I mentioned earlier that we in the Forest Service see ourselves as a full partner in land use planning with the State and local jurisdictions. In the past, our role frequently stopped at the National Forest boundary. The implication was "we'll take care of the mountains and the counties and towns can take care of the valleys."

Now the Forest Service is asked almost daily to make decisions having long-term effects on surrounding lands, as well as on the National Forests. Our State and county neighbors also make decisions which affect the National Forests. Natural resources on adjoining lands are interrelated and the formulation of an optimum land use policy should not stop at man-made boundaries. Ownerships are intermingled, roles are complementary.

For example, the county approval of a subdivision adjacent to National Forest land may compromise National Forest purposes and lead to the misuse of National Forest resources. On the other hand, a Forest Service decision to develop a large recreation area may strain the county's transportation and utility system.

It is obvious that no public agency can act unilaterally without risking compromise of the public's interest. Everyone involved in making land use decisions must develop a sensitivity for their neighbors who will be affected by that decision. The public is entitled to coordinated action among its various governmental levels and agencies.

You will be interested in two special projects dealing with land use planning and mountain subdivisions being conducted by the Colorado State Forester as part of our State and Private Forestry Program. A two-year pilot project is underway "to provide intensified on-the-ground service to landowners and local governments, for improved forest management, increased tree vigor and protection of forest from fire and pests on small mountain subdivision ownerships. Also included is thinning through forest product sales to achieve fuel hazard reduction and creation of fuel breaks, and the planting of trees for erosion control and beautification."

This trial work is being carried out in several areas of Colorado and we hope that the results will be applicable to private development throughout the State.

A related project is being initiated to provide specialized assistance, through the Colorado State Forest Service, to assist County planners in integrating plans for all public-private ownerships.

In addition, we have developed a sample *Agreement for Land Use Planning Coordination*, which is being implemented as a three-way arrangement, on a county-by-county basis, between the Forest Service, State Forester, and County Commissioners. Basically, the agreement provides on a formal basis:

1. That the County Commissioners will "consult with the Forest Service prior to any proposed changes in private land zoning or land use plans affecting the National Forest lands within the County. The State Forest Service will be consulted where changes will concern State and private forest lands:"

2. That the Colorado State Forest Service will "provide the land use and technical environmental forest management services for State and private lands within the County," and "act as consultant to the County Commissioners . . . in development of private lands with respect to forest management, fire control, environmental quality and zoning."

3. That the Forest Service will "advise the County . . . of existing Multiple Use policies and plans for National Forest land uses . . . and consult with them prior to changes in these plans."

We will also "share expertise with the County in cooperation with the State Forest Service, in land use specialities where (we) have developed particular experience and skill."

So far, these agreements have been executed in at least five Colorado Counties—Delta, Mesa, Ouray, San Miguel and Summit; and the Routt National Forest is working on some. Land development activity has, of course, been a factor that pointed to the need for this kind of cooperation and coordination.

The rising tempo of year-round outdoor recreation, second home development, new town establishment and industry relocation in the West parallels the recent environmental awareness and concern. The impact of these developmental activities could destroy the features of the fragile western environments—scenic splendor, clean air, clear water, abundant wildlife and wide-open spaces—that attracted development in the first place.

The problems created by man living in the Western forest environment are most urgent in the central and southern Rocky Mountains and the adjacent Great Plains. In response to this problem, the Forest Service and nine Rocky Mountain and Great Plains universities have united in a cooperative research program called the Eisenhower Consortium for Western Environmental Forestry Research. The development of the Consortium was spearheaded by the Forest Service through the Rocky Mountain Forest and Range Experiment Station headquartered in Fort Collins, Colorado. The Consortium's objectives are to provide solutions to problems created by man's interactions with the forest environment and to combine and coordinate the scientific resources of the Universities and the Forest Service.

The needs and wants of both permanent and transient residents must be met while maintaining the attractive features of the natural western environments. The scientific bases of management techniques for alternative courses of action to meet this objective must be developed and public understanding of these alternatives and their consequences must be sought.

