

FARM CREDIT ADMINISTRATION
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 48
Effective June 15, 2005

Enclosed is the forty-eight revision to the Farm Credit Administration's Loan Account Reporting System (LARS) Instructions. Revisions of specific instructions are identified on each page by an asterisk in the left margin of the section that has been revised. Revision No. 48 should be filed after the "Revisions" tab in your instruction book. All LARS instructions should be filed in the back of your Uniform Call Report Instruction Manual. Listed below is an explanation of the revisions.

Discussion of Revision

Standard Industrial Codes

The following code and definition was added: 2061 Cane Sugar, Except Refining; 2874 Phosphatic Fertilizers; 3812 Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments; 4522 Air Transportation, Nonscheduled; 6513 Short-Term Business Credit Institutions, Except Agricultural; 7032 Sporting and Recreational Camps; and 7389 Business Services, Not Elsewhere Classified.

Loan Service Organization Codes

As a result of addition and deletion of branch codes, all pages in this section have been reprinted.

Listed below are the pages that have been revised in the LARS Instructions. The revised pages should be inserted into the appropriate section of the instruction book as follows:

PAGES TO BE REMOVED

PAGES TO BE INSERTED

Standard Industrial Codes

Standard Industrial Codes

pp. i - xi
pp. 37-38, 58-59, 64-91

pp. i - xii
pp. 37-38, 58-59, 64-97

Loan Service Organization Codes

Loan Service Organization Codes

pp. 1 - 44

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ENCLOSURE III

**LOAN ACCOUNT REPORTING SYSTEM (LARS)
Standard Industrial Codes,
Valid Product Codes
Abbreviated List**

Major Group	Group Number	Industry Number		
0100			Crops	1
	0110		Cash Grains	1
		0111	Wheat	1
		0112	Rice	1
		0115	Corn	1
		0116	Soybeans	2
		0119	Cash Grains, Not Elsewhere Classified (NEC)	2
	0130		Field Crops Except Cash Grains	2
		0131	Cotton	2
		0132	Tobacco	2
		0133	Sugarcane and Sugar Beets	3
		0134	Irish Potatoes	3
		0139	Field Crops Except Cash Grains, NEC	3
	0160		Vegetables and Melons	3
		0161	Vegetables and Melons	3
	0170		Fruits and Tree Nuts	4
		0171	Berry Crops	4
		0172	Grapes	4
		0173	Tree Nuts	4
		0174	Citrus Fruits	5
		0175	Deciduous Tree Fruits	5
		0179	Fruits and Tree Nuts, NEC	5
	0180		Horticultural Specialties	6
		0181	Ornamental Floriculture and Nursery Products	6
		0182	Food Crops Grown Under Cover	6
	0190		General Farms, Primarily Crop	6
		0191	General Farms, Primarily Crop	6

LOAN ACCOUNT REPORTING SYSTEM (LARS)
Standard Industrial Codes,
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Major Group	Group Number	Industry Number		
0200			Livestock and Animal Specialties	7
	0210		Livestock, Except Dairy, and Poultry and Animal Specialties	7
		0211	Beef Cattle Feedlots	7
		0212	Beef Cattle, Except Feedlots	7
		0213	Hogs	8
		0214	Sheep and Goats	8
		0219	General Livestock, Except Dairy and Poultry	8
	0240		Dairy Farms	8
		0241	Dairy Farms	8
	0250		Poultry and Eggs	9
		0251	Broiler, Fryer, and Roaster Chickens	9
		0252	Chicken Eggs	9
		0253	Turkeys and Turkey Eggs	9
		0254	Poultry Hatcheries	9
		0259	Poultry and Eggs, NEC	9
	0270		Animal Specialties	10
		0271	Fur-bearing Animals and Rabbits	10
		0272	Horses and Other Equines	10
		0273	Animal Aquaculture	10
		0279	Animal Specialties, NEC	11
	0290		General Farms, Primarily Livestock and Animal Specialties	11
		0291	General Farms, Primarily Livestock and Animal Specialties	11
0500			Landlords	12

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
0700			Agricultural Services	13
	0710		Soil Preparation Services	13
		0711	Soil Preparation Services	13
	0720		Crop Services	13
		0721	Crop Planting, Cultivating, and Protecting	13
		0722	Crop Harvesting, Primarily by Machine	14
		0723	Crop Preparation Services for Market, Except Cotton Ginning	14
		0724	Cotton Ginning	15
	0740		Veterinary Services	15
		0741	Veterinary Services for Livestock	15
		0742	Veterinary Services for Animal Specialties	15
	0750		Animal Services, Except Veterinary	16
		0751	Livestock Services, Except Veterinary	16
		0752	Animal Specialty Services, Except Veterinary	16
	0760		Farm Labor and Management Services	17
		0761	Farm Labor Contractors and Crew Leaders	17
		0762	Farm Management Services	17
	0780		Landscape and Horticultural Services	17
		0781	Landscape Counseling and Planning	17
		0782	Lawn and Garden Services	18
		0783	Ornamental Shrub and Tree Services	18
0800			Forestry	19
	0810		Timber Tracts	19
		0811	Timber Tracts	19

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
	0830		Forest Nurseries and Gathering of Forest Products	19
		0831	Forest Nurseries and Gathering of Forest Products	19
	0850		Forestry Services	20
		0851	Forestry Services	20
0900			Fishing, Hunting, and Trapping	21
	0910		Commercial Fishing	21
		0912	Finfish	21
		0913	Shellfish	21
		0919	Miscellaneous Marine Products	21
	0920		Fish Hatcheries and Preserves	22
		0921	Fish Hatcheries and Preserves	22
	0970		Hunting and Trapping, and Game Propagation	22
		0971	Hunting and Trapping, and Game Propagation	22
1000			Rural Home Loans	22
1400			Mineral and Quarrying of Nonmetallic Minerals, Except Fuel	23
	1470		Chemical and Fertilizer Mineral Mining	23
		1479	Chemical and Fertilizer Mineral Mining Not Elsewhere Classified	23
1500			Building Construction – General Contractors and Operative Builders	24
	1540		General Building Contractors—Nonresidential Building	24
		1542	General Contractors—Nonresidential Buildings, Other Than Industrial Buildings and Warehouses	24
*	1700		Construction—Special Trade Contractors	26
		1790	Miscellaneous Special Trade Contractors	26
		1794	Excavation Work	26

* **Change made effective December 31, 2002**

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
2000			Food and Kindred Products	27
	2010		Meat Products	27
		2011	Meat Packing Plants	27
*		2013	Sausages and Other Prepared Meat Products	28
		2015	Poultry Slaughtering and Processing	28
	2020		Dairy Products	28
		2022	Natural, Processed, and Imitation Cheese	28
		2023	Dry, Condensed and Evaporated Dairy Products	29
		2024	Ice Cream and Frozen Desserts	30
		2026	Fluid Milk	30
	2030		Canned, Frozen, and Preserved Fruits, Vegetables, and Food Specialties	31
		2033	Canned, Fruits, Vegetables, Preserves, Jams, and Jellies	31
		2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes	32
		2035	Pickled Fruit and Vegetables	32
		2037	Frozen Fruits, Fruit Juices, and Vegetables	33
		2038	Frozen Specialties	33
	2040		Grain Mill Products	34
		2041	Flour and Other Grain Mill Products	34
		2044	Rice Milling	34
		2045	Prepared Flour Mixes and Dough	35
		2046	Wet Corn Milling	35
		2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats	36
	2050		Bakery Products	36
		2051	Bread and Other Bakery Products, Except Cookies	36
	2060		Sugar and Confectionery Products	37
*		2061	Cane Sugar, Except Refining	37
		2063	Beet Sugar	37
	2070		Fats and Oils	37
		2074	Cottonseed Oil Mills	37
		2075	Soybean Oil Mills	38

* Change made effective June 15, 2005.

LOAN ACCOUNT REPORTING SYSTEM (LARS)
Standard Industrial Codes,
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Major Group	Group Number	Industry Number		
	2080		Beverages	38
		2083	Malt	38
		2084	Wines, Brandy, and Brandy Spirits	38
		2085	Distilled and Blended Liquors	38
	2090		Miscellaneous Food Preparations and Kindred Products	39
		2092	Prepared Fresh or Frozen Fish and Seafood	39
		2099	Food Preparations, Not Elsewhere Classified	39
2100			Tobacco Products	41
	2140		Tobacco Stemming and Redrying	41
		2141	Tobacco Stemming and Redrying	41
2400			Lumber and Wood Products, Except Furniture	42
	2410		Logging	42
		2411	Logging	42
	2420		Sawmills and Planning Mills	43
		2421	Sawmills and Planning Mills, General	43
		2426	Hardwood Dimension and Flooring Mills	43
		2429	Special Product Sawmills	44
	2430		Millwork, Veneer, Plywood, and Structural Wood Members	44
		2431	Millwork	44
		2435	Hardwood Veneer and Plywood	45
		2436	Softwood Veneer and Plywood	46
	2440		Wood Containers	46
		2448	Wood Pallets and Skids	46
	2450		Wood Buildings and Mobile Homes	46
		2451	Mobile Homes	46
	2490		Miscellaneous Wood Products	47
*		2493	Reconstituted Wood Products	47
		2499	Wood Products, NEC	47
2600			Paper and Allied Products	49
	2610			
		2611	Pulp Producing Mill Only	49

* **Change made effective March 15, 2004.**

**LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
	2620		Paper Mills	49
		2621	Paper Mills	49
	2630		Paperboard Mills	51
		2631	Paperboard Mills	51
	2670		Converted Paper and Paperboard Products, Excepts Containers and Boxes	52
		2672	Coated and Laminated Paper, Not elsewhere Classified	52
		2675	Die-Cut Paper and Paperboard and Cardboard	53
2800			Chemicals and Allied Products	54
	2860		Industrial Organic Chemicals	54
		2869	Industrial Organic Chemicals, NEC	55
	2870		Agricultural Chemicals	58
		2873	Nitrogenous Fertilizers	58
*		2874	Phosphatic Fertilizers	58
		2879	Pesticides and Agricultural Chemical	59
2900			Petroleum Refining and Related	60
	2910		Petroleum Refining	60
		2911	Petroleum Refining	60
3500			Industrial and Commercial Machinery and Computer Equipment	61
	3520		Farm and Garden Machinery and Equipment	61
		3523	Farm Machinery and Equipment	61
	3550		Special Industry Machinery, Except Metalworking Machinery	63
		3553	Woodworking Machinery	63
*	3800		Measuring, Analyzing, and Controlling Instruments: Photographic, Medical And Optical Goods; Watches and Clocks	64
*		3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems, Instruments and Equipment	64

* Change made effective June 15, 2005.

