor Coverings	574.8	581.1	1.1

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE
INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS—Continued
(January 1941 = 100, unless otherwise noted)

Groups	Dec. 1996	Dec. 1997	Percent Change from Dec. 1996 to Dec. 1997 ¹
18. Housewares	806.1	806.6	0.1
19. Major Appliances	245.3	241.7	-1.5
20. Radio and Television	78.1	73.9	-5.4
21. Recreation and Education ²	110.8	108.6	-2.0
22. Home Improvements ²	132.2	133.4	0.9
23. Auto Accessories ²	107.3	108.0	0.7
Groups 1 – 15: Soft Goods	589.8	594.5	0.8
Groups 16 – 20: Durable Goods	466.6	460.9	-1.2
Groups 21 – 23: Misc. Goods ²	112.9	111.7	-1.1
Store Total ³	547.4	548.2	0.1

¹Absence of a minus sign before percentage change in this column signifies price increase.

²Indexes on a January 1986=100 base.

³The store total index covers all departments, including some not listed separately, except for the following: candy, foods, liquor, tobacco, and contract departments.

DRAFTING INFORMATION

The principal author of this revenue ruling is Stan Michaels of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Michaels on (202) 622-4970 (not a toll-free call).

Section 482.—Allocation of Income and Deductions Among Taxpayers

Federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7 on this page.

Guidance is provided regarding special procedures for small business taxpayers to obtain an advance pricing agreement. See Notice 98-10, page 9.

Section 483.—Interest on Certain Deferred Payments

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7 on this page.

Section 642.—Special Rules for Credits and Deductions

Federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7 on this page.

Section 807.—Rules for Certain Reserves

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7 on this page.

Section 846.—Discounted Unpaid Losses Defined

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7 on this page.

Section 1274.—Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)

Federal rates; adjusted federal rates; adjusted federal long-term rate, and

the long-term exempt rate. For purposes of sections 1274, 1288, 382, and other sections of the Code, tables set forth the rates for February 1998.

Rev. Rul. 98-7

This revenue ruling provides various prescribed rates for federal income tax purposes for February 1998 (the current month.) Table 1 contains the short-term, mid-term, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, mid-term, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal long-term rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(2) for buildings placed in service during the current month. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

REV. RUL. 98-7 TABLE 1
Applicable Federal Rates (AFR) for February 1998

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-Term</i>				
AFR	5.54%	5.47%	5.43%	5.41%
110% AFR	6.11%	6.02%	5.98%	5.95%
120% AFR	6.67%	6.56%	6.51%	6.47%
130% AFR	7.24%	7.11%	7.05%	7.01%
<i>Mid-Term</i>				
AFR	5.69%	5.61%	5.57%	5.55%
110% AFR	6.27%	6.17%	6.12%	6.09%
120% AFR	6.84%	6.73%	6.67%	6.64%
130% AFR	7.42%	7.29%	7.22%	7.18%
150% AFR	8.60%	8.42%	8.33%	8.28%
175% AFR	10.06%	9.82%	9.70%	9.62%
<i>Long-Term</i>				
AFR	5.93%	5.84%	5.80%	5.77%
110% AFR	6.52%	6.42%	6.37%	6.34%
120% AFR	7.13%	7.01%	6.95%	6.91%
130% AFR	7.73%	7.59%	7.52%	7.47%

REV. RUL. 98-7 TABLE 2
Adjusted AFR for February 1998

	<i>Period for Compounding</i>			
	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	3.77%	3.74%	3.72%	3.71%
Mid-term adjusted AFR	4.23%	4.19%	4.17%	4.15%
Long-term adjusted AFR	4.96%	4.90%	4.87%	4.85%

REV. RUL. 98-7 TABLE 3
Rates Under Section 382 for February 1998

Adjusted federal long-term rate for the current month	4.96%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	5.23%

REV. RUL. 98-7 TABLE 4

Appropriate Percentages Under Section 42(b)(2) for February 1998

Appropriate percentage for the 70% present value low-income housing credit	8.36%
Appropriate percentage for the 30% present value low-income housing credit	3.58%

REV. RUL. 98-7 TABLE 5

Rate Under Section 7520 for February 1998

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest	6.8%
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Section 1288.—Treatment of Original Issue Discount on Tax-Exempt Obligations

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 4261.—Imposition of Tax

26 CFR 49.4261-1: Imposition of tax; in general.

This revenue procedure provides a list of “rural airports” as that term is defined in § 4261(e)(1)(B) of the Internal Revenue Code, for purposes of com-

puting the tax on air transportation. The revenue procedure also provides guidance on how to calculate the tax where at least one segment of multiple segment domestic transportation does not begin or end at a rural airport. See Rev. Proc. 98-18, page 20.

Section 7520.—Valuation Tables

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Section 7701.—Definitions

The entity classification regulations, §§301.7701-1 through -3 have facilitated the cre-

ation of certain hybrid branch arrangements. Notice 98-11 announces that Treasury and the Service will issue regulations to prevent the use of hybrid branch arrangements to reduce foreign tax while avoiding the corresponding creation of subpart F income. See Notice 98-11, page 18.

Section 7872.—Treatment of Loans with Below-Market Interest Rates

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of February 1998. See Rev. Rul. 98-7, page 6.

Part III. Administrative, Procedural, and Miscellaneous

Small Business Taxpayer Advance Pricing Agreements

Notice 98-10

PURPOSE

The Internal Revenue Service (“Service”) instituted the Advance Pricing Agreement (“APA”) Program to assist all taxpayers in their efforts to comply with I.R.C. §482. Under an APA, the Service and a taxpayer agree on a transfer pricing methodology (“TPM”) to be prospectively applied to an apportionment or allocation of income, deductions, credits, or allowances between or among two or more organizations, trades, or businesses owned or controlled, directly or indirectly, by the same interests. Provided the taxpayer complies with the terms and conditions of the APA, the Service will regard the results of applying the TPM as satisfying the arm’s length standard under §482. Rev. Proc. 96-53, 1996-2 C.B. 375, explains how a taxpayer may secure an APA from the Service.

To date, the Service has concluded over 100 APAs with U.S. taxpayers, the majority of which have been large business taxpayers with substantial income and/or assets. In an effort to reduce the §482 compliance burden of, and to make the APA Program more accessible to, small business taxpayers (“SBTs”), the Service is proposing special APA procedures for SBTs. For purposes of this Notice, a “small business taxpayer” is any U.S. taxpayer with total gross income (determined pursuant to §5.14(7) of Rev. Proc. 96-53 or its successor) of the amount set forth in §5.14(3) of Rev. Proc. 96-53 (or its successor), currently less than \$100 million.

The special procedures seek to address the SBT’s need to achieve the compliance certainty an APA provides at a cost that is reasonable relative to the size and complexity of the transactions involved. This Notice describes the circumstances under which an SBT may request special procedures in seeking an APA, the nature of the special procedures, and other provisions designed to assist SBTs in the APA process. (The Service will consider implementing similar procedures, on a case

by case basis, for the small transactions described in §5.14(4) of Rev. Proc. 96-53.)

The Service wishes to receive comments from interested members of the public prior to publishing the final procedures for SBT APAs. Comments (eight copies) should be sent to Associate Chief Counsel (International) CC:INTL:FO, Internal Revenue Service, 1111 Constitution Avenue, NW, Room 3501, Washington, DC 20224, making reference in the comments to Control Number INTL-OGI-117383-97. To ensure comments are given full consideration, they should be submitted by April 10, 1998.

BACKGROUND

The Service has indicated a desire to alleviate the §482 compliance burden for SBTs. For example, under the 1993 temporary regulations, §1.482-1T set forth a safe harbor for small taxpayers. That provision, however, was not retained in the final regulations due to deficiencies with the safe harbor. See “Explanation of Revisions and Summary of Comments” of the §482 final regulations, T.D. 8552, 1994-2 C.B. 93, 104. At that time, the Service solicited suggestions from the public for alternative approaches to assist small taxpayers with their §482 compliance burden. *Id.* No comments were received as a result of this solicitation.

The Service also attempted to assist all taxpayers, including SBTs, with their §482 compliance efforts by implementing the APA Program under Rev. Proc. 91-22, 1991-1 C.B. 526. The Program’s experience, however, indicates that SBTs are not participating in the Program to the same extent as larger taxpayers, due at least in part to cost concerns (in terms of internal staff time, external legal, accounting, and consulting fees, and Service user fees).

As a consequence, the Service established additional incentives for SBTs to seek APAs. Section 3.09 of Rev. Proc. 96-53 provides that the Service and a small business taxpayer may agree to special procedures for obtaining an APA, including simplified procedures that depart from standard procedures, to meet the needs of the particular SBT. In addition, §5.14 of Rev. Proc. 96-53 establishes a reduced user fee for an SBT seeking an

APA. The APA Program has successfully applied the approach referenced in §3.09 in several cases to assist SBTs in receiving APAs.

The Service believes that maintaining the ability to adapt procedures to the facts and circumstances of a particular SBT is better than establishing formal procedures that may not be applicable to all SBTs. However, it is important for the Service to furnish guidance regarding the types of procedures it deems appropriate for SBT APAs. Accordingly, the provisions in this Notice expand upon §3.09 of Rev. Proc. 96-53 by providing examples of simplified procedures the Service believes may be appropriate. It is hoped that the flexibility underlying this approach will encourage more small business taxpayers to participate in the APA Program.

PRINCIPLES FOR SMALL BUSINESS TAXPAYER APA REQUESTS

The Service intends to maintain flexibility in the APA process to address the particular needs of SBTs. Accordingly, the special procedures set forth below are the types of procedures the Service will entertain for SBT APA requests; they are not exclusive, and the Service will consider other procedures that harmonize with the objectives of the APA Program and the SBT. In addition, different procedures may apply to different SBTs, depending upon the facts and circumstances of each APA case.

To address the concern that the perceived costs to secure an APA are high in proportion to the size of the transactions involved, the special procedures focus on simplifying the APA process for the SBT transactions. This simplification is intended to reduce costs in terms of the amount of time required to evaluate the request, while permitting the Service to satisfy its due diligence requirements.

This objective can be accomplished when the SBT proposes to cover less complicated transactions with which the APA Program has had experience (such as those involving the manufacture or distribution of tangible property under §1.482-3 and the performance of administrative and technical services under §1.482-2(b)) and proposes a “best method” that is spec-

ified under the regulations. Transactions involving non-routine intangibles, including research and development cost sharing arrangements under §1.482-7, would not ordinarily be amenable to such special procedures due to the complexity of valuing such intangibles.

In addition, to the extent practical, the Service will coordinate the special procedures with the SBT's other tax compliance efforts so as to minimize the costs to the SBT. For example, the documentation that SBTs are required to maintain under I.R.C. §6662(e) may be accepted as the APA submission materials, and such documentation could form the primary foundation for the Service's evaluation of the SBT's APA request.

SPECIAL PROVISIONS FOR SBT APAs

At the request of an SBT, the Service will apply any or all of the following provisions under the principles of this Notice, if deemed appropriate by the APA Director:

1. Under ordinary conditions, a taxpayer contemplating an APA may (but is not required to) request a prefiling conference with the Service. If a prefiling conference is requested, the Service provides informal advice to the taxpayer regarding the taxpayer's proposal, but ordinarily does not begin its due diligence evaluation in earnest until the taxpayer formally files an APA request along with the appropriate user fee. Once the formal APA request is received, the APA Program targets finalizing the negotiating position for bilateral APAs in nine months and concluding unilateral APAs in 12 months. In contrast, for SBT transactions the Service intends, if requested, to commence its due diligence analysis at the front-end of the process to accelerate the conclusion of the APA negotiations.

(a) The Service and SBT may hold a prefiling conference (before a user fee is paid) to determine as early as possible the best method for the SBT's proposed covered transactions. To accomplish this, the Service will need a detailed description of the underlying facts of, and the proposed TPM for, the SBT's requested covered transactions at least 60 days prior to the scheduled conference. For purposes of this Notice, the SBT may provide the information it is required to maintain under I.R.C. §6662(e) to satisfy this requirement. Prior to its prefiling submission, the SBT must consult with APA Program personnel to determine the information the Service deems necessary to evaluate the SBT's particular covered transactions.

(b) An APA Team will evaluate the SBT APA prefiling submittal to determine items of concern and the additional documentation, if any, needed to evaluate the request. The SBT will be advised of the APA Team's initial conclusions before the prefiling conference so that it can address these items before or at the conference.

(c) At the prefiling conference, the SBT and Service will negotiate the case management plan with the objective of concluding a unilateral APA, or finalizing the recommended negotiating position for a bilateral APA, within six months of the date the SBT files its APA request. The Service's efforts to perform more of its analysis earlier in the process should result in a reduced number of post-filing meetings and supplemental information requests.

2. The Service and SBT may negotiate the reduction or elimination of specific elements otherwise required under §5 of Rev. Proc. 96-53. Examples of the types of information the Service may determine the SBT could exclude from its APA request include those described in the following subsections of Rev. Proc. 96-53:

(a) §5.04(3); (b) §5.04(5); (c) §5.04(6); (d) §5.08; and (e) §5.09.

3. The Service will hold all meetings with the SBT at a location convenient to the SBT. To minimize the number of meetings, teleconferences will be employed whenever feasible.

4. The Service will reasonably assist the SBT in the selection and evaluation of comparables or the computation of adjustments to comparables under §1.482-1(e), as well as, if appropriate, assist the SBT in determining other adjustments.

5. The initial term of an SBT APA will be three years, with the potential to renew the APA for a longer term.

6. For unilateral APA requests, an SBT may submit a proposed draft APA in a form substantially identical to the current APA model agreement attached to this Notice (the APA model is subject to change; SBTs should check with the APA Program for updated versions). To expedite review of the proposed draft APA, the SBT should also include a "redline" version showing the differences between the APA model and the SBT's proposed draft. In addition, SBTs should also submit the draft on a computer disk in a word processing format acceptable to the Service.

7. The Service will consider other procedures suggested by the SBT to reduce the SBT's administrative and financial burden, consistent with the objectives of the APA Program and the requirements of §482.

DRAFTING INFORMATION

The principal author of this Notice is David J. Canale of the Advance Pricing Agreement Program, Office of Associate Chief Counsel (International). For further information regarding this Notice, contact Mr. Canale or Mr. Karl Kellar at (202) 874-4360 (not a toll-free call).

ADVANCE PRICING AGREEMENT

between

TAXPAYER

and

THE INTERNAL REVENUE SERVICE

ADVANCE PRICING AGREEMENT

between

TAXPAYER

and

THE INTERNAL REVENUE SERVICE

THIS ADVANCE PRICING AGREEMENT (“APA”) is made by and between Taxpayer and the Internal Revenue Service (“Service”), acting through the Associate Chief Counsel (International).

WHEREAS, Taxpayer and the Service (the “Parties”) wish to establish a method for determining whether certain prices used in international transactions involving Taxpayer are in accordance with the principles of section 482 of the Internal Revenue Code of 1986 as amended (the “Code”) and attendant Regulations and, to the extent applicable, income tax conventions to which the United States is a party;

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

1. Identifying Information. Taxpayer’s EIN is _____. [Taxpayer is included in the consolidated federal income tax return filed by _____, EIN _____. All references to Taxpayer’s United States income tax return in this APA refer to that consolidated return, and all references in this APA to “Taxpayer” shall refer to the _____ consolidated return group.]

2. Covered Transactions. This APA governs the pricing of the transactions specified in Appendix A (the “Covered Transactions”).

3. Legal Effect.

3.1. Taxpayer agrees to comply with the terms and conditions of this APA, including the transfer pricing methodology (“TPM”) that is described in Appendix A. If Taxpayer complies with the terms and conditions of this APA, then the Service will not contest the application of the TPM to the Covered Transactions and will not make or propose any reallocation or adjustment under section 482 of the Code with respect to Taxpayer concerning the Transfer Prices in Covered Transactions for the years covered by this APA (the “APA Years”).

3.2. Regardless of the date on which Taxpayer filed its request for this APA, Taxpayer and the Service agree, unless otherwise specified to the contrary in this APA, that Rev. Proc. 96–53, 1996–2 C.B. 375, and not any predecessor to Rev. Proc. 96–53, governs the interpretation and administration of this APA.

3.3. If, for any APA Year, Taxpayer does not comply with the terms and conditions of this APA, then the Service may:

- i. enforce the terms of this APA and propose adjustments to the income, expenses, deductions, credits, or allowances reported on Taxpayer’s U.S. federal income tax return in keeping with the terms of this APA;
- ii. cancel or revoke this APA pursuant to section 11.05 or 11.06 of Rev. Proc. 96–53; or
- iii. revise this APA, upon agreement on revision with Taxpayer.

3.4. [This APA addresses the arm’s length nature of prices charged or received in the aggregate between Taxpayer and [name of foreign group], and except as explicitly provided in this APA does not address, and does not bind the Service with respect to, prices charged or received, or the relative amounts of income or loss realized, by particular legal entities that are members of Taxpayer or that are members of [foreign group]. The true taxable income of a member of an affiliated group filing a U.S. consolidated return shall be determined under the regulations governing consolidated returns. *See, e.g.*, Treas. Reg. section 1.1502–12. Similarly, to the extent relevant for United States tax purposes, and except as explicitly provided in this APA, the relative amounts of income of different entities that are members of [foreign group] shall be determined under the arm’s length standard of section 482 without reference to this APA.]

3.5. The Parties agree that nonfactual oral and written representations, within the meaning of sections 10.4 and 10.5 of Rev. Proc. 96–53 (including any proposals to use particular TPMs), made in conjunction with this request constitute statements made in compromise negotiations within the meaning of Rule 408 of the Federal Rules of Evidence.

4. **Term.** This APA shall apply only to the APA Years, which shall include only _____.

5. **Financial Statements and APA Records.** The determination whether Taxpayer has complied with this APA will be based on its United States income tax return; its financial statements as prepared in accordance with generally accepted accounting principles ("GAAP") on a consistent basis (the "Financial Statements"); the additional records ("APA Records") specified in Appendix B; and all information referenced in section 8 of this APA. Taxpayer will be in compliance with the TPM only if a certified public accountant renders an opinion that the Financial Statements present fairly, in all material respects, the financial position of Taxpayer and the results of its operations, in accordance with GAAP. Taxpayer agrees to maintain the Financial Statements and APA Records and to make them available within thirty days of a request by the Service in connection with an examination described in section 11.03 of Rev. Proc. 96-53. Compliance with this section 5 will constitute compliance with the provisions of sections 6038A and 6038C of the Code, with respect to the Covered Transactions during the APA Years.

6. **Critical Assumptions.** The Critical Assumptions of this APA, within the meaning of section 11.07 of Rev. Proc. 96-53, are listed in Appendix C.

7. **Compensating Adjustments.** To the extent necessary to bring Taxpayer into compliance with this APA, Taxpayer may make Compensating Adjustments as described in and subject to the rules of section 11.02 of Rev. Proc. 96-53, and subject to any restrictions stated elsewhere in this APA.

8. **Annual Report.** Taxpayer shall file a timely Annual Report for each APA Year pursuant to the rules of section 11.01 of Rev. Proc. 96-53. The Annual Report shall contain the information described in Appendix D. In connection with an examination described in section 11.03 of Rev. Proc. 96-53, the District Director may request and Taxpayer shall provide additional facts, computations, data or information reasonably necessary to clarify or verify the Annual Report.

9. **Disputes.** Should a dispute arise concerning the interpretation, application or enforcement of this APA, the Parties agree to seek resolution of the dispute by the Associate Chief Counsel (International), to the extent reasonably practicable, prior to seeking alternative remedies.

10. **Section Captions.** The section captions contained in this APA are for convenience and reference only and shall not affect in any way the interpretation or application of this APA.

11. **Notice.** Any notices required by this APA or Rev. Proc. 96-53 shall be in writing. Taxpayer shall send notices to the Service at the address and in the manner prescribed in section 5.13(2) of Rev. Proc. 96-53. The Service shall send notices to Taxpayer at:

12. **Effective Date.** This APA shall become binding when both Parties have executed the APA.

13. **Counterparts.** This APA may be executed in counterparts, with each counterpart deemed an original.

IN WITNESS WHEREOF, the Parties have executed this APA on the dates indicated below.

TAXPAYER

By: _____ Date: _____

INTERNAL REVENUE SERVICE

By: _____ Date: _____

Associate Chief Counsel (International)

APPENDIX A

TRANSFER PRICING METHODOLOGY

For each APA Year:

A. Covered Transactions.

The Covered Transactions for this APA consist of _____.

B. Transfer Pricing Methodology (“TPM”).

APPENDIX B

APA RECORDS

1. All documents listed in, and supporting the information provided in, Appendix D for inclusion in the Annual Report.
2. [Insert here other records].

APPENDIX C

CRITICAL ASSUMPTIONS

1. The business activities, and financial and tax accounting methods and classifications, of Taxpayer shall remain materially the same as described in Taxpayer's request for this APA.
2. [Insert here other Critical Assumptions.]

APPENDIX D

ANNUAL REPORT

Taxpayer shall include the following in its Annual Report for each APA Year:

1. A statement identifying all material differences between Taxpayer's business operations during the APA Year and the description of Taxpayer's business operations contained in Taxpayer's request for this APA, or if there have been no such material differences a statement to that effect.
2. A statement identifying all material changes in the Taxpayer's accounting methods and classifications, from those described in Taxpayer's request for this APA, or if there have been no such material changes a statement to that effect.
3. The Financial Statements.
4. A financial analysis demonstrating Taxpayer's compliance with the TPM.
5. A description of any failure to meet Critical Assumptions or, if there have been no such failures, a statement to that effect.
6. A description of the reason for, and financial analysis of, any Compensating Adjustments with respect to the APA Year, including the means by which any such Compensating Adjustment has been or will be satisfied.
7. A copy of the certified public accountant's opinion, described in section 5 of this APA, for the APA Year.
8. [Insert here other items to be included in Annual Report.]

Treatment of Hybrid Arrangements under Subpart F

Notice 98-11

The Treasury Department and the Internal Revenue Service understand that certain taxpayers are using arrangements involving “hybrid branches” to circumvent the purposes of subpart F (sections 951-964 of the Internal Revenue Code). These arrangements generally involve the use of deductible payments to reduce the taxable income of a controlled foreign corporation (CFC) under foreign law, thereby reducing the CFC’s foreign tax and, also under foreign law, the corresponding creation in another entity of low-taxed, passive income of the type to which subpart F was intended to apply. Because of the structure of these arrangements, however, this income is not taxed under subpart F.

The recent entity classification regulations, §§301.7701-1 through -3 of the Income Tax Regulations (the “check-the-box” regulations), have facilitated the creation of the hybrid branches used in these arrangements. The preamble to these regulations, in stating that Treasury and the Service would be monitoring the use of partnerships in the international context, indicated a concern that fiscally-transparent entities could be used in a manner inconsistent with the policies and rules of particular Code provisions.

Treasury and the Service have concluded that the use of certain hybrid branch arrangements, such as the ones illustrated below, is contrary to the policies and rules of subpart F. This notice announces that Treasury and the Service will issue regulations to address such arrangements, and requests public comments with respect to these subpart F issues.

I. BACKGROUND

Subpart F was enacted by Congress to limit the deferral of U.S. taxation of certain income earned outside the United States by CFCs, which are foreign corporations controlled by United States shareholders. Limited deferral was retained after the enactment of subpart F to protect the competitiveness of CFCs doing business overseas. This limited deferral allows a CFC engaged in an active business, and located in a foreign country for

appropriate economic reasons, to compete in a similar tax environment with non-U.S. owned corporations located in the same country.

Under subpart F, however, transactions of CFCs that involve related persons frequently give rise to subpart F income, unless an exception, for example the same country exception, applies. Related person transactions can be more easily manipulated to reduce both United States and foreign taxes. One of the purposes of Subpart F is to prevent CFCs (including those engaged in active businesses) from structuring transactions designed to manipulate the inconsistencies between foreign tax systems to inappropriately generate low- or non-taxed income on which United States tax might be permanently deferred.

U.S. international tax policy seeks to balance the objective of neutrality of taxation as between domestic and foreign business enterprises (seeking neither to encourage nor to discourage one over the other), with the need to keep U.S. business competitive. Subpart F strongly reflects and enforces that balance. These hybrid transactions upset that balance.

II. ARRANGEMENTS INVOLVING HYBRID BRANCHES

A hybrid branch is one that is viewed under United States tax principles to be part of the CFC (i.e., fiscally transparent), but under the law of the CFC’s country of incorporation as an entity separate from the CFC (i.e., non-fiscally transparent). The types of hybrid branch arrangements Treasury and the Service have identified as being inconsistent with the policies and rules of subpart F may be illustrated by the following examples.

Example 1. CFC1 owns all of the stock of CFC2. CFC1 and CFC2 are both incorporated in Country A. CFC1 also has a branch (BR1) in Country B. The tax laws of Country A and Country B classify CFC1, CFC2 and BR1 as separate, non-fiscally transparent entities. CFC2 earns only non-subpart F income and uses a substantial part of its assets in a trade or business in Country A. BR1 makes a transfer to CFC2 that the tax laws of both Country A and Country B recognize as a loan from BR1 to CFC2. CFC2 pays interest to BR1. Country A allows CFC2 to deduct the interest from taxable income.

Little or no tax is paid by BR1 to Country B on the receipt of interest.

If BR1 is disregarded, then for U.S. tax purposes the loan would be regarded as being made by CFC1 to CFC2 and the interest as being paid by CFC2 to CFC1. While interest received by a CFC is normally subpart F income under section 954(c) (foreign personal holding company income), in this case, if BR1 is disregarded, the “same country” exception of section 954(c)(3) would apply to exclude the interest from subpart F income. If BR1 instead were considered to be a CFC, however, this payment would be between two CFCs located in different countries. In that case, subpart F income would arise because the same-country exception would not apply. Thus, if BR1 is disregarded CFC1 will have lowered its foreign tax on deferred income and created a significant tax incentive to invest abroad rather than in the United States. As this arrangement creates income intended to be subpart F income which is not subject to subpart F in this case, the result of the arrangement is inconsistent with the policies and rules of subpart F.

Example 2. CFC3 is incorporated in Country A. CFC3 has a branch (BR2) in Country B. The tax laws of Country A and Country B classify CFC3 and BR2 as separate, non-fiscally transparent entities. BR2 makes a transfer to CFC3 that the tax laws of both Country A and Country B recognize as a loan from BR2 to CFC3. CFC3, which earns only non-subpart F income, pays interest to BR2 that Country A allows as a deduction against taxable income. Little or no tax is paid by BR2 on the receipt of interest.

If BR2 is disregarded, then U.S. tax law would not recognize the income flows (neither the loan nor the interest payment) between the CFC and its branch and, therefore, subpart F would not apply. If this transaction were between two CFCs, however, the interest would be subpart F income under section 954(c) and no exception would apply. Thus, if BR2 is disregarded, by use of this arrangement the CFC will have lowered its foreign tax on deferred income in a manner inconsistent with the policies and rules of subpart F.

Treasury and the Service believe that it is appropriate to prevent taxpayers from using these types of hybrid branch

arrangements to reduce foreign tax while avoiding the corresponding creation of subpart F income. Treasury and the Service will issue regulations to prevent the use of these types of hybrid branch arrangements. Regulations will provide that, when such arrangements are undertaken, the branch and the CFC will be treated as separate corporations for purposes of subpart F.

III. PARTNERSHIPS AND TRUSTS

Treasury and the Service are aware that the issues under subpart F raised by hybrid branch arrangements may also be raised by certain partnership or trust arrangements. Treasury and Service intend to address these issues in separate ongoing regulations projects addressing partnerships and trusts.

IV. EFFECTIVE DATE

The regulations on hybrid branch arrangements will apply to all such arrangements entered into (or substantially modified, including, for example, by acceleration of payments or increases in principal) on or after January 16, 1998, the date on which this Notice was issued to the public. In addition, for all hybrid branch arrangements entered into before January 16, 1998, these regulations will apply to all payments (or other transfers) made or accrued after June 30, 1998.

V. PUBLIC COMMENTS

Comments are requested regarding the treatment of hybrid branch arrangements under subpart F.

For further information regarding this notice, contact Valerie Mark of the Office of the Associate Chief Counsel (International) at (202) 622-3840 (not a toll-free call).

Low-Income Housing Tax Credit—1998 Calendar Year Resident Population Estimates

Notice 98-13

This notice informs (1) state and local housing credit agencies that allocate low-income housing tax credits under § 42 of the Internal Revenue Code and (2) states

and other issuers of tax-exempt private activity bonds under § 141, of the proper population figures to be used for calculating the 1998 calendar year population-based component of the state housing credit ceiling (Credit Ceiling) under § 42(h)(3)(C)(i) and the 1998 calendar year volume cap (Volume Cap) under § 146.

The population figures both for the population-based component of the Credit Ceiling and for the Volume Cap are determined by reference to § 146(j). That section provides generally that determinations of population for any calendar year are made on the basis of the most recent census estimate of the resident population of a state (or issuing authority) released by the Bureau of the Census before the beginning of such calendar year.

The proper population figures for calculating the Credit Ceiling and the Volume Cap for the 1998 calendar year are the estimates of the resident population of states for July 1, 1997, released by the Bureau of the Census on December 31, 1997, in press release CB97-213. For convenience, these estimates are reprinted below.

Resident Population Estimates for July 1, 1997.

<i>State</i>	<i>Population</i>
Alabama	4,319,000
Alaska	609,000
Arizona	4,555,000
Arkansas	2,523,000
California	32,268,000
Colorado	3,893,000
Connecticut	3,270,000
Delaware	732,000
D.C.	529,000
Florida	14,654,000
Georgia	7,486,000
Hawaii	1,187,000
Idaho	1,210,000
Illinois	11,896,000
Indiana	5,864,000
Iowa	2,852,000

Kansas	2,595,000
Kentucky	3,908,000
Louisiana	4,352,000
Maine	1,242,000
Maryland	5,094,000
Massachusetts	6,118,000
Michigan	9,774,000
Minnesota	4,686,000
Mississippi	2,731,000
Missouri	5,402,000
Montana	879,000
Nebraska	1,657,000
Nevada	1,677,000
New Hampshire	1,173,000
New Jersey	8,053,000
New Mexico	1,730,000
New York	18,137,000
North Carolina	7,425,000
North Dakota	641,000
Ohio	11,186,000
Oklahoma	3,317,000
Oregon	3,243,000
Pennsylvania	12,020,000
Rhode Island	987,000
South Carolina	3,760,000
South Dakota	738,000
Tennessee	5,368,000
Texas	19,439,000
Utah	2,059,000
Vermont	589,000
Virginia	6,734,000
Washington	5,610,000
West Virginia	1,816,000
Wisconsin	5,170,000
Wyoming	480,000

The principal authors of this notice are Christopher J. Wilson of the Office of Assistant Chief Counsel (Passthroughs and Special Industries) and Timothy L. Jones of the Office of Assistant Chief Counsel (Financial Institutions and Products). For further information regarding this notice

contact Mr. Wilson on (202) 622-3040 (not a toll-free call).

26 CFR 601.102: Classification of taxes collected by the Internal Revenue Service. (Also Part I, §4261.)

Rev. Proc. 98-18

SECTION 1. PURPOSE

This revenue procedure provides a list of "rural airports" as that term is defined in § 4261(e)(1)(B) of the Internal Revenue Code, for purposes of computing the tax on air transportation. The revenue procedure also provides guidance on how to calculate the tax in certain circumstances.

SECTION 2. BACKGROUND

Section 4261 generally provides a tax rate of 7.5 percent of the amount paid for taxable transportation. However, the rate is 9 percent for transportation beginning after September 30, 1997, and before October 1, 1998, and 8 percent for transportation beginning after September 30, 1998, and before October 1, 1999. The

rate is 7.5 percent for transportation beginning after September 30, 1999.

In addition, § 4261(b) subjects each domestic segment of taxable transportation to a segment tax. The initial tax rate is \$1.00 per domestic segment for segments beginning after September 30, 1997, and before October 1, 1998. The segment tax increases to a fully phased in rate of \$3.00 per domestic segment for segments beginning during calendar year 2002. After calendar year 2002, the \$3.00 segment tax will be indexed for inflation.

Transportation segments beginning or ending at a rural airport are not subject to the temporary 9 percent and 8 percent rates and are exempt from the segment tax. Thus, transportation segments beginning or ending at a rural airport are subject only to a 7.5 percent rate on the amount paid for the transportation segments.

An airport is a rural airport, as defined in § 4261(e)(1)(B), for a calendar year if -

- (i) fewer than 100,000 commercial passengers departed by air during the second preceding calendar year from that airport, and
- (ii) the airport is either (A) not located

within 75 miles of another airport from which 100,000 or more commercial passengers departed during the second preceding calendar year, or (B) receiving essential air service subsidies as of August 5, 1997.

SECTION 3. SCOPE

This revenue procedure lists, based on information supplied by the Office of Airline Information at the Department of Transportation, airports that will be treated as rural airports for calendar year 1998. Subsequent revenue procedures may supplement or modify this list as necessary. For calendar years 1999 and beyond, the list in this revenue procedure may be relied upon unless and until supplemented or modified by a subsequent revenue procedure. In addition, any airport not listed in this revenue procedure is, nevertheless, a rural airport if it meets the requirements of § 4261(e)(1)(B).