The Eisenhower Consortium will provide the variety of skills and resources needed to increase our understanding of the interactions among ecologic, economic and social factors involved in man's activities in open-space environments. Since it is not likely that all the skill and resources could be found in any one institution, the Consortium will provide the structure by which the efforts of a number of institutions can be coordinated. The Consortium, through its representatives from the universities and the Forest Service, will select problems, formulate research programs, solicit research proposal to implement the programs and provide the machinery through which Forest Service and other funds can be obtained to support this research.

Research of the Consortium will include such subject matter areas as: developing methods of monitoring and controlling environmental changes; determining the ecological, social and economic consequences of recreational, residential, transportation and industrial developments in forest environments; estimating future demands for open-space recreation; and analyzing legal, political and social constraints on the maintenance of high-quality environment.

Exploratory studies already underway in cooperation with member universities include: improving waste management on outdoor recreation areas; environmental, economic and social effects of urbanization on mountain watersheds; impact of recreation use on water quality; future demands for second homes and their effects on stream and groundwater quality; ecological effects of snowmobiling; and effects of timber harvesting on wildlife populations.

The Eisenhower Consortium for Western Environmental Forestry Research will also provide a forum for bringing together environmental research organizations, public and private land management agencies and concerned citizens to obtain the public input and understanding necessary for environmentally sound forest land management.

Recognizing the impact of land use not only on the National Forests of Colorado but on the total mountain environment and the State's rural communities as well, the Forest Service is firmly committed to provide its full cooperation and assist in every appropriate way to promote the wise use of the land resources involved.

We are also committed to an even more systematic, interdisciplinary, research-based approach to the development of a dynamic multiple use program for all of America's forests. It is in the public interest to seek a reasonable balance among the conflicting and competing uses of our forests.

We believe that our efforts will significantly contribute to higher quality land management and environmental protection on the National Forests and neighboring lands.

Again, I appreciate the opportunity to participate in the Second Vail Symposium.

PUBLIC LAND SURVEYING IN WYOMING EARLY IN THIS CENTURY

Mr. McGEE. Mr. President, the summer edition of Our Public Lands, a publication of the Bureau of Land Management, contains an article on public land surveying in Wyoming during the early part of this century.

The author of the article is the late William Roy Bandy, who died last month. Bandy was a retired cadastral engineer who was well known to many westerners.

The article, entitled "Breakfast in the Big Horns," gives a stirring and interesting account of the many obstacles and hardships which were readily accepted by Government surveyors of the West at the turn of the century.

I ask unanimous consent that the article be printed in the RECORD.

There being no objection, the article was ordered to be printed in the RECORD, as follows:

BREAKFAST IN THE BIG HORN

(By William Roy Bandy)

(NOTE.—Sixty years ago William Roy Bandy was a freshman bridegroom camping on the Big Horn Mountains in Wyoming as head of a cadastral surveying crew. Although Mr. Bandy was only 27 years old, he was already a veteran surveyor who had served the General Land Office and other employers in posts of increasing responsibility since he had been 20 years old. He used his camera to capture the breakfast scene in which his young bride was the central figure. The story of how Mr. Bandy came to take the photograph and what happened to the picture ultimately is the subject of his reminiscences in "Breakfast in the Big Horns.")

I had been employed by the U.S. General Land Office to assist in surveying the remaining unsurveyed public lands in the outlying areas of the mountainous West. Such a survey was necessary to enable the homesteaders to locate the boundary lines of their claims and to obtain title to them. That was a free service furnished to the citizens by the Federal Government to promote the settlement of the Western States.

The job was a somewhat nomadic one, requiring much moving from one district to another to meet the needs of new settlers coming to look for homestead land. My party consisted of five survey aids, a teamster, and a camp cook.

My wife Inez and I had not been married very long when I got that survey job. We saw it would take me away from home for months at a time, camping throughout the mountains. Inez wanted to go along, stay in camp where she could be helpful to me, and incidently see a lot of new country. Regulations prevented anyone from living in a government maintained camp unless they were employees of the Government, so she volunteered to give the cooking job a try.

I was glad to find her willing and desirous of sharing in the camp life, which meant living in a tent with a dirt floor, sleeping on the ground, with the wind flapping the canvas and kicking up dust all day long, together with many other inconveniences foreign to a Missouri girl fresh from home!