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
4200			Motor Freight Transportation and Warehousing	66
	4210		Trucking and Courier Services, Except Air	66
		4212	Local Trucking Without Storage	66
		4213	Trucking, Except Local	67
		4214	Courier Services, Except by Air	67
	4220		Public Warehousing and Storage	68
		4221	Farm Products Warehousing and Storage	68
		4222	Refrigerated Warehousing and Storage	68
	4230		Terminal and Joint Terminal Maintenance	68
		4231	Facilities for Motor Freight Transportation Terminal and Joint Terminal Maintenance	68
			Facilities for Motor Freight Transportation	68
4400			Water Transportation	69
	4490		Services Incidental to Water Transportation	69
		4491	Marine Cargo	69
4500			Transportation By Air	70
	4510		Air Transportation, Scheduled, and Air Courier Services	70
*		4522	Air Transportation, Scheduled	70
4800			Communications	71
	4810		Telephone Communications	71
		4812	Radiotelephone	71
		4813	Telephone Communications, Except Radiotelephone	71
4900			Electric Services Electric, Gas, and Sanitary Services	72
	4910		Electric Services	72
		4911	Electrics Services	72
		4930	Combination Electric and Gas, and Other Utility	72
		4931	Electrics and other Services Combined	72
		4932	Gas and other Services Combined	72
		4939	Combination Utilities, not elsewhere classified	72

* **Change made effective June 15, 2005.**

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
4950			Sanitary Services	73
		4959	Sanitary Services, Not Elsewhere Classified	73
4970			Irrigation Systems	73
		4971	Irrigation Systems	73
5000			Wholesale Trade-Durable Goods	74
		5031	Lumber, Plywood, Millwork, and Wood Panels	74
		5080	Machinery, Equipment, and Supplies	74
		5083	Farm and Garden Machinery and Equipment	74
5100			Wholesale Trade—Nondurable Goods	75
	5110		Paper Products	
*		5113	Industrial and Personal Service Paper	75
	5140		Groceries and Related Products	75
		5141	Groceries, General Line	75
		5142	Package Frozen Foods	76
		5143	Dairy Products, Except Dried or Canned	76
		5144	Poultry and Poultry Products	77
		5147	Meat	77
		5148	Fresh Fruit and Vegetables	77
	5150		Farm-Product Raw Materials	78
		5153	Grain and Field Beans	78
		5154	Livestock	78
		5159	Farm-Product Raw Materials, NEC	78
	5170		Petroleum and Petroleum Products	79
		5172	Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals	79
	5180		Beer, Wine, and Distilled Alcoholic Beverages	80
		5182	Wine and Distilled Alcoholic Beverages	80

* **Change made effective June 15, 2004.**

**LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
5190			Miscellaneous Nondurable Goods	80
		5191	Farm Supplies	80
		5193	Flower, Nursery Stock, and Florists' Supplies	80
5200			Building Materials, Hardware, Garden Supply, and Mobile Home Dealers	81
	5210		Lumber and Other Building Materials Dealers	81
	5211		Lumber and Other Building Materials Dealers	81
5400			Food Stores	82
	5410		Grocery Store	82
		5411	Grocery Store	82
	5420		Meat and Fish (Seafood) Markets, Including Freezer Provisioners	82
		5421	Meat and Fish (Seafood) Markets, Including Freezer Provisioners	82
	5430		Fruit and Vegetable Markets	82
		5431	Fruit and Vegetable Markets	82
	5450		Dairy Products Stores	83
		5451	Dairy Products Stores	83
	5490		Miscellaneous Food Stores	83
		5499	Miscellaneous Food Stores	83
5800			Eating and Drinking Places	84
			Eating and Drinking Places	84
		5812	Eating Places	84
6100			Nondepository Credit Institutions	85
	6150		Business Credit Institutions	85
*		6153	Short-Term Business Credit Institutions, Except Agricultural	85
		6159	Miscellaneous Business Credit Institutions	85
6200			Security and Commodity Brokers, Dealers, Exchanges, and Services	86
	6220		Commodity Contracts Brokers and Dealers	86
		6221	Commodity Contracts Brokers and Dealers	86

* Change made effective June 15, 2005.

**LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
6500			Real Estate	87
	6510		Real Estate Operators (Except Developers)	87
		6512	Operators of Nonresidential Buildings and Lessors	87
		6515	Operators of Residential Mobile Home Sites	87
		6519	Lessors of Real Property, NEC	87
		6530	Real Estate Agents and Managers	88
		6531	Real Estate Agents and Managers	88
	6540		Title Abstract Offices	88
		6541	Title Abstract Offices	88
	6550		Land Subdividers and Developers	88
		6552	Land Subdividers and Developers Except Cemeteries	88
*	7000		Hotels, Rooming Houses, Camps, and Other Lodging Places	89
*		7030	Camps and Recreational Vehicle Parks	89
*		7032	Sporting and Recreational Camps	89
	7200		Personal Service	90
		7290	Miscellaneous Personal Services	90
		7291	Tax Return Preparation Services	90
	7300		Business Services	91
		7350	Miscellaneous Equipment Rental and Leasing	91
		7353	Heavy Construction Equipment Rental and Leasing	91
*		7389	Business Services, Not Elsewhere Classified	91
*	7500		Automotive Repair, Services, and Parking	93
*		7538	General Automotive Repair Shops	93
	7900		Amusement and Recreation Services	94
		7990	Miscellaneous Amusement and Recreation Services	94
		7992	Public Golf Courses	94

* Change made effective June 15, 2005.

**LOAN ACCOUNT REPORTING SYSTEM (LARS)
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Major Group	Group Number	Industry Number		
8600			Membership Organizations	95
	8690		Membership Organizations, Not Elsewhere Classified	95
		8699	Membership Organizations, Not Elsewhere Classified	95
8700			Engineering, Accounting, Research, Management and Related Services	96
	8720		Accounting, Auditing, and Bookkeeping Services	96
		8721	Accounting, Auditing, and Bookkeeping Services	96
9900			Non Classifiable Establishments	97
	9990		Non Classifiable Establishments	97
		9999	Non Classifiable Establishments	97

**Industry
Group
Number**

**Industry
Number**

2051 Bread and Other Bakery Products—continued

Bread, including frozen	Pastries, except frozen: e.g., Danish, French
Buns, bread-type (e.g., hamburger, hot dog), including frozen	Pies, bakery, except frozen
Buns, sweet, except frozen	Rolls, bread-type, including frozen
Cakes, bakery except frozen	Rolls, sweet, except frozen
	Sponge goods, bakery, except frozen
	Sweet yeast goods, except frozen

2060 SUGAR AND CONFECTIONERY PRODUCT

*

2061 Cane Sugar, Except Refining

Establishments primarily engaged in manufacturing raw sugar, syrup, or finished (granulated or clarified) can sugar from sugarcane. Establishments primarily engaged in refining sugar from purchased raw can sugar or sugar syrup are classified in Industry 2062.

Cane sugar, made from sugarcane	Sugar, invert: made from sugarcane
Molasses, blackstrap: made from sugarcane	Sugar, powdered: made from sugarcane
Sugar, granulated: made from sugarcane	Sugar, raw made from sugarcane
	Syrup, cane made from sugarcane

2063 Beet Sugar

Establishments primarily engaged in manufacturing sugar from sugar beets.

Beet pulp, dried	Sugar, invert: made from sugar beets
Beet sugar, made from sugar beets	Sugar, liquid: made from sugar beets
Molasses beet pulp	Sugar, powdered: made from sugar beets
Molasses, made from sugar beets	Syrup, made from sugar beets
Sugar, granulated: made from sugar beets	

2070 FATS AND OILS

2074 Cottonseed Oil Mills

Establishments primarily engaged in manufacturing cottonseed oil, cake, meal, and linters, or in processing purchased cottonseed oil other than into edible cooking oils. Establishments primarily engaged in refining cottonseed oil into edible cooking oils are classified in Industry 2079.

Cottonseed oil, cake, and meal: made in Cottonseed oil millsLecithin, cotton seed	Cottonseed oil, deodorized
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* Change made effective June 15, 2005

**Industry
Group
Number**

**Industry
Number**

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2075 Soybean Oil Mills

Establishments primarily engaged in manufacturing soybean oil, cake, and meal, and soybean protein isolates and concentrates, or in processing purchased soybean oil other than into edible cooking oils. Establishments primarily engaged in refining soybean oil into edible cooking oils are classified in Industry 2079.

Lecithin, soybean
Soybean flour and grits
Soybean oil, cake, and meal

Soybean oil, deodorized
Soybean protein concentrates
Soybean protein isolates

2080

BEVERAGES

2083 Malt

Establishments primarily engaged in manufacturing mail or malt byproducts from barley or other grains.

Malt byproducts
Malt: barley, rye, wheat, and corn

Malthouses
Sprouts, made in malthouses

2084 Wines, Brandy, and Brandy Spirits

Establishments primarily engaged in manufacturing wines, brandy, and brandy spirits. This industry also includes bonded wine cellars which are engaged in blending wines. Establishment primarily bottling purchased wines, brandy, and brandy spirits, but which do not manufacture wines and brandy, are classified in Wholesale Trade, Industry 5182.

Brandy
Brandy spirits
Wine cellars, bonded: engaged in blending
wines

Wine coolers (beverages)
Wines

2085 Distilled and Blended Liquors

Establishments primarily engaged in manufacturing alcoholic liquors by distillation, and in manufacturing cordials and alcoholic cocktails by blending processes or by missing liquors and other ingredients. Establishments primarily engaged in manufacturing industrial alcohol are classified in Industry 2869, and those only bottling purchased liquors are classified in Wholesale Trade, Industry 5182.

Applejack
Cocktails, alcoholic
Cordials, alcoholic Gin (alcoholic beverage)
Distillers' dried grains and solubies
Eggnog, alcoholic
Liquors; distilled and blended – except
Brandy
Rum
Spirits, neutral, except fruit – for
Beverage purposes

Ethyl alcohol for medicinal and
beverage purposes
Grain alcohol for medicinal and
beverage purposes
Vodka
Whiskey: bourbon, rye, scotch type
and corn

* Change made effective June 30, 2004

**Industry
Group
Number**

**Industry
Number**

2870

AGRICULTURAL CHEMICALS

This group includes establishments primarily engaged in manufacturing nitrogenous and phosphatic basic fertilizers, mixed fertilizers, pesticides, and other agricultural chemicals. Establishments primarily engaged in manufacturing basic chemicals, which require further processing or formulation before use as agricultural pest control agents, are classified in Industry Groups 281 or 286.

2873 Nitrogenous Fertilizers

Establishments primarily engaged in manufacturing nitrogenous fertilizer materials or mixed fertilizers from nitrogenous materials produced in the same establishment. Included are ammonia fertilizer compounds and anhydrous ammonia, nitric acid, ammonium nitrate, ammonium sulfate and nitrogen solutions, urea, and natural organic fertilizers (except compost) and mixtures.

Ammonia liquor	Fertilizers: natural (organic), except compost
Ammonium nitrate and sulfate	
Anhydrous ammonia Nitric acid	
Aqua ammonia, made in ammonia plants	Nitrogen solutions (fertilizer) Plant foods, mixed: made in plants producing nitrogenous fertilizer materials
Fertilizers, mixed: made in plants pro- ducing nitrogenous fertilizer materi- als	Urea

*

2874 Phosphatic Fertilizers

Establishment primarily engaged in manufacturing phosphatic fertilizer materials, or mixed fertilizers from phosphatic materials produced in the same establishment. Included are phosphoric acid; normal, enriched, and concentrated superphosphates; ammonium phosphates; nitro-phosphates, and calcium meta-phosphates.