SECTION 4. PROCEDURE

.01 The following airports will be treated as rural airports for calendar year 1998:

CODE	AIRPORT	CITY	STATE	COUNTRY
ADK	ADAK NAF	ADAK ISLAND	AK	USA
AKK	AKHIOK	AKHIOK	AK	USA
KQA	AKUTAN	AKUTAN	AK	USA
AUK	ALAKANUK	ALAKANUK	AK	USA
Z33	ALEKNAGIK	ALEKNAGIK	AK	USA
5A8	ALEKNAGIK /NEW/	ALEKNAGIK	AK	USA
Z35	ALEKNAGIK MISSION SCHOOL	ALEKNAGIK	AK	USA
ALZ	ALITAK	LAZY BAY	AK	USA
AET	ALLAKAKET	ALLAKAKET	AK	USA
BIG	ALLEN AAF	DELTA JUNCTION/FT	AK	USA
AK75	ALSEK RIVER	YAKUTAT	AK	USA
AFM	AMBLER	AMBLER	AK	USA
AK80	AMERICAN CREEK	AMERICAN CREEK	AK	USA
AK81	AMOOK BAY	AMOOK BAY	AK	USA
AKP	ANAKTUVUK PASS	ANAKTUVUK PASS	AK	USA
ANI	ANIAK	ANIAK	AK	USA
5Z4	ANS HOSPITAL	KANAKANAK	AK	USA
ANV	ANVIK	ANVIK	AK	USA
K40	ANVIK	ANVIK	AK	USA
9AK4	ARCTIC ANGEL	DELTA JUNCTION	AK	USA
ARC	ARCTIC VILLAGE	ARCTIC VILLAGE	AK	USA
40A	ATKA	ATKA	AK	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
ATK	ATQASUK	ATQASUK	AK	USA
BTI	BARTER ISLAND LRRS	BARTER ISLAND	AK	USA
AK96	BARTLETTS	EGEGIK	AK	USA
Z47	BASIN CREEK	BASIN CREEK	AK	USA
AK02	BEAR CREEK 1	BEAR CREEK	AK	USA
Z48	BEAR CREEK 3	BEAR CREEK	AK	USA
WBQ	BEAVER	BEAVER	AK	USA
BTT	BETTLES	BETTLES	AK	USA
37AK	BIG MOUNTAIN	BIG MOUNTAIN	AK	USA
Z91	BIRCH CREEK	BIRCH CREEK	AK	USA
5BK	BLACK RAPIDS	BLACK RAPIDS	AK	USA
Z87	BLINN LAKE	COLD BAY	AK	USA
IAN	BOB BAKER MEMORIAL	KIANA	AK	USA
AK97	BOSWELL BAY	BOSWELL BAY	AK	USA
BYA	BOUNDARY	BOUNDARY	AK	USA
3Z5	BRENWICKS	GLENNALLEN	AK	USA
KTS	BREVIG MISSION	BREVIG MISSION	AK	USA
AK99	BROWN LOW POINT	CAMDEN BAY	AK	USA
AK98	BUCK CREEK	BUCK CREEK	AK	USA
BVK	BUCKLAND	BUCKLAND	AK	USA
AK18	CAMP POINT	HOMER	AK	USA
CDL	CANDLE 2	CANDLE	AK	USA
TTW	CANTWELL	CANTWELL	AK	USA
CDE	CAPE DECISION C. G.	CAPE DECISION	AK	USA
LUR	CAPE LISBURNE LRRS	CAPE LISBURNE	AK	USA
EHM	CAPE NEWENHAM LRRS	CAPE NEWENHAM	AK	USA
Z71	CAPE POLE	CAPE POLE	AK	USA
CZF	CAPE ROMANZOF LRRS	CAPE ROMANZOF	AK	USA
Z53	CAPE SABINE	CAPE BEAUFORT	AK	USA
26AK	CAPE SARICHEF	CAPE SARICHEF	AK	USA
0AK2	CAPE SIMPSON	CAPE SIMPSON	AK	USA
CSP	CAPE SPENCER C.G.	CAPE SPENCER	AK	USA
ATU	CASCO COVE CGS	ATTU	AK	USA
CEM	CENTRAL	CENTRAL	AK	USA
CIK	CHALKYITSIK	CHALKYITSIK	AK	USA
WCR	CHANDALAR LAKE	CHANDALAR LAKE	AK	USA
5CD	CHANDALAR SHELF	CHANDALAR CAMP	AK	USA
CFK	CHEFORNAK	CHEFORNAK	AK	USA
C05	CHENEGA BAY	CHENEGA	AK	USA
KCN	CHERNOFSKI HARBOR	CHERNOFSKI HARBOR	AK	USA
45AK	CHEROKEE	DELTA JUNCTION	AK	USA
VAK	CHEVAK	CHEVAK	AK	USA
CKX	CHICKEN	CHICKEN	AK	USA
AJC	CHIGNIK	CHIGNIK	AK	USA
Z78	CHIGNIK BAY	CHIGNIK	AK	USA
KCG	CHIGNIK FISHERIES	CHIGNIK	AK	USA
KCL	CHIGNIK LAGOON	CHIGNIK FLATS	AK	USA
AK79	CHIGNIK LAKE	CHIGNIK LAKE	AK	USA
CZN	CHISANA	CHISANA	AK	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
CZO	CHISTOCHINA	CHISTOCHINA	AK	USA
CXC	CHITINA	CHITINA	AK	USA
9A3	CHUATHBALUK	CHUATHBALUK	AK	USA
CRC	CIRCLE CITY /NEW/	CIRCLE	AK	USA
CHP	CIRCLE HOT SPRINGS	CIRCLE HOT SPRINGS	AK	USA
CLP	CLARKS POINT	CLARKS POINT	AK	USA
Z86	CLEARWATER	CLEARWATER	AK	USA
L20	COAL CREEK	YUKON CHARLEY RIVER	AK	USA
CDB	COLD BAY	COLD BAY	AK	USA
CXF	COLDFOOT	COLDFOOT	AK	USA
KCR	COLORADO CREEK	COLORADO CREEK	AK	USA
Z93	COPPER CENTER 2	COPPER CENTER	AK	USA
CKU	CORDOVA MUNI	CORDOVA	AK	USA
K29	COUNCIL	COUNCIL	AK	USA
1AK1	CREVICE CREEK	CREVICE CREEK	AK	USA
CJX	CROOKED CREEK	CROOKED CREEK	AK	USA
1AK2	CROSSWIND LAKE	CROSSWIND LAKE	AK	USA
DCK	DAHL CREEK	DAHL CREEK	AK	USA
AK70	DANGEROUS RIVER	YAKUTAT	AK	USA
SCC	DEADHORSE	DEADHORSE	AK	USA
DEE	DEERING /NEW/	DEERING	AK	USA
11AK	DELTA AIRMOTIVE	DELTA JUNCTION	AK	USA
D66	DELTA JUNCTION	DELTA JUNCTION	AK	USA
AK06	DENALI	MC KINLEY PARK	AK	USA
IBN	DEVILS MOUNTAIN LODGE	NABESNA	AK	USA
8AK0	DIAMOND NN CANNERY	SOUTH NAKNEK	AK	USA
DLG	DILLINGHAM	DILLINGHAM	AK	USA
AK07	DOG FISH BAY	ANCHORAGE	AK	USA
DDT	DUFFYS TAVERN	SLANA	AK	USA
EAA	EAGLE	EAGLE	AK	USA
SYA	EARECKSON AS	SHEMYA	AK	USA
AK76	EAST ALSEK RIVER	YAKUTAT	AK	USA
GAL	EDWARD G. PITKA SR	GALENA	AK	USA
EII	EGEGIK	EGEGIK	AK	USA
KKU	EKUK	EKUK	AK	USA
KEK	EKWOK	EKWOK	AK	USA
ELI	ELIM	ELIM	AK	USA
1Z9	ELLAMAR	ELLAMAR	AK	USA
ENM	EMMONAK	EMMONAK	AK	USA
KEB	ENGLISH BAY	ENGLISH BAY	AK	USA
2Z1	ENTRANCE ISLAND	ENTRANCE ISLAND	AK	USA
2Z2	EUREKA CREEK	EUREKA CREEK	AK	USA
KFP	FALSE PASS	FALSE PASS	AK	USA
FWL	FAREWELL	FAREWELL	AK	USA
FKK	FAREWELL LAKE	FAREWELL LAKE	AK	USA
28AK	FARRARS	SUTTON	AK	USA
3Z1	FEATHER RIVER	FEATHER RIVER	AK	USA
2AK3	FIVE FINGER CG	FIVE FINGER	AK	USA
FVM	FIVE MILE	FIVE MILE	AK	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
FLT	FLAT	FLAT	AK	USA
AK60	FORT JENSEN	JENSENS	AK	USA
FYU	FORT YUKON	FORT YUKON	AK	USA
GBH	GALBRAITH LAKE	GALBRAITH LAKE	AK	USA
GAM	GAMBELL	GAMBELL	AK	USA
KGZ	GLACIER CREEK	GLACIER CREEK	AK	USA
3Z8	GOLDEN HORN LODGE	GOLDEN HORN LODGE	AK	USA
Z70	GOLDEN NORTH AIRFIELD	CANTWELL	AK	USA
GLV	GOLOVIN	GOLOVIN	AK	USA
GNU	GOODNEWS	GOODNEWS	AK	USA
KGX	GRAYLING	GRAYLING	AK	USA
GKN	GULKANA	GULKANA	AK	USA
AK88	GUNSIGHT MOUNTAIN	GUNSIGHT MOUNTAIN	AK	USA
AK67	HARLEQUIN LAKE	YAKUTAT	AK	USA
HAY	HAYCOCK	HAYCOCK	AK	USA
22AK	HELMERICKS	DEADHORSE	AK	USA
AK33	HERENDEEN BAY	HERENDEEN BAY	AK	USA
2AK6	HOG RIVER	HOGATZA	AK	USA
4Z4	HOLY CROSS	HOLY CROSS	AK	USA
HPB	HOOPER BAY	HOOPER BAY	AK	USA
4Z5	HORSFELD	HORSFELD	AK	USA
HUS	HUGHES	HUGHES	AK	USA
HSL	HUSLIA	HUSLIA	AK	USA
4Z7	HYDER	HYDER	AK	USA
19AK	ICY BAY	ICY BAY	AK	USA
2AK8	ICY CAPE AFS	ICY CAPE	AK	USA
IGG	IGIUGIG	IGIUGIG	AK	USA
C36	IGLOO	CANTWELL	AK	USA
ILI	ILIAMNA	ILIAMNA	AK	USA
2AK9	INDEPENDENCE CREEK	INDEPENDENCE CREEK	AK	USA
UTO	INDIAN MOUNTAIN LRRS	UTOPIA CREEK	AK	USA
9Z4	INNER HARBOR	KODIAK	AK	USA
KIB	IVANOF BAY	IVANOF BAY	AK	USA
4AK4	JAKES BAR	MC CARTHY	AK	USA
Z52	JOHNSONS LANDING	BEAR LAKE	AK	USA
2AK5	JOHNSTONE POINT	HINCHINBROOK	AK	USA
AFE	KAKE	KAKE	AK	USA
KAE	KAKE	KAKE	AK	USA
KAL	KALTAG	KALTAG	AK	USA
5Z5	KANTISHNA	KANTISHNA	AK	USA
KYK	KARLUK	KARLUK	AK	USA
KKL	KARLUK LAKE	KARLUK LAKE	AK	USA
KVC	KING COVE	KING COVE	AK	USA
AKN	KING SALMON	KING SALMON	AK	USA
IJK	KIPNUK	KIPNUK	AK	USA
KKB	KITOI BAY	KITOI BAY	AK	USA
KVL	KIVALINA	KIVALINA	AK	USA
OBU	KOBUK	KOBUK	AK	USA
ADQ	KODIAK	KODIAK	AK	USA

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9Z3	KODIAK /LILY LAKE/	KODIAK	AK	USA
AK74	KODIAK EMERGENCY/SPRUCE CAPE	KODIAK	AK	USA
KDK	KODIAK MUNI	KODIAK	AK	USA
5KO	KOGGIUNG	KOGGIUNG	AK	USA
3AK9	KOGRU RIVER	KOGRU RIVER	AK	USA
9K2	KOKHANOK	KOKHANOK	AK	USA
JZZ	KOLIGANEK	KOLIGANEK	AK	USA
KOT	KOTLIK	KOTLIK	AK	USA
KKA	KOYUK	KOYUK	AK	USA
KYU	KOYUKUK	KOYUKUK	AK	USA
LKK	KULIK LAKE	KULIK LAKE	AK	USA
9Z7	KVICHAK /DIAMOND J/	KVICHAK	AK	USA
AK85	KWIGILLINGOK	KWIGILLINGOK	AK	USA
KWK	KWIGILLINGOK	KWIGILLINGOK	AK	USA
5Z9	LAKE BROOKS	KATMAI NATIONAL PARK	AK	USA
13S	LAKE LOUISE	LAKE LOUISE	AK	USA
Z55	LAKE LOUISE	LAKE LOUISE	AK	USA
09AK	LARSEN BAY	LARSEN BAY	AK	USA
KLL	LEVELOCK	LEVELOCK	AK	USA
23AK	LIME VILLAGE	LIME VILLAGE	AK	USA
63A	LLOYD R. ROUNDTREE SEAPLANE F	PETERSBURG	AK	USA
AK71	LONELY AS	LONELY	AK	USA
4AK3	LONG LAKE	LONG LAKE	AK	USA
LSR	LOST RIVER 1	LOST RIVER	AK	USA
Z04	LOST RIVER 2	LOST RIVER	AK	USA
4AK5	MANKOMEN LAKE	MANKOMEN LAKE	AK	USA
MLY	MANLEY HOT SPRINGS	MANLEY HOT SPRINGS	AK	USA
17Z	MANOKOTAK	MANOKOTAK	AK	USA
MYK	MAY CREEK	MAY CREEK	AK	USA
15Z	MC CARTHY NR 2	MC CARTHY	AK	USA
16Z	MC GRATH	MC GRATH	AK	USA
MCG	MC GRATH	MC GRATH	AK	USA
MDR	MEDFRA	MEDFRA	AK	USA
MYU	MEKORYUK	MEKORYUK	AK	USA
CDV	MERLE K (MUDHOLE) SMITH	CORDOVA	AK	USA
MDO	MIDDLETON ISLAND	MIDDLETON ISLAND	AK	USA
MHM	MINCHUMINA	MINCHUMINA	AK	USA
Z61	MOORE CREEK	MOORE CREEK	AK	USA
KMY	MOSER BAY	MOSER BAY	AK	USA
MOS	MOSES POINT	ELIM	AK	USA
MOU	MOUNTAIN VILLAGE	MOUNTAIN VILLAGE	AK	USA
60Z	MYRTLE CREEK	MYRTLE CREEK	AK	USA
76Z	NAKEEN	NAKEEN	AK	USA
5NK	NAKNEK	NAKNEK	AK	USA
Z73	NELSON LAGOON	NELSON LAGOON	AK	USA
N93	NEW GOLOVIN	GOLOVIN	AK	USA
PBV	NEW ST GEORGE	ST GEORGE	AK	USA
KNW	NEW STUYAHOK	NEW STUYAHOK	AK	USA
AK57	NEW TOKEEN	TOKEEN	AK	USA

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EWU	NEWTOK	NEWTOK	AK	USA
WWT	NEWTOK	NEWTOK	AK	USA
IGT	NIGHTMUTE	NIGHTMUTE	AK	USA
5NI	NIKOLAI	NIKOLAI	AK	USA
IKO	NIKOLSKI AS	NIKOLSKI	AK	USA
WTK	NOATAK	NOATAK	AK	USA
OME	NOME	NOME	AK	USA
94Z	NOME CITY FIELD	NOME	AK	USA
5NN	NONDALTON	NONDALTON	AK	USA
96Z	NORTH WHALE	NORTH WHALE PASS	AK	USA
ORT	NORTHWAY	NORTHWAY	AK	USA
97Z	NUGGET BENCH	NUGGET BENCH	AK	USA
AQT	NUIQSUT	NUIQSUT	AK	USA
NUL	NULATO	NULATO	AK	USA
6R7	OLD HARBOR	OLD HARBOR	AK	USA
KOY	OLGA BAY	OLGA BAY	AK	USA
OLI	OLIKTOK LRRS	OLIKTOK POINT	AK	USA
Z17	OPHIR	OPHIR	AK	USA
75Z	ORANGE HILL	NABESNA	AK	USA
4K5	OUZINKIE	OUZINKIE	AK	USA
AK35	PAF CANNERY	SOUTH NAKNEK	AK	USA
KPH	PAULOFF HARBOR	PAULOFF HARBOR /SA	AK	USA
PXK	PAXSON	PAXSON	AK	USA
AK04	PEDRO BAY	PEDRO BAY	AK	USA
PYL	PERRY ISLAND	PERRY ISLAND	AK	USA
AK05	PERRYVILLE	PERRYVILLE	AK	USA
PSG	PETERSBURG JAMES A JOHNSON	PETERSBURG	AK	USA
PIP	PILOT POINT	PILOT POINT	AK	USA
AK10	PILOT STATION	PILOT STATION	AK	USA
PTU	PLATINUM	PLATINUM	AK	USA
6AK1	PLATINUM MINE	PLATINUM	AK	USA
KPB	POINT BAKER	POINT BAKER	AK	USA
PHO	POINT HOPE	POINT HOPE	AK	USA
PIZ	POINT LAY LRRS	POINT LAY	AK	USA
AK11	POINT MCINTYRE	POINT MCINTYRE	AK	USA
PCK	PORCUPINE CREEK	PORCUPINE CREEK	AK	USA
AHP	PORT ALEXANDER	PORT ALEXANDER	AK	USA
AK16	PORT ALICE	PORT ALICE	AK	USA
TPO	PORT ALSWORTH	PORT ALSWORTH	AK	USA
KPY	PORT BAILEY	PORT BAILEY	AK	USA
KPC	PORT CLARENCE CGS	PORT CLARENCE	AK	USA
PGM	PORT GRAHAM	PORT GRAHAM	AK	USA
PTH	PORT HEIDEN	PORT HEIDEN	AK	USA
ORI	PORT LIONS	PORT LIONS	AK	USA
AK19	PORT PROTECTION	PORT PROTECTION	AK	USA
PWR	PORT WALTER	PORT WALTER	AK	USA
KPR	PORT WILLIAMS	PORT WILLIAMS	AK	USA
AK14	PORTAGE CREEK	PORTAGE CREEK	AK	USA
PPC	PROSPECT CREEK	PROSPECT CREEK	AK	USA

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PUO	PRUDHOE BAY	PRUDHOE BAY	AK	USA
01A	PURKEYPILE	PURKEYPILE	AK	USA
5QC	QUARTZ CREEK /KOUGAROK/	QUARTZ CREEK	AK	USA
6AK6	RAINY PASS	RAINY PASS	AK	USA
TAL	RALPH M CALHOUN MEML	TANANA	AK	USA
OTZ	RALPH WIEN MEMORIAL	KOTZEBUE	AK	USA
RMP	RAMPART	RAMPART	AK	USA
RDV	RED DEVIL	RED DEVIL	AK	USA
AED	RED DOG	RED DOG	AK	USA
29AK	REMINGTON FIELD	DELTA JUNCTION	AK	USA
0Z2	ROAD COMMISSION NR 1	DENALI	AK	USA
ORV	ROBERT /BOB/ CURTIS MEML	NOORVIK	AK	USA
91A	ROLAND NORTON MEMORIAL AIRST	SELAWIK	AK	USA
RBV	RUBY	RUBY	AK	USA
AK23	SAGINAW	SAGINAW BAY	AK	USA
SAG	SAGWON	SAGWON	AK	USA
Z81	SALMON LAKE	SALMON LAKE	AK	USA
WSJ	SAN JUAN /UGANIK/	SAN JUAN	AK	USA
SDP	SAND POINT	SAND POINT	AK	USA
SVA	SAVOONGA	SAVOONGA	AK	USA
SCM	SCAMMON BAY	SCAMMON BAY	AK	USA
35AK	SEAL ISLAND	DEADHORSE	AK	USA
WLK	SELAWIK	SELAWIK	AK	USA
SHX	SHAGELUK	SHAGELUK	AK	USA
38A	SHAKTOOLIK/NEW	SHAKTOOLIK	AK	USA
0Z3	SHANNONS POND	DILLINGHAM	AK	USA
SMU	SHEEP MOUNTAIN	SHEEP MOUNTAIN	AK	USA
SXP	SHELDON POINT	SHELDON POINT	AK	USA
SHH	SHISHMAREF/NEW	SHISHMAREF	AK	USA
SHG	SHUNGNAK	SHUNGNAK	AK	USA
AK29	SITKA	SITKA	AK	USA
SIT	SITKA ROCKY GUTIERREZ	SITKA	AK	USA
AK68	SITUK	YAKUTAT	AK	USA
7K2	SKAGWAY	SKAGWAY	AK	USA
SGY	SKAGWAY	SKAGWAY	AK	USA
AZK	SKELTON	EUREKA	AK	USA
SLQ	SLEETMUTE	SLEETMUTE	AK	USA
AK26	SOLOMON STATE FIELD	SOLOMON	AK	USA
WSN	SOUTH NAKNEK NR 2	SOUTH NAKNEK	AK	USA
SVW	SPARREVOHN LRRS	SPARREVOHN	AK	USA
9AK0	SPORTS MANS PARADISE	TOK	AK	USA
AK36	SQUAW HARBOR	SQUAW HARBOR	AK	USA
KSM	ST MARY'S	ST MARY'S	AK	USA
5S8	ST MICHAEL	ST MICHAEL	AK	USA
SMK	ST MICHAEL	ST MICHAEL	AK	USA
SNP	ST PAUL ISLAND	ST PAUL ISLAND	AK	USA
Z90	STAMPEDE	KANTISHNA	AK	USA
WSB	STEAMBOAT BAY	STEAMBOAT BAY	AK	USA
WBB	STEBBINS	STEBBINS	AK	USA

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SVS	STEVENS VILLAGE	STEVENS VILLAGE	AK	USA
SRV	STONY RIVER 2	STONY RIVER	AK	USA
UMM	SUMMIT	SUMMIT	AK	USA
8AK7	SUSITNA LODGE	SUSITNA LODGE	AK	USA
HNE	TAHNETA PASS	TAHNETA PASS LODGE	AK	USA
TCT	TAKOTNA	TAKOTNA	AK	USA
TSG	TANACROSS	TANACROSS	AK	USA
AK69	TANIS MESA	YAKUTAT	AK	USA
TLJ	TATALINA LRRS	TAKOTNA	AK	USA
AK47	TATITLEK	TATITLEK	AK	USA
AK48	TATITNA	TATITNA	AK	USA
AK49	TAYLOR	TAYLOR	AK	USA
AK64	TAYLOR MOUNTAIN	TAYLOR MOUNTAIN MI	AK	USA
Z14	TAZLINA	TAZLINA	AK	USA
AK51	TAZLINA /SMOKEY LAKE/	TAZLINA	AK	USA
AK52	TELIDA	TELIDA	AK	USA
AK54	TELLER	TELLER	AK	USA
5TE	TETLIN	TETLIN	AK	USA
5QN	THE QUEENS	QUEENS	AK	USA
AK55	THOMPSON PASS	THOMPSON PASS	AK	USA
4AK9	TIBBETTS	NAKNEK	AK	USA
AK56	TIKCHIK LODGE	TIKCHIK	AK	USA
TNC	TIN CITY LRRS	TIN CITY	AK	USA
TNW	TIN CREEK	FAREWELL LAKE	AK	USA
TOG	TOGIAK	TOGIAK VILLAGE	AK	USA
TKJ	TOK	TOK	AK	USA
8AK9	TOK 2	TOK	AK	USA
6K8	TOK JUNCTION	TOK	AK	USA
OOK	TOKSOOK BAY	TOKSOOK BAY	AK	USA
AK58	TOLSONA LAKE	TOLSONA LAKE	AK	USA
Z25	TRIPOD	ALEKNAGIK	AK	USA
AK45	TUNUNAK	TUNUNAK	AK	USA
AK63	TWIN HILLS	TWIN HILLS	AK	USA
UGB	UGASHIK BAY	PILOT POINT	AK	USA
9A8	UGASHIK/NEW	UGASHIK	AK	USA
UBW	UGNU-KUPARUK	KUPARUK	AK	USA
UMT	UMIAT	UMIAT	AK	USA
UNK	UNALAKLEET	UNALAKLEET	AK	USA
DUT	UNALASKA	UNALASKA	AK	USA
4Z2	UPPER HANNUM CREEK	HANNUM CREEK	AK	USA
VDZ	VALDEZ	VALDEZ	AK	USA
VEE	VENETIE	VENETIE	AK	USA
0AK6	VICTORY	VICTORY BIBLE CAMP	AK	USA
AWI	WAINWRIGHT	WAINWRIGHT	AK	USA
AK03	WAINWRIGHT AS	WAINWRIGHT	AK	USA
IWK	WALES	WALES	AK	USA
BNF	WARM SPRING BAY	BARANOF	AK	USA
KWP	WEST POINT VILLAGE	WEST POINT	AK	USA
WMO	WHITE MOUNTAIN	WHITE MOUNTAIN	AK	USA

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BRW	WILEY POST-WILL ROGERS MEM.	BARROW	AK	USA
AK09	WINGSONG ESTATES	DELTA JUNCTION	AK	USA
WSM	WISEMAN	WISEMAN	AK	USA
68A	WRANGELL	WRANGELL	AK	USA
WRG	WRANGELL	WRANGELL	AK	USA
CYT	YAKATAGA	YAKATAGA	AK	USA
2Y3	YAKUTAT	YAKUTAT	AK	USA
YAK	YAKUTAT	YAKUTAT	AK	USA
AK77	YANKEE CREEK 2	YANKEE CREEK	AK	USA
71J	BLACKWELL FIELD	OZARK	AL	USA
AL14	BRYAN W. WHITFIELD MEMORIAL	DEMOPOLIS	AL	USA
09A	BUTLER-CHOCTAW COUNTY	BUTLER	AL	USA
7A2	DEMOPOLIS MUNI	DEMOPOLIS	AL	USA
DHN	DOTHAN	DOTHAN	AL	USA
EDN	ENTERPRISE MUNI	ENTERPRISE	AL	USA
3A7	EUTAW MUNI	EUTAW	AL	USA
70A	FREDDIE JONES FIELD	LINDEN	AL	USA
AIV	GEORGE DOWNER	ALICEVILLE	AL	USA
7A0	GREENSBORO MUNI	GREENSBORO	AL	USA
HEY	HANCHEY AHP	FORT RUCKER/OZARK	AL	USA
AL96	HARDY FIELD	HEADLAND	AL	USA
0J6	HEADLAND MUNI	HEADLAND	AL	USA
AL43	HENLEY RANCH	GEIGER	AL	USA
4FL5	HUNT AHP	FORT RUCKER/OZARK	AL	USA
FHK	KNOX AHP	FORT RUCKER/OZARK	AL	USA
M55	LAMAR COUNTY	VERNON	AL	USA
LOR	LOWE AHP	FORT RUCKER/OZARK	AL	USA
23A	MALLARD	YORK	AL	USA
HAB	MARION COUNTY-RANKIN FITE	HAMILTON	AL	USA
AL48	THOMASVILLE HOSPITAL	THOMASVILLE	AL	USA
AR56	AMOS	OIL TROUGH	AR	USA
AR95	ARKANSAS METHODIST HOSPITAL	PARAGOULD	AR	USA
AR93	ARK-MO	POLLARD	AR	USA
BVX	BATESVILLE REGIONAL	BATESVILLE	AR	USA
BPK	BAXTER COUNTY REGIONAL	MOUNTAIN HOME	AR	USA
5AR9	BAXTER COUNTY REGIONAL HOSPI	MOUNTAIN HOME	AR	USA
98M	BELL ANN PLANTATION	POLLARD	AR	USA
AR70	BRADLEY COUNTY MEMORIAL HOSP	WARREN	AR	USA
AR75	BURNS FUNERAL HOME PARKING L	YELLVILLE	AR	USA
37T	CALICO ROCK-IZARD COUNTY	CALICO ROCK	AR	USA
CVK	CHEROKEE VILLAGE	ASH FLAT	AR	USA
0F1	COMMUNITY HOSPITAL OF DE QUE	DE QUEEN	AR	USA
4M9	CORNING MUNI	CORNING	AR	USA
2AR2	DAVIDSON FIELD	SAGE	AR	USA
4M5	DERMOTT MUNI	DERMOTT	AR	USA
AR85	DREW MEMORIAL HOSPITAL	MONTICELLO	AR	USA
AR79	FLYING G RANCH	TILLAR	AR	USA
AR68	FULTON COUNTY HOSPITAL	SALEM	AR	USA
3M0	GASTONS	LAKEVIEW	AR	USA

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5M8	GURDON LOWE FIELD	GURDON	AR	USA
CDH	HARRELL FIELD	CAMDEN	AR	USA
AR92	HARRIS HOSPITAL AND CLINIC	NEWPORT	AR	USA
M18	HOPE MUNI	HOPE	AR	USA
6M2	HORSESHOE BEND	HORSESHOE BEND	AR	USA
M77	HOWARD COUNTY	NASHVILLE	AR	USA
0AR8	HOWARD MEMORIAL HOSPITAL	NASHVILLE	AR	USA
DEQ	J LYNN HELMS SEVIER COUNTY	DE QUEEN	AR	USA
PGR	KIRK FIELD	PARAGOULD	AR	USA
4F7	KIZER FIELD	PRESCOTT	AR	USA
AR20	LAWRENCE MEMORIAL	WALNUT RIDGE	AR	USA
FLP	MARION COUNTY REGIONAL	FLIPPIN	AR	USA
AR63	MC GEHEE DESHA COUNTY HOSPIT	MC GEHEE	AR	USA
7M1	MC GEHEE MUNI	MC GEHEE	AR	USA
1AR7	MEDICAL PARK HOSPITAL	HOPE	AR	USA
5AR4	MEDICAL PARK HOSPITAL	HOPE	AR	USA
42A	MELBOURNE MUNI	MELBOURNE	AR	USA
M39	MENA INTERMOUNTAIN MUNICIPAL	MENA	AR	USA
LLQ	MONTICELLO MUNI/ELLIS FIELD	MONTICELLO	AR	USA
7M2	MOUNTAIN VIEW WILCOX MEMORIAL	MOUNTAIN VIEW	AR	USA
0J1	NEWPORT HOSPITAL & CLINIC	NEWPORT	AR	USA
M19	NEWPORT MUNI	NEWPORT	AR	USA
M70	NICK WILSON FIELD	POCAHONTAS	AR	USA
AR42	OUACHITA COUNTY HOSPITAL	CAMDEN	AR	USA
AR73	PIGGOTT COMMUNITY HOSPITAL	PIGGOTT	AR	USA
7M7	PIGGOTT MUNI	PIGGOTT	AR	USA
AR66	PIKE COUNTY HOSPITAL	MURFREESBORO	AR	USA
5AR8	PINE PRAIRIE	ASHDOWN	AR	USA
AR53	RANDOLPH COUNTY MEDICAL CENT	POCAHONTAS	AR	USA
7M8	RECTOR	RECTOR	AR	USA
7M9	SALEM	SALEM	AR	USA
4A5	SEARCY COUNTY	MARSHALL	AR	USA
2AR3	STONE COUNTY MEDICAL CENTER	MOUNTAIN VIEW	AR	USA
75M	THE BLUFFS	HENDERSON	AR	USA
61M	THE VALLEY	COTTER	AR	USA
5AR1	TILLAR	TILLAR	AR	USA
M27	WALDRON MUNI	WALDRON	AR	USA
ARG	WALNUT RIDGE REGIONAL	WALNUT RIDGE	AR	USA
AR64	WHITE RIVER	MELBOURNE	AR	USA
AR24	WHITE RIVER MEDICAL CENTER	BATESVILLE	AR	USA
4F6	WILLIAMS RANCH	CADDO GAP	AR	USA
4F8	WILSON	STEPHENS	AR	USA
0AR7	YANCOPIN	WATSON	AR	USA
P01	AJO MUNI	AJO	AZ	USA
P20	AVI SUQUILLA	PARKER	AZ	USA
E51	BAGDAD	BAGDAD	AZ	USA
PBY	BEDARD FIELD	KAYENTA	AZ	USA
AZ27	BIG SPRING RANCH	PRESCOTT	AZ	USA
DUG	BISBEE DOUGLAS INTL	DOUGLAS BISBEE	AZ	USA

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P04	BISBEE MUNI	BISBEE	AZ	USA
E54	BOWIE	BOWIE	AZ	USA
2CA9	CASTLE DOME AHP	YUMA PROVING GROUN	AZ	USA
Q32	CHINLE	CHINLE	AZ	USA
AZ17	CIRCLE H RANCH	DOUGLAS	AZ	USA
P03	COCHISE COLLEGE	DOUGLAS	AZ	USA
AZC	COLORADO CITY MUNI	COLORADO CITY	AZ	USA
P52	COTTONWOOD	COTTONWOOD	AZ	USA
DGL	DOUGLAS MUNI	DOUGLAS	AZ	USA
A09	EAGLE AIRPARK	BULLHEAD CITY	AZ	USA
3AZ3	EMERGENCY MEDICAL	PAGE	AZ	USA
PRC	ERNEST A. LOVE FIELD	PRESCOTT	AZ	USA
4AZ4	FLY-IN PICNIC GROUNDS	QUARTZSITE	AZ	USA
6.00E+09	FLYING DARE'S RANCH	AGUILA	AZ	USA
E37	FLYING J RANCH	PIMA	AZ	USA
P17	FORD MOTOR CO-ARIZONA PROVIN	YUCCA	AZ	USA
85V	GANADO	GANADO	AZ	USA
AZ38	GRAND CANYON WEST	PEACH SPRINGS	AZ	USA
CFT	GREENLEE COUNTY	CLIFTON/MORENCI	AZ	USA
AZ80	HAVASU SAMARITAN REGIONAL HO	LAKE HAVASU CITY	AZ	USA
AZ46	HH RANCH	CHINO VALLEY	AZ	USA
3AZ8	HIGH MESA AIRPARK	SOLOMON	AZ	USA
AZ04	HILLAIR DIRT STRIP	AGUILA	AZ	USA
P14	HOLBROOK MUNI	HOLBROOK	AZ	USA
2AZ1	INDIAN HILLS AIRPARK	SALOME	AZ	USA
0V7	KAYENTA	KAYENTA	AZ	USA
IGM	KINGMAN	KINGMAN	AZ	USA
HII	LAKE HAVASU CITY	LAKE HAVASU CITY	AZ	USA
90V	LUKACHUKAI	LUKACHUKAI	AZ	USA
AZ22	MARCUS J LAWRENCE MEDICAL CE	COTTONWOOD	AZ	USA
AZ82	MOGOLLON AIRPARK	OVERGAARD	AZ	USA
7.00E+07	MONTEZUMA	CAMP VERDE	AZ	USA
07E	NAVAJO NR 5	NAVAJO	AZ	USA
AZ75	NAVAPACHE REGIONAL MEDICAL	SHOW LOW	AZ	USA
PGA	PAGE MUNI	PAGE	AZ	USA
AZ47	PARKER COMMUNITY HOSPITAL	PARKER	AZ	USA
4AZ6	PARSONS FIELD	KINGMAN	AZ	USA
E72	PINE SPRINGS	PINE SPRINGS	AZ	USA
93V	PINON	PINON	AZ	USA
49E	PLEASANT VALLEY AIRSTRIP	YOUNG	AZ	USA
4PH	POLACCA	POLACCA	AZ	USA
2L3	QUAIL MESA	QUARTZSITE	AZ	USA
28E	QUARTER CIRCLE J RANCH	SKULL VALLEY	AZ	USA
E76	RIMROCK	RIMROCK	AZ	USA
8.00E+01	ROBIN	CHINO VALLEY	AZ	USA
94V	ROCK POINT	ROCK POINT	AZ	USA
95V	ROCKY RIDGE	ROCKY RIDGE	AZ	USA
SAD	SAFFORD MUNI	SAFFORD	AZ	USA
E21	SAMPLEY'S	AGUILA	AZ	USA

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4AZ7	SAN CARLOS	SAN CARLOS	AZ	USA
P13	SAN CARLOS APACHE	GLOBE	AZ	USA
SEZ	SEDONA	SEDONA	AZ	USA
AZ09	SERGIO PRIVATE	LAKE HAVASU CITY	AZ	USA
96V	SHONTO	SHONTO	AZ	USA
SOW	SHOW LOW MUNI	SHOW LOW	AZ	USA
AZ43	SOLAIR ESTATES	CORNVILLE	AZ	USA
Q35	SPRINGERVILLE BABBITT FIELD	SPRINGERVILLE	AZ	USA
SJN	ST JOHNS INDUSTRIAL AIR PARK	ST JOHNS	AZ	USA
AZ06	SUN VALLEY	BULLHEAD CITY	AZ	USA
4	TAYLOR	TAYLOR	AZ	USA
2AZ9	TRIBAL AIR	MCNEAL	AZ	USA
AZ70	VERSATILE	PRESCOTT VALLEY	AZ	USA
E79	WHITE MOUNTAIN LAKE	SHOW LOW	AZ	USA
E24	WHITERIVER	WHITERIVER	AZ	USA
P34	WINDOW ROCK	WINDOW ROCK	AZ	USA
INW	WINSLOW MUNI	WINSLOW	AZ	USA
AZ97	X BAR 1 RANCH (LOWER)	KINGMAN	AZ	USA
L48	X-1 RANCH UPPER HEADQUARTERS	SELIGMAN	AZ	USA
7.00E+08	YOLO RANCH	CAMP WOOD	AZ	USA
CA01	ADIN	ADIN	CA	USA
1CA4	AHA-QUIN	BLYTHE	CA	USA
O00	ALTURAS MUNI	ALTURAS	CA	USA
2CL4	AMERICAN DISPLAY	REDDING	CA	USA
S51	ANDY MC BETH	KLAMATH GLEN	CA	USA
ACV	ARCATA	ARCATA/EUREKA	CA	USA
002	BAKER	BAKER	CA	USA
76CA	BALD MOUNTAIN	LONG BARN	CA	USA
O85	BENTON FIELD	REDDING	CA	USA
BYS	BICYCLE LAKE AAF	FORT IRWIN/BARSTOW	CA	USA
73Q	BIG BLUFF RANCH	RED BLUFF	CA	USA
BIH	BISHOP	BISHOP	CA	USA
BLH	BLYTHE	BLYTHE	CA	USA
5L3	BLYTHE SERVICE CENTER	BLYTHE	CA	USA
Q17	BOONVILLE	BOONVILLE	CA	USA
Q83	BRIDGE BAY RESORT	REDDING	CA	USA
O57	BRYANT FIELD	BRIDGEPORT	CA	USA
4Q4	BURNEY SERVICE CENTER	BURNEY	CA	USA
CA02	CALIFORNIA PINES	ALTURAS	CA	USA
11L	CAMINO AIRSTRIP	GOFFS	CA	USA
O59	CEDARVILLE	CEDARVILLE	CA	USA
49X	CHEMEHUEVI VALLEY	CHEMEHUEVI VALLEY	CA	USA
CIC	CHICO MUNI	CHICO	CA	USA
NID	CHINA LAKE NAWS/ARMITAGE FIE	CHINA LAKE	CA	USA
20CA	CLAYTON	BLYTHE	CA	USA
O60	CLOVERDALE MUNI	CLOVERDALE	CA	USA
6Q0	COLUMBIA	COLUMBIA	CA	USA
O22	COLUMBIA	COLUMBIA	CA	USA
004	CORNING MUNI	CORNING	CA	USA

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5L2	CYR AVIATION	BLYTHE	CA	USA
CL18	DANBY AIRSTRIP	DANBY	CA	USA
CA60	DEER CREEK RANCH	VINA	CA	USA
7Q3	DIAMOND M RANCH	ELK CREEK	CA	USA
43CA	DICK TAYLOR AIRSTRIP	KELSO	CA	USA
Q25	DINSMORE	DINSMORE	CA	USA
Q81	DOUBLE CREEK RANCH	MANTON	CA	USA
1O6	DUNSMUIR MUNI-MOTT	DUNSMUIR	CA	USA
CA04	EAGLEVILLE	EAGLEVILLE	CA	USA
O28	ELLS FIELD-WILLITS MUNI	WILLITS	CA	USA
O33	EUREKA MUNI	EUREKA	CA	USA
O89	FALL RIVER MILLS	FALL RIVER MILLS	CA	USA
6Q4	FLYING N RANCH	COTTONWOOD	CA	USA
CA05	FORT BIDWELL	FORT BIDWELL	CA	USA
8Q3	FORT BRAGG	FORT BRAGG	CA	USA
L06	FURNACE CREEK	DEATH VALLEY NATIO	CA	USA
O16	GARBERVILLE	GARBERVILLE	CA	USA
91L	GENE WASH RESERVOIR	PARKER DAM	CA	USA
00CA	GOLDSTONE /GTS/	BARSTOW	CA	USA
1Q5	GRAVELLY VALLEY	UPPER LAKE	CA	USA
O37	HAIGH FIELD	ORLAND	CA	USA
0L0	HARVARD	YERMO	CA	USA
Q72	HAYFORK	HAYFORK	CA	USA
2Q4	HELL'ER HIGH WATER	ZENIA	CA	USA
Q66	HERMITAGE	GROVELAND	CA	USA
O21	HOOPA	HOOPA	CA	USA
Q11	HUNTER RESERVOIR	AVERY	CA	USA
Q75	HYAMPOM	HYAMPOM	CA	USA
2O7	INDEPENDENCE	INDEPENDENCE	CA	USA
30CA	INDIAN VALLEY HOSPITAL	GREENVILLE	CA	USA
4CL7	INYO COUNTY SHERIFF SEARCH	BISHOP	CA	USA
8L6	IRON MOUNTAIN PUMPING PLANT	DESERT CENTER	CA	USA
CEC	JACK MC NAMARA FIELD	CRESCENT CITY	CA	USA
08Q	KISTLER RANCH	JAMESTOWN	CA	USA
O19	KNEELAND	EUREKA	CA	USA
68CA	LAKE CALIFORNIA AIR PARK	COTTONWOOD	CA	USA
O24	LEE VINING	LEE VINING	CA	USA
S57	LIKELY	LIKELY	CA	USA
O48	LITTLE RIVER	LITTLE RIVER	CA	USA
Q02	LOFTY REDWOODS	ANCHOR BAY	CA	USA
O26	LONE PINE	LONE PINE	CA	USA
O54	LONNIE POOL FIELD/WEAVERVILLE	WEAVERVILLE	CA	USA
MMH	MAMMOTH LAKES	MAMMOTH LAKES	CA	USA
CA11	MC CLOUD AIRSTRIP	MC CLOUD	CA	USA
7CL4	MCMWTC	BRIDGEPORT	CA	USA
3CL2	MEADOW AIRSTRIP	RED BLUFF	CA	USA
7CA3	MERCY MEDICAL CENTER	REDDING	CA	USA
Q18	MONO GENERAL HOSPITAL	BRIDGEPORT	CA	USA
EKA	MURRAY FIELD	EUREKA	CA	USA