She was a little dubious as to whether she could please the men with her cooking, because she had never cooked before except to help her mother. I encouraged her by saying the boys would be easy to cook for because they were always hungry. The field men took sandwiches every work day for lunch, and they put up their own lunches while at the breakfast table, which made it easier for the cook.

So I bought her a White House Cook Book and she was in business. It worked out fine. She stayed with it for three summers, while we had no children.

Because she was raised in Missouri, camp life in a tent on the western frontier presented many problems she had never heard of, most of which arose when she was alone in camp and had to cope as best she could. A windstorm might swoop in and flatten the tents, or the wind sometimes worked the stovepipe loose from the stove with a fire going. At such times she would have to grab a gunny sack and fit the pipe back on the stove before the canvas caught fire—soot flying all over and settling on the table and dishes. There was seldom a dull moment, it seemed.

Her most vivid recollection was her first encounter with a pack rat, which she had never seen before. One morning while washing dishes at the stove, she looked back at the cupboard and spied an animal watching her over the edge of the ginger snap keg. She said its big ears, bug eyes, and long whiskers looked pretty savage to her! We were all in the field at the time, leaving her alone in the wild and unknown land. She remembered the old revolver that I kept under my pillow. Although she had never shot a gun, she hurried to get the pistol.

Taking rest on the table, she fired at the beast. When the smoke from the black powder shell cleared away, up popped the head again, its eyes glittering and its tail slapping the side of the carton. She shot the remaining shells with no result except to riddle the messbox. Not to be outdone, she courageously wrapped a gunny sack around the ginger snap box and nailed the package tight in an empty egg crate.

When we returned to camp, she proudly pointed to the egg crate and asked us to take a look and name it! She enjoyed telling that story to her wide-eyed grandchildren. When a rattlesnake coiled up between the stove and the sugar sack one day, she knew how to deal with it. On the plus side, it was not long before she acquired a pet magpie that learned to squawk a few words. Later on she picked up a "bum" lamb that would stand at the oven door wagging its long tail for biscuits.

The journey when we camped overnight on the summit of the Big Horns and I took the photograph was after we had left the Martin Ranmael homestead. Mr. Ranmael had homesteaded about 10 miles southeast of Cooke City, Montana, not far from the northeast corner of Yellowstone Park.

When Mr. Ranmael had built his house, the nearest road to his place was at Cooke City. He was a man of unusual dexterity, and had built his house, unlike the typical homesteader sod shanty, all with smooth shingles and weatherboarding, entirely from native logs, using only a broadax, foot adz, and handsaw. It was a real show place.

Now we were on a long move overland to the W. T. Broderick homstead and the Hilton Lodge in Wyoming, east of the Little Big Horn River and south of Wyola, Montana.

Although from Cooke City to our destination was only about 120 miles, and the Broderick homestead scant miles from the Montana-Wyoming border, we had to go as far south as Cody, Wyoming, and loop back across the border once to get through the almost trackless mountains with our wagon and crew. This made the journey 150 miles long.

As was the practice in those days, we carried with us food supplies, horse feed, tents, bedrolls, dishes—everything we needed to live off the country for weeks at a time. There were no swank motels or garish hamburger stands dotting the landscape as there are now. It was the custom throughout the West then for travelers to stop overnight wherever darkness overtook them. They thought nothing of pitching camp on the edge of a town rather than go to a hotel or rooming house.

Bad mudholes and steep hills sometimes made the trial almost impassable. Once we got stuck with the bedwagon and had to carry a part of the load by hand ahead to dry ground. In Sunlight we met Forest Supervisor R. W. Allen, now President of the Shoshine National Bank of Cody, who gave us helpful advice about roads.

We passed over Dead Indian Hill, the famous landmark where one going west must drag a good sized tree with the limbs still on it to keep the wagon from getting ahead of the horses. The first night out we camped on the head of Pat O'Hara Creek at the foot of Hart Mountain. There the wolves kept us awake with their blood-curdling howling.

The second night out we were at the Cody bridge. There we replenished our supplies and also soaked ourselves in DeMaris Hot Springs, the outdoor bathing pool of bubbling sulphur water located on the bank of the Shoshone River west of the bridge.