Ammonium phosphates	Phosphoric acid
Calcium meta-phosphates	Plant foods, mixed: made in plants producing phosphatic fertilizer materials
Defluorinated phosphates	
Diammonium phosphates	
Fertilizers, mixed: made in plant producing phosphatic fertilizer material	Superphosphates, ammoniated and not ammoniated

* **Change made effective June 15, 2005**

**Industry
Group
Number**

**Industry
Number**

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2879 Pesticides and Agricultural Chemicals, Not Elsewhere Classified

Establishments primarily engaged in the formulation and preparation of ready-to-use agricultural and household pest control chemicals, including insecticides, fungicides, and herbicides, from technical chemicals or concentrates; and the production of concentrates which require further processing before use as agricultural pesticides. This industry also includes establishments primarily engaged in manufacturing or formulating agricultural chemicals, not elsewhere classified, such as minor or trace elements and soil conditioners. Establishments primarily engaged in manufacturing basic or technical agricultural pest control chemical are classified in Industry Group 281 if the chemicals are inorganic and in Industry Group 286 if they are organic. Establishments primarily engaged in manufacturing agricultural lime products are classified in Major Group 32.

Agricultural disinfectants	Arsenites, formulated
Agricultural pesticides	Bordeaux mixture
Arsenates: calcium, copper, and lead- for- formulated	Calcium arsenate and aresenite, mulated
Cattle dips	Nicotine bearing insecticides
Copper arsenated, formulated	Paris green (insecticide)
Cattle dips	Nicotine bearing insecticides
Copper arsenated, formulated	Paris green (insecticide)
Cattle dips	Nicotine bearing insecticides
Copper arsenated, formulated	Paris green (insecticide)
DDT (insecticide), formulated	Pesticides, household
Defoliant	Phytoactin
Elements, minor or trace (agricultural chemicals)	Plant hormones
Exterminating products, for household and industrial use	Poison: ant, rat, roach, and rodent—household
Fly sprays	Pyrethrin bearing preparations
Fungicides	Pyrethrin concentrates
Growth regulants, agricultural	Rodenticides
Herbicides	Rotenone bearing preparations
Household insecticides	Rotenone concentrates
Insect powder, household	Sheep dips, chemical
Insecticides, agricultural	Sodium aresenite (formulated)
Lead arsenate, formulated	Soil conditioners
Lime-sulfur, dry and solution	Sulfur dust (insecticide)
Lindane, formulated	Thiocyanates, organic (formulated)
Moth repellants	Trace elements (agricultural chemicals)
Nicotine and salts	Xanthone (formulated)

* **Change made effective September 15, 2003**

* **MAJOR GROUP 3800 MEASURING, ANALYZING, AND CONTROLLING INSTRUMENTS; PHOTOGRAPHIC, MEDICAL AND OPTICAL GOODS; WATCHES AND CLOCKS**

The Major Group as a Whole

This major group includes establishments engaged in manufacturing instruments (including professional and scientific) for measuring, testing, analyzing and controlling, and their associated sensors and accessories; optical instruments and lenses; surveying and drafting instruments; hydrological, hydrographic, meteorological, and geophysical equipment; search, detection, navigation, and guidance systems and equipments; surgical, medical, and dental instruments, equipments, and supplies; ophthalmic goods; photographic equipment and supplies; and watches and clocks.

Industry Group Number	Industry Number	
*	3810	SEARCH, DETECTION, NAVIGATION, GUIDANCE, AERONAUTICAL, AND NAUTICAL SYSTEMS, INSTRUMENTS, AND EQUIPMENT
*	3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments

Establishments primarily engaged in manufacturing search, detection, navigation, guidance, aeronautical, and nautical systems and instruments. Important products of this industry are radar systems and equipment; sonar systems and equipment; navigation systems and equipment; countermeasures equipment; aircraft and missile control systems and equipment; flight and navigation sensors, transmitters, and displays; gyroscopes; airframe equipment instruments; and speed, pitch, and roll navigational instruments and systems. Establishments primarily engaged in manufacturing aircraft engine instruments or meteorological systems and equipments, including weather tracking equipment, are classified in Industry 3829.

- | | |
|---|--|
| <ul style="list-style-type: none"> Acceleration indicators and systems Components, aerospace types Air traffic control radar systems and equipment Airborne integrated data systems/flight recorders Aircraft flight instruments Airframe equipment instruments Airspeed instrumentation (aeronautical Instruments) Altimeters, aeronautical Angle-of-attack instrumentation Angle-of-yaw instrumentation Artificial horizon instrumentation Automatic pilots Bank and turn indicators and components (aeronautical instruments) Cabin environment indicator, transmitters, and sensors Compasses, gyroscopic and magnetic except portable Distance measuring equipment (DME) | <ul style="list-style-type: none"> Gyropilots Gyroscopes Heads-up display (HUD) systems, aeronautical Horizon situation instrumentation Hydrophones Inertial navigation systems, aeronautical Instrument landing system instrumentation, airborne or airport Light reconnaissance and surveillance systems and equipment Machmeters Missile guidance systems and equipment Nautical instruments Navigational instruments Omnibearing instrumentation Pictorial situation instrumentation Position indicators, airframe equipment e.g., for landing gear, stabilizers Radar systems and equipment Radio magnetic instrumentation (RMI) |
|---|--|

* **Change made effective June 15, 2005**

**Industry
Group
Number**

**Industry
Number**

**3812 Search, Detection, Navigation, Guidance, Aeronautical, and
Nautical Systems and Instruments – cont'd**

aeronautical
Driftmeters, aeronautical
Fathometers
Glide slope instrumentation
Gyrocompasses
Gyrogimbals
Sonar fish finders
Sonar systems and equipment
Space vehicle guidance systems and equipment

Rate-of-climb instrumentation
Sextants except surveying
Sonabuoys
Taffrail logs
Warfare countermeasures equipment
Wheel position indicators and transmitters, aircraft

MAJOR GROUP 4200**MOTOR FREIGHT TRANSPORTATION AND WAREHOUSING****The Major Group as a Whole**

This major group includes establishment furnishing local or long-distance trucking or transfer services, or those engaged in the storage of farm products, furniture and other household goods, or commercial goods of any nature. The operation of terminal facilities for handling freight, with or without maintenance facilities, is also included. Field warehousing is classified in Services, Industry 7389. Establishments of the United States Postal Service are Classified in Major Group 43.

**Industry
Group
Number**
**Industry
Number**
4210**TRUCKING AND COURIER SERVICES, EXCEPT AIR****4212****Local Trucking Without Storage**

Establishments primarily engaged in furnishing trucking or transfer services without storage for freight generally weighing more than 100 pounds, in a single municipality, contiguous municipalities, or a municipality and its suburban areas. Establishments primarily engaged in furnishing local courier services for letters, parcels, and packages generally weighing less than 100 pounds are classified in Industry 4215; those engaged in collecting and disposing of refuse by processing or destruction of materials are classified in Industry 4953; those engaged in removing overburden from mines or quarries are classified in Division B, Mining; and construction contractors hauling dirt and rock as a part of their construction activity are classified in Division C, Construction.

Baggage transfer
 Carting, by truck or horse drawn wagon
 Debris removal, local carting only
 Draying, local: without storage
 Farm to market hauling
 Furniture moving, local: without storage
 Garbage, local collecting and transporting: without disposal
 Hauling live animals, local

Hauling, by dump truck
 Local trucking, without storage
 Log trucking
 Mail carriers bulk, contract: local
 Refuse, local collecting and transporting: without disposal
 Rental of trucks with drivers
 Safe moving, local
 Star routes, local
 Truck rental for local use, with drivers
 Trucking timber

**Industry
Group
Number**

**Industry
Number**

4213 Trucking, Except Local

Establishments primarily engaged in furnishing "over-the-road" trucking services or trucking services and storage services, including household goods either as common carriers or under special or individual contracts or agreements, for freight generally weighing more than 100 pounds. Such operations are principally outside a single municipality, outside one group of contiguous municipalities, or outside a single municipality and its suburban areas. Establishments primarily engaged in furnishing air courier services for individually addressed letters, parcels, and packages generally weighing less than 100 pounds are classified in Industry 4513 and other courier services for individually addressed letters, parcels, and packages generally weighing less than 100 pounds are classified in Industry 4215.

Long-distance trucking	Trucking, except local
Over-the-road trucking	
Trucking rental with drivers, except for local use	

4214 Courier Services, Except by Air

Establishments primarily engaged in the deliver of individually addressed letters, parcels, and packages (generally under 100 pounds), except by means of air transportation or by the United States Postal Service. Delivery is usually made by street or highway within a local area or between cities. Establishments primarily engaged in furnishing air delivery of individually addressed letters, parcels, and packages, except by the United States Postal Service, are classified in Industry 4513, and establishments of the united States Postal Service are classified in Industry 4311. Establishments primarily engaged in the delivery of advertising and other unaddressed letters, parcels, and packages are classified in Industry 4311. Establishments primarily engaged in the delivery of advertising and other unaddressed letters, parcels, and packages are classified in Industry 7319. Establishments primarily engaged in undertaking the transportation of goods from shippers to receivers for a chare covering the entire transportation, but making use of other transportation establishments to effect the entire deliver, are classified in Industry 4731. Establishment primarily engaged in furnishing armored car services are classified in Services, Industry 7381.

Courier services, except by air	Package delivery, private: except air
Letter delivery, private: except air	
Mail delivery, private: except air	Parcel delivery, private: except air

* **Change made effective December 31, 2001**

**Industry
Group
Number**

**Industry
Number**

4220

PUBLIC WAREHOUSING AND STORAGE

4221

Farm Products Warehousing and Storage

Establishments primarily engaged in the warehousing and storage of farm products. Establishments primarily engaged in refrigerated warehousing are classified in Industry 4222.

Bean elevators, except sales	Grain elevators, storage only
Cotton compress and warehouses	Potato cellars
Farm product warehousing and storage other than cold storage	Tobacco warehousing and storage
	Wool and mohair warehousing

*

4222 Refrigerated Warehousing and Storage

Establishments primarily engaged in the warehousing and storage of perishable goods under refrigeration. The establishments may also rent locker space for the storage of food products for individual households and provide incidentals services for processing, preparing, or packaging such food for storage. Establishments primarily selling frozen foods for home freezers (freezer and locker meat provisioners) are classified in Retail Trade, Industry 5421.