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EED	NEEDLES	NEEDLES	CA	USA
9CA6	NORTH VALLEY	BISHOP	CA	USA
Q69	OCEAN RIDGE	GUALALA	CA	USA
Q68	PINE MOUNTAIN LAKE	GROVELAND	CA	USA
55Q	PONDEROSA SKY RANCH	PAYNES CREEK	CA	USA
75Q	RANCHO TEHAMA	RED BLUFF	CA	USA
O39	RAVENDALE	RAVENDALE	CA	USA
RBL	RED BLUFF MUNI	RED BLUFF	CA	USA
RDD	REDDING MUNI	REDDING	CA	USA
CA77	RIDGECREST COMMUNITY HOSPITAL	RIDGECREST	CA	USA
3Q6	RODGERS FLAT	BELDEN	CA	USA
O05	ROGERS FIELD	CHESTER	CA	USA
FOT	ROHNERVILLE	FORTUNA	CA	USA
O09	ROUND VALLEY	COVELO	CA	USA
Q95	RUTH	RUTH	CA	USA
NSI	SAN NICOLAS ISLAND NOLF	SAN NICOLAS ISLAND	CA	USA
CL15	SCE RIDGECREST SERVICE CENTE	RIDGECREST	CA	USA
0Q5	SHELTER COVE	SHELTER COVE	CA	USA
0Q6	SHINGLETOWN	SHINGLETOWN	CA	USA
41CA	SILVER CREEK RANCH	FOREST GLEN	CA	USA
O55	SOUTHARD FIELD	BIEBER	CA	USA
1Q2	SPALDING	SUSANVILLE	CA	USA
L09	STOVEPIPE WELLS	DEATH VALLEY NATIO	CA	USA
0CL8	TERA SKYPARK	RIDGECREST	CA	USA
CA53	TEWS FIELD	REDDING	CA	USA
CA51	THE SEA RANCH	THE SEA RANCH	CA	USA
O86	TRINITY CENTER	TRINITY CENTER	CA	USA
L72	TRONA	TRONA	CA	USA
O81	TULELAKE MUNI	TULELAKE	CA	USA
Q20	U S FOREST SERVICE	BRIDGEPORT	CA	USA
UKI	UKIAH MUNI	UKIAH	CA	USA
5Q2	USFS CHESTER	CHESTER	CA	USA
44CA	W R BYRON	BLYTHE	CA	USA
CL88	WESINGER RANCH	ALTURAS	CA	USA
6CL2	WHITE PINE	EAGLEVILLE	CA	USA
CO73	AIR-SPRAYERS NR 2	HARTMAN	CO	USA
AKO	AKRON-WASHINGTON CO	AKRON	CO	USA
56CO	ANIMAS AIR PARK	DURANGO	CO	USA
5CO0	ANIMAS AIR PARK	DURANGO	CO	USA
8CO6	ARKANSAS VALLEY REGIONAL MED	LA JUNTA	CO	USA
05V	BLANCA	BLANCA	CO	USA
CD16	BRANSON	BRANSON	CO	USA
CD10	CHAPMAN FIELD	SOUTH FORK	CO	USA
45V	CHEYENNE WELLS MUNI	CHEYENNE WELLS	CO	USA
7V9	CITY AND COUNTY	LAS ANIMAS	CO	USA
CD78	COAL BANK PASS	WOLF CREEK	CO	USA
CEZ	CORTEZ MUNI	CORTEZ	CO	USA
09CO	COTTONWOOD FIELD	SWINK	CO	USA
CAG	CRAIG-MOFFAT	CRAIG	CO	USA

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07V	CUCHARA VALLEY AT LA VETA	LA VETA	CO	USA
8V1	DEL NORTE MUNI & CO	DEL NORTE	CO	USA
CO72	DORAL/TELLURIDE	TELLURIDE	CO	USA
8V6	DOVE CREEK	DOVE CREEK	CO	USA
DRO	DURANGO-LA PLATA COUNTY	DURANGO	CO	USA
9V7	EADS MUNI	EADS	CO	USA
CD36	EGNAR	EGNAR	CO	USA
CO21	FINLEY	CENTER	CO	USA
3V3	FLAGLER AERIAL SPRAYING INC	FLAGLER	CO	USA
5V6	GEBAUER	AKRON	CO	USA
0K0	GRIFFIN FIELD	WALSH	CO	USA
17V	HAXTUN MUNI	HAXTUN	CO	USA
2CO0	HELI-SUPPORT II	FORT COLLINS	CO	USA
CO81	HILL	JOES	CO	USA
K08	HOLLY	HOLLY	CO	USA
8V5	HOLYOKE	HOLYOKE	CO	USA
72CO	IDLER BRO'S	KIRK	CO	USA
CO84	IDLERS FLD	KIRK	CO	USA
CD05	JACKSON FIELD	YUMA	CO	USA
7V8	JULESBURG MUNI	JULESBURG	CO	USA
7CO9	K2 HELIPORT NR 1A	SILVERTON	CO	USA
ITR	KIT CARSON COUNTY	BURLINGTON	CO	USA
8CO8	KOENIG	YUMA	CO	USA
LHX	LA JUNTA MUNI	LA JUNTA	CO	USA
LAA	LAMAR MUNI	LAMAR	CO	USA
1V8	LEACH	CENTER	CO	USA
CD44	MADDEN PEAK	HESPERUS	CO	USA
02CO	MC CULLOUGH	MONTE VISTA	CO	USA
1CO9	MCHD	CORTEZ	CO	USA
2V8	MELON FIELD	ROCKY FORD	CO	USA
54CO	MEMORIAL HOSPITAL	CRAIG	CO	USA
CO46	MERCY MEDICAL CENTER	DURANGO	CO	USA
3CO2	MERTENS	STERLING	CO	USA
CD33	MESA VERDE	CORTEZ	CO	USA
3V2	MESA VIEW RANCH	CRAIG	CO	USA
Q39	MINERAL COUNTY MEMORIAL	CREEDE	CO	USA
CD72	MISSIONARY RIDGE	TRIMBLE	CO	USA
MVI	MONTE VISTA MUNI	MONTE VISTA	CO	USA
CD69	MORNING SHADOWS RANCH	SOUTH FORK	CO	USA
CO64	MOUNT SAN RAFAEL	TRINIDAD	CO	USA
CD70	MOUNT WERNER	STEAMBOAT SPRINGS	CO	USA
CD11	MOUNTAIN BELL/DURANGO	DURANGO	CO	USA
5V9	NAVAJO LANDING STRIP	ARBOLES	CO	USA
CD55	NORWOOD JUNCTION	NORWOOD	CO	USA
CD81	OWL RIDGE	WALDEN	CO	USA
TAD	PERRY STOKES	TRINIDAD	CO	USA
CD59	PLACERVILLE	PLACERVILLE	CO	USA
5CO8	PLEASANT VALLEY	OAK CREEK	CO	USA
CD35	PLEASANT VIEW	DOVE CREEK	CO	USA

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94CO	PONDEROSA	OURAY	CO	USA
58CO	PURGATORY NR ONE	DURANGO	CO	USA
16CO	RAWHIDE STRIP	BUCKEYE	CO	USA
CD65	RICO	RICO	CO	USA
53CO	RONS FIELD	TWO BUTTES	CO	USA
04V	SAGUACHE MUNI	SAGUACHE	CO	USA
ALS	SAN LUIS VALLEY REGIONAL/BERG	ALAMOSA	CO	USA
9CO5	SCHERLER PRIVATE AIRSTRIP	BRANDON	CO	USA
1CO5	SIDNEY PEAK RANCH	STEAMBOAT SPRINGS	CO	USA
10CO	SILKMAN FARMS INC	BURLINGTON	CO	USA
CD68	SILVERTON JUNCTION	SILVERTON	CO	USA
CD02	SKYOTE	STEAMBOAT SPRINGS	CO	USA
4V1	SPANISH PEAKS AIRFIELD	WALSENBURG	CO	USA
8V7	SPRINGFIELD MUNI	SPRINGFIELD	CO	USA
26V	STANSFIELD	OTIS	CO	USA
SBS	STEAMBOAT SPRINGS/BOB ADAMS F	STEAMBOAT SPRINGS	CO	USA
STK	STERLING MUNI	STERLING	CO	USA
3CO3	STERLING REGIONAL MED CENTER	STERLING	CO	USA
2V1	STEVENS FIELD	PAGOSA SPRINGS	CO	USA
CO27	TANNER FIELD	CORTEZ	CO	USA
CD50	TEEPEE PARK	MEEKER	CO	USA
TEX	TELLURIDE REGIONAL	TELLURIDE	CO	USA
CD82	VAL AIR	DURANGO	CO	USA
0CO9	VAN TREESE	MONTE VISTA	CO	USA
33V	WALDEN-JACKSON COUNTY	WALDEN	CO	USA
CO68	WILSON RANCH	SAWPIT	CO	USA
CO95	WILSON RANCH	TELLURIDE	CO	USA
6CO3	WINE GLASS INTL	LA JUNTA	CO	USA
2V5	WRAY MUNI	WRAY	CO	USA
HDN	YAMPA VALLEY	HAYDEN	CO	USA
2V6	YUMA MUNI	YUMA	CO	USA
0N7	WARRINGTON FIELD	SELBYVILLE	DE	USA
AMG	BACON COUNTY	ALMA	GA	USA
BHC	BAXLEY MUNI	BAXLEY	GA	USA
4J2	BERRIEN CO	NASHVILLE	GA	USA
74GA	BOWENS MILL CHRISTIAN CENTER	FITZGERALD	GA	USA
3GA8	CAULEY'S AIRSTRIP	SOPERTON	GA	USA
6GA6	CENTRAL STATE HOSPITAL	MILLEDGEVILLE	GA	USA
48A	COCHRAN	COCHRAN	GA	USA
CKF	CRISP COUNTY-CORDELE	CORDELE	GA	USA
GA42	CROWE	SYLVESTER	GA	USA
3J8	CRYSTAL LAKE AIRPARK	IRWINVILLE	GA	USA
7GA4	DANVILLE AIRPARK	DANVILLE	GA	USA
GA13	DOUBLE 'O' FARM	ALBANY	GA	USA
DQH	DOUGLAS MUNI	DOUGLAS	GA	USA
11J	EARLY COUNTY	BLAKELY	GA	USA
48GA	FAIRVIEW PARK HOSPITAL	DUBLIN	GA	USA
9GA7	FITZGERALD JR WOMAN'S HOSPIT	FITZGERALD	GA	USA
FZG	FITZGERALD MUNI	FITZGERALD	GA	USA

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AJR	HABERSHAM COUNTY	CORNELIA	GA	USA
51A	HAWKINSVILLE-PULASKI COUNTY	HAWKINSVILLE	GA	USA
AZE	HAZLEHURST	HAZLEHURST	GA	USA
EZM	HEART OF GEORGIA REGL	EASTMAN	GA	USA
TMA	HENRY TIFT MYERS	TIFTON	GA	USA
MAC	HERBERT SMART DOWNTOWN	MACON	GA	USA
HOE	HOMERVILLE	HOMERVILLE	GA	USA
33GA	HUDSON RIVER LANDING	CARNESVILLE	GA	USA
GA22	JORDANS	ARLINGTON	GA	USA
GA67	KING SKY RANCH	CLARKESVILLE	GA	USA
MCN	MIDDLE GEORGIA REGIONAL	MACON	GA	USA
VAD	MOODY AFB	VALDOSTA	GA	USA
83A	MOUNTAIN AIRPARK	CLEVELAND	GA	USA
13GA	OAK RIDGE PLANTATION	SYLVESTER	GA	USA
6GA9	PALMYRA PARK	ALBANY	GA	USA
WRB	ROBINS AFB	WARNER ROBINS	GA	USA
44GA	S&S FLYING SERVICE	PINEVIEW	GA	USA
1GA8	SOUTH ONE TEN	NASHVILLE	GA	USA
ABY	SOUTHWEST GEORGIA REGIONAL	ALBANY	GA	USA
SYV	SYLVESTER	SYLVESTER	GA	USA
MQW	TELFAIR-WHEELER	MC RAE	GA	USA
4J8	TREUTLEN COUNTY	SOPERTON	GA	USA
75J	TURNER COUNTY	ASHBURN	GA	USA
DBN	W H 'BUD' BARRON	DUBLIN	GA	USA
HFS	FRENCH FRIGATE SHOALS	TERN ISLAND	HI	USA
HI50	HYATT REGENCY MAUI HOTEL	LAHAINA	HI	USA
4C7	ACKLEY MUNI	ACKLEY	IA	USA
AXA	ALGONA MUNI	ALGONA	IA	USA
K98	ALLISON MUNI	ALLISON	IA	USA
Y46	BEDFORD MUNI	BEDFORD	IA	USA
IA31	BEEDES LAKE	HAMPTON	IA	USA
Y48	BELMOND MUNI	BELMOND	IA	USA
IA59	BICKEL	KEOKUK	IA	USA
4K6	BLOOMFIELD MUNI	BLOOMFIELD	IA	USA
Y54	BUFFALO CENTER	BUFFALO CENTER	IA	USA
IA26	CARTER FIELD	STOCKPORT	IA	USA
CAV	CLARION MUNI	CLARION	IA	USA
4IA5	COMMUNITY MEMORIAL HOSPITAL	CLARION	IA	USA
IA99	DICKINSON COUNTY MEMORIAL HO	SPIRIT LAKE	IA	USA
IA65	DONNELLSON	DONNELLSON	IA	USA
EAG	EAGLE GROVE MUNI	EAGLE GROVE	IA	USA
EGQ	EMMETSBURG MUNI	EMMETSBURG	IA	USA
EST	ESTHERVILLE MUNI	ESTHERVILLE	IA	USA
5IA6	FLYING S RANCH	RENWICK	IA	USA
FOD	FORT DODGE REGIONAL	FORT DODGE	IA	USA
IA52	FREEDOM FIELD	ESTHERVILLE	IA	USA
4D8	FULLER	MILFORD	IA	USA
HPT	HAMPTON MUNI	HAMPTON	IA	USA
0K7	HUMBOLDT MUNI	HUMBOLDT	IA	USA

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3IA8	KAH	KEOKUK	IA	USA
EOK	KEOKUK MUNI	KEOKUK	IA	USA
6K9	KEOSAUQUA MUNI	KEOSAUQUA	IA	USA
IA83	KOHLHAAS	LIVERMORE	IA	USA
5K5	LAURENS SKYWAYS	LAURENS	IA	USA
1IA9	NEWBROUGH	BRITT	IA	USA
POH	POCAHONTAS MUNI	POCAHONTAS	IA	USA
3IA9	RAKE	RAKE	IA	USA
2Y4	ROCKWELL CITY MUNI	ROCKWELL CITY	IA	USA
2IA9	SOUTH 80 FIELD	CRYSTAL LAKE	IA	USA
SPW	SPENCER MUNI	SPENCER	IA	USA
1IA3	SPENCER MUNI HOSPITAL	SPENCER	IA	USA
5IA5	SPIRIT LAKE MUNICIPAL	SPIRIT LAKE	IA	USA
2IA6	STEWART MEMORIAL HOSPITAL	LAKE CITY	IA	USA
ID70	ADAMS GULCH	KETCHUM/SUN VALLEY	ID	USA
U40	ALBION MUNI	ALBION	ID	USA
U92	ANTELOPE VALLEY	GROUSE	ID	USA
1U7	BEAR LAKE COUNTY	PARIS	ID	USA
U54	BERNARD USFS	BERNARD	ID	USA
54U	BIG CREEK	BIG CREEK	ID	USA
U60	BIG CREEK	BIG CREEK	ID	USA
ID29	BIG ISLAND	OROFINO	ID	USA
ID54	BOTTLE BAY	SANDPOINT	ID	USA
65S	BOUNDARY COUNTY	BONNERS FERRY	ID	USA
U03	BUHL MUNI	BUHL	ID	USA
BYI	BURLEY MUNI	BURLEY	ID	USA
I08	CABIN CREEK USFS	BIG CREEK RANGER S	ID	USA
U65	CAREY	CAREY	ID	USA
U15	CHALLIS	CHALLIS	ID	USA
U79	CHAMBERLAIN USFS	CHAMBERLAIN GUARD	ID	USA
ID66	CLEARWATER VALLEY HOSPITAL	OROFINO	ID	USA
U81	COLD MEADOWS USFS	COLD MEADOWS GUARD	ID	USA
0U2	COPPER BASIN	MACKAY	ID	USA
S84	COTTONWOOD MUNI	COTTONWOOD	ID	USA
U82	COUNCIL MUNI	COUNCIL	ID	USA
S99	CPTPA HEADQUARTERS	HEADQUARTERS	ID	USA
S89	CRAIGMONT MUNI	CRAIGMONT	ID	USA
ID05	DIXIE USFS	DIXIE	ID	USA
U84	DONNELLY	DONNELLY	ID	USA
U58	DOWNEY/HYDE MEML/	DOWNEY	ID	USA
ID46	DWORSHAK	AHSAHKA	ID	USA
1S1	ECKHART INTL	PORTHILL	ID	USA
S90	ELK CITY	ELK CITY	ID	USA
S91	ELK RIVER	ELK RIVER	ID	USA
ID30	EVERETT	KETCHUM	ID	USA
81U	FLAT TOP AIRSTRIP	MULDOON	ID	USA
79U	FLYING B RANCH LANDING STRIP	SALMON	ID	USA
68U	FLYING Y RANCH	COUNCIL	ID	USA
SUN	FRIEDMAN MEMORIAL	HAILEY	ID	USA

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GNG	GOODING MUNI	GOODING	ID	USA
U91	GRASMERE	GRASMERE	ID	USA
U94	HAZELTON MUNI	HAZELTON	ID	USA
U53	HENRY'S LAKE	LAKE/ISLAND PARK/	ID	USA
0U7	HOLLOW TOP	MARTIN	ID	USA
S80	IDAHO COUNTY	GRANGEVILLE	ID	USA
S81	INDIAN CREEK USFS	INDIAN CREEK	ID	USA
0U5	INTERSTATE	MALTA	ID	USA
U73	JEROME COUNTY	JEROME	ID	USA
ID04	J-LAZY-M RANCH	FISH HAVEN	ID	USA
3U2	JOHNSON CREEK	YELLOW PINE	ID	USA
TWF	JOSLIN FIELD - MAGIC VALLEY	TWIN FALLS	ID	USA
S73	KAMIAH MUNI	KAMIAH	ID	USA
S82	KOOSKIA MUNI	KOOSKIA	ID	USA
24K	KRASSEL USFS	MC CALL	ID	USA
U99	LIDLAW CORRALS	KIMAMA	ID	USA
0U0	LANDMARK USFS	LANDMARK	ID	USA
U00	LEADORE	LEADORE	ID	USA
SMN	LEMHI COUNTY	SALMON	ID	USA
LWS	LEWISTON-NEZ PERCE COUNTY	LEWISTON	ID	USA
ID67	LOWER LOON CREEK	CHALLIS	ID	USA
U62	MACKAY	MACKAY	ID	USA
69U	MACKAY BAR	DIXIE	ID	USA
U93	MAGIC RESERVOIR	HAILEY	ID	USA
ID45	MAGIC VALLEY REGIONAL MEDICA	TWIN FALLS	ID	USA
0U3	MAHONEY CREEK USFS	MAHONEY CREEK	ID	USA
MLD	MALAD CITY	MALAD CITY	ID	USA
0U8	MAY	MAY	ID	USA
MYL	MC CALL	MC CALL	ID	USA
ID08	MC CALL MEMORIAL HOSPITAL	MC CALL	ID	USA
ID53	MINIDOKA MEML HOSPITAL	RUPERT	ID	USA
65U	MORGAN RANCH	CASCADE	ID	USA
3U0	MURPHY HOT SPRINGS	THREE CREEK	ID	USA
1U4	NEW MEADOWS	NEW MEADOWS	ID	USA
0S5	NEZ PERCE MUNI	NEZ PERCE	ID	USA
1U6	OAKLEY MUNI	OAKLEY	ID	USA
S68	OROFINO MUNI	OROFINO	ID	USA
1U8	PICABO	PICABO	ID	USA
U10	PRESTON	PRESTON	ID	USA
87U	REED RANCH	YELLOW PINE	ID	USA
2U2	RIDDLE	RIDDLE	ID	USA
72U	RUNNING CREEK RANCH	GRANGEVILLE	ID	USA
ID17	SEVEN DEVILS	COUNCIL	ID	USA
ID42	SHOSHONE BLM	SHOSHONE	ID	USA
2U9	SILVA RANCH	STANLEY	ID	USA
1S7	SLATE CREEK	SLATE CREEK	ID	USA
ID16	SLUDER AIRSTRIP	BELLEVUE	ID	USA
U87	SMILEY CREEK	GALENA	ID	USA
78U	SNAKE RIVER	LEWISTON	ID	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
85U	SOLDIER BAR USFS	SOLDIER BAR	ID	USA
0S3	SPENCER RANCH LANDING STRIP	KEUTERVILLE	ID	USA
ID37	ST JOSEPH'S REGIONAL MEDICAL	LEWISTON	ID	USA
2U7	STANLEY	STANLEY	ID	USA
ID56	STAR 'S' RANCH	MACKAY	ID	USA
ID41	STIBNITE	YELLOW PINE	ID	USA
ID33	STOCKING MEADOWS	CLARKIA	ID	USA
54S	SULPHUR CREEK RANCH	BOISE	ID	USA
ID74	SULPHUR CREEK RANCH	CASCADE	ID	USA
ID69	SUN VALLEY GUN CLUB	SUN VALLEY	ID	USA
80U	TAYLOR RANCH LANDING AREA	MOSCOW	ID	USA
2U8	THOMAS CREEK	STANLEY	ID	USA
U61	TWIN BRIDGES	KETCHUM	ID	USA
U72	UPPER LOON CREEK USFS	CHALLIS	ID	USA
3U1	WARREN /USFS/	WARREN	ID	USA
ID11	WOOD BROTHERS RANCH	REUBENS	ID	USA
9H2	ADAMS PVT	ROYALTON	IL	USA
H96	BENTON MUNI	BENTON	IL	USA
0IS8	BLESSING HOSPITAL	QUINCY	IL	USA
8H3	BLICKHAN LNDG AREA	QUINCY	IL	USA
CIR	CAIRO RGNL	CAIRO	IL	USA
I48	CARTHAGE	CARTHAGE	IL	USA
9IS0	CEDAR RIDGE	NAUVOO	IL	USA
99IL	COVEY-SIMPSON	SIMPSON	IL	USA
4H8	CRAMM LANDING AREA	MENDON	IL	USA
93IL	DIXON SPRINGS RLA	GLENDALE	IL	USA
8M4	EAST CAPE GIRARDEAU	MC CLURE	IL	USA
IS98	FABICK FIVE	MARION	IL	USA
IS28	FABICK THREE	SALEM	IL	USA
IS87	FULK	DU QUOIN	IL	USA
6IS4	GOOD SAMARITAN REGIONAL	MOUNT VERNON	IL	USA
I03	GRAND TOWER	GRAND TOWER	IL	USA
IS16	HARTLINE AIR STRIP	ANNA	IL	USA
H60	HEMMER RLA	DU QUOIN	IL	USA
IL16	HOUSEMAN	COBDEN	IL	USA
3K5	HULL	HULL	IL	USA
92IL	HUNTER RAFFETY ELEVATORS INC	CAIRO	IL	USA
4IS0	JOAN GRAVES EDWARDS	ANNA	IL	USA
6IL5	KEIL	DONGOLA	IL	USA
16IS	KELLUMS	GOREVILLE	IL	USA
IL52	KIRCHNER	CARTHAGE	IL	USA
7H8	KRUTMEIER	PAYSON	IL	USA
19H	LAMB DINS FIELD	WOLF LAKE	IL	USA
14IS	MARSHALL BROWNING HOSPITAL	DU QUOIN	IL	USA
IS45	MAST FIELD	QUINCY	IL	USA
H38	MEML HOSP OF CARBONDALE	CARBONDALE	IL	USA
6IS6	MEMORIAL HOSPITAL	CARTHAGE	IL	USA
M30	METROPOLIS MUNI	METROPOLIS	IL	USA
PJY	PINCKNEYVILLE-DU QUOIN	PINCKNEYVILLE	IL	USA

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UIN	QUINCY MUNI BALDWIN FIELD	QUINCY	IL	USA
IL54	REEDS CREEK LANDING	AVA	IL	USA
IS50	REND LAKE CONSERVANCY DISTRI	BENTON	IL	USA
SLO	SALEM-LECKRONE	SALEM	IL	USA
IS51	SCHILSON FIELD	CARTHAGE	IL	USA
07H	SCHNELLE	URSA	IL	USA
8H2	SEIGFRIED HALFPAP	QUINCY	IL	USA
I85	SHAWNEE COMMUNITY COLLEGE	ULLIN	IL	USA
MDH	SOUTHERN ILLINOIS	CARBONDALE/MURPHYS	IL	USA
IS38	ST JOSEPH MEMORIAL HOSPITAL	MURPHYSBORO	IL	USA
0IS7	ST MARY HOSPITAL EMERGENCY	QUINCY	IL	USA
5H1	THE ADWELL CORPORATION	MEYER	IL	USA
58IS	VA MEDICAL CENTER	MARION	IL	USA
IL61	VIENNA CORRECTIONAL CENTER	GRANTSBURG	IL	USA
MWA	WILLIAMSON COUNTY REGIONAL	MARION	IL	USA
38IS	WINCHESTER	NAUVOO	IL	USA
63KS	5-D RANCH	CLAY CENTER	KS	USA
K78	ABILENE MUNI	ABILENE	KS	USA
08KS	ALDERSON	BENNINGTON	KS	USA
K88	ALLEN COUNTY	IOLA	KS	USA
9KS8	ALLEN COUNTY HOSPITAL	IOLA	KS	USA
KS94	AMY	MINNEOLA	KS	USA
KS86	ARROW B RANCH	LEOTI	KS	USA
ADT	ATWOOD-RAWLINS COUNTY CITY-CO	ATWOOD	KS	USA
KS39	BALDOCK FARM	DELPHOS	KS	USA
KS66	BEESELY FARMS	GOVE	KS	USA
KS28	BELCHER	BROOKVILLE	KS	USA
27KS	BELLAMY FARM	GOODLAND	KS	USA
RPB	BELLEVILLE MUNI	BELLEVILLE	KS	USA
KS24	BERKLEY	BENNINGTON	KS	USA
5KS9	BLACK	MC DONALD	KS	USA
KS35	BLOSSER FIELD	CONCORDIA	KS	USA
CNK	BLOSSER MUNI	CONCORDIA	KS	USA
KS44	BOB FALER	ELK CITY	KS	USA
KS53	BONNER FIELD	FREDONIA	KS	USA
5K0	BRESSLER FIELD	BIRD CITY	KS	USA
KS97	BROLLIER	MOSCOW	KS	USA
8K0	BUCKLIN	BUCKLIN	KS	USA
1KS8	BUEHLER	SCOTT CITY	KS	USA
58KS	BURGER'S VALLEY	SALINA	KS	USA
4KS8	BURSCH PRIVATE	BIRD CITY	KS	USA
6KS4	BUSSEN	SHARON SPRINGS	KS	USA
KS67	BUTTON	GREAT BEND	KS	USA
8K6	CAWKER CITY	CAWKER CITY	KS	USA
CNU	CHANUTE MARTIN JOHNSON	CHANUTE	KS	USA
52K	CHARLES E GRUTZMACHER MUNI	ONAGA	KS	USA
SYF	CHEYENNE COUNTY MUNI	ST FRANCIS	KS	USA
K72	CHURCHILL	PHILLIPSBURG	KS	USA
8K8	CIMARRON MUNI	CIMARRON	KS	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
CYW	CLAY CENTER MUNI	CLAY CENTER	KS	USA
UKL	COFFEY COUNTY	BURLINGTON	KS	USA
3K8	COMANCHE COUNTY	COLDWATER	KS	USA
KS47	CONVERSE FARM	ESKRIDGE	KS	USA
K63	COUNCIL GROVE MUNI	COUNCIL GROVE	KS	USA
7KS5	CROISANT	HUMBOLDT	KS	USA
KS93	DICKSON /PVT/	MILLER	KS	USA
K65	DIGHTON	DIGHTON	KS	USA
DDC	DODGE CITY REGIONAL	DODGE CITY	KS	USA
EHA	ELKHART-MORTON COUNTY	ELKHART	KS	USA
1K6	ELLINWOOD MUNI	ELLINWOOD	KS	USA
9K7	ELLSWORTH MUNI	ELLSWORTH	KS	USA
KS69	EMMERSON	HAMMOND	KS	USA
EMP	EMPORIA MUNI	EMPORIA	KS	USA
74KS	ENSMINGER	MORAN	KS	USA
75KS	ESPLUND FARM	MINNEOLA	KS	USA
7KS7	EVANS	OAKLEY	KS	USA
3KS4	EVELEIGH FARMS	ULYSSES	KS	USA
FSK	FORT SCOTT MUNI	FORT SCOTT	KS	USA
5KS2	FORTMEYER	GOODLAND	KS	USA
18K	FOWLER	FOWLER	KS	USA
1K7	FREDONIA	FREDONIA	KS	USA
3JC	FREEMAN FIELD	JUNCTION CITY	KS	USA
26K	GAIL BALLARD MUNICIPAL	HAVILAND	KS	USA
GCK	GARDEN CITY REGIONAL	GARDEN CITY	KS	USA
K68	GARNETT MUNI	GARNETT	KS	USA
57K	GILMORE	PLEASANTON	KS	USA
KS80	GIRARD DISTRICT HOSPITAL	GIRARD	KS	USA
KS91	GODFREY	MADISON	KS	USA
KS72	GRAHAM FARMS	HARRIS	KS	USA
9KS7	GRAHAM FARMS AUXILIARY	HARRIS	KS	USA
GBD	GREAT BEND MUNI	GREAT BEND	KS	USA
5KS4	HALL FARMS	KANORADO	KS	USA
K58	HAROLD KRIER FLD	ASHLAND	KS	USA
KS74	HAYS MEDICAL CENTER	HAYS	KS	USA
HYS	HAYS MUNI	HAYS	KS	USA
HRU	HERINGTON MUNI	HERINGTON	KS	USA
HLC	HILL CITY MUNI	HILL CITY	KS	USA
1KS7	HITCH FEEDERS II INC.	SATANTA	KS	USA
5KS5	HOBSON	LEOTI	KS	USA
KS33	HOLMES AIRPARK	CLAY CENTER	KS	USA
29K	HOLYROOD MUNI	HOLYROOD	KS	USA
KS26	HORTTOR	BLUE MOUND	KS	USA
KS01	HOXIE-SHERIDAN COUNTY	HOXIE	KS	USA
HQG	HUGOTON MUNI	HUGOTON	KS	USA
30K	INGALLS MUNI	INGALLS	KS	USA
0KS0	J V RANCH	OSAGE CITY	KS	USA
5KS8	JACK POORE	MC DONALD	KS	USA
KS12	JENKINSON	MEADE	KS	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
K79	JETMORE MUNI	JETMORE	KS	USA
KS77	JOHNS	JOHNSON	KS	USA
KS96	KENNEDY	MINNEOLA	KS	USA
33K	KINSLEY MUNI	KINSLEY	KS	USA
KS99	LAFLIN RANCH	OLSBURG	KS	USA
36K	LAKIN	LAKIN	KS	USA
LQR	LARNED-PAWNEE COUNTY	LARNED	KS	USA
KS03	LENORA MUNI	LENORA	KS	USA
1KS3	LEO'S PLACE	RILEY	KS	USA
LBL	LIBERAL MUNI	LIBERAL	KS	USA
K71	LINCOLN MUNI	LINCOLN	KS	USA
38K	LUCAS	LUCAS	KS	USA
KS25	LUCAS	BIG BOW	KS	USA
9KS6	LUNDRGREN HEREFORD RANCH	GOVE	KS	USA
MHK	MANHATTAN RGNL	MANHATTAN	KS	USA
TKO	MANKATO	MANKATO	KS	USA
3K7	MARK HOARD MEML	LEOTI	KS	USA
FRI	MARSHALL AAF	FORT RILEY(JUNCTIO	KS	USA
MEJ	MEADE MUNI	MEADE	KS	USA
KS51	MEITL	DRESDEN	KS	USA
KS56	MERCY HOSPITAL	FORT SCOTT	KS	USA
45K	MINNEAPOLIS CITY COUNTY	MINNEAPOLIS	KS	USA
5KS6	MOLLENKAMP FIELD	LEOTI	KS	USA
67KS	MONTEZUMA COOP	MONTEZUMA	KS	USA
K17	MONTEZUMA MUNICIPAL	MONTEZUMA	KS	USA
KS48	MOORE FIELD	BYERS	KS	USA
8KS0	MORGAN FARMS	ULYSSES	KS	USA
K61	MORITZ MEMORIAL	BELOIT	KS	USA
49KS	N & N	MANHATTAN	KS	USA
KS62	NATIONAL	GAS	KS	USA
2K7	NEODESHA MUNI	NEODESHA	KS	USA
48K	NESS CITY MUNI	NESS CITY	KS	USA
NRN	NORTON MUNI	NORTON	KS	USA
OEL	OAKLEY MUNI	OAKLEY	KS	USA
OIN	OBERLIN MUNI	OBERLIN	KS	USA
KS46	OLSON FIELD	ERIE	KS	USA
K75	OSBORNE MUNI	OSBORNE	KS	USA
K67	OSWEGO MUNI	OSWEGO	KS	USA
KS23	OVERMILLER	SMITH CENTER	KS	USA
8K7	PAUL WINDLE MUNI	GREENSBURG	KS	USA
73KS	PHILIP RANCH	HAYS	KS	USA
PHG	PHILLIPSBURG MUNI	PHILLIPSBURG	KS	USA
56K	PLAINS MUNI	PLAINS	KS	USA
KS04	PLAINVILLE ARPK	PLAINVILLE	KS	USA
9K9	PRICHARD AIRSTRIP	ENTERPRISE	KS	USA
76KS	PRIMA	SCOTT CITY	KS	USA
6KS1	QUINTER AIR STRIP	QUINTER	KS	USA
7KS8	R & D AERIAL SPRAYING	OBERLIN	KS	USA
48KS	R F ROESNER	SALINA	KS	USA

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KS55	R J C FARMS INC	FRIEND	KS	USA
3KS8	REED-WILSONTON	ALTAMONT	KS	USA
GLD	RENNER FLD /GOODLAND MUNI/	GOODLAND	KS	USA
46K	REXFORD	MONTEZUMA	KS	USA
56KS	ROBINSON	GARDEN CITY	KS	USA
9KS4	ROSE PORT	IONIA	KS	USA
KS29	RUCKER BURDETT	BURDETT	KS	USA
K94	RUSH COUNTY	LA CROSSE	KS	USA
RSL	RUSSELL MUNI	RUSSELL	KS	USA
SLN	SALINA MUNI	SALINA	KS	USA
1K9	SATANTA MUNI	SATANTA	KS	USA
19KS	SCHULTZ FIELD	CHANUTE	KS	USA
TQK	SCOTT CITY MUNI	SCOTT CITY	KS	USA
62K	SENECA MUNI	SENECA	KS	USA
16KS	SENG	GARDEN CITY	KS	USA
CBK	SHALTZ FIELD	COLBY	KS	USA
32K	SHORE	JOHNSON	KS	USA
KS17	SHUPE	ASHLAND	KS	USA
6KS7	SHUTE	LEBANON	KS	USA
15KS	SICKLER AIRSTRIP	EMPORIA	KS	USA
1KS6	SILERS PLANE VALLEY	SALINA	KS	USA
43KS	SMITH	MANHATTAN	KS	USA
K82	SMITH CENTER MUNI	SMITH CENTER	KS	USA
42K	SMITH FIELD	MACKSVILLE	KS	USA
KS09	SOLOMON VALLEY AIRPARK	MINNEAPOLIS	KS	USA
3KS6	ST MARY HOSPITAL	MANHATTAN	KS	USA
2K3	STANTON COUNTY MUNI	JOHNSON	KS	USA
KS73	STECKLEIN OIL COMPANY	HAYS	KS	USA
6KS2	STEVENSON PRIVATE	SELDEN	KS	USA
KS07	STOCKTON MUNI	STOCKTON	KS	USA
65K	SUBLETTE FLYING CLUB	SUBLETTE	KS	USA
KS92	SUNSHINE RANCH	MANHATTAN	KS	USA
KS87	SUPREME FEEDERS	LIBERAL	KS	USA
3K3	SYRACUSE-HAMILTON COUNTY MUNI	SYRACUSE	KS	USA
17KS	TEVIS	MELVERN	KS	USA
9K3	THIELEN	DORRANCE	KS	USA
4KS6	THOMSEN FIELD	HARTFORD	KS	USA
7KS1	TREGO WAKEENEY	WAKEENEY	KS	USA
5K2	TRIBUNE MUNI	TRIBUNE	KS	USA
PPF	TRI-CITY	PARSONS	KS	USA
ULS	ULYSSES	ULYSSES	KS	USA
KS05	VAN PAK	PRAIRIE VIEW	KS	USA
2KS8	VONADA	SYLVAN GROVE	KS	USA
6KS3	WALKER STRIP	SHARON SPRINGS	KS	USA
H31	WALTER A SWALLEY AIRPARK	BAXTER SPRINGS	KS	USA
69K	WAMEGO MUNI	WAMEGO	KS	USA
K38	WASHINGTON COUNTY MEMORIAL	WASHINGTON	KS	USA
36KS	WHITE FARMS	GALESBURG	KS	USA
KS49	WILKENS	HEALY	KS	USA