We did not expect to see much of interest on our trip east from Cody across the Dry Creek basin, a windwhipped desert of saltsage and greasewood. Several native inhabitants of the basin greeted us, however. One was a happy yellow-breasted meadow lark with a black spot on this chest. He was singing from his perch on a greasewood. Another was a bob-o-link, a black bird with a white spot on his wings. He did his usual "thing" by flying straight up 30 or 40 feet high, then gracefully floating down as he sang his standard song, which the poet quotes as "bob-o-link, bob-o-link, spink-spank-spink." We saw lots of prairie dogs barking from the side of their holes, their short tails bobbing with each effort.

We crossed the Big Horn River at Kane, Wyoming, and camped at the foot of the mountain. The next day Inez and I took a shortcut and walked ahead while the men doubled up the teams and pulled each wagon up one at a time. It turned out more of a climb than we had anticipated.

About noon we got hungry and discovered that we had inadvertently left our lunches in the wagons. Seeing a sheep wagon over by a spring, we swung over to it. There was no one home, but a part of a mutton hung in a tree wrapped in a flour sack. It looked like "manna from heaven" to us. Inez fried some mutton chops, opened a can of tomatoes and of corn, and we had a feast. We left a thank-you note for the nice sheepherder. About 4 p.m. we joined up with the wagons again and climbed aboard joyously. It was a great relief to settle ourselves in a spring seat again. We could enjoy nature's interesting scenes much better from that comfortable vantage point.

Our caravan was then travelling northward along the summit of the Big Horn Mountains, following a deeply-worn trail which was probably pounded out first in ancient times by the hooves of those early road engineers, the American Bison.

Those animals which we know as buffalo are renowned for their uncanny ability to choose the most practical route when travelling between grazing grounds. I've read that the buffalo inhabited the Eastern States and that buffalo jumps found there contain bison bones dating back 10,000 years. Trails, or traces, pounded out by those animals are said to have led early settlers to the discovery of famous Cumberland Gap.

My brother, Willis, spotted a covey of grouse after we rejoined the caravan and bagged a few of the young birds for our breakfast with his .22 caliber revolver.

It was getting near sundown before we found water for an over-night camp. We had begun to wonder if we would find water before darkness closed in on us in that vast solitary wilderness. We were at an elevation of 9,500 feet above sea level. Then we saw a big snow drift ahead, which looked promising.

Karl Suhr, our teamster, pulled down and parked the wagon on a level spot below the snow drift by a small trickle of water seeping from beneath it. Everyone was tired and hungry, so we lost no time in getting supper started. We dug the groceries out of the wagon in a hurry. Some of the party got the stove out and set it up while others got wood. Inez peeled potatoes and cut ham.

It was not long before the fragrant smell of frying ham filled the mountain air. We wiped road dust off of the granite dishes and supper was ready, with plenty of gravy and hot biscuits. My wife's tent was put up, Karl had fed the horses their oats, and after supper the horses were hobbled, a cowbell put on one, and all of the animals were turned loose to graze during the night. The men slept out beneath the star-studded dome.

Waking up during the night and hearing the gentle tinkle of the cowbell, I turned over and went back to sleep with the comfortable feeling that everything was well. At least we still had a saddle-horse. The next morning the stream had quit running, the pools were frozen over, and there was ice on the water pails I had thoughtfully filled the night before.

It was a little breezy, so Karl put a piece of striped canvas under the edge of the wagon box to protect Inez from the cold north wind, "the fierce kabbabinokka" of Hiawatha fame, while getting breakfast.

After breakfast we all went up on the snow to frolic so the boys could write home about snowballing in August. The snow was too hard to make snowballs—it was even hard to stand up on.

Although we were well above timberline and it froze ice every night, many alpine flowers and shrubs were growing along the edge of the snow bank, struggling to live out their life cycle in spite of the many handicaps. As soon as the snow edge moved slowly upward, uncovering the dormant plants, the impatient buttercups, clustering rock asters, snowdrops, and other alpine flowers lost no time in doing their best to brighten their part of the world.