Cheese warehouses	Storage, frozen or refrigerated goods
Cold storage locker rental	Warehousing, cold storage or refrigerated
Food lockers, rental	
Frozen food locker rental	

4230

**TERMINAL AND JOINT TERMINAL MAINTENANCE FACILITIES FOR MOTOR
FREIGHT TRANSPORTATION**

**4231 Terminal and Joint Terminal Maintenance Facilities for Motor
Freight Transportation**

Establishments primarily engaged in the operation of terminal facilities used by highway-type property carrying vehicles. Also included are terminals which provide maintenance and service for motor vehicles. Terminals operated by motor freight transportation companies for their own use are classified in Industry Group 421. Separate maintenance and service facilities operated by motor freight transportation companies are classified as auxiliary. Establishments primarily engaged in the repair of trucks are classified in Services, Industry Group 753.

Freight trucking terminals, with or
Without maintenance facilities

* **Change made effective December 15, 2003**

MAJOR GROUP 4400 WATER TRANSPORTATION

The Major Group as a Whole

This major group includes establishments engaged in freight and passenger transportation on the open seas or inland waters, and establishments furnishing such incidental services as lighterage, towing, and canal operation. This major group also includes excursion boats, sightseeing boats, and water taxis. Cargo handling operations when carried on by transportation companies and separately reported are classified in Industry 4491. When separate reports for cargo handling are not available, these operations are classified with the transportation establishment. Establishments engaged in the operation of charter or party fishing boats are classified in Services, Industry 7999.

**Industry
Group
Number**

**Industry
Number**

4490

SERVICES INCIDENTAL TO WATER TRANSPORTATION

4491 Marine Cargo Handling

Establishments primarily engaged in activities directly related to marine cargo handling from the time cargo, for or from a vessel, arrives at shipside, dock, pier, terminal, staging area, or in-transit area until cargo loading or unloading operations are completed. Included in this industry are establishments primarily engaged in the transfer of cargo between ships and barges, trucks, trains, pipelines, and wharfs. Cargo handling operations carried on by transportation companies and separately reported are classified here. This industry includes the operation and maintenance of piers, docks, and associated buildings and facilities; but lessors of such facilities are classified in Real Estate, Industry 6512.

Docks, including buildings and facilities: operation and maintenance	Ship hold cleaning Stevedoring
Loading vessels	Unloading vessels
Marine cargo handling	Waterfront terminal operation
Pier, including building and facilities: Operation and maintenance	

* **MAJOR GROUP 4500** **TRANSPORTATION BY AIR**

The Major Group as a Whole

This major group includes establishments engaged in furnishing domestic and foreign transportation by air and also those operating airports and flying fields and furnishing terminal services. Establishments primarily engaged in performing services which may incidentally use airplanes (e.g., crop dusting and aerial photography) are classified according to the service performed.

Industry Group Number	Industry Number
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* **4520** **AIR TRANSPORTATION, NONSCHEDULED**

* **4522** **Air Transportation, Nonscheduled**

Establishments primarily engaged in furnishing nonscheduled air transportation. Also included in this industry are establishments primarily engaged in furnishing airplane sightseeing services, air taxi services and helicopter passenger transportation services to, from, or between local airports, whether or not schedule.

Air cargo carriers, nonscheduled	Flying charter services
Air passenger carriers, nonscheduled	Helicopter carriers
Air taxi services	Sightseeing airplane services
Ambulance services, air	

* **Change made effective June 15, 2005**

* **MAJOR GROUP 4800**

COMMUNICATIONS

The Major Group as a Whole

This major group includes establishments furnishing point-to-point communications services, whether intended to be received aurally or visually; and radio and television broadcasting. This major group also includes establishments primarily engaged in providing paging and beeper services and those engaged in leasing telephone lines or other methods of telephone transmission, such as optical fiber lines and microwave or satellite facilities, and reselling the use of such methods to others. Establishments primarily engaged in furnishing telephone answering services are classified in Services, Industry 7389.

**Industry
Group
Number**

**Industry
Number**

* **4810**

TELEPHONE COMMUNICATION

*

4812

Radiotelephone Communications

Establishments primarily engaged in providing two-way radiotelephone communications services, such as cellular telephone services. This industry also includes establishments primarily engaged in providing telephone paging and beeper services and those engaged in leasing telephone lines or other methods of telephone transmission, such as optical fiber lines and microwave or satellite facilities, and reselling the use of such methods to others. Establishments primarily engaged in furnishing telephone answering services are classified in Services, Industry 7389.

Beeper (radio pager) communications services
Cellular telephone services

Paging services: radiotelephone
Radiotelephone communications

*

4813

Telephone Communications, Except Radiotelephone

Establishments primarily engaged in furnishing telephone voice and data communications, except radiotelephone and telephone answering services. This industry also includes establishments primarily engaged in leasing telephone lines or other methods of telephone transmission, such as optical fiber lines and microwave or satellite facilities, and reselling the use of such methods to others. Establishments primarily engaged in furnishing radiotelephone communications are classified in Industry 4812, and those furnishing telephone answering services are classified in Services, Industry 7389.

Data telephone communications
Local telephone communications, except radio telephone
Long distance telephone communications

Voice telephone communications, except radio telephone

* **Change made effective June 30, 2001**

* **MAJOR GROUP 4900 ELECTRIC, GAS, AND SANITARY SERVICES**

The Major Group as a Whole

This major group includes establishments engaged in the generation, transmission, and/or distribution of electricity or gas or steam. Such establishments may be combinations of any of the above three services and also include other types of services, such as transportation, communications, and refrigeration. Water and irrigation systems, and sanitary systems engaged in the collection and disposal of garbage, sewage, and other wastes by means of destroying or processing materials, are also included. If one service of a combination system does not constitute 95 percent or more of revenues, the establishment should be classified as a combination in Industry Group 493, with the subgroup being determined by the major service supplied.

Industry Group Number	Industry Number
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* **4910 ELECTRIC SERVICES**

* **4911 Electric Services**

Establishments engaged in the generations, transmission, and/or distribution of electric energy for sale.

Electric power generation, transmission, or distribution

* **4930 COMBINATION ELECTRIC AND GAS, AND OTHER UTILITY SERVICES**

Establishments providing electric or gas services in combination with other services. Establishments are classified here only if one service does not constitute 95 percent or more of revenues.

* **4931 Electric and Other Services Combined**

Establishments primarily engaged in providing electric services in combination with other services, with electric services as the major part though less than 95 percent of the total.

Electric and other services combined (electric less than 95 percent of total)

* **4932 Gas and Other Services Combined**

Establishments primarily engaged in providing gas services in combination with other services, with gas services as the major part though less than 95 percent of the total.

Gas and other services combined (gas less than 95 percent of the total)

4939 Combination Utilities, Not Elsewhere Classified

Establishments primarily engaged in providing combinations of electric, gas, and other services, not elsewhere classified.

Utilities, combination of

* **Change made effective June 30, 2001.**

Industry Group Number	Industry Number	
4950		SANITARY SERVICES
	4959	Sanitary Services, Not Elsewhere Classified
		Establishments primarily engaged in furnishing sanitary services, not elsewhere classified.
		Beach maintenance cleaning Snowplowing
		Malaria control Sweeping service: road, airport, parking lot, etc.
		Mosquito eradication
		Oil spill cleanup Vacuuming of airport runways
* 4970		IRRIGATION SYSTEMS
	4971	Irrigation Systems
		Establishments primarily engaged in operating water supply systems for the purpose of irrigation. Establishments primarily engaged in operating irrigation systems for others, but which do not themselves provide water, are classified in Agricultural Services, Industry 0721.
		Impounding reservoirs, irrigation Water distribution or supply systems for irrigation
		Irrigation system operation

*** Change made effective March 15, 2003.**

Major Group 5000**WHOLESALE TRADE-DURABLE GOODS****The Major Group as a Whole**

This major group includes establishments primarily engaged in the wholesale distribution of durable goods.

**Industry
Group
Number**
**Industry
Number**
5030**LUMBER AND OTHER CONSTRUCTION MATERIALS****5031 Lumber, Plywood, Millwork, and Wood Panels**

Establishments, with or without yards, primarily engaged in the wholesale distribution of rough, dressed, and finished lumber (but not timber); plywood; reconstituted wood fiber products; doors and windows and their frames (all materials); wood fencing; and other wood or metal millwork.

Composite board products, wood-
Based-wholesale
Door frames, all materials-wholesale
Enamelled tile board (hardboard)-
wholesale

Fencing, wood-wholesale
Hardboard-wholesale
Kitchen cabinets to be built in-
wholesale
Lumber: rough, dressed, and
finished

5080**MACHINERY, EQUIPMENT, AND SUPPLIES****5083 Farm and Garden Machinery and Equipment**

Establishments primarily engaged in the wholesale distribution of agricultural machinery and equipment for use in the preparation and maintenance of the soil, the planting and harvesting of crops, and other operations and processes pertaining to work on the farm or the lawn or garden; and daily and other livestock equipment.

Agricultural machinery-wholesale
Cream separators, farm-wholesale
Cultivating machinery and equip-
ment-wholesale
Dairy farm machinery and equip-
ment-wholesale
Farm machinery and equipment
wholesale
Garden machinery and equipment-
wholesale
Harvesting machinery and equip-
ment-wholesale
Irrigation equipment-wholesale

Land preparation machinery, agri-
cultural-wholesale
Lawn machinery and equipment-
wholesale
Milking machinery and equipment-
wholesale
Mowers, power-wholesale
Planting machinery and equipment
wholesale
Poultry equipment-wholesale
Tractor, agricultural-wholesale
Wind machines (frost protection
equipment)-wholesale

MAJOR GROUP 5100 WHOLESALE TRADE—NONDURABLE GOODS

The Major Group as a Whole

This major group includes establishments primarily engaged in the wholesale distribution of nondurable goods.