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9K1	WILROADS GARDENS	DODGE CITY	KS	USA
K86	WILSON	WILSON	KS	USA
31K	WOMACK	IOLA	KS	USA
KS02	WRIGHT INTL	KANORADO	KS	USA
25KS	WYRILL FARMING-LEASING INC	KIRWIN	KS	USA
8K5	YATES CENTER	YATES CENTER	KS	USA
KS41	ZIGGY CARLINE	GIRARD	KS	USA
PAH	BARKLEY REGIONAL	PADUCAH	KY	USA
KY28	BRANDON AIRDROME	MURRAY	KY	USA
KY45	CLINTON COUNTY HOSPITAL	ALBANY	KY	USA
0KY7	CLINTON-HICKMAN COUNTY	CLINTON	KY	USA
I96	COLUMBIA-ADAIR CO.	COLUMBIA	KY	USA
KY44	DUFF	CHAVIES	KY	USA
KY06	FALCON	JACKSON	KY	USA
KY29	FARRINGTON AIRPARK	PADUCAH	KY	USA
1M7	FULTON	FULTON	KY	USA
KY36	HOKE	MURRAY	KY	USA
KY55	HUTSON	MURRAY	KY	USA
JKL	JULIAN CARROLL	JACKSON	KY	USA
M34	KENTUCKY DAM STATE PARK	GILBERTSVILLE	KY	USA
K45	KUTTAWA HARBOR	KUTTAWA	KY	USA
CEY	KYLE-OAKLEY FIELD	MURRAY	KY	USA
1M9	LAKE BARKLEY STATE PARK	CADIZ	KY	USA
KY01	LOURDES HOSPITAL	PADUCAH	KY	USA
KY20	LOWE	CADIZ	KY	USA
KY18	MARSHALL COUNTY HOSPITAL	BENTON	KY	USA
M25	MAYFIELD GRAVES COUNTY	MAYFIELD	KY	USA
2I2	OLIVE HILL-SELLERS' FIELD	OLIVE HILL	KY	USA
3I6	PAINTSVILLE-PRESTONSBURG-COMB	PAINTSVILLE	KY	USA
7K0	PIKE COUNTY-HATCHER FIELD	PIKEVILLE	KY	USA
KY42	PIRATES COVE	BENTON	KY	USA
KY16	PRAISE GOD	CARTER	KY	USA
K24	RUSSELL COUNTY	JAMESTOWN	KY	USA
0KY8	SKY	MANCHESTER	KY	USA
44I	SPRING CREEK	ALBANY	KY	USA
KY74	TERRY FIELD	CUNNINGHAM	KY	USA
EKQ	WAYNE COUNTY	MONTICELLO	KY	USA
KY30	WAYNE COUNTY HOSPITAL	MONTICELLO	KY	USA
K20	WENDELL H FORD	HAZARD	KY	USA
KY25	WESTERN BAPTIST HOSPITAL	PADUCAH	KY	USA
ESF	ALEXANDRIA ESLER REGIONAL	ALEXANDRIA	LA	USA
AEX	ALEXANDRIA INTL	ALEXANDRIA	LA	USA
LA29	BYRD MEMORIAL HOSPITAL	LEESVILLE	LA	USA
18LA	CAMP BEAUREGARD ARMY NATIONA	PINEVILLE	LA	USA
99R	CHANDLER	ALEXANDRIA	LA	USA
8LA5	CHEVRON SOUTHPASS TANK BATTE	VENICE	LA	USA
L40	COLFAX	COLFAX	LA	USA
5LA6	E-8 TANK BATTERY	VENICE	LA	USA
9LA5	HUEY P LONG REGIONAL MEDICAL	PINEVILLE	LA	USA

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LA24	LEESVILLE	LEESVILLE	LA	USA
9LA6	PINEVILLE MUNI	PINEVILLE	LA	USA
POE	POLK AAF	FORT POLK	LA	USA
LA34	POLLOCK MUNICIPAL	POLLOCK	LA	USA
LS27	RAPIDES GENERAL HOSPITAL	ALEXANDRIA	LA	USA
70LA	ROLAND	HINESTON	LA	USA
7LA7	ROMERE PASS	VENICE	LA	USA
53LA	SHELL CENTRAL FACILITIES	VENICE	LA	USA
8LA3	SHELL CENTRAL FACILITIES E B	VENICE	LA	USA
LA62	ST FRANCIS CABRINI HOSPITAL	ALEXANDRIA	LA	USA
95LA	TROOP E	ALEXANDRIA	LA	USA
LA82	VA MEDICAL CENTER	ALEXANDRIA	LA	USA
LA98	WEST BAY	VENICE	LA	USA
2MD0	ANDERSON FARM	MARION	MD	USA
1N5	BENNETT	SALISBURY	MD	USA
MD57	BEVERLY	POCOMOKE CITY	MD	USA
5MD7	BLUEMEL FIELD	PRINCESS ANNE	MD	USA
4MD1	BUNTING'S FIELD	BERLIN	MD	USA
4MD3	CAREY FIELD	BISHOPVILLE	MD	USA
6MD8	DAVIS AIRSTRIP	PITTSVILLE	MD	USA
2MD4	ENNIS AERODROME	SALISBURY	MD	USA
W02	FAIR'S	POCOMOKE CITY	MD	USA
2MD3	FINCH	PRINCESS ANNE	MD	USA
5MD5	FLYING W	PRINCESS ANNE	MD	USA
2G4	GARRETT COUNTY	OAKLAND	MD	USA
3MD2	GARRETT COUNTY MEMORIAL HOSP	OAKLAND	MD	USA
CBE	GREATER CUMBERLAND REGIONAL	CUMBERLAND	MD	USA
2MD8	GREATER GORTNER	OAKLAND	MD	USA
3MD3	HOOPERS	OCEAN CITY	MD	USA
MD53	MAC KINNIS	SALISBURY	MD	USA
2MD5	MEMORIAL HOSPITAL OF CUMBERL	CUMBERLAND	MD	USA
1W3	MEXICO FARMS	CUMBERLAND	MD	USA
MD99	MORAN FIELD	WESTERNPORT	MD	USA
MD89	MURPHY	POCOMOKE CITY	MD	USA
OXB	OCEAN CITY MUNI	OCEAN CITY	MD	USA
MD88	PGH MEDICAL CENTER	SALISBURY	MD	USA
MD07	SACRED HEART HOSPITAL	CUMBERLAND	MD	USA
SBY	SALISBURY-OCEAN CITY WICOMICO	SALISBURY	MD	USA
MD35	SPRING HILL	HEBRON	MD	USA
4MD2	WARD'S	OAKLAND	MD	USA
ME05	ALLEN ST PETER MEMORIAL	PORTAGE	ME	USA
ME53	ASHLAND	ASHLAND	ME	USA
CAR	CARIBOU MUNI	CARIBOU	ME	USA
ME18	CHESUNCOOK FORESTRY DISTRICT	CHESUNCOOK	ME	USA
ME19	CLAYTON LAKE STRIP	CLAYTON LAKE	ME	USA
ME50	CROSS LAKE	SINCLAIR	ME	USA
EPM	EASTPORT MUNI	EASTPORT	ME	USA
ME06	FLYING ED	CHARLOTTE	ME	USA
HUL	HOULTON INTL	HOULTON	ME	USA

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ME04	ILCO LANDING AREA	CLAYTON LAKE	ME	USA
92B	LONG LAKE	SINCLAIR	ME	USA
65B	LUBEC MUNI	LUBEC	ME	USA
ME38	MARS HILL	MARS HILL	ME	USA
60B	MOOSE RIVER	JACKMAN	ME	USA
ME93	MORRILL AIRPARK	VAN BUREN	ME	USA
ME88	MORRISON'S	PERRY	ME	USA
59B	NEWTON FIELD	JACKMAN	ME	USA
FVE	NORTHERN AROOSTOOK REGIONAL	FRENCHVILLE	ME	USA
83B	NORTHERN MAINE REGIONAL	PRESQUE ISLE	ME	USA
PQI	NORTHERN MAINE REGIONAL ARPT	PRESQUE ISLE	ME	USA
39B	NUGENT CHAMBERLAIN LAKE	CHESUNCOOK	ME	USA
87B	PORTAGE LAKE MUNI	PORTAGE LAKE	ME	USA
ME15	RAMSDELL FIELD	CUTLER	ME	USA
M57	RANGELEY LAKE	RANGELEY	ME	USA
8B0	RANGELEY MUNI	RANGELEY	ME	USA
ME21	RED PINE GROVE LANDING AREA	CLAYTON LAKE	ME	USA
ME81	ROGERS	PRESQUE ISLE	ME	USA
ME72	SEBOOMOOK FORESTRY DISTRICT	PITTSTON FARM	ME	USA
85B	SHIN POND	PATTEN	ME	USA
ME25	SUNRISE FARMS	FORT KENT	ME	USA
05B	VAN BUREN	VAN BUREN	ME	USA
ME82	VANCEBORO	VANCEBORO	ME	USA
ME77	WHEELABRATOR-SHERMAN	SHERMAN STATION	ME	USA
5Y1	ALBERT J LINDBERG	HESSEL	MI	USA
APN	ALPENA COUNTY REGIONAL	ALPENA	MI	USA
1MI0	ASHMAN ISLAND	DRUMMOND ISLAND	MI	USA
8MI7	BASS LAKE	STEUBEN	MI	USA
6Y1	BOIS BLANC	POINTE AUX PINS	MI	USA
6Y4	BONNIE FIELD	ROCK	MI	USA
Y15	CHEBOYGAN CITY-COUNTY	CHEBOYGAN	MI	USA
CIU	CHIPPEWA COUNTY INTL	SAULT STE MARIE	MI	USA
MI93	CIRCLE T RANCH	CURRAN	MI	USA
ESC	DELTA COUNTY	ESCANABA	MI	USA
MI98	DOWD FIELD	FIBRE	MI	USA
Y66	DRUMMOND ISLAND	DRUMMOND ISLAND	MI	USA
0MI7	EDWARD F JOHNSON	ISHPEMING	MI	USA
MI94	FONTECCHIO	E KINGSFORD	MI	USA
IMT	FORD	IRON MOUNTAIN/KING	MI	USA
3Y9	FRANKLIN'S	BARBEAU	MI	USA
IWD	GOGEBIC-IRON COUNTY	IRONWOOD	MI	USA
Y98	GRAND MARAIS	GRAND MARAIS	MI	USA
33MI	GREAT LAKES	SAGOLA	MI	USA
0MI5	GROGNET FLYING SERVICE	HOUGHTON	MI	USA
5Y7	HANLEY FIELD	MUNISING	MI	USA
5Y0	HARRISVILLE	HARRISVILLE	MI	USA
Y95	HILLMAN	HILLMAN	MI	USA
CMX	HOUGHTON COUNTY MEMORIAL	HANCOCK	MI	USA
4Y2	HUBER	CRYSTAL FALLS	MI	USA

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50D	IRON COUNTY	CRYSTAL FALLS	MI	USA
Y96	LEO E. GOETZ COUNTY	ONAWAY	MI	USA
0MI4	LESTERSON FIELD	GWINN	MI	USA
MI92	LILIENTHAL	IRON MOUNTAIN	MI	USA
ERY	LUCE COUNTY	NEWBERRY	MI	USA
83D	MACKINAC COUNTY	ST IGNACE	MI	USA
MCD	MACKINAC ISLAND	MACKINAC ISLAND	MI	USA
MQT	MARQUETTE COUNTY	MARQUETTE	MI	USA
3MI9	NESS LANDING	RAPID RIVER	MI	USA
1MI1	NIKKILA FARMS	MASS	MI	USA
RXW	NRC	WATERSMEET	MI	USA
OGM	ONTONAGON COUNTY	ONTONAGON	MI	USA
PZQ	PRESQUE ISLE COUNTY	ROGERS CITY	MI	USA
6Y9	PRICKETT-GROOMS FLD	SIDNAW	MI	USA
1MI4	RAMSY FARM	PERRONVILLE	MI	USA
MI03	READ	CURTIS	MI	USA
1MI6	ROSEDALE	SAULT STE MARIE	MI	USA
Y62	SAULT STE MARIE MUNI/SANDERSO	SAULT STE MARIE	MI	USA
SAW	SAWYER	GWINN	MI	USA
ISQ	SCHOOLCRAFT COUNTY	MANISTIQUE	MI	USA
1MI9	SOUTHFORK	MARQUETTE	MI	USA
Y73	STAMBAUGH	STAMBAUGH	MI	USA
1MI8	VLACHOS ACRES	HUBBARD	MI	USA
9C9	W GLADSTONE	GLADSTONE	MI	USA
0MI6	YOUNG'S	HULBERT	MI	USA
MN04	AGGIES LANDING	ALEXANDRIA	MN	USA
MY49	ANDERSON	BEAR RIVER	MN	USA
52MN	ANDERSON FIELD	KENNEDY	MN	USA
AQP	APPLETON MUNI	APPLETON	MN	USA
MN50	ARTHUR FIELD	GATZKE	MN	USA
MY55	B.I.R.	BRAINERD	MN	USA
MN84	BACHAND	OKLEE	MN	USA
7Y3	BACKUS MUNI	BACKUS	MN	USA
7Y4	BAGLEY MUNI	BAGLEY	MN	USA
72MN	BARDWELL AIRSTRIP	CLEARBROOK	MN	USA
MN18	BARRETT	BRAINERD	MN	USA
7Y6	BAUDETTE FLYING SERVICE	BAUDETTE	MN	USA
BDE	BAUDETTE INTL	BAUDETTE	MN	USA
BJI	BEMIDJI-BELTRAMI COUNTY	BEMIDJI	MN	USA
BBB	BENSON MUNI	BENSON	MN	USA
9Y8	BERGEMANN	GARDEN CITY	MN	USA
7Y9	BIG FALLS MUNI	BIG FALLS	MN	USA
85D	BIGFORK MUNI	BIGFORK	MN	USA
M69	BIRCH LAKE	DEERWOOD	MN	USA
SBU	BLUE EARTH MUNI	BLUE EARTH	MN	USA
MN03	BOLDUC	BIGFORK	MN	USA
9Y0	BOWSTRING	DEER RIVER	MN	USA
BRD	BRAINERD-CROW WING CO REGIONA	BRAINERD	MN	USA
MY03	BRAUN'S	SLEEPY EYE	MN	USA

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D16	BREEZY POINT	PEQUOT LAKES	MN	USA
6D1	BROOTEN MUNI	BROOTEN	MN	USA
6MN2	BROWN'S PRIVATE	HANCOCK	MN	USA
4MN7	BURK	AMBOY	MN	USA
MN36	BURNS LAKE	MARCELL	MN	USA
MY88	CARY	PARK RAPIDS	MN	USA
AXN	CHANDLER FIELD	ALEXANDRIA	MN	USA
MN93	CHANDLER FIELD	RANDALL	MN	USA
38MN	CHANDLER PERSONAL USE	BEMIDJI	MN	USA
5MN9	CHANLIN FIELD	MIDDLE RIVER	MN	USA
6MN1	CHUCK WEST MEMORIAL	EVANSVILLE	MN	USA
8Y5	CLARISSA MUNI	CLARISSA	MN	USA
MY54	CLOVERLEAF-EAST BEMIDJI	BEMIDJI	MN	USA
MY91	DOUGLAS COUNTY HOSPITAL	ALEXANDRIA	MN	USA
9Y2	EAST GULL LAKE	EAST GULL LAKE	MN	USA
12MN	EASTMAN	LAKE HUBERT	MN	USA
Y63	ELBOW LAKE MUNI	ELBOW LAKE	MN	USA
46MN	ELMER	EVANSVILLE	MN	USA
MN88	EMPIRE VALLEY	PAYNESVILLE	MN	USA
87MN	ERICKSON	ROOSEVELT	MN	USA
81MN	EWEN LANDING FIELD	JEFFERS	MN	USA
2MN9	F. DILLENBURG	FOLEY	MN	USA
FRM	FAIRMONT MUNI	FAIRMONT	MN	USA
MY24	FALK PRIVATE	PARK RAPIDS	MN	USA
INL	FALLS INTL	INTERNATIONAL FALL	MN	USA
MY57	FEDOR	HOLDINGFORD	MN	USA
74MN	FRISCH PERSONAL	DUMONT	MN	USA
60MN	FUHR FLYING SVC	SEAFORTH	MN	USA
48B	GIRL LAKE	LONGVILLE	MN	USA
GHW	GLENWOOD MUNI	GLENWOOD	MN	USA
1G2	GRANITE FALLS MUNI	GRANITE FALLS	MN	USA
02Y	GREENBUSH MUNI	GREENBUSH	MN	USA
MN64	H REDER FLD	LAKEFIELD	MN	USA
78MN	HAGENS PRIVATE	GATZKE	MN	USA
HCO	HALLOCK MUNI	HALLOCK	MN	USA
MY22	HAZELGLADE RESORT	WAHKON	MN	USA
04MN	HELBLAD	KELLIHER	MN	USA
05Y	HENNING MUNI	HENNING	MN	USA
06Y	HERMAN MUNI	HERMAN	MN	USA
18MN	HINES FARM	MOTLEY	MN	USA
5MN2	HOILAND FIELD	BAGLEY	MN	USA
MN16	HOLMES PRIVATE AIRFIELD	BRAINERD	MN	USA
MY58	HOME-BASE	HOLLOWAY	MN	USA
3MN3	HONKER FLATS	MIDDLE RIVER	MN	USA
MN83	INTERNATIONAL FALLS MEMORIAL	INTERNATIONAL FALL	MN	USA
MY72	ISLE PRIVATE	ISLE	MN	USA
MN60	ITZEN AIR STRIP	HERMAN	MN	USA
MN17	JACKSON FIELD	BRAINERD	MN	USA
MJQ	JACKSON MUNI	JACKSON	MN	USA

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7MN6	JOHNSON	ARGYLE	MN	USA
7MN0	JOHNSON PRIVATE	SACRED HEART	MN	USA
MY68	JOHNSONS AERO REPAIR	WHEATON	MN	USA
MN05	JORDAN	BEMIDJI	MN	USA
00Y	KAPAUN-WILSON FIELD	GRACEVILLE	MN	USA
23D	KARLSTAD MUNI	KARLSTAD	MN	USA
MY15	KASTANEK	PIERZ	MN	USA
77MN	KLAMAR FIELD	GATZKE	MN	USA
MY04	KOCH'S PERSONAL FIELD	TAUNTON	MN	USA
10Y	LAKE BRONSON	LAKE BRONSON	MN	USA
5MN7	LINDEY'S LANDING	DEERWOOD	MN	USA
LXL	LITTLE FALLS-MORRISON COUNTY	LITTLE FALLS	MN	USA
13Y	LITTLEFORK MUNI/HANOVER	LITTLEFORK	MN	USA
D33	LONGVILLE MUNI	LONGVILLE	MN	USA
MN11	LORENZ	BENSON	MN	USA
56MN	LOTHERT'S FARM STRIP	MORTON	MN	USA
4MN3	LUKES PERSONAL USE	HALLOCK	MN	USA
MN28	LUX STRIP	COSMOS	MN	USA
DXX	MADISON-LAC QUI PARLE COUNTY	MADISON	MN	USA
M14	MAL'S/SERPENT LAKE/	DEERWOOD	MN	USA
MML	MARSHALL MUNI-RYAN FIELD	MARSHALL	MN	USA
MY42	MATHIS	GONVICK	MN	USA
MN57	MAURICE SUGDEN FLYING SVC PV	HALLOCK	MN	USA
MN94	MILLE LACS	ONAMIA	MN	USA
9Y9	MILLE LACS LAKE	GARRISON	MN	USA
96M	MOBERG AIR BASE	BEMIDJI	MN	USA
MN13	MOBERG AIR BASE	BEMIDJI	MN	USA
MVE	MONTEVIDEO-CHIPPEWA COUNTY	MONTEVIDEO	MN	USA
22Y	MOREY'S	MOTLEY	MN	USA
MOX	MORRIS MUNI	MORRIS	MN	USA
23Y	MURDOCK MUNI	MURDOCK	MN	USA
27D	MYERS FIELD	CANBY	MN	USA
4MN8	MYERS FIELD	PEQUOT LAKES	MN	USA
51Y	NAMAKAN	RAY	MN	USA
5C3	NARY NATIONAL-SHEFLAND FIELD	NARY	MN	USA
24Y	NEVIS	NEVIS	MN	USA
25Y	NEW YORK MILLS MUNI	NEW YORK MILLS	MN	USA
59MN	NORRIS LANDING STRIP	ROOSEVELT	MN	USA
MY66	NORTH STAR RANCH	ONAMIA	MN	USA
43Y	NORTHOME MUNI	NORTHOME	MN	USA
72Y	NORTHWEST ANGLE	WARROAD	MN	USA
Y39	OLIVIA REGIONAL	OLIVIA	MN	USA
ORB	ORR REGIONAL	ORR	MN	USA
VVV	ORTONVILLE MUNI-MARTINSON	ORTONVILLE	MN	USA
67MN	PAGEL'S FIELD	ATWATER	MN	USA
0MN5	PANKRATZ	SPRINGFIELD	MN	USA
PKD	PARK RAPIDS MUNI	PARK RAPIDS	MN	USA
79MN	PAUL FIELD	GATZKE	MN	USA
0MN4	PAUL'S	NISSWA	MN	USA

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73MN	PAYNES	DEGRAFF	MN	USA
2D9	PAYNESVILLE MUNI	PAYNESVILLE	MN	USA
2MN5	PELICAN LAKE	ORR	MN	USA
PWC	PINE RIVER REGIONAL	PINE RIVER	MN	USA
48Y	PINEY PINECREEK BORDER	PINECREEK	MN	USA
MN06	PULKRABEK PVT LNDG FLD	ANGUS	MN	USA
RYM	RAY S MILLER AAF (NG)	CAMP RIPLEY	MN	USA
RWF	REDWOOD FALLS MUNI	REDWOOD FALLS	MN	USA
52Y	REMER MUNI	REMER	MN	USA
5MN8	RICK MATHIAS PRIVATE	DUMONT	MN	USA
MY01	ROAN	WARREN	MN	USA
MN12	ROBCO	LAPORTE	MN	USA
MY32	ROSACKER'S NR 2	DEERWOOD	MN	USA
ROX	ROSEAU MUNI	ROSEAU	MN	USA
MY80	ROSENBERG	CEYLON	MN	USA
MY83	SAFE AIR	LONGVILLE	MN	USA
D39	SAUK CENTRE MUNI	SAUK CENTRE	MN	USA
90MN	SCHMIDT PRIVATE	VESTA	MN	USA
MY19	SCHWENK	MURDOCK	MN	USA
CDD	SCOTTS	CRANE LAKE	MN	USA
8MN4	SETHNEY PERSONAL	DEERWOOD	MN	USA
41MN	SHANNON FIELD	CLINTON	MN	USA
MY00	SIEG'S FARM	TRUMAN	MN	USA
4MN0	SKALICKY AIRSTRIP	ALBANY	MN	USA
MN86	SKY MANOR AERO ESTATES	PARK RAPIDS	MN	USA
Y58	SLEEPY EYE MUNI	SLEEPY EYE	MN	USA
MN73	SNELL'S	MARCELL	MN	USA
MN70	SPRINGFIELD HOSPITAL	SPRINGFIELD	MN	USA
D42	SPRINGFIELD MUNI	SPRINGFIELD	MN	USA
JYG	ST JAMES MUNI	ST JAMES	MN	USA
MN53	STANLEY FLD	GRACEVILLE	MN	USA
SAZ	STAPLES MUNI	STAPLES	MN	USA
D32	STARBUCK MUNI	STARBUCK	MN	USA
D41	STEPHEN MUNI	STEPHEN	MN	USA
MY17	SWANSON PVT	GOODRIDGE	MN	USA
MN85	SWIDERSKI FIELD	ONAMIA	MN	USA
TVF	THIEF RIVER FALLS REGIONAL	THIEF RIVER FALLS	MN	USA
14Y	TODD FIELD	LONG PRAIRIE	MN	USA
9MN9	TOFTE	TOFTE	MN	USA
MN26	TRI-COUNTY	WADENA	MN	USA
40MN	TURNER FIELD	BINGHAM LAKE	MN	USA
MN78	TURTLE LAKE	BEMIDJI	MN	USA
MY62	ULTRAFLYTE, INC	JENKINS	MN	USA
MN14	UNITED HOSPITAL DISTRICT	BLUE EARTH	MN	USA
09MN	W JOHNSON FIELD	HAZEL RUN	MN	USA
64Y	WADENA MUNI	WADENA	MN	USA
Y49	WALKER MUNI	WALKER	MN	USA
D37	WARREN MUNI	WARREN	MN	USA
RRT	WARROAD INTL-SWEDE CARLSON	WARROAD	MN	USA

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D44	WASKISH MUNI	WASKISH	MN	USA
ETH	WHEATON MUNI	WHEATON	MN	USA
9MN8	WHISKEY LAKE	BRANDON	MN	USA
ILL	WILLMAR MUNI-JOHN L RICE FIELD	WILLMAR	MN	USA
MWM	WINDOM MUNI	WINDOM	MN	USA
2MN1	WINTER STRIP	GLUEK	MN	USA
50MN	ZIMMERMAN	HERMAN	MN	USA
5MO6	APACHE FLATS	RICH HILL	MO	USA
15MO	APPLEGATE	QUEEN CITY	MO	USA
MO07	BAGNELL	LAKE OZARK	MO	USA
MU17	BALCER AERO SOUTH	JEFFERSON CITY	MO	USA
81MO	BATES COUNTY HOSPITAL	BUTLER	MO	USA
MU55	BAUER PGI	APPLETON CITY	MO	USA
75K	BETHANY MEMORIAL	BETHANY	MO	USA
7MO2	BEVILL	PHILADELPHIA	MO	USA
MO47	BOLLINGER-CRASS MEMORIAL	VAN BUREN	MO	USA
91MO	BOONE HOSPITAL CENTER	COLUMBIA	MO	USA
86MO	BOTHWELL REGIONAL HEALTH CEN	SEDALIA	MO	USA
6MO8	BRAZEALE FARM	PARIS	MO	USA
MU04	BROADWATER	MALDEN	MO	USA
MO75	BROWNSBERGER	MONTROSE	MO	USA
36MO	BUELL	PERRY	MO	USA
34M	CAMPBELL MUNI	CAMPBELL	MO	USA
CGI	CAPE GIRARDEAU REGIONAL	CAPE GIRARDEAU	MO	USA
MU64	CAPITAL REGION MEDICAL CENTER	JEFFERSON CITY	MO	USA
61MO	CARL ENSOR	GRAINVILLE	MO	USA
M05	CARUTHERSVILLE MEMORIAL	CARUTHERSVILLE	MO	USA
MO74	CEDAR CREEK	COLUMBIA	MO	USA
GLY	CLINTON MEMORIAL	CLINTON	MO	USA
COU	COLUMBIA REGIONAL	COLUMBIA	MO	USA
EIW	COUNTY MEMORIAL	NEW MADRID	MO	USA
MU38	COWGILL-ROEMER	MILAN	MO	USA
34MO	CYANAMID-HANNIBAL	HANNIBAL	MO	USA
38M	DAVIS AIR RANCH	POPLAR BLUFF	MO	USA
68MO	DEXTER MEMORIAL HOSPITAL	DEXTER	MO	USA
DXE	DEXTER MUNI	DEXTER	MO	USA
13MO	DOMEYER	LENOX	MO	USA
X33	DONIPHAN MUNICIPAL	DONIPHAN	MO	USA
1MO6	DOUBLE S RANCH	GRANDIN	MO	USA
MO81	DOVE AIRSTRIP	BISMARCK	MO	USA
MO54	DUDLEY	DUDLEY	MO	USA
0MU0	EAGLE FIELD	ELLINGTON	MO	USA
9MO9	EAGLE LODGE	SUMNER	MO	USA
MU36	EAGLE'S ROOST	BAGNEL	MO	USA
H79	ELDON MODEL AIRPARK	ELDON	MO	USA
FTT	ELTON HENSLEY MEMORIAL	FULTON	MO	USA
57MO	FABICK TWO	SIKESTON	MO	USA
79MO	FARIES FIELD	WILLIAMSVILLE	MO	USA
12MO	FERGUSON FARMS	WINDSOR	MO	USA

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0MO0	FERROS RANCH-AERO	CLINTON	MO	USA
MO88	FEUTZ	HATTON	MO	USA
9MO2	FITZGIBBON HOSPITAL	MARSHALL	MO	USA
76MU	FLOBEC	MOBERLY	MO	USA
MO72	FLYING 'J' RANCH	VAN BUREN	MO	USA
TBN	FORNEY AAF	FORT LEONARD WOOD	MO	USA
H88	FREDERICKTOWN REGIONAL	FREDERICKTOWN	MO	USA
MU54	GENERAL JOHN J PERSHING MEML	BROOKFIELD	MO	USA
BZK	GENERAL JOHN J. PERSHING MEML	BROOKFIELD	MO	USA
90MO	GEORGE/BUD/CHURCH MEMORIAL H	CLINTON	MO	USA
51MO	GEORGER FARMS	ADVANCE	MO	USA
M85	GIDEON MEMORIAL	GIDEON	MO	USA
K04	HAERR FIELD	TAYLOR	MO	USA
0MO6	HALL	EDINA	MO	USA
HAE	HANNIBAL MUNI	HANNIBAL	MO	USA
0MU3	HANNIBAL REGIONAL HOSPITAL	HANNIBAL	MO	USA
7L7	HARBOUR	GRAVOIS MILLS	MO	USA
MU33	HARRISON	HURDLAND	MO	USA
MU34	HAVEN WOOD	ROUND SPRING	MO	USA
MO67	HAYES FIELD	POPLAR BLUFF	MO	USA
53MO	HELP	ZALMA	MO	USA
MO57	HENDERSON MOUNDS E B G	EAST PRAIRIE	MO	USA
69MO	HESS-MCKEOWN	HIGBEE	MO	USA
MO62	HIBBS FARM	SHERIDAN	MO	USA
1MO7	HINES	GORIN	MO	USA
M48	HOUSTON MEMORIAL	HOUSTON	MO	USA
MO82	HOWARD	GORIN	MO	USA
88MO	HOWELL VALLEY	WEST PLAINS	MO	USA
2MO6	HUNZIKER	HURDLAND	MO	USA
5MO1	IRONS	MOBERLY	MO	USA
JEF	JEFFERSON CITY MEML	JEFFERSON CITY	MO	USA
VER	JESSE VIERTTEL MEMORIAL	BOONVILLE	MO	USA
0MO5	JOE D LEWIS	EDINA	MO	USA
MO05	KAHOKA MUNI	KAHOKA	MO	USA
TKX	KENNETT MEMORIAL	KENNETT	MO	USA
IRK	KIRKSVILLE REGIONAL	KIRKSVILLE	MO	USA
OMU9	KOLLMAYER	PILOT GROVE	MO	USA
MU40	LAKE VILLAGE	PARIS	MO	USA
AIZ	LEE C FINE MEMORIAL	KAISER/LAKE OZARK	MO	USA
6M6	LEWIS COUNTY REGIONAL	MONTICELLO	MO	USA
MO11	LINCOLN MUNI	LINCOLN	MO	USA
48MO	LIONS EMERGENCY EVAC	CALIFORNIA	MO	USA
MU29	LUCY LEE HOSPITAL	POPLAR BLUFF	MO	USA
MO04	LYELL	HUNNEWELL	MO	USA
K89	MACON-FOWER MEML	MACON	MO	USA
MU15	MADISON MEMORIAL	FREDERICKTOWN	MO	USA
MAW	MALDEN MUNI	MALDEN	MO	USA
6K1	MARCELINE MUNI	MARCELINE	MO	USA
MHL	MARSHALL MEML MUNI	MARSHALL	MO	USA

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74K	MEADOWS	BETHANY	MO	USA
MO16	MEMPHIS MEMORIAL	MEMPHIS	MO	USA
H41	MEXICO MEMORIAL	MEXICO	MO	USA
M28	MID CONTINENT	HAYTI	MO	USA
CHQ	MISSISSIPPI COUNTY	CHARLESTON	MO	USA
MU45	MISSOURI DELTA	SIKESTON	MO	USA
K52	MONROE CITY REGIONAL	MONROE CITY	MO	USA
K18	MORGAN	ROLLA	MO	USA
MNF	MOUNTAIN VIEW	MOUNTAIN VIEW	MO	USA
MO45	MUD HARBOR	SUNRISE BEACH	MO	USA
K43	MUNICIPAL	UNIONVILLE	MO	USA
MU47	NEMO COAL CO	CAIRO	MO	USA
4MO2	NEWCOMB HEREFORD RANCH	LANCASTER	MO	USA
5MO9	OAK RIDGE FARMS	NEW BOSTON	MO	USA
23MO	OERKE ENTERPRISES	BUTLER	MO	USA
MBY	OMAR N BRADLEY	MOBERLY	MO	USA
50MO	OZARKS MEDICAL CENTER	WEST PLAINS	MO	USA
7MO9	PALMER	PLEVNA	MO	USA
39M	PENMAN	PORTAGEVILLE	MO	USA
6MO5	PERRY COUNTY MEMORIAL HOSPITAL	PERRYVILLE	MO	USA
75MU	PERSHING REGIONAL HEALTH CENTER	MARCELINE	MO	USA
06K	PHILLIPS	LEWISTOWN	MO	USA
32MO	PHILLIPS	FREDERICKTOWN	MO	USA
80K	PHILLIPS FLD	CALIFORNIA	MO	USA
MO27	PIEDMONT MUNI	PIEDMONT	MO	USA
MU25	PINEY BEND	HOUSTON	MO	USA
POF	POPLAR BLUFF MUNICIPAL	POPLAR BLUFF	MO	USA
87G	PORTAGEVILLE COMMUNITY	PORTAGEVILLE	MO	USA
0MU8	PRINCE	MILLERSVILLE	MO	USA
MO32	PRINCETON-KAUFFMAN MEMORIAL	PRINCETON	MO	USA
1MU3	PUTNAM COUNTY MEMORIAL HOSPITAL	UNIONVILLE	MO	USA
MO96	RAY JOHNSON INC	CENTERVILLE	MO	USA
94MO	RAY'S ROOST	WEST PLAINS	MO	USA
MU96	REFUELING PAD	COLUMBIA	MO	USA
5MO4	REYNOLDS COUNTY MEMORIAL HOSP.	ELLINGTON	MO	USA
MU49	RILEY BRANCUS RANCH	HUNTSVILLE	MO	USA
MU50	RILEY HOUSE	MOBERLY	MO	USA
K07	ROLLA DOWNTOWN	ROLLA	MO	USA
VIH	ROLLA NATIONAL	ROLLA/VICHY	MO	USA
MO73	ROLLING SHOALS FARM	WILLIAMSVILLE	MO	USA
3VS	ROY OTTEN MEMORIAL AIRFIELD	VERSAILLES	MO	USA
K33	SALEM MEMORIAL	SALEM	MO	USA
MO40	SALEM MEMORIAL HOSPITAL	SALEM	MO	USA
MU00	SAMUEL L. CLEMENS MEML	PARIS	MO	USA
95MO	SCHLEMMER	LADDONIA	MO	USA
4MO3	SCHNEIDER FIELD	LA PLATA	MO	USA
DMO	SEDALIA MEMORIAL	SEDALIA	MO	USA
MO09	SHARPE FARMS	LEWISTOWN	MO	USA
6K2	SHELBY COUNTY	SHELBYVILLE	MO	USA