Even with an inch or more of snow yet to go, the sun's life-giving rays penetrated the icy pane, causing the struggling bulb to push up through the ice, straighten up, and unfold in all its glory. We stuck some of the flowers on our hats. How else could those little flowers get up in the world? That was their only chance to add their bit. Had it not been for our visit those beauties might have lived in vain. They probably would have had a long, long wait before other visitors came.

The idea to take a picture of the breakfast scene came to me on the spur of the mo-

ment as I glanced at the busy camp there at the foot of the huge bank of last winter's snow. As I stood there downwind from the outdoors kitchen, waiting for breakfast and enjoying the aromas of frying mountain grouse and the coffee pot, the rising sun at my back cast its warming glow over the colorful scene ahead.

I then snapped the picture, catching a perfect view of my wife Inez as she stood, rosy-cheeked that frosty morning. Standing between the cook stove and the red and green painted wagon, she dominated the scene as the center of attraction, a scene so aptly emphasized by the skillful artist. With the stove loaded with frying pans and skillets, she deftly speared herself a choice piece of grouse with that ever busy left hand of hers. So intent was she that my picture taking went unnoticed. It was that unforgettable scene that I wished to record for the admiration of future generations.

It was 58 years later in 1970 that my daughter Zoe and I requested artist Shope to execute an oil painting of that memorable scene in nature's unspoiled wilderness. We have dedicated the painting to the memory of her mother, that Missouri girl who cheerfully braved the rigors of camp life on the wild frontier to be with her husband and his nomadic survey party, assisting him and sharing their exciting experiences and fun.

PETROLEUM INDUSTRY TAXATION

Mr. TOWER. Mr. President, on September 6, 1972, the distinguished Senator from Wisconsin (Mr. PROXMIRE) availed himself of the opportunity to attack the petroleum industry again. He beat the tax reform drum by trying to show that in 1971 the 18 largest oil companies paid only 6.7 percent of their net income in Federal income taxes. While this might be an accurate arithmetic computation, it is not an accurate statement of the tax burden of the petroleum industry.

To achieve a more realistic tax picture, the statistics which should be compared are domestic taxes to domestic earnings or worldwide taxes to the worldwide earnings. By comparing these figures, a more accurate tax-burden picture emerges.

The summary of a 1972 report by the Petroleum Industry Research Foundation Inc., entitled "The Tax Burden on the Domestic Oil and Gas Industry" revealed the following statistics:

(a) The U.S. petroleum industry's total tax obligations on its domestic earnings, operations and properties amounted to $3.4 billion in 1970. Of this, federal income tax obligations represented the largest single item, amounting to $1.3 billion or 40% of the total. In addition, domestic excise and sales taxes on gasoline and other oil products amounted to $10.5 billion.

(b) Comparable data for other industries are not yet available from the Internal Revenue Service for 1970. However, data for the years 1967–1969 show that while the petroleum industry's federal income tax obligation represented a smaller share of gross revenue or net earnings than that of U.S. industry in general, the share of the various other direct taxes (excluding sales and excise taxes) was significantly higher for the petroleum industry than for the average of other U.S. industries.

(c) The U.S. oil industry's tax burden, as measured by the ratio of total domestic taxes (excluding sales and excise taxes) to total domestic revenues, amounted to 6.0¢ per dollar of revenue for 1970 and averaged 5.8¢ per dollar of revenue for the three year period 1967–1969. The average tax burden for the Internal Revenue Service classification, "All Mining and Manufacturing Corporations" was 5.6¢ while for the IRS classification, "All U.S. Business Corporations" it was about 4.7¢ per dollar of revenue for these same three years.

(d) The above tax burden ratios show that the petroleum industry's lower effective income tax rate relative to other U.S. industries is more than offset by its relatively higher burden of other direct taxes (exclusive of excise and sales taxes). Hence, the total tax burden carried by the domestic petroleum industry is above the average for both. All U.S. Mining and Manufacturing Corporations and all U.S. Business Corporations.

(e) If excise and sales taxes are added, the oil industry's total tax burden rises to 20¢ per dollar of revenue which is considerably higher than the composite total tax burden, including excise and sales taxes, on all other industries.