Industry Group Number	Industry Number			
*	5110	PAPER AND PAPER PRODUCTS		
*	5113	Industrial and Personal Service Paper		
		Establishments primarily engaged in the wholesale distribution of wrapping and other coarse paper, paperboard, and converted paper and related disposable plastics products, such as bags, boxes, dishes, eating utensils, napkins, and shipping supplies.		
		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Bags, paper and disposable plastics--wholesale Boxes, paperboard and disposable plastics--wholesales Cardboard and products--wholesale Closures, paper and disposable plastics--wholesale Containers, paper and disposable plastics--wholesale Corrugated and solid fiber boxes--wholesale Cups, paper and disposable plastics--wholesale Dishes, paper and disposable plastics--wholesale Eating utensils: forks, knives, spoons--disposable plastics--wholesale Fiber cans and drums--wholesale Folding paperboard boxes--wholesale </td> <td style="width: 50%; vertical-align: top;"> Napkins, paper--wholesale Paper and products, wrapping or coarse--wholesale Paper, except printing or writing and office supplies--wholesale Paperboard and products, except office supplies--wholesales Pattern, paper--wholesale Pressed and molded pulp--wholesale Pressure sensitive tape--wholesale Sanitary food containers: paper board, and disposable plastics--wholesale Setup paperboard boxes--wholesale Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale </td> </tr> </table>	Bags, paper and disposable plastics--wholesale Boxes, paperboard and disposable plastics--wholesales Cardboard and products--wholesale Closures, paper and disposable plastics--wholesale Containers, paper and disposable plastics--wholesale Corrugated and solid fiber boxes--wholesale Cups, paper and disposable plastics--wholesale Dishes, paper and disposable plastics--wholesale Eating utensils: forks, knives, spoons--disposable plastics--wholesale Fiber cans and drums--wholesale Folding paperboard boxes--wholesale	Napkins, paper--wholesale Paper and products, wrapping or coarse--wholesale Paper, except printing or writing and office supplies--wholesale Paperboard and products, except office supplies--wholesales Pattern, paper--wholesale Pressed and molded pulp--wholesale Pressure sensitive tape--wholesale Sanitary food containers: paper board, and disposable plastics--wholesale Setup paperboard boxes--wholesale Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale
Bags, paper and disposable plastics--wholesale Boxes, paperboard and disposable plastics--wholesales Cardboard and products--wholesale Closures, paper and disposable plastics--wholesale Containers, paper and disposable plastics--wholesale Corrugated and solid fiber boxes--wholesale Cups, paper and disposable plastics--wholesale Dishes, paper and disposable plastics--wholesale Eating utensils: forks, knives, spoons--disposable plastics--wholesale Fiber cans and drums--wholesale Folding paperboard boxes--wholesale	Napkins, paper--wholesale Paper and products, wrapping or coarse--wholesale Paper, except printing or writing and office supplies--wholesale Paperboard and products, except office supplies--wholesales Pattern, paper--wholesale Pressed and molded pulp--wholesale Pressure sensitive tape--wholesale Sanitary food containers: paper board, and disposable plastics--wholesale Setup paperboard boxes--wholesale Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale			
*	5140	GROCERIES AND RELATED PRODUCTS		
	5141	Groceries, General Line		
		Establishments primarily engaged in the wholesale distribution of a general line of groceries. Establishments primarily engaged in roasting coffee, blending tea, or grinding and packaging spices are classified in Manufacturing, Major Group 20.		
		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;">Food brokers, general line--wholesale</td> <td style="width: 50%; vertical-align: top;">Groceries, general line--wholesale</td> </tr> </table>	Food brokers, general line--wholesale	Groceries, general line--wholesale
Food brokers, general line--wholesale	Groceries, general line--wholesale			

* Change made effective June 15, 2004.

**Industry
Group
Number**

**Industry
Number**

*

5142 Packaged Frozen Foods

Establishments primarily engaged in the wholesale distribution of packaged quickfrozen vegetables, juices, meats, fish, poultry pastries, and other “deep freeze” products. Establishments primarily engaged in the wholesale distribution of frozen dairy products are classified in Industry 5143, and those distributing frozen poultry, fish, and meat which are not packaged are classified in Industries 5144, 5146, and 5147, respectively.

Bakery products, frozen—wholesale
Bread, frozen: packaged—wholesale
Cakes, frozen: packaged—wholesale
Dinners, frozen—wholesale
Fish, frozen: package—wholesale
Frozen foods, packaged—wholesale
Frozen vegetables—wholesale
Fruit juices, frozen—wholesale
Fruit juices, frozen—wholesale

Fruits, frozen—wholesale
Meat pies, frozen—wholesale
Meat, frozen: package—
wholesale
Pies, fruit: frozen—wholesale
Poultry pies, frozen—wholesale
Poultry, frozen: packaged—
Seafoods, frozen: packaged
Soup, frozen—wholesale

5143 Dairy Products, Except Dried or Canned

Establishments primarily engaged in the wholesale distribution of dairy products, such as butter, cheese, ice cream and ices, and fluid milk and cream. This industry does not include establishments primarily engaged in pasteurizing and bottling milk, which are classified in Manufacturing, Industry Group 202. Establishments primarily engaged in the wholesale distribution of dried or canned dairy products are classified in Industry 5149.

Butter—wholesale
whole
Cheese—wholesale
Cream stations—wholesale
Dairy depots—wholesale
Dairy products, except dried or
canned—wholesale
Frozen dairy desserts—wholesale

Ice cream and ices—
sale
Milk and cream, fluid—whole
sale
Milk cooling stations, operated
by farm assemblers
Milk depots—wholesale
Yogurt--wholesale

* **Change made effective December 15, 2003.**

**Industry
Group
Number**

**Industry
Number**

5144 Poultry and Poultry Products

Establishments primarily engaged in the wholesale distribution of poultry and poultry products, except canned and packaged frozen products. This industry does not include establishments primarily engaged in the killing and dressing of poultry, which are classified in Manufacturing, Industry 2015. Establishments primarily engaged in the wholesale distribution of packaged frozen poultry are classified in Industry 5142, and those distributing canned poultry are classified in Industry 5149.

Eggs: cleaning, oil treating, packing
and grading—wholesale
Eggs—wholesale

Poultry products—wholesale
Poultry: live, dressed, or frozen
(except packaged)—wholesale

*

5147 Meats and Meat Products

Establishments primarily engaged in the wholesale distribution of fresh, cured, and processed (but not canned) meats and lard. Establishments primarily engaged in the wholesale distribution of frozen packaged meats are classified in Industry 5142, and those distributing canned meats are classified in Industry 5149.

Lard—wholesale
Meats, cured or smoked--wholesale

Meats, fresh-wholesale

5148 Fresh Fruits and Vegetables

Establishments primarily engaged in the wholesale distribution of fresh fruits and vegetables

Banana ripening for the trade-whole
sale
Fruits, fresh-wholesale

Potatoes, fresh-wholesale
Vegetables, fresh-wholesale

* Change made effective December 31, 2002.

**Industry
Group
Number**

**Industry
Number**

5150

FARM-PRODUCT RAW MATERIALS

5153

Grain and Field Beans

Establishments primarily engaged in buying and/or marketing grain (such as corn, wheat, oats, barley, and unpolished rice); dry beans; soybeans, and other inedible beans. Country grain elevators primarily engaged in buying or receiving grain from farmers are included, as well as terminal elevators and other merchants marketing grain. Establishments primarily engaged in the wholesale distribution of field and garden seeds are classified in Industry 5191.

Barley—wholesale
Beans, dry: bulk—wholesale
Beans, inedible—wholesale
Beans, unshelled—wholesale
Corn—wholesale
Grain elevators, except storage only—
wholesale

Grain—wholesale
Oats—wholesale
Rice, unpolished—wholesale
Soybeans—wholesale
Wheat—wholesale

5154

Livestock

Establishments primarily engaged in buying and/or marketing cattle, hogs, sheep, and goats. This industry also includes the operation of livestock auction markets.

Auctioning livestock—wholesale
Cattle—wholesale
Goats—wholesale
Hogs—wholesale
Sheep—wholesale

Livestock, except horses and mules—
wholesale

5159

Farm-Product Raw Materials, Not Elsewhere Classified

Establishments primarily engaged in buying and/or marketing farm products, not elsewhere classified. Establishments primarily engaged in the wholesale distribution of milk are classified in Industry 5143, and those distributing live poultry are classified in Industry 5144.

Animal hair—wholesale
Bristles—wholesale
Broomcorn—wholesale
Buyers of raw farm products, except
grain, field beans, and livestock—
wholesale
Chicks—wholesale
Cotton merchants, not members of
exchanges—wholesale
Cotton, raw—wholesale
Country buyers of cotton or cotton
linters
Dealers in raw farm products, except

Mohair, raw—wholesale
Moss—wholesale
Mules—wholesale
Nuts, unprocessed or shelled only—
wholesale
Oil kernels—wholesale
Oil nuts—wholesale
Oilseeds—wholesale
Peanuts, bulk: unprocessed or shelled
only—wholesale
Pecans—wholesale
Pelts—wholesale
Semen, bovine—wholesale

**Industry
Group
Number**

**Industry
Number**

5159 Farm-Product Raw Material--continued

grain, field beans, and livestock—
wholesale

Dried beet pulp—wholesale

Feathers—wholesale

Fibers, vegetable—wholesale

Furs, raw—wholesale

Hides (may include curing)—wholesale

Hops—wholesale

Horses—wholesale

Merchants of raw farm products,
except grain, field beans, and
livestock—wholesale

Silk, raw—wholesale

Skins, raw—wholesale

Sugar, raw—wholesale

Tobacco auctioning and
warehousing—
wholesale

Tobacco, leaf (including exporters)—
wholesale

Wool tops and noils—wholesale

Wool, raw—wholesale

5170

PETROLEUM AND PETROLEUM PRODUCTS

5172

**Petroleum and Petroleum Products Wholesalers, Except
Bulk Stations and Terminals**

Establishments primarily engaged in the wholesale distribution of petroleum and petroleum products, except those with bulk liquid storage facilities. Included are packaged and bottled petroleum products distributors, truck jobbers, and other marketing petroleum and its products at wholesale, but without bulk liquid storage facilities.

Butane gas, except bulk stations and
terminals—wholesale

Crude oil, except bulk stations and ter-
minals—wholesale

Fuel oil, except bulk stations and ter-
minals—wholesale

Fueling services, aircraft—wholesale

Gases, liquefied petroleum: except bulk
stations and terminals—wholesale

Gasoline, except bulk stations and ter-
minals—wholesale

Gasoline: buying in bulk and selling to
farmers—wholesale

Kerosene—wholesale

Lubricating oils and greases—whole-
sale

Naphtha, except bulk stations and ter-
minals—wholesale

Petroleum and its products, except,
bulk stations and terminals—whole
sale

Petroleum brokers—wholesale

**Industry
Group
Number**

**Industry
Number**

* 5180

BEER, WINE, AND DISTILLED ALCOHOLIC BEVERAGES

5182 Wine and Distilled Alcoholic Beverages

Establishments primarily engaged in the wholesale distribution of distilled spirits, including neutral spirits and ethyl alcohol used in blended wines and distilled liquors.

Bottling wines and liquors—wholesale
Brandy and brandy spirits—wholesale
Cocktails, alcoholic: premixed—whole-
sale
Liquors, distilled—wholesale

Neutral spirits—wholesale
Spirits—wholesale
Wine coolers, alcoholic—wholesale
Wines—wholesale

5190

MISCELLANEOUS NONDURABLE GOODS

5191 Farm Supplies

Establishments primarily engaged in the wholesale distribution of animal feeds, fertilizers, agricultural chemicals, pesticides, seeds, and other farm supplies, except grains. Establishments primarily engaged in the wholesale distribution of pet food are classified in Industry 5149, and those distributing pet supplies are classified in Industry 5199.

Agricultural chemicals—wholesale
Agricultural limestone—wholesale
Alfalfa—wholesale
Animal feeds, except pet—wholesale
Beekeeping supplies—wholesale
Farm supplies—wholesale
Feed additives, animal—wholesale
Feed, except unmixed grain—wholesale
Fertilizer and fertilizer materials—wholesale
Flower and field bulbs—wholesale
Harness equipment—wholesale

Harness made to individual order—
wholesale
Hay—wholesale
Insecticides—wholesale
Lime, agricultural—wholesale
Mineral supplements, animal—
wholesale
Pesticide—wholesale
Phosphate rock, ground—wholesale
Seeds: field, garden and flower—wholesale
Straw—wholesale

*

5193 Flowers, Nursery Stock, and Florists' Supplies

Establishments primarily engaged in the wholesale distribution of flowers, nursery stock, and florists' supplies

Florists – wholesale
Flowers and florists' supplies – wholesale
Flowers, artificial – wholesale

Flowers, fresh – wholesale
Nursery stock – wholesale
Plants, potted - wholesale

* **Change made effective March 15, 2002.**

Major Group 5200

**BUILDING MATERIALS, HARDWARE, GARDEN SUPPLY,
AND MOBILE HOME DEALERS**

The Major Group as a Whole

This major group includes retail establishment primarily engaged in selling lumber and other building materials; paint, glass, and wallpaper, hardware; nursery stock; lawn and garden supplies; and mobile homes.