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1MO8	SHERLOCK FIELD	GRAVOIS MILLS	MO	USA
SIK	SIKESTON MEML MUNI	SIKESTON	MO	USA
MO79	SKY RANCH II	BELLEVIEW	MO	USA
73MU	SKY-GO FARMS	FULTON	MO	USA
9K5	SLATER MEMORIAL	SLATER	MO	USA
0MU4	SLAUGHTER	MARCELINE	MO	USA
MU10	SOUTHEAST MO HOSPITAL	CAPE GIRARDEAU	MO	USA
M67	ST FRANCIS HOSPITAL	CAPE GIRARDEAU	MO	USA
MU87	ST MARY'S HEALTH CENTER	JEFFERSON CITY	MO	USA
78MO	STAGGS	EWING	MO	USA
MO78	STICKLE CATTLE FARMS	BELLE	MO	USA
MU32	SUGAR BRANCH	COLUMBIA	MO	USA
MU48	SUNBURST RANCH	GAINESVILLE	MO	USA
MU86	TAUS RIVER RANCH	HOUSTON	MO	USA
MU44	TEXAS COUNTY MEML HOSPITAL	HOUSTON	MO	USA
42M	THAYER MEMORIAL	THAYER	MO	USA
TRX	TRENTON MUNI	TRENTON	MO	USA
MO13	TWIN CITY AIRPARK	MARBLE HILL	MO	USA
MU53	TWIN RIVERS REGIONAL MEDICAL	KENNETT	MO	USA
MU37	UNIVERSITY HOSPITALS & CLINI	COLUMBIA	MO	USA
K42	VIBURNUM	VIBURNUM	MO	USA
MO58	WALDEMER FLYING W RANCH	FAIRDEALING	MO	USA
UNO	WEST PLAINS MUNI	WEST PLAINS	MO	USA
MU23	WHITE CLOUD FLYING FIELD	COLUMBIA	MO	USA
MO83	WIDMARK	GREEN CITY	MO	USA
93K	WILEYS AIR STRIP	GORIN	MO	USA
1H5	WILLOW SPRINGS MEMORIAL	WILLOW SPRINGS	MO	USA
MO53	WINDSOR MUNI	WINDSOR	MO	USA
7MO1	WOOD ACRES	PERRY	MO	USA
MS08	ABIDE AIRPARK	GREENVILLE	MS	USA
9M4	ACKERMAN CHOCTAW COUNTY	ACKERMAN	MS	USA
MS32	ANDERSONS HOSPITAL	MERIDIAN	MS	USA
M64	BALL	EGYPT	MS	USA
MS44	BELL	WINTERVILLE	MS	USA
MS01	BOLIVAR COUNTY HOSPITAL	CLEVELAND	MS	USA
8M1	BOONEVILLE/BALDWYN	BOONEVILLE/BALDWYN	MS	USA
04M	CALHOUN COUNTY	PITTSBORO	MS	USA
0MS8	CATFISH POINT	BENOIT	MS	USA
M56	CHRISTMAS	SHELBY	MS	USA
23M	CLARKE COUNTY	QUITMAN	MS	USA
RNV	CLEVELAND MUNI	CLEVELAND	MS	USA
CBM	COLUMBUS AFB	COLUMBUS	MS	USA
1MS8	COLUMBUS AFB AUX FIELD	SHUQUALAK	MS	USA
UBS	COLUMBUS-LOWNDES COUNTY	COLUMBUS	MS	USA
MS37	COTTONWING	SHAW	MS	USA
MS15	COUNTRY CLUB	GREENVILLE	MS	USA
09X	DELTA REGIONAL MEDICAL CENTER	GREENVILLE	MS	USA
MS18	DILWORTH	CORINTH	MS	USA
M68	DORR FIELD	MERIGOLD	MS	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
06M	EUPORA	EUPORA	MS	USA
MS38	FLAUTT	SWAN LAKE	MS	USA
MS41	FLYING Y SERVICE	TUTWILER	MS	USA
11M	FULTON-ITAWAMBA COUNTY	FULTON	MS	USA
STF	GEORGE M BRYAN	STARKVILLE	MS	USA
MS09	GLIDWELL FLYING SERVICE	ALLIGATOR	MS	USA
MS56	GMH	AMORY	MS	USA
GTR	GOLDEN TRIANGLE REGIONAL	COLUMBUS/W POINT/S	MS	USA
GWO	GREENWOOD-LEFLORE	GREENWOOD	MS	USA
MS16	GREENWOOD-LEFLORE HOSPITAL	GREENWOOD	MS	USA
GNF	GRENADA MUNI	GRENADA	MS	USA
HEZ	HARDY-ANDERS FIELD NATCHEZ-AD	NATCHEZ	MS	USA
MS80	HASTING AIRPARK	BRUCE	MS	USA
MS33	HOBBS	MOORHEAD	MS	USA
29M	HOPPER FIELD	STEENS	MS	USA
M44	HOUSTON MUNI	HOUSTON	MS	USA
MS25	HUNTLEY	LELAND	MS	USA
IDL	INDIANOLA MUNI	INDIANOLA	MS	USA
15M	IUKA	IUKA	MS	USA
NJW	JOE WILLIAMS NOLF	MERIDIAN	MS	USA
MEI	KEY FIELD	MERIDIAN	MS	USA
2MS9	KIMMEL LAND & CATTLE	HOUSTON	MS	USA
MS68	LAMB'S FIELD	MANTACHIE	MS	USA
MS77	LANG FLYING SERVICE	INVERNESS	MS	USA
MS21	LESTER FIELD	INVERNESS	MS	USA
21M	LEUTH FLYING SERVICE	OKOLONA	MS	USA
0MS5	LEWIS AIR SERVICE	LELAND	MS	USA
LMS	LOUISVILLE WINSTON COUNTY	LOUISVILLE	MS	USA
20M	MACON MUNI	MACON	MS	USA
MS26	MAGNOLIA HOSPITAL	CORINTH	MS	USA
MS29	MANTACHIE	MANTACHIE	MS	USA
M83	MCCHAREN FIELD	WEST POINT	MS	USA
NMM	MERIDIAN NAS /MC CAIN FIELD/	MERIDIAN	MS	USA
GLH	MID DELTA REGL	GREENVILLE	MS	USA
M40	MONROE COUNTY	ABERDEEN/AMORY	MS	USA
MS22	MURPHEY FLYING SERVICE	ITTA BENA	MS	USA
MS20	NEWELL FLYING SERVICE	INVERNESS	MS	USA
5A4	OKOLONA MUNI-RICHARD STOVALL	OKOLONA	MS	USA
M51	OKTIBBEHA	STARKVILLE	MS	USA
22M	PONTOTOC COUNTY	PONTOTOC	MS	USA
MS92	PURVIS FIELD	ELLISVILLE	MS	USA
MS70	RAINBOW FIELD	CALHOUN CITY	MS	USA
CRX	ROSCOE TURNER	CORINTH	MS	USA
M37	RULEVILLE-DREW	DREW	MS	USA
MS63	RYE FIELD	SMITHVILLE	MS	USA
MS73	SEGARS	IUKA	MS	USA
0MS9	SHENANDOAH VALLEY FARMS	HOUSTON	MS	USA
MS85	SKELTON	SHAW	MS	USA
2MS8	SPENCER FIELD	GRENADA	MS	USA

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3A8	STINSON FIELD MUNI	ABERDEEN	MS	USA
1MS0	TAPLEY	SHAW	MS	USA
MS27	TATE	LELAND	MS	USA
2MS2	TGP STATION 54	GREENVILLE	MS	USA
2MS3	TGP STATION 542	DE KALB	MS	USA
2MS4	TGP STATION 546	COLUMBUS	MS	USA
2MS5	TGP STATION 847	COFFEEVILLE	MS	USA
01M	TISHOMINGO COUNTY	BELMONT	MS	USA
16N	TISHOMINGO HEALTH SERVICES,	IUKA	MS	USA
TUP	TUPELO MUNICIPAL - C D LEMONS	TUPELO	MS	USA
MS76	WADE FIELD	CALHOUN CITY	MS	USA
26M	WATTS FIELD	ROCHDALE	MS	USA
02M	WEST BOLIVAR FLYING SERVICE	BENOIT	MS	USA
5A6	WINONA-MONTGOMERY COUNTY	WINONA	MS	USA
BHK	BAKER MUNI	BAKER	MT	USA
MT24	BEACON STAR ANTIQUE AIRFIELD	MOORE	MT	USA
3V7	BELLE CREEK	BELLE CREEK	MT	USA
S85	BIG SKY FIELD	CULBERTSON	MT	USA
3U3	BOWMAN FIELD	ANACONDA	MT	USA
BDX	BROADUS	BROADUS	MT	USA
MT45	CASTLEBERRY	EKALAKA	MT	USA
MT31	CENTRAL MONTANA HOSPITAL AND	LEWISTOWN	MT	USA
4U6	CIRCLE TOWN COUNTY	CIRCLE	MT	USA
6U0	CLARK	GRASSRANGE	MT	USA
M46	COLSTRIP	COLSTRIP	MT	USA
CTB	CUT BANK MUNI	CUT BANK	MT	USA
GDV	DAWSON COMMUNITY	GLENDIVE	MT	USA
4U9	DELL FLIGHT STRIP	DELL	MT	USA
DLN	DILLON	DILLON	MT	USA
S71	EDGAR G OBIE	CHINOOK	MT	USA
97M	EKALAKA	EKALAKA	MT	USA
MT11	ETCHART FIELD	TAMPICO	MT	USA
5U6	FAIRVIEW	FAIRVIEW	MT	USA
MT09	FLOYD RANCH	OPHEIM	MT	USA
U09	FORT BELKNAP AGENCY	HARLEM	MT	USA
MLS	FRANK WILEY FIELD	MILES CITY	MT	USA
MT59	GARDNER	HAMMOND	MT	USA
GSG	GLASGOW INDUSTRIAL	GLASGOW	MT	USA
48S	HARLEM	HARLEM	MT	USA
HVR	HAVRE CITY-COUNTY	HAVRE	MT	USA
4U4	HEBBELMAN	CHINOOK	MT	USA
6U5	HINSDALE	HINSDALE	MT	USA
6U6	HOGELAND	HOGELAND	MT	USA
6U8	HOLLAND RANCH	LEWISTOWN	MT	USA
MT20	HOLLSTEIN RANCH	WIBAUX	MT	USA
6U3	HOOLIE	HAXBY	MT	USA
MT90	J B	WOLF POINT	MT	USA
MT14	JERRY CREEK	WISE RIVER	MT	USA
JDN	JORDAN	JORDAN	MT	USA

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MT57	KLAPMEIER RANCH	BOYES	MT	USA
OLF	L M CLAYTON	WOLF POINT	MT	USA
91U	LAIRD RANCH	EKALAKA	MT	USA
MT46	LAKEVIEW	LAKEVIEW	MT	USA
MT50	LANNING RANCH	ALZADA	MT	USA
MT93	LARNER FIELD	DEER LODGE	MT	USA
LWT	LEWISTOWN MUNI	LEWISTOWN	MT	USA
5U9	LINCOLNS FIELD	HINGHAM	MT	USA
MLK	MALTA	MALTA	MT	USA
MT47	METZEL CREEK	LAKEVIEW	MT	USA
7U4	MORGAN	MORGAN/LORING/	MT	USA
MT65	MORGAN RANCHE	BELLE FOURCHE	MT	USA
MT03	MORRIS RANCH	BELLE CREEK	MT	USA
6U2	NELSON	HAXBY / FORT PECK	MT	USA
MT87	OGLESBY FARMS INC	PEERLESS	MT	USA
MT04	OLFERT	LUSTRE	MT	USA
S00	OPHEIM	OPHEIM	MT	USA
88U	PLUHAR	COHAGEN	MT	USA
42S	POPLAR	POPLAR	MT	USA
MT85	REDFIELD AG STRIP	OPHEIM	MT	USA
7U8	RICHEY	RICHEY	MT	USA
7S8	ROSS INTL	SWEETGRASS	MT	USA
MT79	SAND CREEK WILDLIFE STATION	ROY	MT	USA
8U1	SAND SPRINGS STRIP	SAND SPRINGS	MT	USA
96U	SANDS RANCH	HAVRE	MT	USA
7U1	SAUBAK	LUSTRE	MT	USA
9S2	SCOBEY	SCOBEY	MT	USA
8U3	SCOBEY BORDER STATION /EAST P	SCOBEY	MT	USA
SBX	SHELBY	SHELBY	MT	USA
PWD	SHER-WOOD	PLENTYWOOD	MT	USA
SDY	SIDNEY-RICHLAND MUNI	SIDNEY	MT	USA
MT74	SIKORSKI RANCH	EKALAKA	MT	USA
98U	SORENSEN	KREMLIN	MT	USA
3U4	ST LABRE MISSION	ASHLAND	MT	USA
8U5	SUNBURST	SUNBURST	MT	USA
MT29	SUNDAY CREEK AIRPARK	MILES CITY	MT	USA
MT38	SWANK	POPLAR	MT	USA
8U6	TERRY	TERRY	MT	USA
1S3	TILLITT FIELD	FORSYTH	MT	USA
5U4	TORGERSON	ETHRIDGE	MT	USA
57S	TROY	TROY	MT	USA
9U0	TURNER	TURNER	MT	USA
MT80	VINE	WOLF POINT	MT	USA
HWQ	WHEATLAND COUNTY AIRPORT	HARLOWTON	MT	USA
H28	WHETSTONE INTERNATIONAL	PORT OF DEL BONITA	MT	USA
9S7	WINIFRED	WINIFRED	MT	USA
7S4	WISDOM	WISDOM	MT	USA
02T	WISE RIVER	WISE RIVER	MT	USA
GGW	WOKAL FIELD/GLASGOW INTL	GLASGOW	MT	USA

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WYS	YELLOWSTONE	WEST YELLOWSTONE	MT	USA
MT51	ZERBE	FRAZER	MT	USA
MT08	ZORTMAN	ZORTMAN	MT	USA
12NC	ATLANTIC FIELD MCOLF	ATLANTIC	NC	USA
4NC2	BAY CREEK	BAYBORO	NC	USA
8NC0	BERTIE MEMORIAL HOSPITAL	WINDSOR	NC	USA
HSE	BILLY MITCHELL	HATTERAS	NC	USA
NC57	CRAVEN REGIONAL MEDICAL CENTER	NEW BERN	NC	USA
1NC7	DONALD'S AIR PARK INC	PLYMOUTH	NC	USA
NC73	GARRISH FARM	SLADESVILLE	NC	USA
7W6	HYDE COUNTY	ENGELHARD	NC	USA
NC54	JACKSON PRIVATE	ATLANTIC	NC	USA
04W	KEECH	BELHAVEN	NC	USA
03W	LEE CREEK	AURORA	NC	USA
MCZ	MARTIN COUNTY	WILLIAMSTON	NC	USA
MRH	MICHAEL J. SMITH FIELD	BEAUFORT	NC	USA
NC80	MOREHEAD CITY STATE PORT	MOREHEAD CITY	NC	USA
W95	OCRACOCKE ISLAND	OCRACOCKE	NC	USA
0NC6	OUR COMMUNITY HOSPITAL	SCOTLAND NECK	NC	USA
7NC0	PAMLICO	BAYBORO	NC	USA
NC91	PITT COUNTY MEMORIAL HOSPITAL	GREENVILLE	NC	USA
PGV	PITT-GREENVILLE	GREENVILLE	NC	USA
PMZ	PLYMOUTH MUNI	PLYMOUTH	NC	USA
NC89	PUNGO DISTRICT HOSPITAL	BELHAVEN	NC	USA
34W	RESPESS FIELD	PANTEGO	NC	USA
05W	RIVERSIDE CAMPGROUND	BELHAVEN	NC	USA
W15	SCOTLAND NECK	SCOTLAND NECK	NC	USA
2NC7	SCOTLAND NECK EAST	SCOTLAND NECK	NC	USA
NC66	VENTOSA PLANTATION	SCOTLAND NECK	NC	USA
OCW	WARREN FIELD	WASHINGTON	NC	USA
0NC3	WASHINGTON COUNTY HOSPITAL	PLYMOUTH	NC	USA
52W	WELBOURN /WOOLARD/	VANCEBORO	NC	USA
NC17	WOLF'S DEN	CEDAR ISLAND	NC	USA
0NA6	A.X. RANCH AIRSTRIP	RICHARDTON	ND	USA
8ND0	AMBLE	SARLES	ND	USA
5NA6	ANDERSON AIRSTRIP	WILLOW CITY	ND	USA
NA51	ANDERSON AIRSTRIP	SUTTON	ND	USA
NA10	ANDERSON PRIVATE	STARKWEATHER	ND	USA
NA65	ANDERSON STRIP	HOOPLE	ND	USA
ASY	ASHLEY MUNI	ASHLEY	ND	USA
61ND	BAKKE	LARIMORE	ND	USA
5NA1	BARNICK AIRSTRIP	MILLARTON	ND	USA
20U	BEACH	BEACH	ND	USA
NA30	BEHRENS AIRSTRIP	BURLINGTON	ND	USA
ND04	BELDEN	BELDEN	ND	USA
4NA5	BERG STRIP	BERTHOLD	ND	USA
8ND3	BERGQUIST	AMIDON	ND	USA
9NA4	BODMER	KENMARE	ND	USA
1NA0	BOHN AIRSTRIP	MOUNTAIN	ND	USA

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NA03	BOLL BROTHERS AIRSTRIP	RUSSELL	ND	USA
NA16	BOLSETH	WEBSTER	ND	USA
D09	BOTTINEAU MUNI	BOTTINEAU	ND	USA
60ND	BOULDEN AIRSTRIP	LARIMORE	ND	USA
NA06	BOURET RANCH	SHEYENNE	ND	USA
ND05	BOWBELLS MUNI	BOWBELLS	ND	USA
BPP	BOWMAN MUNI	BOWMAN	ND	USA
0NA9	BOYD'S TURF	GOLVA	ND	USA
ND62	BRANDS	TAYLOR	ND	USA
19ND	BRECKHEIMER	TOLNA	ND	USA
2ND9	BREKHUS FLD	NORMA	ND	USA
NA85	BRENNA AIRSTRIP	KEENE	ND	USA
NA80	BRYAN FARM STRIP	BOWBELLS	ND	USA
8NA7	CAMP GRAFTON	DEVILS LAKE	ND	USA
9D7	CANDO MUNI	CANDO	ND	USA
46D	CARRINGTON MUNI	CARRINGTON	ND	USA
ND06	CAVALIER MUNI	CAVALIER	ND	USA
26ND	CHITWOOD AIRSTRIP	ALEXANDER	ND	USA
90ND	CIRCUIT RIDER	MONTPELIER	ND	USA
D49	COLUMBUS MUNI	COLUMBUS	ND	USA
D50	CROSBY MUNI	CROSBY	ND	USA
ND90	DAHL PVT	COGSWELL/BRAMPTON/	ND	USA
8NA1	DEEP RIVER	UPHAM	ND	USA
NA04	DEUTSCHER AIRSTRIP	SCRANTON	ND	USA
DVL	DEVILS LAKE MUNI	DEVILS LAKE	ND	USA
DIK	DICKINSON MUNI	DICKINSON	ND	USA
NA98	DILSE PVT AIRSTRIP	SCRANTON	ND	USA
NA39	DORBRINSKI	MAKOTI	ND	USA
D29	DRAYTON MUNI	DRAYTON	ND	USA
02ND	DRESDEN FIELD	DRESDEN	ND	USA
51D	EDGELEY MUNI	EDGELEY	ND	USA
70ND	EHLERS AIRSTRIP	MC HENRY	ND	USA
ND12	ELLENDALE MUNI	ELLENDALE	ND	USA
9ND1	ELLIOTT FARMS	DRAYTON	ND	USA
1ND0	ERICKSON FLD	HETTINGER	ND	USA
11ND	EVINGER STRIP	HALLIDAY	ND	USA
NA83	F. SECKERSON AIRSTRIP	ELDRIDGE	ND	USA
2ND8	FAGERLAND PRIVATE	NOONAN	ND	USA
D24	FESSENDEN MUNICIPAL	FESSENDEN	ND	USA
5ND1	FINNEMAN PVT	GOLVA	ND	USA
22U	FISHER FLD	BUFFALO SPRINGS	ND	USA
ND43	FLYING S RANCH	MINOT	ND	USA
78ND	FOLSKE RANCH	BOWMAN	ND	USA
1ND1	FORDAHL	HETTINGER	ND	USA
ND14	FORDVILLE	FORDVILLE	ND	USA
7ND8	FOREST	LANGDON	ND	USA
NA96	FORWARD PVT	OAKES	ND	USA
44ND	FREDERICKS RANCH	HALLIDAY	ND	USA
ND16	FREI PRIVATE	HALLIDAY	ND	USA

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ND60	FROKJER	ARVILLA	ND	USA
NA29	G. MELBY AIRSTRIP	BOWBELLS	ND	USA
ND15	GACKLE MUNI	GACKLE	ND	USA
18U	GAJEWSKI FLD	ALEXANDER	ND	USA
NA44	GEORGESON FARM STRIP	NEW ROCKFORD	ND	USA
0ND0	GILBERTSON FIELD	FLORA	ND	USA
29ND	GLINZ FARMS	BUCHANAN	ND	USA
88ND	GOODMAN STRIP	MILTON	ND	USA
GAF	GRAFTON MUNI	GRAFTON	ND	USA
RDR	GRAND FORKS AFB	GRAND FORKS	ND	USA
ND81	GRAND FORKS PAR SITE	CAVALIER	ND	USA
7N6	GRENORA CENTENNIAL	GRENORA	ND	USA
14ND	HAGEN PRIVATE	REEDER	ND	USA
22ND	HALL AIRSTRIP	UPHAM	ND	USA
96ND	HALVORSON'S	PALERMO	ND	USA
5NA7	HANSON STRIP	CARPIO	ND	USA
ND17	HARVEY MUNI	HARVEY	ND	USA
8NA3	HAUGEN AIRSTRIP	YORK	ND	USA
7ND7	HAUGEN'S	ALEXANDER	ND	USA
2ND3	HENRY FIETZEK	MILLARTON	ND	USA
HEI	HETTINGER MUNI	HETTINGER	ND	USA
8ND4	HEYDE	MANVEL	ND	USA
9ND8	HINKLE	CAVALIER	ND	USA
NA09	HOFSTAD	STARKWEATHER	ND	USA
8ND8	HOGGARTH FARM	COURTENAY	ND	USA
NA25	HOLEN AERIAL SPRAY AIRSTRIP	BANTRY	ND	USA
NA89	HOLZMAN AIRSTRIP	SCRANTON	ND	USA
NA18	HOUGHT AIRSTRIP	WILLISTON	ND	USA
ND87	INDIAN HILL RESORT	GARRISON	ND	USA
ND24	INKSTER	INKSTER	ND	USA
S28	INTL PEACE GARDEN	DUNSEITH	ND	USA
4ND3	J CLARK SALYER REFUGE	UPHAM	ND	USA
3NA7	J. R.	KENSAL	ND	USA
JMS	JAMESTOWN MUNI	JAMESTOWN	ND	USA
2NA1	JEUNE STRIP	GLENBURN	ND	USA
2ND7	JOHNSON	NEWBURG	ND	USA
NA32	JOHNSON AIRSTRIP	ELDRIDGE	ND	USA
NA68	JOHNSON HEREFORD RANCH	REEDER	ND	USA
ND18	JUDY STRIP	GLENBURN	ND	USA
75ND	JURGENS AIRSTRIP	TAYLOR	ND	USA
NA28	KEISER FARM'S AIRSTRIP	BERTHOLD	ND	USA
7ND6	KEITH JONES	CALVIN	ND	USA
7ND2	KELLY'S FIELD	GRAFTON	ND	USA
ND26	KENMARE MUNI	KENMARE	ND	USA
ND25	KEOGH	KEENE	ND	USA
6NA7	KERSTEN BROTHERS	NEWBURG	ND	USA
76ND	KITTELSON AIRSTRIP	VELVA	ND	USA
85ND	KNUDSON	MC CANNA	ND	USA
NA07	KORNKVEN AIRSTRIP	SOURIS	ND	USA

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84ND	KYLLO	MC CANNA	ND	USA
NA53	L. PFAU AIRSTRIP	UPHAM	ND	USA
NA84	L. SECKERSON AIRSTRIP	ELDRIDGE	ND	USA
ND29	LA MOURE ROTT MUNI	LA MOURE	ND	USA
ND28	LAKOTA MUNI	LAKOTA	ND	USA
ND31	LARIMORE MUNI	LARIMORE	ND	USA
6ND2	LARSON	FULLERTON	ND	USA
5NA8	LASSEY FARM STRIP	CARTWRIGHT	ND	USA
4ND2	LEACH RANCH	TOWNER	ND	USA
D31	LEEDS MUNICIPAL	LEEDS	ND	USA
8NA5	LIECHTY FARM	MONTPELIER	ND	USA
NA75	LILL STRIP	BREMEN	ND	USA
NA62	LILLIBRIDGE AIRSTRIP	GRASSY BUTTE	ND	USA
ND82	LINDSETH STRIP	MUNICH	ND	USA
4NA0	LINDVIG AIRSTRIP	WILLISTON	ND	USA
NA13	LINRUD AIRSTRIP	VELVA	ND	USA
8NA4	LOGGING CAMP PLATEAU AIRSTRIP	AMIDON	ND	USA
1NA4	LOGGING CAMP RANCH AIRSTRIP	AMIDON	ND	USA
87ND	LOWE STRIP	MC HENRY	ND	USA
73ND	M HEART RANCH	NORTONVILLE	ND	USA
ND37	MADDOCK MUNI	MADDOCK	ND	USA
ND39	MAKOTI	MAKOTI	ND	USA
6NA6	MARSH BROTHERS AIRSTRIP	NEWBURG	ND	USA
NA77	MC GEE STRIP	RHAME	ND	USA
ND36	MC VILLE MUNI	MC VILLE	ND	USA
94ND	MICHAEL ZURCHER FARM STRIP	NEWBURG	ND	USA
81ND	MILLERS AIRSTRIP	DEERING	ND	USA
MIB	MINOT AFB	MINOT	ND	USA
MOT	MINOT INTL	MINOT	ND	USA
D06	MINTO MUNI	MINTO	ND	USA
HBC	MOHALL MUNI	MOHALL	ND	USA
4NA2	MONSON AIRSTRIP	ALEXANDER	ND	USA
ND44	MOTT MUNI	MOTT	ND	USA
ND89	MUTSCHLER FIELD	CLEMENTSVILLE	ND	USA
1NA9	MYRAN AIRSTRIP	TAYLOR	ND	USA
7ND3	NELSON	SCRANTON	ND	USA
05D	NEW TOWN MUNI	NEW TOWN	ND	USA
4NA6	NICKS LANDING	GRENORA	ND	USA
ND77	NITSCHKE FIELD	ASHLEY	ND	USA
2D5	OAKES MUNI	OAKES	ND	USA
03ND	OLAFSON BROTHERS	EDINBURG	ND	USA
ND88	OLSON PVT	CHARLSON	ND	USA
3ND3	PALENSKY PRIVATE LANDING STR	OAKES	ND	USA
Y37	PARK RIVER MUNI	PARK RIVER	ND	USA
Y74	PARSHALL-HANKINS	PARSHALL	ND	USA
NA49	PAUL AIRSTRIP	RUGBY	ND	USA
ND86	PETERSON	GRENDRA	ND	USA
4NA3	PETERSON AIRSTRIP	ANTLER	ND	USA
55ND	PETE'S PORT	KILLDEER	ND	USA