(f) Another meaningful base for measuring the tax burden is Value Added. (The net value of goods created within a given industry, as opposed to the sales value which consists of cumulative net values added). In 1967 the domestic oil and gas producing and refining industry paid 16¢ in taxes (excluding sales and excise taxes) per dollar of Value Added. This was approximately one-third higher than the composite total tax burden, including excise and sales taxes, on all other industries.

(g) In addition to the $3.4 billion in direct domestic taxes and the $10.5 billion in excise and sales taxes, the U.S. petroleum industry paid $10 billion abroad in income and operating taxes and $2.8 billion in foreign motor fuel excise taxes. Thus, the total global tax obligation of the U.S. oil industry in 1970, including excise and sales taxes, amounted to nearly $27 billion of which slightly more than half was incurred in the U.S.

(h) The Tax Reform Act of 1969, by reducing the depletion allowance instituting a Minimum Tax and removing the investment tax credit, increased the domestic petroleum industry's tax burden by approximately $600 million for the year 1970 from what it would have been in the absence of the Act. Slightly more than half of the increase was due to the reduction in the depletion allowance. Most of the remainder was due to the institution of the Minimum Tax."

In addition to incorrectly comparing different statistics, Senator PROXMIRE's statement also implied that the oil companies are receiving some sort of preferential benefit by being allowed to credit taxes on foreign income against domestic Federal income taxes. In reality, this lawful device is available to everyone and merely prevents these companies being taxed twice on the same foreign income. This tax provision has long been recognized as equitable.

I sincerely hope that any future tax reforms will be based on accurate and unslanted statistics and not on misleading facts.

A FACTUAL LOOK AT HUD'S PERFORMANCE IN PROVIDING DISASTER RELIEF FOR AGNES VICTIMS

Mr. ALLOTT. Mr. President, of late, we have been deluged with charges and criticisms aimed at HUD's inability or lack of capability to provide disaster relief for victims of tropical storm Agnes which struck in late June of this year bringing indescribable destruction in a six-State area leaving thousands homeless. In order to bring "clear skies" to this "storm" of rhetoric, let us look at the facts.

HUD was faced with providing a temporary housing program unprecedented in scope and urgency. Under Secretary Romney's dedicated and able leadership, the Department is rapidly accomplishing the monumental task of providing more than 28,000 eligible families with temporary housing, and I might add, with record results under circumstances worse than any other previous natural disaster. Rehousing needs for Agnes victims exceed by more than 10,000 the total temporary housing assistance undertaken for all 16 major national disasters of the past 3 years.

Until Agnes struck, Hurricane Camille in 1969 was HUD's largest single housing disaster assistance program. It took 6 months to provide 5,200 Camille victims temporary housing accommodations, while 17,585 families in Agnes flood areas were provided housing assistance within 9 weeks. In other words, in about one-third the time, over three times as much has been accomplished.

For a closer look, let us look at New York and Pennsylvania where the damage was most extensive.

In Pennsylvania, where a daily average of 306 families are provided temporary housing, more than 12,500 of some 21,000 approved applicants have been given housing assistance. In the southern tier of New York State, 4,103 of the approximately 5,600 approved applicants have been housed.

Mr. President, providing relief and assistance to victims of a devastating natural disaster, such as tropical storm Agnes, in my judgment, should not be a partisan issue. I would hope that any administration would do its utmost to render assistance. However, because HUD's performance has been somewhat obscured by the dialog of the campaign in recent weeks, I was compelled to rise today to set the record straight.

HEALTH MAINTENANCE ORGANIZATIONS

Mr. KENNEDY. Mr. President, the Subcommittee on Health has held extensive hearings concerning the financing and organization of services in the health-care industry in the United States during this Congress. These hearings have been held across the United States, and a fact-finding trip has been made to several European countries to try to identify solutions to some of the problems we are experiencing in the delivery of health care to the American people.

For the past 2 years, President Nixon has emphasized the profound problems currently existing in our health-care system. Specificially, the President has proposed three major legislative thrusts in the area of health in his health messages of 1971 and 1972. According to President Nixon's 1971 health message to Congress, the areas of health manpower, health insurance, and reorganization of the delivery system required legislative action. In response to the President's wishes, the Health Profes-