It includes lumber and other building materials dealers and paint, glass, and wallpaper stores selling to the general public, even if sales to construction contractors account for a larger proportion of total sales. These establishments are known as retail in the trade. Establishments primarily selling these products for used exclusively by businesses or to other wholesalers are classified in Wholesale Trade.

Establishments primarily selling plumbing, heating, and air-conditioning equipment and electrical supplies are classified in Wholesale Trade

**Industry
Group
Number**

**Industry
Number**

5210

LUMBER AND OTHER BUILDING MATERIALS DEALERS

5211 Lumber and Other Building Materials Dealers

Establishments engaged in selling primarily lumber, or lumber and a general line of building materials, to the general public. While these establishments may sell primarily to construction contractors, they are known as retail in the trade. The lumber which they sell may include rough and dressed lumber, flooring, molding, doors, sashes, frames, and other millwork. The building materials may include roofing, siding, shingles, wallboard, paint, brick, tile, cement, sand, gravel, and other building materials and supplies. Hardware is often an important line sold by retail lumber and building materials dealers. Establishments which do not sell to the general public and those which are known in the trade as wholesale are classified in Wholesale Trade, Industry Group 503.

Brick and tile dealer-retail
Building materials dealers-retail
Buildings, prefabricated-retail
Cabinets, kitchen: to be installed-
Retail
Concrete and cinder block dealers-
retail
Doors-retail
Fencing dealers-retail
Flooring, wood-retail
Garage doors-retail
Insulation material, building-retail
Lime and plaster dealers-retain

Lumber and building materials
dealers-retail
Lumber and planning mill product
dealers-retail
Millwork and lumber dealers-retail
Paneling-retail
Roofing material dealers-retail
Sand and gravel dealers-retail
Storm windows and sash, wood
or metal-retail
Structural clay products-retail
Wallboard (composition) dealers-
retail

MAJOR GROUP 5400**FOOD STORES****The Major Group as a Whole**

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. Establishments primarily engaged in selling prepared foods and drinks for consumption on the premises are classified in Major Group 58, and stores primarily engaged in selling packaged beers and liquors are classified in Industry 5921.

**Industry
Group
Number**
**Industry
Number**
5410**GROCERY STORES****5411****Grocery Stores**

Stores, commonly known as supermarkets, food stores, and grocery stores, primarily engaged in the retail sale of all sorts of canned foods and dry goods, such as tea, coffee, spices, sugar and flour; fresh fruits and vegetables; and fresh and prepared meats, fish, and poultry.

Convenience food stores—retail
Food markets—retail
Frozen food and freezer plans, except
meat—retail

Grocery stores with or without fresh
meat—retail
Supermarkets, grocery—retail

* **5420****MEAT AND FISH (SEAFOOD) MARKETS, INCLUDING FREEZER PROVISIONERS****5421****Meat and Fish (Seafood) Markets, Including Freezer Provisioners**

Establishments primarily engaged in the retail sale of fresh, frozen, or cured meats, fish, shellfish, and other seafoods. This industry includes establishments primarily engaged in the retail sale, on a bulk basis, of meat for freezer storage and in providing home freezer plans. Meat markets may butcher animals on their own account, or they may buy from others. Food locker plants primarily engaged in renting locker space for the storage of food products for individual households are classified in Industry 4222. Establishments primarily engaged in the retail sale of poultry are classified in Industry 5499.

Fish market—retail
Freezer food plans, meat—retail
Freezer provisioners, meat—retail
Frozen food and freezer plans, meat—
retail

Meat market—retail
Seafood markets—retail

* **Change made effective September 15, 2004.**

**Industry
Group
Number**

**Industry
Number**

5430 FRUIT AND VEGETABLE MARKETS

5431 Fruit and Vegetable Markets

Establishments primarily engaged in the retail sale of fresh fruits and vegetables. They are frequently found in public or municipal markets or as roadside stands. However, establishments which grow fruits and vegetables and sell them at roadside stands are classified in Agriculture, Major Group 01.

Fruit markets and stand-retail Produce markets and stands-retail	Vegetable markets and stands- retail
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5450 DAIRY PRODUCTS STORES

5451 Dairy Products Stores

Establishments primarily engaged in the retail sale of package dairy products to over-the-counter customers. Ice cream and frozen custard stands are classified in Industry 5812, and establishments selling ice cream and similar products from trucks or wagons are classified in Industry 5963. Establishments primarily engaged in processing and distributing milk and cream are classified in Manufacturing, Industry Group 202.

Butter and other dairy product stores— retail Cheese stores—retail Dairy products stores—retail	Ice cream (packaged) stores—retail Milk and other dairy products stores— retail
--	---

*** 5490 MISCELLANEOUS FOOD STORES**

5499 Miscellaneous Food Stores

Establishments primarily engaged in the retail sale of specialized foods, not elsewhere classified, such as eggs, poultry, health foods, spices, herbs coffee, and tea. The poultry stores may sell live poultry, slaughter and clean poultry for their own account, and sell dressed fowls, or sell fowls cleaned and dressed by others.

Coffee stores—retail Dietetic food stores—retail Egg dealers—retail Health food stores—retail Poultry dealers--retail	Spice and herb stores—retail Tea stores—retail Vitamin food stores—retail Water, mineral—retail
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*** Change made effective June 15, 2002.**

* **Major Group 5800 EATING AND DRINKING PLACES**

The Major Group as a Group

This major group includes retail establishments selling prepared foods and drinks for consumption on the premises; and also lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption. Restaurants, lunch counters, and drinking places operated as a subordinate service facility by other establishments are not included in this industry, unless they are operated as leased departments by outside operators. Thus, restaurants and lunch counters operated by hotels are classified in Services, Major Group 70; operated for members of civic, social, and fraternal associations only are classified in Industry 8641. Mobile food and dairy wagons are classified in Industry 5963.

**Industry
Group
Number**

**Industry
Number**

5810 EATING AND DRINKING PLACES

5812 Eating Places

Establishments primarily engaged in the retail sale of prepared food and drinks for on-premises or immediate consumption. Caterers and industrial and institutional food service establishments are also included in this industry.

Automats (eating places)	Hamburger stands
Beaneries	Hot dog (frankfurter) stands
Box lunch stands	Ice cream stands
Buffets (eating places)	Industrial feeding
Cafes	Lunch bars
Cafeterias	Lunch counters
Carry-out restaurants	Luncheonettes
Caterers	Lunchrooms
Coffee shops	Oyster bars
Commissary restaurants	Pizza parlors
Concession stands, prepared food (e.g., In airports and sports arenas)	Pizzerias
Contract feeding	Refreshment stands
Dairy bars	Restaurants
Restaurants, carry-out	
Diners (eating places)	Restaurants, fast food
Dining rooms	Sandwich bars or shops
Dinner theaters	Snack shops
Drive-in restaurants	Soda fountains
Fast food restaurants	Soft drink stands
Food bars	Submarine sandwich shops
Food service, institutional	Tea rooms
Frozen custard stands	Theaters, dinner
Grills (eating places)	

* **Change made effective June 15, 2002**

MAJOR GROUP 6100**NONDEPOSITORY CREDIT INSTITUTIONS****The Major Group as a Whole**

This major group includes establishments engaged in extending credit in the form of loans, but not engaged in deposit banking.

**Industry
Group
Number**

**Industry
Number**

6150

BUSINESS CREDIT INSTITUTIONS

Establishments primarily engaged in making loans to agricultural and other business enterprises, excluding those engaged principally in homes or personal financing. Private establishments primarily engaged in extending agricultural credit are classified in Industry 6159.

*

6153

**Short-Term Business Credit Institutions, Except
Agricultural**

Establishment primarily engaged in extending credit to business enterprises for relatively short periods. Private establishments primarily engaged in extending agricultural credit are classified in Industry 6159.

Business credit institutions, short-term
Credit card service, collection by central agency

Direct working capital financing
Factors of commercial paper
Financing of dealers by motor vehicle

6159

Miscellaneous Business Credit Institutions

Establishments primarily engaged in furnishing intermediate or long-term general and industrial credit, including the finance leasing of automobiles, trucks, and machinery and equipment. Included in this industry are private establishments primarily engaged in extending agricultural credit. Federal and federally-sponsored credit agencies primarily engaged in extending agricultural credit are classified in Industry 6111. Establishments primarily engaged in other types of leasing of passenger cars and trucks are classified in Industry Group 751

Agricultural loan companies
Automobile finance leasing
Credit institutions, agricultural
Farm mortgage companies
Finance leasing of equipment and vehicles
General and industrial loan institutions
Intermediate investment "banks"
Investment companies, small business

Livestock loan companies
Loan institutions, general and industrial
Machinery and equipment finance leasing
Pari-mutuel totalizator equipment finance leasing and maintenance
Production credit association, agricultural
Truck finance leasing

* Change made effective June 15, 2005.

* **MAJOR GROUP 6200 SECURITY AND COMMODITY BROKERS, DEALERS, EXCHANGES, AND SERVICES**

The Major Group as a Whole

This major group includes establishments engaged in the underwriting, purchase, sale, or brokerage of securities and other financial contracts on their own account or for the account of other; and exchanges, exchange clearinghouses, and other services allied with the exchange securities and commodities.

**Industry
Group
Number**

**Industry
Number**

6220

COMMODITY CONTRACTS BROKERS AND DEALERS

6221 Commodity Contracts Brokers and Dealers

Establishments primarily engaged in buying and selling commodity contracts on either a spot or future basis for their own account or for the account of others. These establishments are members, or are associated with members, of recognized commodity exchanges. Establishments primarily engaged in buying and selling commodities are classified in Wholesale Trade.

Commodity brokers (contracts)
Commodity dealers (contracts)
Futures brokers, commodity

Futures dealers, commodity
Traders, commodity contract

* **Change made effective June 15, 2001.**

* **MAJOR GROUP 6500 REAL ESTATE**

The Major Group as a Whole

This major group includes real estate operators, and owners and lessors of real property, as well as buyers, sellers, developers, agents, and brokers. Establishments primarily engaged in the construction of buildings for sale (operative builders) are classified in Industry 1531.