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4ND4	PFAU PVT	UPHAM	ND	USA
89ND	POLESCHOOK	MINOT	ND	USA
NA27	POLSFUT AIRSTRIP	BENEDICT	ND	USA
ND27	PRUETZ MUNI	KULM	ND	USA
58ND	R. MARQUART AIRSTRIP	LAKOTA	ND	USA
9ND3	REDMOND BROTHERS AIRSTRIP	BELFIELD	ND	USA
ND51	REEDER	REEDER	ND	USA
6ND7	REGENT MUNI	REGENT	ND	USA
79ND	REIMERS	CARRINGTON	ND	USA
ND38	RICES AIRPARK	MADDOCK	ND	USA
ND52	RICHARDTON	RICHARDTON	ND	USA
ND02	RICKETYBACK FIELD	ANETA	ND	USA
4NA1	RING ROCK RANCH	WILLISTON	ND	USA
NA33	RIPPLINGER STRIP	ESMOND	ND	USA
3NA6	RISOVI RANCH STRIP	HAMBERG	ND	USA
D55	ROBERTSON FIELD	LANGDON	ND	USA
ND55	ROLETTE	ROLETTE	ND	USA
06D	ROLLA MUNI	ROLLA	ND	USA
21ND	ROSENAU	UPHAM	ND	USA
NA92	ROY LOHSE	ALAMO	ND	USA
3ND8	RUBBERT AERIAL	RUSSELL	ND	USA
RUG	RUGBY MUNI	RUGBY	ND	USA
ND56	RYDER	RYDER	ND	USA
NA38	SABBE BROTHERS LANDING STRIP	MADDOCK	ND	USA
3NA4	SADOWSKY STRIP	DICKINSON	ND	USA
2NA5	SANDERSON	DRAYTON	ND	USA
NA45	SANDSTROM AIRSTRIP	NEW TOWN	ND	USA
0NA8	SCHERESKY AIRSTRIP	BENEDICT	ND	USA
NA93	SIMMERS FARM AIRSTRIP	JAMESTOWN	ND	USA
7NA9	SJULE PVT AIRSTRIP	SOURIS	ND	USA
6ND9	SKINNINGSRUD	BERTHOLD	ND	USA
2NA7	SLATER FARM	ESMOND	ND	USA
8NA2	SLAUBAUGH AIRSTRIP	WOLFORD	ND	USA
ISN	SLOULIN FIELD INTL	WILLISTON	ND	USA
NA70	SMITH AIRSTRIP	SHEYENNE	ND	USA
10ND	SMITH STRIP	HALLIDAY	ND	USA
98ND	SOBOLIK	PISEK	ND	USA
0NA5	SORLIE	MADDOCK	ND	USA
ND59	ST THOMAS MUNI	ST THOMAS	ND	USA
08D	STANLEY MUNI	STANLEY	ND	USA
5ND0	STIEHL	BUFORD	ND	USA
NA63	STORSETH AIRSTRIP	GRENORA	ND	USA
6NA0	STROM PRIVATE	COLUMBUS	ND	USA
37ND	SUNSET STRIP	DUNN CENTER	ND	USA
21U	SWENSON	BELFIELD	ND	USA
NA61	TACHENKO STRIP	GRASSY BUTTE	ND	USA
69ND	TENGESDAL	MAXBASS	ND	USA
D60	TIOGA MUNI	TIOGA	ND	USA
ND47	TOMLINSON FIELD	NEW ROCKFORD	ND	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
D61	TOWNER MUNI	TOWNER	ND	USA
2ND4	TRINITY MEDICAL CENTER	MINOT	ND	USA
80ND	TROY FIELD	CROSBY	ND	USA
Y99	TRULSON FIELD	PLAZA	ND	USA
28ND	TSCHEPEN PRIVATE STRIP	BISBEE	ND	USA
7NA2	UNDLIN AIRSTRIP	LANSFORD	ND	USA
NA11	VAAGEN RANCH	TAYLOR	ND	USA
NA22	VERNON MILLER PVT	RHAME	ND	USA
3ND1	VIRGIL ROTT PVT	NORTONVILLE	ND	USA
1ND6	VISTO'S	LUDDEN	ND	USA
67ND	WALDIE FARMS	MARION	ND	USA
97ND	WALSER STRIP	PARK RIVER	ND	USA
N64	WARREN PIETSCH	SAWYER	ND	USA
S25	WATFORD CITY MUNI	WATFORD CITY	ND	USA
6ND4	WATSON PRIVATE	GRASSY BUTTE	ND	USA
5NA4	WCOM	ROCK LAKE	ND	USA
NA73	WELSTAD FARMS AIRSTRIP	UPHAM	ND	USA
3NA8	WENINGER AIRSTRIP	NEW TOWN	ND	USA
6ND0	WERRE	MONANGO	ND	USA
D64	WESTHOPE MUNI	WESTHOPE	ND	USA
ND57	WESTON	SARLES	ND	USA
9Y1	WEYDAHL FIELD	KILLDEER	ND	USA
ND69	WIMBLEDON MUNI	WIMBLEDON	ND	USA
ND84	WINDINGLAND PRIVATE	EDINBURG	ND	USA
7ND1	WOLBERG'S PRIVATE	DICKINSON	ND	USA
24U	WRIGHT FLD	WILLISTON	ND	USA
83NE	ABBOTT	LONG PINE	NE	USA
NE19	AG AIR	BROADWATER	NE	USA
ANW	AINSWORTH MUNI	AINSWORTH	NE	USA
NE38	AKNUX	PROSSER	NE	USA
BVN	ALBION MUNI	ALBION	NE	USA
4NE5	ALLEN	OGALLALA	NE	USA
AIA	ALLIANCE MUNI	ALLIANCE	NE	USA
4D9	ALMA MUNICIPAL	ALMA	NE	USA
4V9	ANTELOPE COUNTY	NELIGH	NE	USA
37V	ARAPAHOE MUNI	ARAPAHOE	NE	USA
38V	ARTHUR MUNI	ARTHUR	NE	USA
5NE6	BAKERS ACRES	TRENTON	NE	USA
5NE0	BAR J LAZY V	POTTER	NE	USA
29NE	BARTMESS	WALLACE	NE	USA
9NE7	BAY FIELD	STAPLETON	NE	USA
62NE	BEEBE	HAYES CENTER	NE	USA
CNP	BILLY G RAY FIELD	CHAPPELL	NE	USA
HDE	BREWSTER FIELD	HOLDREGE	NE	USA
BBW	BROKEN BOW MUNI	BROKEN BOW	NE	USA
9NE8	BROSIUS FIELD	STAPLETON	NE	USA
81NE	BUNGER FIELD	HILDRETH	NE	USA
3NE6	BURKINSHAW FLD	JAMISON	NE	USA
21NE	BYRON	BYRON	NE	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
79NE	CAMBRIDGE MEMORIAL HOSPITAL	CAMBRIDGE	NE	USA
CSB	CAMBRIDGE MUNI	CAMBRIDGE	NE	USA
NE29	CAVANAUGH	MINDEN	NE	USA
GRI	CENTRAL NEBRASKA REGIONAL	GRAND ISLAND	NE	USA
CDR	CHADRON MUNI	CHADRON	NE	USA
9V4	COLE MEMORIAL	MERRIMAN	NE	USA
2NE6	COPPERSMITH	GRAINTON	NE	USA
4NE4	CORNELIUS FIELD	OGALLALA	NE	USA
25NE	CORR	MELBETA	NE	USA
CZD	COZAD MUNI	COZAD	NE	USA
BUB	CRAM FIELD	BURWELL	NE	USA
6K3	CREIGHTON MUNI	CREIGHTON	NE	USA
8NE1	CULLAN	HEMINGFORD	NE	USA
47V	CURTIS MUNI	CURTIS	NE	USA
9NE3	DAVIS RANCH	HYANNIS	NE	USA
01NE	DETOUR	WELLFLEET	NE	USA
5NE3	DIAMOND BAR JONES	STAPLETON	NE	USA
5NE9	DODSON BROTHERS	VENANGO	NE	USA
9NE1	EL-CO	BRULE	NE	USA
NE04	ELY	GUIDE ROCK	NE	USA
34NE	EVANS RANCH	HERSHEY	NE	USA
ODX	EVELYN SHARP FIELD	ORD	NE	USA
NE34	FEHRINGER AERODROME	SIDNEY	NE	USA
2NE5	FIESE AIRSTRIP	GOTHENBURG	NE	USA
0NE4	FRANKLIN COUNTY MEMORIAL HOS	FRANKLIN	NE	USA
8NE6	FRANKLIN'S PLAINVIEW	FRANKLIN	NE	USA
OKS	GARDEN COUNTY	OSHKOSH	NE	USA
2V0	GEORGE	HERSHEY	NE	USA
NE85	GLASER	SPALDING	NE	USA
76NE	GOOD SAMARITAN	KEARNEY	NE	USA
GRN	GORDON MUNI	GORDON	NE	USA
1V2	GRANT COUNTY MUNI	HYANNIS	NE	USA
GGF	GRANT MUNI	GRANT	NE	USA
99Y	GREELEY MUNI	GREELEY	NE	USA
63NE	HANSON FIELD	BERTRAND	NE	USA
49NE	HARDEN AIRSTRIP	NORTH PLATTE	NE	USA
2NE9	HARFORD RANCH	HAIGLER	NE	USA
H63	HARLAN COUNTY LAKE	ALMA	NE	USA
9V3	HARRISON SKYRANCH	HARRISON	NE	USA
HSI	HASTINGS MUNI	HASTINGS	NE	USA
NE99	HAWKINS RANCH	ARTHUR	NE	USA
4V6	HAY SPRINGS MUNI	HAY SPRINGS	NE	USA
NE89	HERBERTS FARM	WINNETOON	NE	USA
4V3	HEWETTS	BEAVER CITY	NE	USA
1NE0	HIGGINS BROS	BROWNLEE	NE	USA
46V	HOCK	CULBERTSON	NE	USA
6NE9	HOESEL	CALLAWAY	NE	USA
4NE9	HOLZFASTER'S	PAXTON	NE	USA
MHN	HOOKER COUNTY	MULLEN	NE	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
6NE8	HOPPY'S	BENKELMAN	NE	USA
53V	HOYT	MC COOK/CULBERTSON	NE	USA
03NE	HYDE RANCH	COMSTOCK	NE	USA
IML	IMPERIAL MUNI	IMPERIAL	NE	USA
46NE	JANTZEN	MADRID	NE	USA
LXN	JIM KELLY FIELD	LEXINGTON	NE	USA
2NE0	JOHNSON LAKE	ELWOOD	NE	USA
9NE4	JOHNSTON FIELD	LINDSAY	NE	USA
42V	JONES	BENKELMAN	NE	USA
11NE	KAAN	HARRISON	NE	USA
EAR	KEARNEY MUNI	KEARNEY	NE	USA
IBM	KIMBALL MUNI/ROBERT E ARRAJ	KIMBALL	NE	USA
NE44	KOINZAN	ELGIN	NE	USA
2NE7	KUMOR	GRANT	NE	USA
67NE	L J BOSE AIRSTRIP	ORLEANS	NE	USA
40NE	LANDGREN RANCH	BARTLETT	NE	USA
6NE7	LEE FIELD	BARTLEY	NE	USA
7NE5	LIERLEY FARMS	PAXTON	NE	USA
NE03	LOUP CITY MUNI	LOUP CITY	NE	USA
4NE8	MALONE M-BAR RANCH	PALISADE	NE	USA
04NE	MC CONNELL FIELD	SARBEN	NE	USA
MCK	MC COOK MUNI	MC COOK	NE	USA
32NE	MC GINN RANCH	DUNNING	NE	USA
05NE	MC KAY	SPALDING	NE	USA
4NE1	MC MILLAN RANCH	MILBURN	NE	USA
0NE0	MERRIHEW	ASHBY	NE	USA
0NE2	MERRY	ASHBY	NE	USA
85NE	MEYERS FREEDOM FLIGHT HARDY	HARDY	NE	USA
1NE6	MILLER AIRSTRIP	DALTON	NE	USA
VTN	MILLER FIELD	VALENTINE	NE	USA
9V5	MODISSETT	RUSHVILLE	NE	USA
39NE	MOUNT ECHO	ST EDWARD	NE	USA
98Y	MUNSTERMAN	GLENVIL	NE	USA
71NE	NEBEN	OCONTO	NE	USA
59NE	NELSON	BOELUS	NE	USA
0NE5	NEWMAN	BIG SPRINGS	NE	USA
56NE	NOBLE FIELD	RAVENNA	NE	USA
LBF	NORTH PLATTE RGNL AIRPORT LEE	NORTH PLATTE	NE	USA
43NE	ONION CREST AIRPARK	RIVERDALE	NE	USA
24NE	ORR	LAKESIDE	NE	USA
33NE	ORR RANCH	HAY SPRINGS	NE	USA
39V	PACKARD RANCH	ARTHUR	NE	USA
1NE1	PAUL RIDDER RANCH	CALLAWAY	NE	USA
3NE7	PAWLET RANCH	LAKESIDE	NE	USA
88Y	PERKINS MEMORIAL AIRPARK	CHAMBERS	NE	USA
3NE9	PHELPS	LORENZO	NE	USA
3NE2	PHILLIPS PRIVATE	HEMINGFORD	NE	USA
0V3	PIONEER VILLAGE FIELD	MINDEN	NE	USA
7NE2	PLAINSVIEW RANCH	HEMINGFORD	NE	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
GTE	QUINN FIELD	GOTHENBURG	NE	USA
7V7	RED CLOUD MUNI	RED CLOUD	NE	USA
4NE0	REGIER BROTHERS	MADRID	NE	USA
12NE	REISIG BROTHERS	SCOTTSBLUFF	NE	USA
NE87	REMPE PRIVATE	SUPERIOR	NE	USA
RBE	ROCK COUNTY	BASSETT	NE	USA
30NE	RS AG-LAND	CAMPBELL	NE	USA
0NE1	RUNNER LANDING AREA	ASHBY	NE	USA
09K	SARGENT MUNI	SARGENT	NE	USA
NE01	SCHUTTE	GUIDE ROCK	NE	USA
10K	SCOTIA	SCOTIA	NE	USA
OGA	SEARLE FIELD	OGALLALA	NE	USA
58V	SHELBURNES	OGALLALA	NE	USA
SNY	SIDNEY MUNI	SIDNEY	NE	USA
4NE3	SIMON	NORTH PLATTE	NE	USA
15NE	SINDT	UPLAND	NE	USA
8NE7	SMITH	FRANKLIN	NE	USA
8NE3	SMITH FIELD	CHAMPION	NE	USA
5NE4	SNYDER RANCH	SUTHERLAND	NE	USA
2NE4	SPRING LAKE	GORDON	NE	USA
9V1	SPRINGVIEW MUNI	SPRINGVIEW	NE	USA
NE76	ST FRANCIS MEDICAL CENTER	GRAND ISLAND	NE	USA
NE73	STINKING WATER CREEK	ELSIE	NE	USA
8V2	STUART-ATKINSON MUNI	ATKINSON	NE	USA
NE12	SULLIVAN AIRSTRIP	PALMER	NE	USA
12K	SUPERIOR MUNI	SUPERIOR	NE	USA
52NE	SVITAK	MORRILL	NE	USA
NE48	TERRY FARM	GRAND ISLAND	NE	USA
ONL	THE O'NEILL MUNI-JOHN L BAKER	O'NEILL	NE	USA
5V3	THOMAS COUNTY	THEDFORD	NE	USA
5NE5	TREGO	SUTHERLAND	NE	USA
9V2	TRENTON MUNI	TRENTON	NE	USA
5NE1	TRUMBULL RANCH	RINGGOLD	NE	USA
6NE0	VAN BOENING	WALLACE	NE	USA
41NE	VANDERSNICK	EWING	NE	USA
63V	W MEEKS RANCH	TAYLOR	NE	USA
64V	WALLACE MUNI	WALLACE	NE	USA
NE17	WALTS AERIAL SERVICE	ST PAUL	NE	USA
3NE3	WELLS	HOLDREGE	NE	USA
BFF	WILLIAM B. HEILIG FIELD	SCOTTSBLUFF	NE	USA
1NE2	WITTHUHN	CALLAWAY	NE	USA
NE06	WOOLF BROTHERS	LYNCH	NE	USA
8NE5	X1 RANCH	ERICSON	NE	USA
BML	BERLIN MUNI	BERLIN	NH	USA
NH02	COLEBROOK	COLEBROOK	NH	USA
ERR	ERROL	ERROL	NH	USA
NH22	LANCASTER	LANCASTER	NH	USA
HIE	MOUNT WASHINGTON REGIONAL	WHITEFIELD	NH	USA
8B2	TWIN MOUNTAIN	TWIN MOUNTAIN	NH	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
NM47	2 X 4 RANCH	ARTESIA	NM	USA
NM37	ADOBE RANCH PRIVATE	TRUTH OR CONSEQUEN	NM	USA
NM42	AERO TECH INC	CLOVIS	NM	USA
E99	AKIN AND AKIN	MC ALISTER	NM	USA
ALM	ALAMOGORDO-WHITE SANDS REGION	ALAMOGORDO	NM	USA
NM18	ALLEN'S	DEMING	NM	USA
AXX	ANGEL FIRE	ANGEL FIRE	NM	USA
ATS	ARTESIA MUNI	ARTESIA	NM	USA
Q19	AZTEC MUNI	AZTEC	NM	USA
1.00E+03	BEAVERHEAD AIRSTRIP	SILVER CITY	NM	USA
NM28	BECKETT FARM	TULAROSA	NM	USA
NM33	BELL RANCH HEADQUARTERS	BELL RANCH	NM	USA
NM32	BELL RANCH WAGGONER	BELL RANCH	NM	USA
NM20	BENEDICT AIRPARK	ROSWELL	NM	USA
ZUN	BLACK ROCK	ZUNI PUEBLO	NM	USA
4AZ2	BLOCK RANCH	CAPITAN	NM	USA
NM44	BOJAX RANCH	KENNA	NM	USA
NM52	CAMCO RANCH	NARA VISA	NM	USA
NM36	CANDY KITCHEN RANCH	RAMAH	NM	USA
CVS	CANNON AFB	CLOVIS	NM	USA
Q37	CARRIZOZO MUNI	CARRIZOZO	NM	USA
CNM	CAVERN CITY AIR TRML	CARLSBAD	NM	USA
NM16	CHAMA LAND & CATTLE CO.	CHAMA	NM	USA
NM15	CLAVEL RANCH	ROY	NM	USA
CAO	CLAYTON MUNI ARPK	CLAYTON	NM	USA
CVN	CLOVIS MUNI	CLOVIS	NM	USA
E61	CONCHAS LAKE	CONCHAS DAM	NM	USA
E89	CONCHAS STATE PARK	CONCHAS DAM	NM	USA
0	CROWNPOINT	CROWNPOINT	NM	USA
65E	CURTIS AND CURTIS	FORREST	NM	USA
NM39	DAVENPORT	FARMINGTON	NM	USA
DMN	DEMING MUNI	DEMING	NM	USA
81E	DIAMOND A RANCH	PICACHO	NM	USA
1.00E+01	DOOLITTLE RANCH	WATROUS	NM	USA
NM38	DOUBLE V RANCH	FORT SUMNER	NM	USA
NM01	DULCE	DULCE	NM	USA
91E	EL PASO NATURAL GAS CO	ROSWELL	NM	USA
NM48	ESENADA	ENSENADA	NM	USA
99E	EUREKA RANCH	WAGON MOUND	NM	USA
68E	FLYING H RANCH	HOPE	NM	USA
FSU	FORT SUMNER MUNI	FORT SUMNER	NM	USA
FMN	FOUR CORNERS REGIONAL	FARMINGTON	NM	USA
E84	G BAR F RANCH	CAPITAN	NM	USA
GUP	GALLUP MUNICIPAL	GALLUP	NM	USA
50E	GHOST RANCH STRIP	ABIQUIU	NM	USA
E94	GLENWOOD-CATRON COUNTY	GLENWOOD	NM	USA
NM40	GORBY RANCH	ALAMOGORDO	NM	USA
SVC	GRANT COUNTY	SILVER CITY	NM	USA
NM64	GRAY RANCH	ANIMAS	NM	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
NM41	HAPPY MOUNTAIN	PIE TOWN	NM	USA
E05	HATCH MUNI	HATCH	NM	USA
NM23	IHS HOSPITAL	MESCALERO	NM	USA
HBB	INDUSTRIAL AIRPARK	HOBBS	NM	USA
Q13	JEWETT MESA	APACHE CREEK	NM	USA
NM03	K-D FIELD	DEXTER	NM	USA
NM34	KEELIN	ALAMOGORDO	NM	USA
NM04	KELLER FIELD	FARMINGTON	NM	USA
83E	KING RANCH	PIE TOWN	NM	USA
NM67	LA MESA PARK	RATON	NM	USA
LVS	LAS VEGAS MUNI	LAS VEGAS	NM	USA
E07	LEA COUNTY /TATUM/	TATUM	NM	USA
HOB	LEA COUNTY/HOBBS/	HOBBS	NM	USA
E06	LEA COUNTY-ZIP FRANKLIN MEMOR	LOVINGTON	NM	USA
NM25	LINCOLN STATION	CORONA	NM	USA
E32	LINDRITH AIRPARK	LINDRITH	NM	USA
59E	LOCKMILLER & SONS	CLOVIS	NM	USA
LSB	LORDSBURG MUNI	LORDSBURG	NM	USA
NM26	LUNA LANDING	DEMING	NM	USA
N29	MAGDALENA	MAGDALENA	NM	USA
1.00E+00	ME-OWN	SILVER CITY	NM	USA
NM30	MITCHELL FARMS	BELLVIEW	NM	USA
84E	NALDA RANCH	PIE TOWN	NM	USA
1V0	NAVAJO STATE PARK	NAVAJO DAM	NM	USA
0.00E+00	NEGRITO AIRSTRIP	RESERVE	NM	USA
80E	OSCURA AAF AUX	OSCURA	NM	USA
72E	OTERO MILL	LA LUZ	NM	USA
56E	PARK SPRINGS	ANTON CHICO	NM	USA
NM45	PAY JAY NR 1	ARTESIA	NM	USA
NM46	PAY JAY NR 2	ARTESIA	NM	USA
86E	PLAYAS AIR STRIP	PLAYAS	NM	USA
85E	PLAYAS MEDICAL BLDG	PLAYAS	NM	USA
NM66	POCO LOCO	PIE TOWN	NM	USA
Q34	PORTALES MUNICIPAL	PORTALES	NM	USA
0	PRICE RANCH	MOUNT DORA	NM	USA
E90	PUEBLO PINTADO	PUEBLO PINTADO	NM	USA
0.00E+00	QUEMADO	QUEMADO	NM	USA
N24	QUESTA MUNI NR 2	QUESTA	NM	USA
NM56	RAMAH LAKE AIRSTRIP	RAMAH	NM	USA
RTN	RATON MUNICIPAL/CREWS FIELD	RATON	NM	USA
NM17	RAY RANCH	ROY	NM	USA
Q16	RESERVE	RESERVE	NM	USA
NM29	ROSEBUD	ROSEBUD	NM	USA
ROW	ROSWELL INDUSTRIAL AIR CENTER	ROSWELL	NM	USA
NM19	RUIDOSO	RUIDOSO	NM	USA
98E	S & S RANCH	WAGON MOUND	NM	USA
Q14	SAN JUAN PUEBLO	ESPANOLA	NM	USA
NM53	SAN MIGUEL RANCH	LAS VEGAS	NM	USA
NM27	SANOSTEE	GALLUP	NM	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
Q58	SANTA ROSA MUNI	SANTA ROSA	NM	USA
62M	SEVEN RIVERS	CARLSBAD	NM	USA
5V5	SHIPROCK AIRSTRIP	SHIPROCK	NM	USA
SRR	SIERRA BLANCA REGIONAL	RUIDOSO	NM	USA
NM22	SIERRA VISTA HOSPITAL	TRUTH OR CONSEQUEN	NM	USA
NM62	SJPMC	FARMINGTON	NM	USA
82E	SKEEN RANCH	PICACHO	NM	USA
Q42	SPRINGER MUNI	SPRINGER	NM	USA
95E	STALLION AAF	SOCORRO	NM	USA
NM65	TAOS COUNTY HOSPITAL	TAOS	NM	USA
SKX	TAOS MUNI	TAOS	NM	USA
62E	TRANSWESTERN PIPELINE NR 8	CORONA	NM	USA
TCS	TRUTH OR CONSEQUENCES MUNI	TRUTH OR CONSEQUEN	NM	USA
TCC	TUCUMCARI MUNI	TUCUMCARI	NM	USA
1.00E+06	TURNER RIDGEPORT	SILVER CITY	NM	USA
E97	UTE DAM	LOGAN	NM	USA
94E	WHISKEY CREEK	SILVER CITY	NM	USA
NM55	WHITEWATER MESA RANCH	GLENWOOD	NM	USA
NM05	WILLIAMS	FARMINGTON	NM	USA
L92	ALAMO LANDING FIELD	ALAMO	NV	USA
9U3	AUSTIN	AUSTIN	NV	USA
NV31	BARKER CREEK RANCH AIRSTRIP	ROUND MOUNTAIN	NV	USA
BTY	BEATTY	BEATTY	NV	USA
2Q7	CIRCLE L RANCH	DYER	NV	USA
NV01	CIVA	ADAVEN	NV	USA
2Q6	COALDALE	COALDALE JUNCTION	NV	USA
9U7	CURRANT RANCH	CURRANT	NV	USA
NV30	DIXIE VALLEY	FALLON	NV	USA
01U	DUCKWATER	DUCKWATER	NV	USA
2Q9	DYER	DYER	NV	USA
ELY	ELY ARPT /YELLAND FLD/	ELY	NV	USA
1A8	EMPIRE	EMPIRE	NV	USA
05U	EUREKA	EUREKA	NV	USA
2L1	FRAN'S STAR RANCH	BEATTY	NV	USA
GAB	GABBS	GABBS	NV	USA
7CL8	GEYSER RANCH	ELY/PIOCHE	NV	USA
0L5	GOLDFIELD	GOLDFIELD	NV	USA
NV76	HADLEY	ROUND MOUNTAIN	NV	USA
HTH	HAWTHORNE MUNI	HAWTHORNE	NV	USA
9U5	HUDSON	AUSTIN	NV	USA
NV36	IMVITE	AMARGOSA VALLEY	NV	USA
U75	JACKASS AEROPARK	AMARGOSA VALLEY	NV	USA
06U	JACKPOT/HAYDEN FIELD	JACKPOT	NV	USA
NV14	JUNIPER	MONTELLO	NV	USA
04U	KIRKEBY RANCH	ELY	NV	USA
NV16	LACKERMAN RANCH	GERLACH	NV	USA
0L4	LIDA JUNCTION	GOLDFIELD	NV	USA
1L1	LINCOLN COUNTY	PANACA	NV	USA
67L	MESQUITE	MESQUITE	NV	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
3Q0	MINA	MINA	NV	USA
NV02	O'TOOLE RANCH	AUSTIN	NV	USA
10U	OWYHEE	OWYHEE	NV	USA
L23	PAHUTE MESA AIRSTRIP	MERCURY	NV	USA
NV67	PILOT CREEK RANCHES	MONTELO	NV	USA
NV68	PINE GROVE	OROVADA	NV	USA
NV06	SOLDIER MEADOW NR 1	GERLACH	NV	USA
NV05	SOLDIER MEADOW NR 2	GERLACH	NV	USA
NV41	SULFUR	GERLACH	NV	USA
NV07	SUNNYSIDE/KIRCH WILDLIFE MGM	LUND	NV	USA
NV64	SWANSON RANCH 3	BATTLE MOUNTAIN	NV	USA
TPH	TONOPAH	TONOPAH	NV	USA
TNX	TONOPAH TEST RANGE	TONOPAH	NV	USA
NV56	WINE GLASS RANCH	ROUND MOUNTAIN	NV	USA
WMC	WINNEMUCCA MUNI	WINNEMUCCA	NV	USA
L74	YUCCA AIRSTRIP	MERCURY	NV	USA
NY75	CLIFTON HUNT CLUB	DEGRASSE	NY	USA
NY61	EAGLE NEST	BLUE MOUNTAIN LAKE	NY	USA
NY91	TIMS ANGUS FARM	LA FARGEVILLE	NY	USA
OI27	CHECKPOINT CHARLIE	LOWELL	OH	USA
00I9	HIDDEN QUARRY	LUCASVILLE	OH	USA
OH89	SELBY GENERAL HOSPITAL	MARIETTA	OH	USA
31I	SHAWNEE	PORTSMOUTH	OH	USA
I09	SHAWNEE STATE LODGE	PORTSMOUTH	OH	USA
OI29	YELLOWBIRD FARM	OTWAY	OH	USA
LTS	ALTUS AFB	ALTUS	OK	USA
AXS	ALTUS MUNI	ALTUS	OK	USA
3K1	ALVA MUNI	ALVA	OK	USA
80F	ANTLERS MUNI	ANTLERS	OK	USA
1F0	ARDMORE DOWNTOWN EXECUTIVE	ARDMORE	OK	USA
ADM	ARDMORE MUNI	ARDMORE	OK	USA
57OK	ATOKA MEMORIAL HOSPITAL	ATOKA	OK	USA
F80	ATOKA MUNI	ATOKA	OK	USA
4OK8	AUSTIN	WILBURTON	OK	USA
Q44	BEAVER MUNI	BEAVER	OK	USA
OK90	BOATNER FIELD	CALERA	OK	USA
17K	BOISE CITY	BOISE CITY	OK	USA
90F	BROKEN BOW	BROKEN BOW	OK	USA
OK57	BUFFALO MUNI	BUFFALO	OK	USA
OK44	CANYON SPRINGS RANCH	BOKCHITO	OK	USA
6OK5	CARY RANCH	REYDON	OK	USA
92F	CHATTANOOGA SKY HARBOR	CHATTANOOGA	OK	USA
OK60	CHEROKEE MUNI	CHEROKEE	OK	USA
5OK5	CITY OF CLINTON HOSPITAL	CLINTON	OK	USA
08F	CITY OF COALGATE	COALGATE	OK	USA
CLK	CLINTON MUNI	CLINTON	OK	USA
CSM	CLINTON-SHERMAN	CLINTON	OK	USA
6OK7	COCHRAN RANCH	ATOKA	OK	USA
84OK	COLLIER FARMS	TALOGA	OK	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
64OK	CORDELL MEMORIAL HOSPITAL	CORDELL	OK	USA
F36	CORDELL MUNI	CORDELL	OK	USA
OK69	DECKER FIELD	MENO	OK	USA
7OK0	DENNIS RANCH	GRADY	OK	USA
DUA	EAKER FIELD	DURANT	OK	USA
OK40	EDEN RANCH	FREEDOM	OK	USA
ELK	ELK CITY MUNI	ELK CITY	OK	USA
OK66	F.W. ZALOUDEK	KREMLIN	OK	USA
6K4	FAIRVIEW MUNI	FAIRVIEW	OK	USA
32OK	FLYING A RANCH	HARTSHORNE	OK	USA
OK74	FLYING H	ASHLAND	OK	USA
80OK	FLYING S RANCH	REYDON	OK	USA
92OK	FLYING W RANCH	ATOKA	OK	USA
FDR	FREDERICK MUNI	FREDERICK	OK	USA
K77	FREEDOM MUNI	FREEDOM	OK	USA
GAG	GAGE	GAGE	OK	USA
OK85	GODDARD RANCH	ARDMORE	OK	USA
OK02	GRANDFIELD MUNI	GRANDFIELD	OK	USA
GUY	GUYMON MUNI	GUYMON	OK	USA
OK01	HADDOCK FIELD	ERICK	OK	USA
1OK9	HANKINS	MARIETTA	OK	USA
4OK1	HATTON RANCH	TALIHINA	OK	USA
73OK	HAXTON	LEEDEY	OK	USA
F32	HEALDTON MUNI	HEALDTON	OK	USA
35K	HENDERSON FARM	MOORELAND	OK	USA
HBR	HOBART MUNI	HOBART	OK	USA
1OK5	HOHMAN	LONE WOLF	OK	USA
OK07	HOLLIS MUNI	HOLLIS	OK	USA
OK81	HOMER RANCH	ALBION	OK	USA
5OK2	HOOKER MUNI	HOOKER	OK	USA
85F	HUSCHER FIELD	CACHE	OK	USA
F62	IDABEL	IDABEL	OK	USA
17OK	J-B AIRSTRIP	KREMLIN	OK	USA
OK39	JUDY RANCH	FORGAN	OK	USA
OL08	L.J. PANKEY	CHEYENNE	OK	USA
1F1	LAKE MURRAY STATE PARK	OVERBROOK	OK	USA
F31	LAKE TEXOMA STATE PARK	KINGSTON	OK	USA
OK67	LAVERNE MUNI	LAVERNE	OK	USA
30OK	LOBO FIELD	CALVIN	OK	USA
OK43	LOGSDON RANCH	ALVA	OK	USA
1F4	MADILL MUNI	MADILL	OK	USA
OK54	MAY RANCH	ALVA	OK	USA
MLC	MC ALESTER REGIONAL	MC ALESTER	OK	USA
13OK	MC ALESTER REGIONAL HOSPITAL	MC ALESTER	OK	USA
1OK4	MC CURTAIN MEMORIAL HOSPITAL	IDABEL	OK	USA
66OK	MC LAUGHLIN FARM	DURANT	OK	USA
OL11	MEDICAL CENTER OF SOUTHEASTE	DURANT	OK	USA
93F	MIGNON LAIRD MUNI	CHEYENNE	OK	USA
OK70	MOORELAND MUNI	MOORELAND	OK	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
K49	MUNICIPAL	TEXHOMA	OK	USA
71OK	NEUWIRTH AIRSTRIP	LAWTON	OK	USA
F09	OLUSTEE MUNI	OLUSTEE	OK	USA
88F	PACE FIELD	CALVIN	OK	USA
6OK3	PINSON'S COTTONPATCH	TIPTON	OK	USA
07OK	PLEASANT VALLEY	SNYDER	OK	USA
OK05	RAY PRESTON	HOLLIS	OK	USA
00K4	ROCK CREEK FARM	COAL GATE	OK	USA
OK23	SAYRE MUNI	SAYRE	OK	USA
35OK	SCHUMACHER FIELD	CLINTON	OK	USA
7OK2	SCOTT	MANGUM	OK	USA
OK11	SCOTT FIELD	MANGUM	OK	USA
OK82	SCOTTYS FIELD	ALTUS	OK	USA
OK73	SEILING	SEILING	OK	USA
4K2	SHATTUCK HOSPITAL	SHATTUCK	OK	USA
OK83	SHEFFIELD-SMITH AIRSTRIP	ALTUS	OK	USA
OK24	SNYDER	SNYDER	OK	USA
HHW	STAN STAMPER MUNI	HUGO	OK	USA
91OK	STEWART	ALTUS	OK	USA
90OK	STEWART FARMS	ALINE	OK	USA
OL19	STUART MOUNTAIN AIRPARK	STUART	OK	USA
OK89	STUART RANCH	CADDO	OK	USA
6F1	TALIHINA MUNI	TALIHINA	OK	USA
F79	TEMPLE AIRPORT INC	TEMPLE	OK	USA
OK26	TIPTON MUNI	TIPTON	OK	USA
0F9	TISHOMINGO AIRPARK	TISHOMINGO	OK	USA
OK77	VICI MUNI	VICI	OK	USA
OK36	W C RANCH	CROWDER	OK	USA
OK28	WALTERS MUNI	WALTERS	OK	USA
OK79	WAYNOKA MUNI	WAYNOKA	OK	USA
WWR	WEST WOODWARD	WOODWARD	OK	USA
H05	WILBURTON MUNI	WILBURTON	OK	USA
OG00	3 RIVERS RECREATION AREA	CULVER	OR	USA
OR46	AJAX	CONDON	OR	USA
OR03	ALKALI LAKE STATE	ALKALI LAKE	OR	USA
85OR	ALLEN'S AIRSTRIP	BLY	OR	USA
7OR1	ARNOLD AIRSTRIP	CRANE	OR	USA
BKE	BAKER CITY MUNICIPAL	BAKER CITY	OR	USA
S05	BANDON STATE	BANDON	OR	USA
71OR	BARNES VALLEY	LAKEVIEW	OR	USA
OR08	BARTON LAKE RANCH	DIAMOND	OR	USA
OR64	BEACH RANCH	ENTERPRISE	OR	USA
S07	BEND MUNI	BEND	OR	USA
45OR	BENHAM	COQUILLE	OR	USA
OR91	BIG BAR	HOMESTEAD	OR	USA
77OR	BLM	PRINEVILLE	OR	USA
BOK	BROOKINGS STATE	BROOKINGS	OR	USA
OR75	BROWNLEE	BROWNLEE VILLAGE	OR	USA
BNO	BURNS MUNI	BURNS	OR	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
5S6	CAPE BLANCO STATE	DENMARK	OR	USA
62S	CHRISTMAS VALLEY	CHRISTMAS VALLEY	OR	USA
62OR	CINDER BUTTE	REDMOND	OR	USA
S33	CITY-COUNTY	MADRAS	OR	USA
3OR8	CLINE FALLS AIR PARK	REDMOND	OR	USA
04OR	COLLINS LANDING STRIP	MITCHELL	OR	USA
OR87	COMPRESSOR STATION NR 10	KENT	OR	USA
3S9	CONDON STATE PAULING FLD	CONDON	OR	USA
5S2	CRESCENT LAKE STATE	CRESCENT LAKE	OR	USA
78OR	CROWLEY RANCH AIRSTRIP	CROWLEY	OR	USA
OR30	D M STEVENSON RANCH	BEND	OR	USA
9S0	DECKER RANCH	KENT	OR	USA
8S4	ENTERPRISE MUNI	ENTERPRISE	OR	USA
OR26	FARR	LAKEVIEW	OR	USA
5OR4	FLYING T RANCH	SPRAGUE RIVER	OR	USA
35OR	FREIGHT WAGON FIELD	REDMOND	OR	USA
OR36	GARVINS	BROOKINGS	OR	USA
50OR	GOERING RANCHES	ALFALFA	OR	USA
4S1	GOLD BEACH MUNI	GOLD BEACH	OR	USA
OR29	GOPHER GULCH	BEND	OR	USA
97OR	HI COUNTRY NO 2	PRAIRIE CITY	OR	USA
9OR7	HINES	HINES	OR	USA
7OR8	INSHALLAH INTL	SENECA	OR	USA
OR11	JENSENS STRIP	HAINES	OR	USA
5J0	JOHN DAY STATE	JOHN DAY	OR	USA
4S3	JOSEPH STATE	JOSEPH	OR	USA
5OR5	JUNIPER AIR PARK	BEND	OR	USA
OR14	JUNTURA	JUNTURA	OR	USA
OR89	KINZUA	KINZUA	OR	USA
LGD	LA GRANDE/UNION COUNTY	LA GRANDE	OR	USA
OR84	LA PINE	LA PINE	OR	USA
5S5	LAKE BILLY CHINOOK STATE	CULVER	OR	USA
LKV	LAKE COUNTY	LAKEVIEW	OR	USA
90OR	LAKE DISTRICT HOSPITAL	LAKEVIEW	OR	USA
49OR	LAND'S INN RANCH	DAYVILLE	OR	USA
2OR6	LOCKHART	IRONSIDE	OR	USA
4S7	MALIN	MALIN	OR	USA
3OR2	MAXWELL PRIVATE	LA GRANDE	OR	USA
26U	MC DERMITT STATE	MC DERMITT	OR	USA
47OR	MC RANCH	ADEL	OR	USA
25U	MEMALOOSE	IMNAHA	OR	USA
7OR0	MINAM LODGE	COVE	OR	USA
12S	MONUMENT MUNICIPAL	MONUMENT	OR	USA
87OR	MOONDANCE RANCH	BEATTY	OR	USA
40K	MUDDY CREEK	HAINES	OR	USA
3OR9	MURPHY RANCH	JUNTURA	OR	USA
18S	NORWAY	NORWAY	OR	USA
72OR	OCHS PRIVATE	MADRAS	OR	USA
OR12	OXBOW	HOMESTEAD	OR	USA

<i>CODE</i>	<i>AIRPORT</i>	<i>CITY</i>	<i>STATE</i>	<i>COUNTRY</i>
OR83	OXBOW	OXBOW VILLAGE	OR	USA
OR17	OXBOW RANCH	PRAIRIE CITY	OR	USA
22S	PAISLEY STATE	PAISLEY	OR	USA
05OR	PEACOCK RANCH	ENTERPRISE	OR	USA
8OR5	PILOT BUTTE	BEND	OR	USA
OR70	PINE VALLEY	HALFWAY	OR	USA
7OR4	PINERIDGE RANCH	SISTERS	OR	USA
2OR2	PIONEER MEMORIAL HOSPITAL	PRINEVILLE	OR	USA
03OR	POWWATKA RIDGE	TROY	OR	USA
S39	PRINEVILLE	PRINEVILLE	OR	USA
01OR	RED & WHITE FLYING SERVICE	SILVER LAKE	OR	USA
6OR9	REDS WALLOWA HORSE RANCH	ENTERPRISE	OR	USA
1OR5	REED	OLEX	OR	USA
OR02	RIVER RUN RANCH	REDMOND	OR	USA
OR10	ROARING SPRINGS RANCH	FRENCHGLEN	OR	USA
0OR6	ROME SERVICE AIRPORT	ROME	OR	USA
REO	ROME STATE	ROME	OR	USA
0OR4	ROUND BUTTE	METOLIUS	OR	USA
08OR	SAXON SYCAN	SILVER LAKE	OR	USA
OR98	SENECA EMERGENCY AIRSTRIP	SENECA	OR	USA
9OR1	SHANIKO RANCH	SHANIKO	OR	USA
45S	SILVER LAKE F S STRIP	SILVER LAKE	OR	USA
6K5	SISTERS EAGLE AIR	SISTERS	OR	USA
99OR	SMITH MOUNTAIN RANCH	WALLOWA	OR	USA
OR48	SNYDER RANCH	CONDON	OR	USA
54OR	ST CHARLES MEDICAL CENTER	BEND	OR	USA
93OR	ST ELIZABETH HOSPITAL	BAKER	OR	USA
S21	SUNRIVER	SUNRIVER	OR	USA
18OR	TAILWHEEL	PRINEVILLE	OR	USA
83OR	TAMARACK SPRINGS RANCH	LOSTINE	OR	USA
61OR	THE CITADEL	SISTERS	OR	USA
OR16	UMPLEBY RANCH	NORTH POWDER	OR	USA
29U	UNITY	UNITY	OR	USA
37OR	VEY SHEEP RANCH	STARKEY	OR	USA
OR07	VOLNY LONG CREEK	LONG CREEK	OR	USA
81OR	WAGONTIRE	BURNS	OR	USA
35S	WASCO STATE	WASCO	OR	USA
OR34	WHIPPET FIELD	SISTERS	OR	USA
OR09	WHITEHORSE RANCH	FIELDS	OR	USA
80OR	WILDERNESS	BLY	OR	USA
0OR1	WILEYCREEK	DAYVILLE	OR	USA
PS53	7-H SKEET CLUB INC FIELD	PATTON	PA	USA
90PA	ADAMS	CONEVILLE	PA	USA
1N3	ALBERT	PHILIPSBURG	PA	USA
PS52	ALBERTER FARMS	JOHNSTOWN	PA	USA
PS77	ALTOONA INTOWN	ALTOONA	PA	USA
AOO	ALTOONA-BLAIR COUNTY	ALTOONA	PA	USA
7PS9	ANDREW KAUL	ST MARY'S	PA	USA
2PN5	BAKER-SELL	WOODBURY	PA	USA

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PS69	BARNHART	FLINTON	PA	USA
HMZ	BEDFORD COUNTY	BEDFORD	PA	USA
7G4	BLUE KNOB VALLEY	NEWRY	PA	USA
BFD	BRADFORD REGIONAL	BRADFORD	PA	USA
PA04	BROOKVILLE HOSPITAL	BROOKVILLE	PA	USA
7PS8	BUCKTAIL MEDICAL CENTER	SOUTH RENOVO	PA	USA
PN13	C & W MILLIRON FLYING FIELD	SIGEL	PA	USA
5G6	CHERRY SPRINGS	GALETON	PA	USA
N97	CLEARFIELD-LAWRENCE	CLEARFIELD	PA	USA
6G6	COVE VALLEY	WILLIAMSBURG	PA	USA
PA10	DU BOIS REGIONAL MEDICAL CEN	DU BOIS	PA	USA
DUJ	DU BOIS-JEFFERSON COUNTY	DU BOIS	PA	USA
09PA	EAGLE FIELD	PORT MATILDA	PA	USA
9G8	EBENSBURG	EBENSBURG	PA	USA
18PA	ECHO	MORRIS	PA	USA
PS47	HAMILTON HILL	EBENSBURG	PA	USA
PS49	HARTMAN	GARRETT	PA	USA
5G2	INDIAN LAKE	CENTRAL CITY	PA	USA
7G6	JOHNSON	PORT ALLEGANY	PA	USA
79N	KEYSTONE	UNIONVILLE	PA	USA
85PA	KRUMENACKER	CARROLLTOWN	PA	USA
4PN1	LITTLE PINE	LOCK HAVEN	PA	USA
4PA4	LOCK HAVEN HOSPITAL	LOCK HAVEN	PA	USA
7PS3	MERCY HOSPITAL	ALTOONA	PA	USA
PSB	MID-STATE	PHILIPSBURG	PA	USA
PN56	MILLER	MAHAFFEY	PA	USA
94PA	MOUNTAIN SPRINGS	COUDERSPORT	PA	USA
3PA7	NASON HOSPITAL	ROARING SPRING	PA	USA
78PA	NORTH VIEW	BERLIN	PA	USA
0PS4	OLD ORCHARD	CURWENSVILLE	PA	USA
PS44	OPERATIONS CENTER	BELLWOOD	PA	USA
4PA5	PONDEROSA	LOCK HAVEN	PA	USA
N35	PUNXSUTAWNEY MUNI	PUNXSUTAWNEY	PA	USA
PN90	RANCH-AERO	ROULETTE	PA	USA
20PA	REICHDRILL	PHILIPSBURG	PA	USA
1PS4	SANKEY	OSCEOLA MILLS	PA	USA
PS32	SLYDER FIELD	EMPORIUM	PA	USA
OYM	ST MARYS MUNI	ST MARYS	PA	USA
PN04	STRITTMATTER	EBENSBURG	PA	USA
PN53	STROHMIER	LORETTO	PA	USA
PN12	SWEET VALLEY	SWEET VALLEY	PA	USA
6PA8	TALL PINES AIRFIELD	LOCK HAVEN	PA	USA
74PN	THE ALTOONA HOSPITAL	ALTOONA	PA	USA
PS15	VICARS PRIVATE	ALTOONA	PA	USA
PS23	WINDY HILL	CURWENSVILLE	PA	USA
ABR	ABERDEEN REGIONAL	ABERDEEN	SD	USA
Y38	BEAMAN	SELBY	SD	USA
SD07	BISON MUNI	BISON	SD	USA
OSD3	BLEDSON RANCH	HOOVER	SD	USA

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SD48	BLOMBERG 42 RANCH PVT	FAITH	SD	USA
SFD	BOB WILEY FIELD	WINNER	SD	USA
2SD3	BOLLWEG FARM	HARROLD	SD	USA
SD36	BOOTH RANCH	RIDGEVIEW	SD	USA
SD08	BOWDLE MUNI	BOWDLE	SD	USA
BTN	BRITTON MUNI	BRITTON	SD	USA
31U	CAMP CROOK MUNI	CAMP CROOK	SD	USA
SD59	CARR	PRAIRIE CITY	SD	USA
SD17	CDP HOSPITAL	SISSETON	SD	USA
9V9	CHAMBERLAIN MUNI	CHAMBERLAIN	SD	USA
84D	CHEYENNE EAGLE BUTTE	EAGLE BUTTE	SD	USA
8D7	CLARK COUNTY	CLARK	SD	USA
SD11	CLEAR LAKE MUNI	CLEAR LAKE	SD	USA
SD45	COMMUNITY MEMORIAL HOSPITAL	REDFIELD	SD	USA
SD44	COOK FIELD	CHAMBERLAIN	SD	USA
D65	CORSICA MUNI	CORSICA	SD	USA
3DE	DEITER	REDFIELD	SD	USA
1SD0	DORSEY RANCH	GLAD VALLEY	SD	USA
1SD5	DRAKE FARM	WHITE LAKE	SD	USA
SD88	DUNN	BISON	SD	USA
SD15	DUPREE MUNI	DUPREE	SD	USA
SD16	EUREKA MUNI	EUREKA	SD	USA
D07	FAITH MUNI	FAITH	SD	USA
3FU	FAULKTON MUNI	FAULKTON	SD	USA
SD37	FIEDLER	SELBY	SD	USA
SD30	GENE ARMSTRONG	MIDLAND	SD	USA
0D8	GETTYSBURG MUNI	GETTYSBURG	SD	USA
9D1	GREGORY MUNI	GREGORY	SD	USA
SD20	GROTON MUNI	GROTON	SD	USA
9D2	HARDING COUNTY	BUFFALO	SD	USA
SD51	HARROLD MUNI	HARROLD	SD	USA
SD21	HAYES EMERGENCY AIRSTRIP	HAYES	SD	USA
9D0	HIGHMORE MUNI	HIGHMORE	SD	USA
SD49	HITE PRIVATE	FERNEY	SD	USA
SD13	HOFER PRIVATE	DOLAND	SD	USA
SD22	HOVEN MUNI	HOVEN	SD	USA
SD47	HUNT FIELD	EAGLE BUTTE	SD	USA
HON	HURON REGIONAL	HURON	SD	USA
SD60	IKE JOHN PRIVATE	STROOL/PRAIRIE CIT	SD	USA
SD43	INGLE	CAVOUR	SD	USA
SD26	ISABEL MUNI	ISABEL	SD	USA
0SD8	JUHNKE	VIVIAN	SD	USA
5V8	KADOKA MUNI	KADOKA	SD	USA
SD27	KIMBALL MUNI	KIMBALL	SD	USA
8D8	LAKE ANDES MUNI	LAKE ANDES	SD	USA
LEM	LEMMON MUNI	LEMMON	SD	USA
0SD0	LENLING	GLENCROSS	SD	USA
SD75	LIVINGSTON	STICKNEY	SD	USA
SD94	LUNDIN	REVILLO	SD	USA

