First Standard Parallel North

On the evening of Dec. 15th 1890
and 35 East, in Latitude 38° N.
in accordance with instructions
5h. 27m. P.M. by my watch,
I find the magnetic bearing

Local mean time of U.C. of Polaris
Astronomical local mean time of
Which taken from time of U.C.
hour angle of Polaris
Azimuth of Polaris for Lat. 38° 17m
North end of the needle
The sum is the variation

I lay off azimuth 0° ~~54'~~ 55' to
so found.