

*Hedden*TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

Newark, N.J.



August 12, 1940.

Mr. John G. Whitehead,  
Massasoit Avenue,  
Barrington, R.I.

Dear Sir:

I am in receipt of a letter from Deputy Commissioner of Internal Revenue, Mr. George J. Schoeneman, in which was enclosed your letter of July 22nd., making inquiry concerning the property known as Oak Island in the Province of Nova Scotia. You asked to be advised whether or not the property would be disposed of at public auction or could a private sale be arranged.

In reply you are advised that inasmuch as the property is located in the Province of Nova Scotia it is outside my jurisdiction, insofar as a sale by public auction is concerned. The property to which Mr. Hedden has title consists of about 100 acres--partly woodland and partly open unfarmed fields, and was purchased by him in two parcels--first, about 50 acres, was purchased in 1935. The second of about the same acreage was purchased in 1938. If you are interested in the purchase of this property, I am certain that a private sale can be arranged if the bid is satisfactory, as Mr. Hedden has already turned over to me, informally, a deed to part of the property and will turn over the other deed upon request.

I would appreciate hearing from you at an early date as I am anxious to dispose of this property.

Yours very truly,

(Signed) John E. Manning

Collector.