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SD84	MARONE	HURON	SD	USA
9V6	MARTIN MUNI	MARTIN	SD	USA
SD09	MID-DAKOTA HOSPITAL	CHAMBERLAIN	SD	USA
1D1	MILBANK MUNI	MILBANK	SD	USA
MKA	MILLER MUNI	MILLER	SD	USA
0V6	MISSION SIOUX	MISSION	SD	USA
MBG	MOBRIDGE MUNI	MOBRIDGE	SD	USA
SD79	MONTY HARER AIRSTRIP	HOVEN	SD	USA
SD32	MURDO MUNI	MURDO	SD	USA
SD56	MYERS	ONIDA	SD	USA
SD97	OLLER	VIVIAN	SD	USA
98D	ONIDA MUNI	ONIDA	SD	USA
2SD2	PEPPER PORT	BONESTEEL	SD	USA
PIR	PIERRE REGIONAL	PIERRE	SD	USA
IEN	PINE RIDGE	PINE RIDGE	SD	USA
1D3	PLATTE MUNI	PLATTE	SD	USA
0SD7	PORCH RANCH	WANBLEE	SD	USA
SD34	PRESHO MUNI	PRESHO	SD	USA
SD25	RAPPE FIELD	IPSWICH	SD	USA
1D8	REDFIELD MUNI	REDFIELD	SD	USA
SD62	SCHALLER	VERDON	SD	USA
SD41	SHAMBO RANCH	LEMMON	SD	USA
8D3	SISSETON MUNI	SISSETON	SD	USA
32U	SKY RANCH FOR BOYS	CAMP CROOK	SD	USA
Y03	SPRINGFIELD MUNI	SPRINGFIELD	SD	USA
SD54	ST LUKE'S MRMC	ABERDEEN	SD	USA
SD73	STABEN STRIP	PHILIP	SD	USA
SD76	TENNANT RANCH	CAMP CROOK	SD	USA
1D7	THE SIGURD ANDERSON	WEBSTER	SD	USA
SD05	THORSON AIRFIELD	ABERDEEN	SD	USA
D58	TIMBER LAKE MUNI	TIMBER LAKE	SD	USA
1SD8	TRIBITT	ALBEE	SD	USA
SD14	VALBURG RANCH	DRAPER	SD	USA
SD81	VIVIAN	VIVIAN	SD	USA
SD57	W L THOMPSON	PIERRE	SD	USA
AGZ	WAGNER MUNI	WAGNER	SD	USA
ATY	WATERTOWN MUNI	WATERTOWN	SD	USA
SD82	WEBSTER-ENEBOE AIRSTRIP	WILMOT	SD	USA
SD65	WHIPPLE RANCH	WILMOT	SD	USA
SD38	WHITE RIVER MUNI	WHITE RIVER	SD	USA
SD55	WINTER AIRFIELD	HURON	SD	USA
0M4	BENTON COUNTY	CAMDEN	TN	USA
4TN7	BMH-H	HUNTINGDON	TN	USA
2TN9	BMHUC	UNION CITY	TN	USA
HZD	CARROLL COUNTY	HUNTINGDON	TN	USA
6TN5	DECATUR COUNTY HOSPITAL	PARSONS	TN	USA
UCY	EVERETT-STEWART	UNION CITY	TN	USA
M52	FRANKLIN WILKINS	LEXINGTON	TN	USA
TGC	GIBSON COUNTY	TRENTON	TN	USA

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5TN6	HARDIN COUNTY GENERAL HOSPIT	SAVANNAH	TN	USA
M29	HASSELL FIELD	CLIFTON	TN	USA
PHT	HENRY COUNTY	PARIS	TN	USA
TN46	HENRY COUNTY MEDICAL CENTER	PARIS	TN	USA
M53	HUMBOLDT MUNI	HUMBOLDT	TN	USA
TN16	HUNTINGDON	HUNTINGDON	TN	USA
TN05	JACKSON-MADISON COUNTY GENER	JACKSON	TN	USA
6TN6	JOHN C CARRUTH	MILAN	TN	USA
8A3	LIVINGSTON MUNI	LIVINGSTON	TN	USA
5TN1	METHODIST HOSPITAL	MC KENZIE	TN	USA
TN76	MOBLEY-WOOD	PARIS	TN	USA
7TN7	PCA	COUNCE	TN	USA
M15	PERRY COUNTY	LINDEN	TN	USA
5TN8	PERRY MEMORIAL HOSPITAL	LINDEN	TN	USA
0M2	REELFOOT LAKE	TIPTONVILLE	TN	USA
4TN8	REGIONAL HOSPITAL CAMPUS	JACKSON	TN	USA
SZY	ROBERT SIBLEY	SELMER	TN	USA
SNH	SAVANNAH-HARDIN COUNTY	SAVANNAH	TN	USA
0M1	SCOTT FIELD	PARSONS	TN	USA
4TN9	SOUTHFORK	JACKSON	TN	USA
5TN7	TGP STATION 856	SAVANNAH	TN	USA
TN48	TURNER FIELD	DRESDEN	TN	USA
6TN8	VALLEY REGIONAL	CAMDEN	TN	USA
E46	02 RANCH	ALPINE	TX	USA
1T1	2 G RANCH	COLUMBUS	TX	USA
6F6	6666 RANCH	GUTHRIE	TX	USA
OCH	A L MANGHAM JR. REGIONAL	NACOGDOCHES	TX	USA
ABI	ABILENE REGIONAL	ABILENE	TX	USA
4TX1	ABILENE RGNL MEDICAL CENTER	ABILENE	TX	USA
TS96	AERO ESTATES	BERRYVILLE	TX	USA
TS79	AIR LOGISTICS	PORT O'CONNER	TX	USA
T23	ALBANY MUNI	ALBANY	TX	USA
13TX	ALLISON RANCH	SONORA	TX	USA
4TS7	ALLISON RANCH	FORT STOCKTON	TX	USA
E38	ALPINE-CASPARIS MUNICIPAL	ALPINE	TX	USA
0TA7	ALTA VISTA RANCH	MARFA	TX	USA
64F	ALVIE COLE RANCH	STERLING CITY	TX	USA
0XS7	ANACACHO RANCH	SPOFFORD	TX	USA
LFK	ANGELINA COUNTY	LUFKIN	TX	USA
7TA9	ANGELO COMMUNITY HOSPITAL	SAN ANGELO	TX	USA
10XS	ARCHER CITY MUNI	ARCHER CITY	TX	USA
F56	ARLEDGE FIELD	STAMFORD	TX	USA
F44	ATHENS MUNI	ATHENS	TX	USA
SWW	AVENGER FIELD	SWEETWATER	TX	USA
58TS	BALD EAGLE PAD	LAGUNA PARK	TX	USA
T42	BALL	VICTORIA	TX	USA
63TA	BARNETT	CHILLICOTHE	TX	USA
8TX9	BASSLAKE	VAN	TX	USA
1TX3	BEGGS RANCH	GUTHRIE	TX	USA

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2XS8	BENSON AIRSTRIP	UVALDE	TX	USA
2TX5	BERRY	GATESVILLE	TX	USA
23TS	BERTANI RANCH	DEL RIO	TX	USA
3.00E+03	BIG BEND RANCH STATE NATURAL	PRESIDIO	TX	USA
TX73	BIG BROWN CREEK AIRSTRIP	FAIRFIELD	TX	USA
5TS9	BIG DUKE'S PLACE	INDIANOLA	TX	USA
6.00E+01	BIG TANK RANCH	SALT FLAT	TX	USA
TA56	BLUE MOUNTAIN	FORT DAVIS	TX	USA
T68	BOLTON	JACKSONVILLE	TX	USA
TX13	BOOKER	BOOKER	TX	USA
5T9	BOWLES	EAGLE PASS	TX	USA
96TX	BROWN FIELD	CHRISTOVAL	TX	USA
BWD	BROWNWOOD RGNL	BROWNWOOD	TX	USA
E30	BRUCE FIELD	BALLINGER	TX	USA
8TS3	BRUNER	LATEXO	TX	USA
8TA8	BUFORDS FIELD	HUNTINGTON	TX	USA
XS30	BURRESS	PARIS	TX	USA
TS20	C LAZY T RANCH	SEYMOUR	TX	USA
TX97	CADE FIELD	CRANFILLS GAP	TX	USA
TS08	CALAWAY	GANADO	TX	USA
T97	CALHOUN COUNTY	PORT LAVACA	TX	USA
9TX9	CANON RANCH	SHEFFIELD	TX	USA
TE37	CANYON RANCH	SONORA	TX	USA
89TS	CARTER RANCH	OAKWOOD	TX	USA
TE40	CASELMAN RANCH	BRECKENRIDGE	TX	USA
XS62	CASEY THREE RANCH	RIO FRIO	TX	USA
3TA9	CHACON CREEK RANCH	CRYSTAL CITY	TX	USA
92T	CHANEY SAN FRANCISCO RANCH	MARATHON	TX	USA
70T	CHAPARROSA RANCH	LA PRYOR	TX	USA
JSO	CHEROKEE COUNTY	JACKSONVILLE	TX	USA
CDS	CHILDRESS MUNI	CHILDRESS	TX	USA
TS15	CIBOLO CREEK RANCH	PRESIDIO	TX	USA
7TS5	CIG 806	PORT LAVACA	TX	USA
97XS	CIRCLE H FARM'S LTD	TEXLINE	TX	USA
3F2	CISCO MUNI	CISCO	TX	USA
3XS2	CITIZENS MEDICAL CENTER	VICTORIA	TX	USA
05F	CITY-COUNTY	GATESVILLE	TX	USA
SEP	CLARK FIELD MUNI	STEPHENVILLE	TX	USA
7F6	CLARKSVILLE-RED RIVER COUNTY	CLARKSVILLE	TX	USA
7F7	CLIFTON MUNICIPAL/ISENHOWER	CLIFTON	TX	USA
COM	COLEMAN MUNI	COLEMAN	TX	USA
TX50	COLORADO CITY	COLORADO CITY	TX	USA
TA15	COLUMBUS HOSPITAL	COLUMBUS	TX	USA
7F9	COMANCHE COUNTY-CITY	COMANCHE	TX	USA
4.00E+04	CONLEN	CONLEN	TX	USA
XS48	COONS FIELD	APPLESPRINGS	TX	USA
4TA3	COSTELLO ISLAND, INC	GRAHAM	TX	USA
CFD	COULTER FIELD	BRYAN	TX	USA
PRX	COX FLD	PARIS	TX	USA

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20R	CRYSTAL CITY MUNI	CRYSTAL CITY	TX	USA
2T9	CUERO COMMUNITY HOSPITAL	CUERO	TX	USA
T71	CUERO MUNI	CUERO	TX	USA
VHN	CULBERSON COUNTY	VAN HORN	TX	USA
BBD	CURTIS FIELD	BRADY	TX	USA
10R	CURTIS RANCH FIELD	BRADY	TX	USA
3F6	DAN E RICHARDS MUNI	PADUCAH	TX	USA
04F	DE LEON MUNI	DE LEON	TX	USA
73XS	DEARING RANCH	GORDON	TX	USA
XS61	DEEP CREEK RANCH	RICHLAND SPRINGS	TX	USA
5TA8	DEER MEADOW RANCH	ATHENS	TX	USA
DRT	DEL RIO INTL	DEL RIO	TX	USA
E57	DENVER CITY	DENVER CITY	TX	USA
4T3	DEVIL'S RIVER RANCH	DEL RIO	TX	USA
81TS	DIBRELL	CROCKETT	TX	USA
TE01	DILLARD RANCH	CENTERVILLE	TX	USA
CZT	DIMMIT COUNTY	CARRIZO SPRINGS	TX	USA
9XS0	DOBBS RANCH	YOAKUM	TX	USA
6F8	DOUGLAS FLYING SERVICE	ASPERMONT	TX	USA
TE25	DPS	WACO	TX	USA
2TS9	DPS-TYLER	TYLER	TX	USA
9F0	DUBLIN MUNI	DUBLIN	TX	USA
TS65	DUCOTE AIRPARK	SAN ANGELO	TX	USA
TX38	DUKE RANCH	DARROUZETT	TX	USA
0XS8	DUNBAR RANCH	SPOFFORD	TX	USA
DYS	DYESS AFB	ABILENE	TX	USA
EGP	EAGLE PASS MUNI	EAGLE PASS	TX	USA
ETN	EASTLAND MUNI	EASTLAND	TX	USA
TX40	ECHO LAKE	BROWNSBORO	TX	USA
15TX	ED SHADLE PRIVATE	STEPHENVILLE	TX	USA
8TX3	EDWARDS	GOLDTHWAITE	TX	USA
69R	EDWARDS COUNTY	ROCKSPRINGS	TX	USA
27R	ELDORADO	ELDORADO	TX	USA
6F4	ELMDALE AIRPARK	ABILENE	TX	USA
53T	F-6 RANCH AIR FIELD	JUNCTION	TX	USA
8T4	FAITH CATTLE COMPANY, LONG.	FORT STOCKTON	TX	USA
5T8	FARIAS RANCH	EAGLE PASS	TX	USA
30XS	FARWELL SPRAYING SERVICE	FARWELL	TX	USA
1T9	FENNER RANCH	CORDELE	TX	USA
4.00E+01	FIGURE 1 RANCH	BOOKER	TX	USA
88TA	FIGURE 2 RANCH	VAN HORN	TX	USA
56F	FISHER COUNTY	ROTAN/ROBY	TX	USA
TS54	FLYING B	PICKTON	TX	USA
TX47	FLYING B RANCH	CLIFTON	TX	USA
35TX	FLYING B RANCH AIRSTRIP	ABILENE	TX	USA
TA52	FLYING BULL RANCH	BARKSDALE	TX	USA
TA29	FLYING D RANCH	DEL RIO	TX	USA
TA34	FLYING G	CRYSTAL CITY	TX	USA
70F	FLYING HEART RANCH	WACO	TX	USA

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74T	FLYING J RANCH	LEAKEY	TX	USA
7TA7	FLYING M RANCH	REKLAW	TX	USA
22TS	FLYING ND RANCH	CRAWFORD	TX	USA
63T	FLYING S RANCH	KENNARD	TX	USA
40F	FLYING TIGERS	PARIS	TX	USA
T26	FLYING V RANCH	LOUISE	TX	USA
TE08	FLYING W	WINGATE	TX	USA
TX14	FLYING W	ABILENE	TX	USA
8F4	FOARD COUNTY	CROWELL	TX	USA
TX80	FOLLETT/LIPSCOMB COUNTY	FOLLETT	TX	USA
4TX3	FOREST HILL	PETTY	TX	USA
74TX	FORT CLARK SPRINGS	BRACKETTVILLE	TX	USA
FST	FORT STOCKTON-PECOS COUNTY	FORT STOCKTON	TX	USA
3TA0	FOUR SQUARE RANCH	ROCKSPRINGS	TX	USA
F53	FRANKLIN COUNTY	MOUNT VERNON	TX	USA
43TS	FRASER FARM	LINDALE	TX	USA
8TX2	FREEMAN RANCH	ROCKSPRINGS	TX	USA
73TX	FRERICH RANCH	BRACKETTVILLE	TX	USA
72TS	GALAXY RANCH	SHERIDAN	TX	USA
UVA	GARNER FIELD	UVALDE	TX	USA
66F	GESIN RANCHES	SWEETWATER	TX	USA
2F3	GLAD OAKS	ATHENS	TX	USA
74TA	GLASS RANCH	CARRIZO SPRINGS	TX	USA
TA16	GOODALL RANCH	CROSS PLAINS	TX	USA
0F6	GORMAN	GORMAN	TX	USA
E15	GRAHAM MUNI	GRAHAM	TX	USA
2TA1	GRAVCO	LUFKIN	TX	USA
TX36	GREEN RANCH	BRECKENRIDGE	TX	USA
33R	GROVETON-TRINITY COUNTY	GROVETON	TX	USA
8R4	H & F PROPERTIES	CRYSTAL CITY	TX	USA
XS69	HACKBERRY RANCH	ROCKSPRINGS	TX	USA
6T3	HAHNS	EDNA	TX	USA
34R	HALLETTSVILLE MUNI	HALLETTSVILLE	TX	USA
MNZ	HAMILTON MUNI	HAMILTON	TX	USA
48TA	HAMLIN MEMORIAL HOSPITAL	HAMLIN	TX	USA
14F	HAMLIN MUNI	HAMLIN	TX	USA
5TX1	HARLEY WHITE FIELD	LAMKIN	TX	USA
F75	HARRISON FIELD OF KNOX CITY	KNOX CITY	TX	USA
15F	HASKELL MUNI	HASKELL	TX	USA
1TX9	HAWK RANCH	HAWKINS	TX	USA
TX45	HAWKEYE HUNTING CLUB	CENTER	TX	USA
27TA	HEADWIND	TYLER	TX	USA
T72	HEARNE MUNI	HEARNE	TX	USA
1XS7	HEATH CANYON	TERLINGUA	TX	USA
TE17	HEATHROW	ROBINSON	TX	USA
HHF	HEMPHILL COUNTY	CANADIAN	TX	USA
TA38	HENDRICK MEDICAL CENTER	ABILENE	TX	USA
8TS2	HENRIETTA	HENRIETTA	TX	USA
47TS	HENSARLING	MADISONVILLE	TX	USA

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TX70	HESS	ELM MOTT	TX	USA
91XS	HHI-PORT O'CONNOR	PORT O'CONNOR	TX	USA
TX81	HIGGINS-LIPSCOMB COUNTY	HIGGINS	TX	USA
TA72	HILLCREST BAPTIST MEDICAL CENTER	WACO	TX	USA
T38	HILLTOP LAKES	HILLTOP LAKES	TX	USA
16F	HOLLY LAKE RANCH	HAWKINS	TX	USA
4T1	HORN RANCH	DEL RIO	TX	USA
TX21	HORNADY RANCH	ARCHER CITY	TX	USA
3.00E+04	HOT SPRINGS	RUIDOSA	TX	USA
T56	HOUSTON COUNTY	CROCKETT	TX	USA
76XS	HOUSTON COUNTY HOSPITAL/KING	CROCKETT	TX	USA
8TX0	HUB FIELD	JEWETT	TX	USA
50XS	HUGHES RANCH	QUEMADO	TX	USA
5.00E+05	IRON MOUNTAIN RANCH	MARATHON	TX	USA
54TS	J BAR WC RANCH	WEATHERFORD	TX	USA
62XS	J F RANCH	CLAIRETTE	TX	USA
15TA	J R RANCH	BRIGGS	TX	USA
1TX2	J Y RANCH-R B MASTERSON III	GUTHRIE	TX	USA
26R	JACKSON COUNTY	EDNA	TX	USA
0XS2	JOHN FIELDS RANCH	SONORA	TX	USA
TE52	JUST PLANE FUN AIRPARK INC	NACOGDOCHES	TX	USA
TA61	KAY RANCH	WINONA	TX	USA
34XS	KENLEY RANCH	FOWLERTON	TX	USA
22F	KENT COUNTY	JAYTON	TX	USA
TX35	KEY'S RANCH	BOXELDER/LYDIA	TX	USA
T47	KICKAPOO DOWNTOWN AIRPARK	WICHITA FALLS	TX	USA
1TX7	KILLION RANCH	HAMLIN	TX	USA
JCT	KIMBLE COUNTY	JUNCTION	TX	USA
5TA6	KNOT 2 SHABBY	WINTERS	TX	USA
3XS1	KUBECKA AVIATION	PALACIOS	TX	USA
6T4	KUBECKA FLYING SERVICE INC.	EDNA	TX	USA
5XS8	L DAVIS RANCH	BRACKETTVILLE	TX	USA
2TX3	LA FONDA RANCH	BRACKETTVILLE	TX	USA
81TX	LA LEONA	TERLINGUA	TX	USA
TA49	LACEY FIELD	LUFKIN	TX	USA
17XS	LAJITAS	LAJITAS	TX	USA
1TS8	LANDERS RANCH	COLORADO CITY	TX	USA
1TA4	LAST RESORT	CROCKETT	TX	USA
DLF	LAUGHLIN AFB	DEL RIO	TX	USA
T70	LAUGHLIN AFB AUX NR 1	SPOFFORD	TX	USA
1T6	LAZY TWO RANCH	COMSTOCK	TX	USA
28TX	LEHMAN	VERNON	TX	USA
TA36	LEMPA	CUERO	TX	USA
75TX	LEONA RANCH	BRACKETTVILLE	TX	USA
4T2	LEWIS PRIVATE	DEL RIO	TX	USA
T13	LEWIS RANCH	LEAKEY	TX	USA
4T7	LITTLE C RANCH	HICO	TX	USA
TX25	LOCHRIDGE RANCH	ATHENS	TX	USA
29TX	LOCKETT	VERNON	TX	USA

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TS78	LOESCH RANCH	BOOKER	TX	USA
7R0	LOMETA AIR STRIP	LOMETA	TX	USA
8T3	LOPEZ RANCH	FORT MC KAVETT	TX	USA
26TX	LOWRANCE RANCH	TRUSCOTT	TX	USA
4TA5	LUCKY G	HOLLIDAY	TX	USA
TE15	M & M LAND COMPANY	MENARD	TX	USA
80TS	M Y RANCH	CROCKETT	TX	USA
93TA	MAC KAY	MOUNT VERNON	TX	USA
48XS	MARAVILLAS GAP RANCH	MARATHON	TX	USA
MRF	MARFA MUNI	MARFA	TX	USA
F06	MARIAN AIRPARK	WELLINGTON	TX	USA
T15	MARLIN	MARLIN	TX	USA
T92	MASON COUNTY	MASON	TX	USA
SJT	MATHIS FIELD	SAN ANGELO	TX	USA
93T	MAYHEW RANCH NR 1	MARATHON	TX	USA
TS80	MC ALISTER FARM	ELECTRA	TX	USA
5TS5	MC DONALD RANCH	DILLEY	TX	USA
PWG	MC GREGOR MUNI	WACO	TX	USA
01XS	MEADOWOOD RANCH	ATHENS	TX	USA
5TX7	MEDICAL CENTER HOSPITAL	TYLER	TX	USA
F21	MEMPHIS MUNI	MEMPHIS	TX	USA
T50	MENARD COUNTY	MENARD	TX	USA
TX06	MEXIA-LIMESTONE CO	MEXIA	TX	USA
40TA	MILES FIELD	JEWETT	TX	USA
63R	MILLS RANCH	PANDALE	TX	USA
3F9	MINEOLA WISENER FIELD	MINEOLA	TX	USA
3T1	MINEOLA-QUITMAN	MINEOLA/QUITMAN	TX	USA
TS75	MITCHELL NR ONE	SANDERSON	TX	USA
17TX	MIZE RANCH	STEPHENVILLE	TX	USA
24TA	MOORE RANCH	CENTERVILLE	TX	USA
TA23	MORRIS LAZY K RANCH	MARQUEZ	TX	USA
7TA4	MOTHER FRANCES HOSPITAL	TYLER	TX	USA
TE18	MOTHER FRANCES HOSPITAL	TYLER	TX	USA
MSA	MOUNT PLEASANT MUNI	MOUNT PLEASANT	TX	USA
8T5	MT VERNON MEDICAL CENTER	MOUNT VERNON	TX	USA
37F	MUNDAY MUNI	MUNDAY	TX	USA
1TX6	MUXWORTHY	HAMILTON	TX	USA
TA13	NEBTEX LAND CO.	TEXLINE	TX	USA
6XS4	NOELKE RANCH	MERTZON	TX	USA
TS62	NORRIS FIELD	JAYTON	TX	USA
6T8	NORRIS RAUN RANCH	EL CAMPO	TX	USA
XS32	NUCOR EMS	JEWETT	TX	USA
96TS	NUTTALL	WHITEHOUSE	TX	USA
4TX7	OLIVER	KNOX CITY	TX	USA
ONY	OLNEY MUNI	OLNEY	TX	USA
9TS1	ONE O'CONNOR PLAZA-TOWER	VICTORIA	TX	USA
OZA	OZONA MUNI	OZONA	TX	USA
PSX	PALACIOS MUNI	PALACIOS	TX	USA
PSN	PALESTINE MUNI	PALESTINE	TX	USA

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TX52	PARRISH AIRSTRIP	CRANFILLS GAP	TX	USA
PEQ	PECOS MUNI	PECOS	TX	USA
5.00E+04	PERKINS-PROTHRO CIMARRON RANCH	KERRICK	TX	USA
4TA8	PERRY RANCH	OZONA	TX	USA
PYX	PERRYTON OCHILTREE COUNTY	PERRYTON	TX	USA
7TA6	PHI	PORT O'CONNOR	TX	USA
3TA8	PICOSA RANCH	CRYSTAL CITY	TX	USA
TE10	PIERCE	HENRIETTA	TX	USA
72TA	PIERCE FIELD	PORT O'CONNOR	TX	USA
T24	PINELAND MUNI	PINELAND	TX	USA
16TS	PINERIDGE	TYLER	TX	USA
09TS	PITCOCK ROSILLOS MOUNTAIN RA	MARATHON	TX	USA
04TX	POCOCK	CHINA SPRING	TX	USA
XS08	POLK RANCH	MASON	TX	USA
2TA5	PORT O'CONNOR BASE (EHI)	PORT O'CONNOR	TX	USA
XS46	PORT O'CONNOR PRIVATE	PORT O'CONNOR	TX	USA
TX02	PORTLOCK AIRFIELD	ABILENE	TX	USA
F35	POSSUM KINGDOM	GRAFORD	TX	USA
44F	POWDERLY	POWDERLY	TX	USA
75T	PRADE RANCH	LEAKEY	TX	USA
TX07	PRESIDIO LELY INTL	PRESIDIO	TX	USA
XS53	PRICE RANCH	BIG WELLS	TX	USA
7TX1	PROVIDENCE HEALTH CENTER	WACO	TX	USA
11TS	PT ENTERPRISE D&W RANCH	MEXIA	TX	USA
TA78	PUTTY RANCH	HICO	TX	USA
2TA6	PYRAMID RANCH	FAIRFIELD	TX	USA
F01	QUANAHA MUNI	QUANAHA	TX	USA
65TX	QUATRO RANCH	BIG WELLS	TX	USA
5TA2	RABBIT RUN	WACO	TX	USA
TA57	RAINBOW INTL	WACO	TX	USA
XS44	RANCHO DEL CIELO	KENT	TX	USA
XS34	RANCHO GRANDE	OZONA	TX	USA
F23	RANGER MUNI	RANGER	TX	USA
16TX	RATLIFF	STEPHENVILLE	TX	USA
5.00E+07	RAWLS RANCH	MARFA	TX	USA
2TX2	RAY SMITH FARM	HICO	TX	USA
49R	REAL COUNTY	LEAKEY	TX	USA
22TX	RED RIVER ARMY DEPOT	TEXARKANA	TX	USA
94TA	REECE FIELD	SAN ANGELO	TX	USA
TX62	RHODES RANCH	MINEOLA	TX	USA
TS04	RIO VISTA RANCH	DEL RIO	TX	USA
94TX	RIVER BEND RANCH	BRADY	TX	USA
4T4	RNK RANCH	DEL RIO	TX	USA
54F	ROBERT LEE	ROBERT LEE	TX	USA
16R	ROBERTSON RANCH	COMSTOCK	TX	USA
52T	ROBINSON RANCH	JUNCTION	TX	USA
09TA	ROCKIN 7 RANCH	FRANKLIN	TX	USA
6T9	ROCKING R RANCH	ELDORADO	TX	USA
10F	ROSSER RANCH	GRAHAM	TX	USA

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TX19	RUSSELLS RANCH	ANNONA	TX	USA
81R	SAN SABA COUNTY MUNI	SAN SABA	TX	USA
TX75	SANDBUR RANCHES PVT	FRANKLIN	TX	USA
XS36	SARTWELLE RANCH	PALACIOS	TX	USA
31TX	SCOTT	WACO	TX	USA
4XS5	SCRAPPIN VALLEY	WIERGATE	TX	USA
88TX	SEARS	BUFFALO GAP	TX	USA
16TA	SEVEN SPRINGS	TOYABVALE	TX	USA
60F	SEYMOUR MUNICIPAL	SEYMOUR	TX	USA
2F1	SHAMROCK MUNI	SHAMROCK	TX	USA
03TS	SHANNON MEDICAL CENTER	SAN ANGELO	TX	USA
SPS	SHEPPARD AFB/WICHITA FALLS MUNI	WICHITA FALLS	TX	USA
TA04	SHERIFF DEPARTMENT	WACO	TX	USA
53TA	SHIVERS PRIVATE	VERNON	TX	USA
14T	SMITH I-RANCH	HEXT	TX	USA
09TX	SMOKEY MTN RANCH	SHEFFIELD	TX	USA
TA24	SMOKY BEND	MULLIN	TX	USA
E29	SONORA MUNI	SONORA	TX	USA
E42	SPEARMAN MUNICIPAL	SPEARMAN	TX	USA
55XS	SPOFFORD	SPOFFORD	TX	USA
TA65	SPORTSMAN'S WORLD	PALO PINTO	TX	USA
3TA6	SPRING RANCH	BRACKETTVILLE	TX	USA
40TS	SQUARE K	WEST	TX	USA
82TX	ST JOSEPH HOSPITAL	BRYAN	TX	USA
TX20	STEEN	ANSON	TX	USA
BKD	STEPHENS COUNTY	BRECKENRIDGE	TX	USA
T60	STONEWALL COUNTY	ASPERMONT	TX	USA
6T7	STOVALL RANCH NR 1	EL CAMPO	TX	USA
6TX9	STOVALL RANCH NR 4	MARATHON	TX	USA
Q70	STRATFORD FIELD	STRATFORD	TX	USA
9R4	TANNER'S	PORT LAVACA	TX	USA
6XS5	TARRANT FIELD	MOUNT SELMAN	TX	USA
0TA3	TATE RANCH	DRYDEN	TX	USA
E44	TAURUS MESA	ALPINE	TX	USA
6F5	TAYLOR	ALBANY	TX	USA
9TA8	TAYLOR RANCH	ALTO	TX	USA
68F	TEAGUE MUNI	TEAGUE	TX	USA
29XS	TEMPLE EASTEX	DIBOLL	TX	USA
3.00E+08	TERLINGUA	TERLINGUA /ALPINE/	TX	USA
100	TERLINGUA RANCH	ALPINE	TX	USA
6R6	TERRELL COUNTY	DRYDEN	TX	USA
83TX	TEXAS A AND M FLIGHT TEST	BRYAN	TX	USA
72F	THROCKMORTON MUNI	THROCKMORTON	TX	USA
24TX	THURBER LAKE	THURBER	TX	USA
2TS3	TIGERBIRD FIELD	WACO	TX	USA
3TA4	TIN TOP RANCH	BROWNWOOD	TX	USA
2TS1	TITUS REGIONAL MEDICAL CENTER	MOUNT PLEASANT	TX	USA
2F9	TOM DANAHER	WICHITA FALLS	TX	USA
38F	TRIANGLE RANCH	PADUCAH	TX	USA

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2TA3	TRIANGLE RANCH PRIVATE	PINE SPRINGS	TX	USA
XS35	TRULL	PALACIOS	TX	USA
7F8	TRULOCK RANCH FIELD	COLORADO CITY	TX	USA
CNW	TSTC WACO	WACO	TX	USA
TA31	TULAROSA	BRACKETTVILLE	TX	USA
1TA5	TWO LEGGS	DENVER CITY	TX	USA
TYR	TYLER POUNDS FIELD	TYLER	TX	USA
9TA2	URSCHEL RANCH	CANADIAN	TX	USA
2XS9	UVALDE COUNTY HOSPITAL AUTH.	UVALDE	TX	USA
9F1	VALLEY MILLS MUNI	VALLEY MILLS	TX	USA
TA89	VAUGHAN RANCH	MULLIN	TX	USA
3XS3	VICTORIA BANK & TRUST MOTOR	VICTORIA	TX	USA
VCT	VICTORIA REGIONAL	VICTORIA	TX	USA
7XS3	W C RANCH	GRAPELAND	TX	USA
TA70	W J E	TENNESSEE COLONY	TX	USA
ACT	WACO REGIONAL	WACO	TX	USA
TS43	WAGNER	PALACIOS	TX	USA
2T8	WAGNER-BRAXDALE	CRYSTAL CITY	TX	USA
45TX	WEST AIRPARK	WEST	TX	USA
18TA	WEST KERR RANCH	JUNCTION	TX	USA
T59	WHEELER MUNI	WHEELER	TX	USA
47R	WHITES	LA WARD	TX	USA
F14	WICHITA VALLEY	WICHITA FALLS	TX	USA
F05	WILBARGER COUNTY	VERNON	TX	USA
TS30	WILBARGER GENERAL HOSPITAL	VERNON	TX	USA
60TA	WILDCAT CANYON STRIP	CHINA SPRING	TX	USA
49XS	WILSON	PADUCAH	TX	USA
73F	WINGS FOR CHRIST INTL FLIGHT	WACO	TX	USA
6TA4	WINN EXPLORATION CO. INC	EAGLE PASS	TX	USA
F51	WINNSBORO MUNI	WINNSBORO	TX	USA
SNK	WINSTON FIELD	SNYDER	TX	USA
77F	WINTERS MUNI	WINTERS	TX	USA
75F	WOMACK FARM	WACO	TX	USA
0TA8	WOMACK PLANTATION	PARIS	TX	USA
XS15	WOMACK RANCH	MENARD	TX	USA
6TS6	WOOD CREST RANCH	NORMANGEE	TX	USA
XS22	Y O RANCH	MOUNTAIN HOME	TX	USA
37TX	YATES FIELD	SAN SABA	TX	USA
1TX1	YOAKUM	GUSTINE	TX	USA
T85	YOAKUM MUNI	YOAKUM	TX	USA
60XS	YOUNG BROTHERS	WACO	TX	USA
6F2	ZIMMERLE	ABILENE	TX	USA
U23	A Z MINERALS CORPORATION	MEXICAN HAT	UT	USA
UT07	AIR VILLAGE STRIP	VERNAL	UT	USA
UT32	ASHLEY VALLEY MEDICAL CENTER	VERNAL	UT	USA
U52	BEAVER MUNI	BEAVER	UT	USA
1L6	BERYL JUNCTION	BERYL	UT	USA
BDG	BLANDING MUNI	BLANDING	UT	USA
66V	BLUFF	BLUFF	UT	USA

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UT58	BONANZA POWER PLANT	BONANZA	UT	USA
BCE	BRYCE CANYON	BRYCE CANYON	UT	USA
UT26	BRYCE WOODLAND ESTATES LANDI	HATCH	UT	USA
U07	BULLFROG BASIN	GLEN CANYON NATL R	UT	USA
U96	CAL BLACK MEMORIAL	HALLS CROSSING	UT	USA
PUC	CARBON COUNTY	PRICE	UT	USA
UT37	CARMEL MOUNTAIN RANCH	MOUNT CARMEL	UT	USA
CDC	CEDAR CITY REGIONAL	CEDAR CITY	UT	USA
UT43	CITABRIAIR	KANARRAVILLE	UT	USA
U21	CLEAR CREEK RANCH	KANAB	UT	USA
UT54	CRYSTAL SPRINGS RANCH	LEEDS	UT	USA
UT30	DEER SPRINGS RANCH	KANAB	UT	USA
DTA	DELTA MUNI	DELTA	UT	USA
UT49	DESERT AVIATION	DELTA	UT	USA
UT73	DIAMOND 'G' RANCH	TOQUERVILLE	UT	USA
UT52	DIXIE MEDICAL CENTER	ST GEORGE	UT	USA
UT61	DUCHESNE CO. HOSPITAL	ROOSEVELT	UT	USA
U69	DUCHESNE MUNI	DUCHESNE	UT	USA
33U	DUTCH JOHN	DUTCH JOHN	UT	USA
1L7	ESCALANTE MUNI	ESCALANTE	UT	USA
U19	FILLMORE	FILLMORE	UT	USA
UT15	FLYING CAL UTE RANCHEROS	PARAGONAH	UT	USA
UT70	GARRISON	GARRISON	UT	USA
UT12	GILBERT DEVELOPMENT SHOP	CEDAR CITY	UT	USA
UT65	GOSHUTE	IBAPAH	UT	USA
UT47	GRASSY MEADOWS SKY RANCH	HURRICANE	UT	USA
U34	GREEN RIVER MUNI	GREEN RIVER	UT	USA
HVE	HANKSVILLE	HANKSVILLE	UT	USA
UT03	HITE	HANKSVILLE	UT	USA
69V	HUNTINGTON MUNI	HUNTINGTON	UT	USA
1L8	HURRICANE	HURRICANE	UT	USA
UT27	HURRICANE MESA	HURRICANE	UT	USA
U13	JUNCTION	JUNCTION	UT	USA
KNB	KANAB MUNI	KANAB	UT	USA
UT11	KASTLER COMPRESSOR STATION	DUTCH JOHN	UT	USA
39U	LUCIN	LUCIN	UT	USA
40U	MANILA	MANILA	UT	USA
41U	MANTI-EPHRAIM	MANTI	UT	USA
MLF	MILFORD MUNI	MILFORD	UT	USA
U43	MONTICELLO	MONTICELLO	UT	USA
71V	MONUMENT VALLEY	MONUMENT VALLEY	UT	USA
43U	MOUNT PLEASANT	MOUNT PLEASANT	UT	USA
72V	NAVAJO MOUNTAIN	NAVAJO MOUNTAIN TR	UT	USA
UT59	NEEDLES OUTPOST	MONTICELLO	UT	USA
73V	OLJATO	OLJATO	UT	USA
U55	PANGUITCH MUNI	PANGUITCH	UT	USA
UT67	PARADISE AIR PARK	TRIDELL	UT	USA
1L9	PAROWAN	PAROWAN	UT	USA
UT69	PELICAN LAKE	RANDLETT	UT	USA

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UT17	PFEILER RANCH	PANGUITCH	UT	USA
RIF	RICHFIELD MUNI	RICHFIELD	UT	USA
74V	ROOSEVELT MUNI	ROOSEVELT	UT	USA
44U	SALINA-GUNNISON	SALINA	UT	USA
UT02	SANDY RANCH	TORREY	UT	USA
SGU	ST GEORGE MUNI	ST GEORGE	UT	USA
UT24	STRAWBERRY VALLEY ESTATES	ALTON	UT	USA
UT57	SULPHURDALE	BEAVER	UT	USA
UT28	SUN VALLEY ESTATES	LUND	UT	USA
1L5	SWAINS CREEK	ALTON	UT	USA
UT68	TANGRI-LA	MOAB	UT	USA
UT09	TAVAPATS RANCH	GREEN RIVER	UT	USA
VEL	VERNAL	VERNAL	UT	USA
38U	WAYNE WONDERLAND	LOA	UT	USA
UT36	WECCO	CEDAR CITY	UT	USA
ENV	WENDOVER	WENDOVER	UT	USA
01W	SAWYER	NEW CHURCH	VA	USA
4VA6	TAYLOR	ATLANTIC	VA	USA
WAL	WALLOPS FLIGHT FACILITY	WALLOPS ISLAND	VA	USA
S97	ANDERSON FIELD	BREWSTER	WA	USA
69S	AVEY FIELD STATE	LAURIER	WA	USA
5WA4	BOUNDARY SUBSTATION	METALINE FALLS	WA	USA
HQM	BOWERMAN	HOQUIAM	WA	USA
ELN	BOWERS FIELD	ELLENSBURG	WA	USA
WA98	CASCADE	CASHMERE	WA	USA
8S2	CASHMERE-DRYDEN	CASHMERE	WA	USA
S10	CHELAN MUNI	CHELAN	WA	USA
WA37	CHINOOK FARMS	KITTITAS	WA	USA
WN56	COLUMBIA BASIN HOSPITAL	EPHRATA	WA	USA
S16	COPALIS STATE	COPALIS	WA	USA
WA15	COULEE CITY	COULEE CITY	WA	USA
46WA	DON WILLIAMS PRIVATE	YAKIMA	WA	USA
58WA	DYE SEED RANCH INC.	POMEROY	WA	USA
WA63	EAGLE'S NEST	CURLEW	WA	USA
38WA	FANCHER FIELD	WENATCHEE	WA	USA
WA48	FERRY COUNTY	REPUBLIC	WA	USA
WN82	FERRY COUNTY MEMORIAL HOSPIT	REPUBLIC	WA	USA
S20	GOLDENDALE	GOLDENDALE	WA	USA
WA21	GRAND COULEE DAM	ELECTRIC CITY	WA	USA
0WA4	HANSEN	EAST WENATCHEE	WA	USA
25WA	HART RANCH	TONASKET	WA	USA
9WA7	HILLCREST	GOLDENDALE	WA	USA
2S3	HITCHCOCK AIRSTRIP	WHITE SWAN	WA	USA
5WA8	HOGAN'S CORNER	OCEAN SHORES	WA	USA
WN17	HOVERHAWK RANCH	WENATCHEE	WA	USA
WN64	J K D FARMS	ELLENSBURG	WA	USA
3WA1	JOHNSON'S LANDING	LEAVENWORTH	WA	USA
WA32	LAKE WENATCHEE STATE	LEAVENWORTH	WA	USA
WA36	LOST RIVER RESORT	MAZAMA	WA	USA

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WA34	MANSFIELD	MANSFIELD	WA	USA
WN88	MARTIN	OCEAN PARK	WA	USA
6WA7	METALINE RADIO	METALINE FALLS	WA	USA
S52	METHOW VALLEY STATE	WINTHROP	WA	USA
69WA	O & M FACILITIES	CLARKSTON	WA	USA
7WA9	OCEAN BEACH HOSPITAL	ILWACO	WA	USA
W04	OCEAN SHORES MUNI	OCEAN SHORES	WA	USA
S35	OKANOGAN LEGION	OKANOGAN	WA	USA
OMK	OMAK	OMAK	WA	USA
EAT	PANGBORN MEMORIAL	WENATCHEE	WA	USA
WA27	PORT OF ILWACO	ILWACO	WA	USA
WA74	QUINCY FLYING SERVICE	QUINCY	WA	USA
2WA6	RICE RANCH	GRAND COULEE	WA	USA
5WA5	ROSS PRIVATE STRIP	ORONDO	WA	USA
40WA	SIGNAL PEAK LOOKOUT	WHITE SWAN	WA	USA
5WA0	SOURDOUGH	TONASKET	WA	USA
6S9	STEHEKIN STATE	STEHEKIN	WA	USA
09S	SULLIVAN LAKE STATE	METALINE FALLS	WA	USA
WA49	TIETON STATE	RIMROCK	WA	USA
W01	TONASKET MUNICIPAL	TONASKET	WA	USA
2S0	TWISP MUNI	TWISP	WA	USA
5WA7	WARWICK	CENTERVILLE	WA	USA
2S5	WATERVILLE	WATERVILLE	WA	USA
14S	WESTPORT	WESTPORT	WA	USA
01WA	WILLAPA HARBOR	SOUTH BEND	WA	USA
2S9	WILLAPA HARBOR	SOUTH BEND/RAYMOND	WA	USA
WA70	WILSON CREEK	WILSON CREEK	WA	USA
3S0	WIRKKALA	NASELLE	WA	USA
WI34	BARRON HOSPITAL	BARRON	WI	USA
WI15	BARRON MUNI	BARRON	WI	USA
2WI5	BLAIR LAKE	MERCER	WI	USA
BDJ	BOULDER JUNCTION	BOULDER JUNCTION	WI	USA
Y23	CHETEK MUNI-SOUTHWORTH	CHETEK	WI	USA
3WI9	CHIPPEWA CO. SENIOR SQUADRON	CHIPPEWA FALLS	WI	USA
WI22	CORNELL MUNI	CORNELL	WI	USA
8WI7	DUNBAR	DUNBAR	WI	USA
EGV	EAGLE RIVER UNION	EAGLE RIVER	WI	USA
14WI	FLYING O	NEW AUBURN	WI	USA
WI27	FRANKS	LAC DU FLAMBEAU	WI	USA
WI18	GATEWAY	BLOOMER	WI	USA
60WI	HOWARD YOUNG MEDICAL CENTER	WOODRUFF	WI	USA
WN11	JACKPINE KNOB	BEECHER	WI	USA
LNL	KINGS LAND O' LAKES	LAND O' LAKES	WI	USA
26WI	KITTY-WOMPUS	EXELAND	WI	USA
16WI	LAC VIEUX DESERT	PHELPS	WI	USA
ARV	LAKELAND/NOBLE F. LEE MEMORIA	MINOCQUA-WOODRUFF	WI	USA
7WI1	LITTLE CLAM LAKE	CLAM LAKE	WI	USA
D25	MANITOWISH WATERS	MANITOWISH WATERS	WI	USA
85WI	NORTHWOODS HOSPITAL	PHELPS	WI	USA

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PKF	PARK FALLS MUNI	PARK FALLS	WI	USA
WI37	RAINBOW	OJIBWA	WI	USA
RPD	RICE LAKE REGIONAL - CARL'S F	RICE LAKE	WI	USA
RCX	RUSK COUNTY	LADYSMITH	WI	USA
42WI	RUSK COUNTY MEMORIAL	LADYSMITH	WI	USA
6WI4	SAXON	SAXON	WI	USA
WS25	SHANGRILA	BEECHER	WI	USA
SSQ	SHELL LAKE MUNI	SHELL LAKE	WI	USA
WS06	SPRINGSTEAD	PARK FALLS	WI	USA
WN90	TAYLORPORT	BRUCE	WI	USA
73WI	VETTERKIND STRIP	NEW AUBURN	WI	USA
WI47	WASHINGTON ISLAND	WASHINGTON ISLAND	WI	USA
WV24	ALLEGHENY MINING	HARTMANSVILLE	WV	USA
CKB	BENEDUM	CLARKSBURG	WV	USA
W67	BUCKHANNON-UPSHUR COUNTY	BUCKHANNON	WV	USA
WV16	CNG DIVISION 4	CLARKSBURG	WV	USA
3G5	DAWSON AAF	CAMP DAWSON (KINGW)	WV	USA
EKN	ELKINS-RANDOLPH CO-JENNINGS R	ELKINS	WV	USA
WV15	GERSTELL FARMS	KEYSER	WV	USA
WV53	LAREW	NEWBURG	WV	USA
49I	LOUIS BENNETT FIELD	WESTON	WV	USA
WV57	MCKEE SKY RANCH	TERRA ALTA	WV	USA
WV18	MILLER FIELD	KEYSER	WV	USA
WV19	MOORE FIELD	KINGWOOD	WV	USA
WV25	MOUNT STORM	MOUNT STORM	WV	USA
WV52	NRAO GREEN BANK	GREEN BANK	WV	USA
79D	PHILIPPI/BARBOUR COUNTY REG.	PHILIPPI	WV	USA
WV47	REXROAD	CLARKSBURG	WV	USA
71D	ROY AIRFIELD	GRAFTON	WV	USA
WV28	RUTH FIELD	CLARKSBURG	WV	USA
9W3	SIMPSON	PHILIPPI	WV	USA
WV40	ST MARY'S	ST MARY'S	WV	USA
6W0	WADE F MALEY FIELD	SHINNSTON	WV	USA
WV62	WINDWOOD FLY-IN RESORT	DAVIS	WV	USA
WY11	A-A RANCH	ENCAMPMENT	WY	USA
BPI	BIG PINEY-MARBLETON	BIG PINEY	WY	USA
WY34	BRIDGER CREEK	LYSITE	WY	USA
WY19	BUTLER	PINE BLUFFS	WY	USA
7V6	CAMP GUERNSEY	GUERNSEY	WY	USA
WY28	CANYON VIEW RANCH	YODER	WY	USA
WY66	CHAMBERLAIN BROTHERS RANCH	DOUGLAS	WY	USA
CYS	CHEYENNE	CHEYENNE	WY	USA
WY50	CHEYENNE ECHO	CHEYENNE	WY	USA
WY46	CHEYENNE WHISKEY	CHEYENNE	WY	USA
U06	COKEVILLE MUNI	COKEVILLE	WY	USA
WY26	COMMUNITY HOSPITAL	TORRINGTON	WY	USA
DGW	CONVERSE COUNTY	DOUGLAS	WY	USA
WY01	DILTS RANCH	BILL	WY	USA
9U4	DIXON	DIXON	WY	USA

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WY17	ELLIS RANCH	MEDICINE BOW	WY	USA
79V	EVANS	LARAMIE	WY	USA
WY27	FLYING S RANCH	SARATOGA	WY	USA
FBR	FORT BRIDGER	FORT BRIDGER	WY	USA
FEW	FRANCIS E WARREN AFB	CHEYENNE	WY	USA
WY61	GAS HILLS AIRSTRIP	WALTMAN	WY	USA
GCC	GILLETTE-CAMPBELL COUNTY	GILLETTE	WY	USA
78V	GOSNEY	KAYCEE	WY	USA
48U	GTR GREEN RIVER INTERGALACTIC	GREEN RIVER	WY	USA
WY07	HARDY RANCH	DOUGLAS	WY	USA
HAD	HARFORD FIELD	CASPER	WY	USA
THP	HOT SPRINGS CO-THERMOPOLIS MU	THERMOPOLIS	WY	USA
LND	HUNT FIELD	LANDER	WY	USA
WY02	IBERLIN RANCH	BILL	WY	USA
WY22	IBERLIN STRIP	SAVAGETON	WY	USA
WY23	IBERLIN STRIP	SUSSEX	WY	USA
WY14	IPY RANCH	HULETT	WY	USA
BYG	JOHNSON COUNTY	BUFFALO	WY	USA
EMM	KEMMERER MUNI	KEMMERER	WY	USA
81V	KEYHOLE	MOORCROFT	WY	USA
LAR	LARAMIE REGIONAL	LARAMIE	WY	USA
WY13	LITTLE BUFFALO RANCH	GILLETTE	WY	USA
WY33	LOST CABIN	LOST CABIN	WY	USA
WY06	LUCKINBILL AIRSTRIP	CODY	WY	USA
LSK	LUSK MUNI	LUSK	WY	USA
WY65	MADSEN	GILLETTE	WY	USA
WY03	MARBLETON BIG PINEY CLINIC	BIG PINEY	WY	USA
80V	MEDICINE BOW	MEDICINE BOW	WY	USA
WY68	MEMORIAL HOSPITAL	RAWLINS	WY	USA
CPR	NATRONA COUNTY INTL	CASPER	WY	USA
WY12	OHMAN RANCH	GILLETTE	WY	USA
WY38	ORCHARD RANCH	TEN SLEEP	WY	USA
8V8	OTTER CREEK RANCH	TEN SLEEP	WY	USA
EAN	PHIFER AIRFIELD	WHEATLAND	WY	USA
82V	PINE BLUFFS MUNI	PINE BLUFFS	WY	USA
WY51	PLATT RANCH	ENCAMPMENT	WY	USA
RWL	RAWLINS MUNI	RAWLINS	WY	USA
WY63	RAY'S AIRPARK	LARAMIE	WY	USA
WY58	REYNOLDS	WRIGHT	WY	USA
WY24	RIVERTON MEMORIAL HOSPITAL	RIVERTON	WY	USA
RIW	RIVERTON REGIONAL	RIVERTON	WY	USA
WY16	ROBBINS	MEDICINE BOW	WY	USA
RKS	ROCK SPRINGS-SWEETWATER COUNT	ROCK SPRINGS	WY	USA
SHR	SHERIDAN COUNTY	SHERIDAN	WY	USA
WY09	SHERWIN FIELD NR 1	DULL CENTER/SW CLA	WY	USA
SAA	SHIVELY FIELD	SARATOGA	WY	USA
49U	SHOSHONI MUNI	SHOSHONI	WY	USA
WY49	SKORUP MEMORIAL HOSPITAL	ROCK SPRINGS	WY	USA
WY05	SKYVIEW AIRPARK	CHEYENNE	WY	USA

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WY45	SLOAN	CHEYENNE	WY	USA
WY25	SNELL - NORTH LARAMIE RIVER	WHEATLAND	WY	USA
GEY	SOUTH BIG HORN COUNTY	GREYBULL	WY	USA
WY67	SOUTH LINCON MEDICAL CENTER	KEMMERER	WY	USA
WY37	SYMONS	SHERIDAN	WY	USA
WY55	TAYLOR FIELD	SUNDANCE	WY	USA
WY18	TAYLOR RANCH	MIDWEST	WY	USA
WY44	THIEL FIELD	CHEYENNE	WY	USA
76V	THOMAS MEMORIAL	GLENDO	WY	USA
84V	THRUSH RANCH	WESTON	WY	USA
TOR	TORRINGTON MUNI	TORRINGTON	WY	USA
WY47	TRUE	CASPER	WY	USA
WY59	TWO BAR RANCH	WHEATLAND	WY	USA
83V	UPTON MUNI	UPTON	WY	USA
WY29	VOWERS RANCH	CHUGWATER	WY	USA
WY35	WASHAKIE MEMORIAL HOSPITAL	WORLAND	WY	USA
WY62	WEST PARK HOSPITAL	CODY	WY	USA
WRL	WORLAND MUNI	WORLAND	WY	USA
WY57	WYOMING MEDICAL CENTER	CASPER	WY	USA
COD	YELLOWSTONE REGIONAL	CODY	WY	USA
BHL		BAHIA ANGELES	MEX	MEX
CVM		CIUDAD VICTORIA	MEX	MEX
PDS		PIEDRAS NEGRAS	MEX	MEX
SFH		SAN FELIPE	MEX	MEX
SNQ		SAN QUINTIN	MEX	MEX
YAL	ALERT BAY	ALERT BAY	CAN	CAN
YALA	ALERT BAY	ALERT BAY	CAN	CAN
YTF	ALMA	ALMA	CAN	CAN
YIB	ATIKOKAN MUNICIPAL	ATIKOKAN	CAN	CAN
YBG	BAGOTVILLE/SAGUENAY	BAGOTVILLE/SAGUENA	CAN	CAN
YBC	BAIE-COMEAU	BAIE-COMEAU	CAN	CAN
YBF	BAMFIELD	BAMFIELD	CAN	CAN
ZBF	BATHURST	BATHURST	CAN	CAN
YBV	BERENS RIVER	BERENS RIVER	CAN	CAN
YSS	BISSETT/WALLACE LAKE	BISSETT	CAN	CAN
YDV	BLOODVEIN	BLOODVEIN	CAN	CAN
XBB	BLUBBER BAY	BLUBBER BAY	CAN	CAN
YVB	BONAVENTURE	BONAVENTURE	CAN	CAN
YBR	BRANDON	BRANDON	CAN	CAN
YBL	CAMPBELL RIVER	CAMPBELL RIVER	CAN	CAN
YHH	CAMPBELL RIVER HARBOUR	CAMPBELL RIVER	CAN	CAN
YCG	CASTLEGAR	CASTLEGAR	CAN	CAN
YAC	CAT LAKE	CAT LAKE	CAN	CAN
YLD	CHAPLEAU	CHAPLEAU	CAN	CAN
YML	CHARLEVOIX	CHARLEVOIX	CAN	CAN
YCL	CHARLO	CHARLO	CAN	CAN
YYG	CHARLOTTETOWN	CHARLOTTETOWN	CAN	CAN
YQQ	COMOX	COMOX	CAN	CAN
YCF	CORTES BAY	CORTES BAY	CAN	CAN

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YXC	CRANBROOK	CRANBROOK	CAN	CAN
YDN	DAUPHIN	DAUPHIN	CAN	CAN
YDG	DIGBY	DIGBY	CAN	CAN
YDO	DOLBEAU	DOLBEAU	CAN	CAN
YHD	DRYDEN MUN	DRYDEN	CAN	CAN
YXR	EARLTON	EARLTON	CAN	CAN
YELA	ELLIOT LAKE	ELLIOT LAKE	CAN	CAN
YEL	ELLIOT LAKE MUN	ELLIOT LAKE	CAN	CAN
YFE	FORESTVILLE	FORESTVILLE	CAN	CAN
YAG	FORT FRANCES MUN	FORT FRANCES	CAN	CAN
YFH	FORT HOPE	FORT HOPE	CAN	CAN
YFC	FREDERICTON	FREDERICTON	CAN	CAN
YGP	GASPE	GASPE	CAN	CAN
YGQ	GERALDTON	GERALDTON	CAN	CAN
YZE	GORE BAY-MANITOULIN	GORE BAY	CAN	CAN
YGE	GORGE HARBOUR	GORGE HARBOUR	CAN	CAN
ZGF	GRAND FORKS	GRAND FORKS	CAN	CAN
YGN	GREENWAY SOUND	GREENWAY SOUND	CAN	CAN
-	HALIBURTON/STANHOPE	HALIBURTON	CAN	CAN
YHF	HEARST/RENE FONTAINE MUN	HEARST	CAN	CAN
YEB	HOLBERG	HOLBERG	CAN	CAN
YHN	HORNEPAYNE MUN	HORNEPAYNE	CAN	CAN
-	IGNACE MUN	IGNACE	CAN	CAN
YJE	JENNIS BAY	JENNIS BAY	CAN	CAN
YYU	KAPUSKASING	KAPUSKASING	CAN	CAN
YQK	KENORA	KENORA	CAN	CAN
YQE	KIMBERLEY	KIMBERLEY	CAN	CAN
YKY	KINDERSLEY	KINDERSLEY	CAN	CAN
YGK	KINGSTON	KINGSTON	CAN	CAN
YKX	KIRKLAND LAKE	KIRKLAND LAKE	CAN	CAN
YKXA	KIRKLAND LAKE	KIRKLAND LAKE	CAN	CAN
YQP	KYUQUOT	KYUQUOT	CAN	CAN
YLQ	LA TUQUE	LA TUQUE	CAN	CAN
YQL	LETHBRIDGE	LETHBRIDGE	CAN	CAN
ZGR	LITTLE GRAND RAPIDS	LITTLE GRAND RAPID	CAN	CAN
ZGRA	LITTLE GRAND RAPIDS	LITTLE GRAND RAPID	CAN	CAN
LLK	LONG LAKE	LONG LAKE	CAN	CAN
YBA	MAHATTA RIVER	MAHATTA RIVER	CAN	CAN
YMG	MANITOUWADGE	MANITOUWADGE	CAN	CAN
YEM	MANITOWANING/MANITOULIN EAST	MANITOWANING	CAN	CAN
YMV	MANKOUAGAN	MANICOUAGAN	CAN	CAN
YSP	MARATHON	MARATHON	CAN	CAN
YME	MATANE	MATANE	CAN	CAN
YXH	MEDICINE HAT	MEDICINE HAT	CAN	CAN
YMI	MINAKI	MINAKI	CAN	CAN
YYY	MONT-JOLI	MONT-JOLI	CAN	CAN
YMJ	MOOSE JAW	MOOSE JAW	CAN	CAN
YQA	MUSKOKA	MUSKOKA	CAN	CAN
-	NAKINA	NAKINA	CAN	CAN

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ZNL	NELSON	NELSON	CAN	CAN
YNK	NOOTKA SOUND	NOOTKA SOUND	CAN	CAN
YYB	NORTH BAY	NORTH BAY	CAN	CAN
YOS	OWEN SOUND/BILLY BISHOP	OWEN SOUND	CAN	CAN
YPD	PARRY SOUND	PARRY SOUND	CAN	CAN
YTA	PEMBROKE	PEMBROKE	CAN	CAN
YPL	PICKLE LAKE	PICKLE LAKE	CAN	CAN
YPM	PIKANGIKUM	PIKANGIKUM	CAN	CAN
KQ9	PINE DOCK MAN	PINE DOCK	CAN	CAN
YHP	POPLAR HILL	POPLAR HILL	CAN	CAN
YPB	PORT ALBERNI/MACMILLAN BLOEDE	PORT ALBERNI	CAN	CAN
YPZ	PORT ALICE	PORT ALICE	CAN	CAN
YZT	PORT HARDY	PORT HARDY	CAN	CAN
YMP	PORT MCNEILL	PORT MCNEILL	CAN	CAN
YRL	RED LAKE	RED LAKE	CAN	CAN
YXK	RIMOUSKI	RIMOUSKI	CAN	CAN
YXKA	RIMOUSKI	RIMOUSKI	CAN	CAN
YRI	RIVIERE-DU-LOUP	RIVIERE-DU-LOUP	CAN	CAN
9A6	ROBERVAL	ROBERVAL	CAN	CAN
YRJ	ROBERVAL	ROBERVAL	CAN	CAN
YSJ	SAINT JOHN	SAINT JOHN	CAN	CAN
YSI	SANS SOUCI	SANS SOUCI	CAN	CAN
YAM	SAULT STE MARIE	SAULT STE MARIE	CAN	CAN
YZV	SEPT-ILES	SEPT-ILES	CAN	CAN
YSC	SHERBROOKE	SHERBROOKE	CAN	CAN
YXL	SIOUX LOOKOUT	SIOUX LOOKOUT	CAN	CAN
YSL	ST LEONARD	ST LEONARD	CAN	CAN
YRR	STUART ISLAND	STUART ISLAND	CAN	CAN
YSB	SUDBURY	SUDBURY	CAN	CAN
YSE	SWAN RIVER	SWAN RIVER	CAN	CAN
YYN	SWIFT CURRENT	SWIFT CURRENT	CAN	CAN
ZTS	TAHSIS	TAHSIS	CAN	CAN
YTJ	TERRACE BAY	TERRACE BAY	CAN	CAN
YTS	TIMMINS	TIMMINS	CAN	CAN
9A9	TOFINO	TOFINO	CAN	CAN
YAZ	TOFINO	TOFINO	CAN	CAN
YWF	WAKEMAN SOUND	WAKEMAN SOUND	CAN	CAN
YXZ	WAWA	WAWA	CAN	CAN
YWL	WILLIAMS LAKE	WILLIAMS LAKE	CAN	CAN
YCJ	WINTER HARBOUR	WINTER HARBOUR	CAN	CAN
ZWQ	WOSS	WOSS LAKE	CAN	CAN
YQI	YARMOUTH	YARMOUTH	CAN	CAN
YQV	YORKTON	YORKTON	CAN	CAN
ZZO	ZEBALLOS	ZEBALLOS	CAN	CAN

.02 Where transportation involves two or more segments, at least one of which begins or ends at a rural airport and at least one of which does not, the 7.5 percent rate is applied to the rural portion of the transportation and the nonrural rate is applied to the nonrural portion. The rural portion is determined by calculating the number of great circle miles in those segments beginning or ending at rural airports and the total number of great circle miles in all segments of the transportation. The fraction formed by using the great circle miles of the rural portion as the numerator and the total great circle

miles as the denominator is multiplied by the amount paid for the transportation. The result is the portion of the total amount paid that is subject to the 7.5 percent rate. The remaining portion of the total amount paid is subject to the nonrural rate. In addition, all segments not beginning or ending at rural airports are subject to the segment tax.

SECTION 5. EFFECTIVE DATE

This revenue procedure is effective for transportation beginning after December 31, 1997.

DRAFTING INFORMATION

The principal author of this revenue procedure is Patrick S. Kirwan of the Office of Assistant Chief Counsel (Pass-throughs and Special Industries). For further information regarding this revenue procedure contact Mr. Kirwan at 202-622-3130 (not a toll-free call).

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 98-8

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Darkhouse Group, Long Beach, CA
DHS Benefit Corporation, San Diego, CA
Debbie Radcliff-Becroft Memorial Scholarship Fund, Port Hueneme, CA
Destiny Makers Inc., Glendale, CA
Dingila Health Foundation, Stanford, CA
Dorothea Dix Institute, Portland, OR
Double D Childrens Home, Deer Park, WA
Drustvo Hrvatska Majka-Society of Croatian Mothers, San Pedro, CA
Eastern Europe Recovery Foundation Inc., Oroville, CA
Educare Preschool, Long Beach, CA
Educational Development Systems Inc., Pasadena, CA
El Centro De Desarrollo Cultural, Los Angeles, CA
Enterprise Plus Economic Development Center Inc., Fresno, CA
Episcopal Charities of the Diocese of Oregon, Portland, OR
Ethiopian Community Organization, Portland, OR
Fernandez Guest House, Carson, CA
Figueroa Economical Housing Developmental Corporation, Los Angeles, CA
Foresthill Education Foundation, Foresthill, CA

The Foundation for African Education and Development, Berkeley, CA
Foundation of American Roots Music, Ojai, CA
Foundation of Iranian Libraries in California, Irvine, CA
The Foundation To Restructure Schools for Total Quality Learning Inc., Fair Oaks, CA
Four Winds West Inc., Fairfax, CA
Fresh Food Link, Fresno, CA
Friends for Kids, Sacramento, CA
Friends of Allensworth, Earlimart, CA
Friends of the Cedar Creek Grist Mill, Woodland, WA
Friends of the Patterson Public Library, Patterson, CA
Frog Society-UCD, Davis, CA
Fund for Educational Exchange, Los Altos, CA
Fund for Hope, McMinnville, OR
Future N Action Inc., Los Angeles, CA
Gang Outreach Covina, Covina, CA
Gap Internatinal, Portland, OR
Glenside Neighborhood Association Inc., Muskegon, MI
Global Bridges Inc., Washington, DC
Global Help International, Buena Park, CA
Global Relief Foundation Inc., Bridgeview, IL
Global Vision, Chicago, IL
Glorious Gospel Grace Ministries Inc., Tulsa, OK
Glory-Bound Quartet Co., Harrod, OH
Glory Gang Ministries Inc., Dallas, TX
Gods Final Word Mission Center Inc., Orlando, FL
Gods Helping Hands Inc., Orlando, FL
Golden Bear Athletic Club Inc., Charleston, WV
Golden Bear Gymnastics Academy, Daly City, CA
Golden Eagle Foundation Inc., Lexington, KY
Goldenhar Syndrome Research and Information Fund, Darien, IL
Goldsboro District Development Corporation, Roseboro, NC
Golf Classic Inc., Kansas City, MO
Good Food for Kids Inc., Lafayette, LA
Good News Ministry Inc., Huntsville, AL
Good News Outreach Inc., Little Rock, AR

Good Orderly Direction Career Motivation Network, Inkster, MI
Good Samaritan Connections of Shenandoah County Inc., Mt. Jackson, VA
Good Samaritan Resource Center Inc., St. Petersburg, FL
The Good Samaritans, N. Bend, OR
Good Samaritans of Carter County Inc., Grayson, KY
Goodwill Toward All Men Inc., Baltimore, MD
Goodwill Village West Inc., Lawton, OK
Goodworks, Seattle, WA
Guiding Light Foundation, Sacramento, CA
Idaho Falls Little Theatre Inc., Idaho Falls, ID
Idaho Institute of Arts and Technology Inc., Idaho Falls, ID
Idaho Minority Educators Organization, Nampa, ID
Immanuel Rock Foundation, Woodside, CA
Imperial Valley VIP, El Centro, CA
Independence Children's Center Corporation, Independence, OR
Inland Empire Conservation Corps Incorporated, Patton, CA
Insight Meditation Society of Orange County, Irvine, CA
Institute of Dynamic Well-Being, San Francisco, CA
International Buddhist Childrens Relief Program, Honolulu, HI
Intimate Concerts, Hermosa Beach, CA
Kahuna La Au Lapa Au O Maui Inc., Wailuku, HI
Kamp Kiwanis, Hoquiam, WA
Kingsburg Cancer Volunteers Inc., Kingsburg, CA
Korean-American Christian Mission for Northern Lands, Los Angeles, CA
Korean Children Center of Grace Community Outreach, Los Angeles, CA
Kyung-Gi High School Alumni Board in Southern California, Los Angeles, CA
The Jack London Museum, Oakland, CA
Jazz at the Lake Inc., La Grande, OR
The Latter Reign Inc., Christian Outreach, Oakland, CA
Leadership Clark County, Vancouver, WA
Learning Inspired From Experience International, San Carlos, CA

Les Bois United Soccer Club Inc., Boise,
ID
Lets Clean It Up, Tasker Village, PA
Liddells Group Homes Inc., Pomona, CA
Light of the World Ministries, San Jose,
CA
Lions Sight Conservation Foundation of
Santa Maria, Santa Maria, CA
Los Angeles Veterans Initiative Inc.,
Inglewood, CA
Los Liones Botanical Gardens, Los
Angeles, CA
Lynn Canal Volunteer Fire Department
Association Inc., Juneau, AK
Manor Crest Foundation, Inc., Penn Yan,
NY

Michael Reese Health Plan Inc., Chicago,
IL
Michael Reese Hospital Foundation,
Chicago, IL
Michael Reese Second Century
Foundation, Chicago, IL
Rotary Foundation of Beavercreek,
Beavercreek, OH
State Board of Higher Education
Foundation, Little Rock, AR
Unicare Family Foundation, Cleveland,
OH
Wolfpack Youth Athletic Association,
Indian Head Park, IL
If an organization listed above submits
information that warrants the renewal of its

classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Announcement of the Consent Voluntary Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under 31 Code of Federal Regulations, Part 10, an attorney, certified public accountant, enrolled agent, or enrolled actuary, in order to avoid the institution or conclusion of a proceeding for his disbarment or suspension from practice before the Internal Revenue Service, may offer his consent to suspension from such practice. The Director of Practice, in his discretion, may suspend an attorney, certified public accountant, enrolled agent, or enrolled actuary in accordance with the consent offered.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are prohibited in any Internal Revenue Ser-

vice matter from directly or indirectly employing, accepting assistance from, being employed by, or sharing fees with any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under consent suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public ac-

countant, enrolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individuals have been placed under consent suspension from practice before the Internal Revenue Service:

Name	Address	Designation	Date of Suspension
Trempus Jr., Joseph	Cabot, PA	CPA	October 1, 1997 to February 28, 1998
Tyler, Delbert D.	Monroeville, PA	CPA	October 23, 1997 to April 22, 2000
Gillmore, George P.	Hampton, NJ	CPA	Indefinite from October 10, 1997
Kamin, James C.	Chicago, IL	CPA	December 1, 1997 to May 31, 1999
Hubbard, Edward	Chicago, IL	Attorney	Indefinite from December 1, 1997
Retzlaff, Gene	Hortonville, WI	Enrolled Agent	December 1, 1997 to May 31, 1998
Conklin, Dennis M.	Arlington Hghts, IL	CPA	December 3, 1997 to December 2, 1998
Bowen, Roger H.	Lake Bluff, IL	CPA	December 4, 1997 to December 3, 1999
Ciconte, William	Wilmington, DE	Enrolled Agent	December 10, 1997 to December 9, 2000
Lopin, Paul I.	Chicago, IL	CPA	Indefinite from December 11, 1997
Goldstein, Benjamin	Des Plaines, IL	CPA	December 12, 1997 to June 11, 1998
Olsen Jr., Burton	Rancho Cordova, CA	CPA	December 15, 1997 to June 14, 1998
Hickman, Michael	Lawrence, KS	CPA	December 16, 1997 to April 15, 1998
Grant, Arthur J.	Morris Plains, NJ	CPA	January 1, 1998 to December 31, 2000
Zielinski, Henry	Woodstock, IL	CPA	January 1, 1998 to June 30, 1999
Rosales, John	Batavia, IL	CPA	January 1, 1998 to April 30, 1998
Reinstein, Maxwell	Potomac, MD	CPA	January 1, 1998 to March 31, 1998
Payne, Charlotte	Breckenridge, CO	CPA	January 1, 1998 to December 31, 1999
Ibrahim, Mongy	Raleigh, NC	CPA	January 1, 1998 to December 31, 1998
Koutek, Paul J.	Westchester, IL	CPA	January 1, 1998 to August 31, 1998
Doherty, Steven	Chicago, IL	CPA	January 1, 1998 to December 31, 1999
Deren, Patricia	Lackawanna, NY	Attorney	January 1, 1998 to December 31, 1998
Calhoun, Sandra	Louisville, KY	CPA	January 1, 1998 to March 31, 1998
Thurman, Stephen	Arcadia, CA	CPA	January 1, 1998 to December 31, 1998
Davidson, Mark	Tulsa, OK	CPA	January 15, 1998 to October 14, 1999
Hequembourg, Donald	Glencoe, MO	CPA	January 20, 1998 to July 19, 1998

Announcement of the Expedited Suspension of Attorneys, Certified Public Accountants, Enrolled Agents, and Enrolled Actuaries From Practice Before the Internal Revenue Service

Under title 31 of the Code of Federal Regulations, section 10.76, the Director of Practice is authorized to immediately suspend from practice before the Internal Revenue Service any practitioner who, within five years from the date the expedited proceeding is instituted, (1) has had a license to practice as an attorney, certified public accountant, or actuary suspended or revoked for cause; or (2) has been convicted of any crime under title 26 of the United States Code or, of a felony under title 18 of the United States Code involving dishonesty or breach of trust.

Attorneys, certified public accountants, enrolled agents, and enrolled actuaries are

prohibited in any Internal Revenue Service matter from directly or indirectly employing, accepting assistance from, being employed by, or sharing fees with, any practitioner disbarred or suspended from practice before the Internal Revenue Service.

To enable attorneys, certified public accountants, enrolled agents, and enrolled actuaries to identify practitioners under expedited suspension from practice before the Internal Revenue Service, the Director of Practice will announce in the Internal Revenue Bulletin the names and addresses of practitioners who have been suspended from such practice, their designation as attorney, certified public accountant, en-

rolled agent, or enrolled actuary, and date or period of suspension. This announcement will appear in the weekly Bulletin at the earliest practicable date after such action and will continue to appear in the weekly Bulletins for five successive weeks or for as many weeks as is practicable for each attorney, certified public accountant, enrolled agent, or enrolled actuary so suspended and will be consolidated and published in the Cumulative Bulletin.

The following individual has been placed under suspension from practice before the Internal Revenue Service by virtue of the expedited proceeding provisions of the applicable regulations:

Name	Address	Designation	Date of Suspension
Christensen, Reed K.	Roseville, CA	Enrolled Agent	Indefinite from December 16, 1997

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C.—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Proc.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 1997-27 through 1997-52 will be found in Internal Revenue Bulletin 1998-1, dated January 5, 1998.

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¹ A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1997-27 through 1997-52 will be found in Internal Revenue Bulletin 1998-1, dated January 5, 1998.