**Industry
Group
Number**

**Industry
Number**

6510 REAL ESTATE OPERATORS (EXCEPT DEVELOPERS) AND LESSORS

Included in this industry group are real estate operators (except developers) and lessors. Lessees or lessors engaged in the development or improvement of unimproved real property are classified according to the principal activity performed. This group includes operators of apartment hotels and residential mobile home sites, but does not include hotels, rooming and boarding houses, camps, travel trailer parks, and other lodging places for transients which are classified in Services, Major Group 70. "Operators" in this group will be interpreted as owner-operators. Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others are classified in Industry 6531.

6512 Operators of Nonresidential Buildings

Establishments primarily engaged in the operation of nonresidential buildings.

Bank buildings, operation of	Retail establishments, property operation only
Insurance buildings, operation of	
Lessors of piers, docks, and associated buildings and facilities	Shopping centers, property operation only
Operators of commercial and industrial buildings	Theater buildings (ownership and operation)
Operator of nonresidential buildings	

6515 Operators of Residential Mobile Home Sites

Establishments primarily engaged in the operation of residential mobile home sites. Establishments primarily engaged in the operation of sites for overnight or transient use for travel trailers are classified in Services, Industry 7033.

Operators of mobile home sites

*

6519 Lessors of Real Property, Not Elsewhere Classified

Establishments primarily engaged in leasing real property, not elsewhere classified.

Airport leasing, if not operating airport	Lessors of property, except railroad, buildings, or mobile home sites
Landholding offices	

**Industry
Group
Number**

**Industry
Number**

6530

REAL ESTATE AGENTS AND MANAGERS

6531

Real Estate Agents and Managers

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

Agents, real estate	Housing authorities; operating
Appraisers, real estate	Listing service, real estate
Brokers of manufactured homes, on site	Managers, real estate
Brokers, real estate	Multiple listing services, real estate
Buying agents, real estate	Real estate auctions
Cemetery management service	Rental agents for real estate
Condominium managers	Selling agents for real estate
Cooperative apartment manager	Time-sharing real estate: sales, leasing, and rentals
Escrow agents, real estate	
Fiduciaries, real estate	

6540

TITLE ABSTRACT OFFICES

6541

Title Abstract Offices

Establishments primarily engaged in searching real estate titles. This industry does not include title insurance companies which are classified in Industry 6361.

Title abstract companies	Title reconveyance companies
Title and trust companies	Title search companies

6550

LAND SUBDIVIDERS AND DEVELOPERS

6552

Land Subdividers and Developers, Except Cemeteries

Establishments primarily engaged in subdividing real property into lots, except cemetery lots, and in developing it for resale on their own account. Establishments primarily engaged in developing lots for others are classified in Industry 1794.

Real property subdividers and developers, except of cemetery lots

* **Major Group 7000 HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**

The Major Group as a Whole

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

Industry Group Number	Industry Number
--------------------------------------	----------------------------

* 7030 CAMPS AND RECREATIONAL VEHICL PARKS

* 7032 Sporting and Recreational Camps

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps.

Establishments primarily engaged in operating sports instructional camps, such as baseball, b basketball, football, or karate camps, and those operating day camps are classified in Industry 7999.

Boys' camps Camps, sporting and recreational Dude ranches Fishing camps Girls' camps	Hunting camps Nudist camps Summer camps except day and sports instructional
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* **Change made effective June 15, 2005.**

Major Group 7200 PERSONAL SERVICES

The Major Group as a Whole

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studies, and beauty and barber shops. Also included are establishments operating as industrial launderers and those primarily engaged in providing linen supply services to commercial and business establishments.

**Industry
Group
Number**

**Industry
Number**

- * **7290 MISCELLANEOUS PERSONAL SERVICES**
- * **7291 Tax Return Preparation Services**

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments engaged in providing income tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721.

Income tax return preparation services
without accounting, auditing, or
bookkeeping services

Tax return preparation services
without accounting, auditing,
or bookkeeping services

- * **Change made effective December 15, 2003.**

Major Group 7300**BUSINESS SERVICES****The Major Group as a Whole**

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings and help supply services. Establishments primarily engaged in providing engineering, accounting, research, management, and related services are classified in Major Group 87. Establishments which provide specialized services closely allied to activities covered in other divisions are classified in such divisions.

**Industry
Group
Number**
**Industry
Number**
7350**MISCELLANEOUS EQUIPMENT RENTAL AND LEASING****7353****Heavy Construction Equipment Rental and Leasing**

Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Bulldozed rental and leasing
Construction equipment, heavy: rental
and leasing

Crane rental and leasing
Earth moving equipment rental and
leasing

7389**Business Services, Not Elsewhere Classified**

Establishments primarily engaged in furnishing business services, not elsewhere classified, such as bondspersons, drafting services, lecture bureaus, notaries public, sign painting, speakers' bureaus, water softening services, and auctioneering services, on a commission or fee basis. Auctions of used cars and agricultural commodities, such as livestock and produce, are classified in Wholesale Trade.

Agents and brokers or authors and
Nonperforming artists
Appraisers, except real estate appraisers
Arbitration and conciliation services
Artists' agents and brokers, except per
forming artists
Auctioneering service on a commission
Or fee basis
Authors' agents and brokers
Automobile recovery service

Bartering services for businesses
Batik work (handprinting on textiles)
Bondsperson
Bottle exchanges
Bronzing baby shoes
Business brokers (buying and selling
business enterprises
Charge account service (shopping
plates)—collection by individual
firms

* **Change made effective June 15, 2005.**

**Industry
Group
Number**

**Industry
Number**

7389

Business Services, Not Elsewhere Classified – cont'd

Automobile shows, flower shows, and Home shows: promoters of	Check validation service
Convention decorators	Cloth: cutting to length, bolting, or winding for textile distributors
Copyright protection service	Contractors' disbursement control
Correct time service	Convention bureaus
Cosmetic kits, assembling and packaging	Mounting merchandise on cards on a contract or fee basis
Cotton inspection service, not Connected with transportation	Notaries public
Cotton sampler service	Packaging and labeling service (not packing and crating)
Coupon redemption service, except trading stamps	Paralegal service
Credit card service (collection by Individual firms)	Parcel packing service (packaging)
Decoration service for special events	Patent brokers
Demonstration service, separate from Sale	Patrol of electric transmission or gas lines
Directories, telephone: distribution on a contract or fee basis	Photogrammetric mapping service (not professional engineers)
Divers, commercial	Photographic library service, still
Drafting service, except temporary help	Photography brokers
Drawback service, customs	Pipeline and power line inspection services
Drive-a-way automobile service	Playwrights' brokers
Embroidering of advertising on shirts, etc.	Post office contract stations
Engrossing, e.g., diplomas and resolutions	Presorting mail service
Exhibits, building of: by industrial contractors	Press clipping service
Field warehousing, not public warehousing	Printed circuitry graphic layout
Filling pressure containers (aerosol) with hair spray, insecticides, etc.	Process serving service
Fire extinguishers, service of	Produce weighing service, not connected with transportation
Firefighting service, other than forestry or Public	Product sterilization service
Flagging service (traffic control)	Promoters of home shows and flower shows
Floats, decoration of	Racetrack cleaning, except buildings
Florists' telegraph service	Radio broadcasting music checkers
Folding and refolding service: textiles and apparels	Radio transcription service
Fundraising on a contract or fee basis	Recording studios on a contract or fee basis
Gas systems contract conversion from manufactured to natural gas	Redemption of trading stamps
Handtool designers	Repossession service
Handwriting analysis	Restaurant reservation service
Hosiery paring on a contract or fee basis	Rug binding for the trade
Hotel reservation service	Safety inspection service, except automotive
Identification engraving service	Salvaging of damaged merchandise, not engaged in sales

* **Major Group 7500** **AUTOMOTIVE REPAIR, SERVICES, AND PARKING**

The Major Group as a Whole

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public. Similar facilities owned and operated by concerns for their own use and not for the general public are treated as auxiliary establishments. Establishments primarily engaged in finance leasing of passenger cars and trucks are classified in Finance, Industry 6159. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, Industry 5511; and those operated by gasoline service stations are classified in Retail Trade, Industry 554. Repair shops of railroad companies are classified in Railroad Transportation, Major Group 40; and establishments repairing ships and boats are classified in Manufacturing, Industry Group 373.

Industry Group Number	Industry Number
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* **7530** **AUTOMOTIVE REPAIR SHOPS**

* **7538** **General Automotive Repair Shops**

Establishments primarily engaged in general automotive repair. Establishments primarily engaged in industrial truck repair are classified in Industry 7699.

Automotive repair shops, general	Garages, general automotive
Diesel engine repair, automotive	repair and service
Engine repair, automotive	Motor repair, automotive
Engine repair, truck: except industrial	Truck engine repair, except
	Industrial

* **Change made effective June 15, 2005.**

Major Group 7900 AMUSEMENT AND RECREATION SERVICES

The Major Group as a Whole

This major group includes establishments engaged in providing amusement or entertainment services, not elsewhere classified. Establishments primarily engaged in operating motion picture theaters are classified in Industry Group 783, and those operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Industry Group Number	Industry Number	
* 7990		MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES
*	7992	Public Golf Courses

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Golf clubs, nonmembership

Golf courses, public: operation
of

* **Change made effective June 15, 2003.**

Major Group 8600

MEMBERSHIP ORGANIZATIONS

The Major Group as a Whole

This major group includes organizations operating on a membership basis for the promotion of the interest of their members. Included are organizations such as trade associations; professional membership organizations; labor unions and similar labor organizations; and political and religious organizations. This major group does not include business establishments operated by membership organizations, which are classified according to their primary activity.

**Industry
Group
Number**

**Industry
Number**

8690

**MEMBERSHIP ORGANIZATIONS, NOT ELSEWHERE
CLASSIFIED**

8699

Membership Organizations, Note Elsewhere Classified

Membership organizations, not elsewhere classified.

Art councils
Athletic associations-
regulatory only
Automobile owners'
associations and
club
Farm bureaus
Farm granges

Historical clubs, other than pro-
fessional
Humane societies, animal
Poetry associations
Reading rooms, religious materials

* Change made effective December 31, 2001.

Major Group 8700 ENGINEERING, ACCOUNTING, RESEARCH MANAGEMENT, AND RELATED SERVICES

The Major Group as a Whole

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

Industry Group Number	Industry Number	
* 8720		ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES
*	8721	Accounting, Auditing, and Bookkeeping Services
		Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However, establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation service without also furnishing accounting, auditing, or bookkeeping services are classified in Industry 7291.
		Accounting service Auditing service, accounts Bookkeeping and billing service
		Certified public accountants (CPAs) Public accountants, certified
*		Change made effective June 15, 2003.

Major Group 9900 NONCLASSIFIABLE ESTABLISHMENTS

The Major Group as a Whole

This major group includes establishments, which cannot be classified in any other industry. Establishments which can be classified in a division should be classified in the most appropriate industry within that division.

Industry Group Number	Industry Number	
9990		NONCLASSIFIABLE ESTABLISHMENTS
	9999	Nonclassifiable Establishments

* Change made effective June 30, 2001.

**FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE**

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
<u>BANKS</u>						
FCBs						
*	06	10	000	FCB OF TEXAS	0000	SPECIAL ASSETS—LONG TERM
	06	10	000	FCB OF TEXAS	0010	PCA DIRECT NOTES
	06	10	000	FCB OF TEXAS	0020	COMMERCIAL CREDIT—REGULAR LOANS
	06	10	000	FCB OF TEXAS	0030	COMMERCIAL CREDIT—HANCOCK LNS-LONG TERM
	06	10	000	FCB OF TEXAS	0031	COM CR-SIGLEASING SHORT TERM
	06	10	000	FCB OF TEXAS	0070	OFI—AGROW
	06	10	000	FCB OF TEXAS	0081	PARTICIPATION-PATRONAGE POOL
	06	10	000	FCB OF TEXAS	0082	PARTICIPATION-COBANK PATRONAGE
	06	10	000	FCB OF TEXAS	0090	COMM CR—PARTICIPATIONS—SHORT
	06	10	000	FCB OF TEXAS	0091	COMM CR—PARTICIPATIONS—LONG
	06	10	000	FCB OF TEXAS	0095	FNMA—LOANS
	06	22	000	AGRIBANK FCB	0101	OFI _s
	06	22	000	AGRIBANK FCB	0102	NON-CORE BUSINESS
	06	22	000	AGRIBANK FCB	0103	NATIONAL AgSMART
	06	22	000	AGRIBANK FCB	0108	FARM CREDIT LEASING
	06	22	000	AGRIBANK FCB	0110	TRADE CREDIT
	06	22	000	AGRIBANK FCB	0198	PCA RAU ¹
	06	22	000	AGRIBANK FCB	0811	NORTHERN ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0812	WEST CENTRAL ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0813	CENTRAL ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0814	SOUTHEASTERN ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0821	WESTERN MISSOURI R.A.U.
	06	22	000	AGRIBANK FCB	0822	EASTERN MISSOURI CITY R.A.U.
	06	22	000	AGRIBANK FCB	0823	SOUTHEAST MISSOURI R.A.U.
	06	22	000	AGRIBANK FCB	0831	WESTERN ARKANSAS R.A.U.
	06	22	000	AGRIBANK FCB	0832	CENTRAL ARKANSAS R.A.U.

* Change made effective September 15, 2004

¹R.A.U. represents Risk Asset Unit.

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
06	22	000	AGRIBANK FCB	0833	EASTERN ARKANSAS R.A.U.
06	22	000	AGRIBANK FCB	0834	DELTA R.A.U.
06	22	000	AGRIBANK FCB	0841	EAST CENTRAL MICHIGAN R.A.U.
06	22	000	AGRIBANK FCB	0843	MICHIGAN'S HEARTLAND R.A.U.
06	22	000	AGRIBANK FCB	0844	SOUTHEASTERN MICHIGAN R.A.U.
06	22	000	AGRIBANK FCB	0845	WEST MICHIGAN R.A.U.
06	22	000	AGRIBANK FCB	0853	AgSTAR R.A.U.
06	22	000	AGRIBANK FCB	0855	MINNESOTA VALLEY R.A.U.
06	22	000	AGRIBANK FCB	0865	MID-AMERICA R.A.U.
06	22	000	AGRIBANK FCB	0871	GRAND FORKS R.A.U.
06	22	000	AGRIBANK FCB	0872	AgCOUNTRY R.A.U.
06	22	000	AGRIBANK FCB	0873	NORTHWEST NORTH DAKOTA R.A.U.
06	22	000	AGRIBANK FCB	0874	MANDAN R.A.U.
06	22	000	AGRIBANK FCB	0881	NORTHEAST WISCONSIN R.A.U.
06	22	000	AGRIBANK FCB	0882	BADGERLAND FLCA R.A.U.
06	22	000	AGRIBANK FCB	0884	NORTH CENTRAL WISCONSIN R.A.U.
06	22	000	AGRIBANK FCB	0885	BADGERLAND ACA R.A.U.
06	22	000	AGRIBANK FCB	0886	NORTHWEST WISCONSIN R.A.U.
06	22	000	AGRIBANK FCB	9999	PARTICIPATIONS
06	24	000	U.S. AgBank	0000	U.S. AgBank

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
<u>ASSOCIATIONS</u>						
ACAs						
-TEXAS	07	10	025	AgCREDIT OF SOUTH TEXAS	0000	SOUTH TEXAS CENTRAL OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0001	HARLINGEN BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0002	RAYMONDVILLE BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0003	EDINBURG BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0005	HEBBRONVILLE BRANCH OFFICE
	07	10	050	FIRST Ag CREDIT	0000	CENTRAL OFFICE
	07	10	050	FIRST Ag CREDIT	0001	ARCADIA
	07	10	050	FIRST Ag CREDIT	0002	DALHART
	07	10	050	FIRST Ag CREDIT	0003	TULIA BRANCH
	07	10	050	FIRST Ag CREDIT	0004	DIMMITT BRANCH
	07	10	050	FIRST Ag CREDIT	0005	HEREFORD BRANCH
	07	10	050	FIRST Ag CREDIT	0006	LAMESA BRANCH
	07	10	050	FIRST Ag CREDIT	0007	LEVELLAND BRANCH
	07	10	050	FIRST Ag CREDIT	0008	LITTLEFIELD BRANCH
	07	10	050	FIRST Ag CREDIT	0009	LUBBOCK
	07	10	050	FIRST Ag CREDIT	0010	MULESHOE BRANCH
	07	10	050	FIRST Ag CREDIT	0011	SPUR BRANCH
	07	10	050	FIRST Ag CREDIT	0012	CROSBYTON BRANCH
	07	10	050	FIRST Ag CREDIT	0013	ABLIENE CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0014	CANADIAN CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0015	WICHITA FALLS BRANCH
	07	10	050	FIRST Ag CREDIT	0016	VERNON BRANCH
	07	10	050	FIRST Ag CREDIT	0017	BOWIE BRANCH
	07	10	050	FIRST Ag CREDIT	0018	EL PASO CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0019	MARFA CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0020	MATADORE CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0021	MUNDAY CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0022	PAMPA CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0023	PERRYTON CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0024	PERRYTON CREDIT OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	050	FIRST Ag CREDIT	0025	PERRYTON CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0026	STAMFORD CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0027	WHEELER CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0028	BRADY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0029	BRECKENRIDGE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0030	GOLDTHWAITE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0031	LAMPASAS CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0032	SAN SABA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0033	SEYMOUR
07	10	050	FIRST Ag CREDIT	0034	THROCKMORTIN CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0035	BAY CITY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0036	ENDA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0037	EL CAMPO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0038	ROSENBERRY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0039	SECONDARY MARKET
07	10	050	FIRST Ag CREDIT	0041	BAIRD CREDIT OFFICE
07	10	056	Ag NEW MEXICO	0000	CLOVIS
07	10	056	Ag NEW MEXICO	0002	TUCUMCARI CREDIT OFFICE
07	10	056	Ag NEW MEXICO	0003	ALBUQUERQUE CREDIT OFFICE
07	10	114	TEXAS AgFINANCE	0000	COASTAL PLAINS CENTRAL OFFICE
07	10	114	TEXAS AgFINANCE	0001	POINT OF SALE
07	10	114	TEXAS AgFINANCE	0003	COTULLA BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0004	ROBSTOWN BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0005	PLEASANTON BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0006	BRENHAM BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0008	SEGUIN BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0009	UVALDE BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0000	AMARILLO CENTRAL OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0001	DIMMITT BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0002	FLOVDADA BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0003	FRIONA BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0004	DUMAS BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0005	MULESHOE BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0006	OLTON BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0007	DALHART BRANCH OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	119	GREAT PLAINS AgCREDIT	0008	TULIA BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0009	PLAINVIEW BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0010	AMARILLO BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0011	COMMERCIAL CREDIT
07	10	122	AGRILAND	0000	AGRILAND CENTRAL OFFICE
07	10	122	AGRILAND	0001	TYLER BRANCH OFFICE
07	10	122	AGRILAND	0002	ATHENS BRANCH OFFICE
07	10	122	AGRILAND	0003	WILLS POINT BRANCH OFFICE
07	10	122	AGRILAND	0004	NACOGDOCHES BRANCH OFFICE
07	10	122	AGRILAND	0005	SULPHUR SPRINGS BRANCH OFFICE
07	10	122	AGRILAND	0006	WINNIE BRANCH OFFICE
07	10	122	AGRILAND	0007	FAIRFIELD BRANCH OFFICE
07	10	122	AGRILAND	0008	PARIS BRANCH OFFICE
07	10	122	AGRILAND	0009	BONHAM BRANCH OFFICE
07	10	122	AGRILAND	0011	CLARKSVILLE BRANCH OFFICE
07	10	122	AGRILAND	0012	NORTH TEXAS BRANCH OFFICE
07	10	122	AGRILAND	0013	AgFAST BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0000	BRYAN
07	10	138	CAPITAL FARM CREDIT	0002	SECONDARY MARKET
07	10	138	CAPITAL FARM CREDIT	0010	SAN MARCOS OFFICE
07	10	138	CAPITAL FARM CREDIT	0011	KERRVILLE OFFICE
07	10	138	CAPITAL FARM CREDIT	0012	MASON
07	10	138	CAPITAL FARM CREDIT	0013	AUSTIN OFFICE
07	10	138	CAPITAL FARM CREDIT	0014	LOCKHART BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0020	BRYAN
07	10	138	CAPITAL FARM CREDIT	0021	MADISONVILLE OFFICE
07	10	138	CAPITAL FARM CREDIT	0022	CROCKETT OFFICE
07	10	138	CAPITAL FARM CREDIT	0023	CONROE BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0030	BELLVILLE OFFICE
07	10	138	CAPITAL FARM CREDIT	0031	LaGRANGE OFFICE
07	10	138	CAPITAL FARM CREDIT	0040	EDNA OFFICE
07	10	138	CAPITAL FARM CREDIT	0041	EL CAMPO CREDIT OFFICE
07	10	138	CAPITAL FARM CREDIT	0050	DAYTON OFFICE
07	10	138	CAPITAL FARM CREDIT	0051	BEAUMONT OFFICE
07	10	138	CAPITAL FARM CREDIT	0052	SUGAR LAND OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	138	CAPITAL FARM CREDIT	0060	KENEDY OFFICE
07	10	138	CAPITAL FARM CREDIT	0061	ROBSTOWN OFFICE
07	10	138	CAPITAL FARM CREDIT	0071	TEMPLE BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0072	CLIFTON BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0073	GATESVILLE BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0074	MARLIN BRACH OFFICE
07	10	138	CAPITAL FARM CREDIT	0075	WACO OFFICE
07	10	138	CAPITAL FARM CREDIT	0076	TAYLOR BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0080	MASON OFFICE
07	10	138	CAPITAL FARM CREDIT	0081	KERRVILLE OFFICE
07	10	150	Ag TEXAS	0000	LUBBOCK CENTRAL OFFICE
07	10	150	Ag TEXAS	0001	BROWNFIELD BRANCH OFFICE
07	10	150	Ag TEXAS	0002	LEVELLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0004	RALLS BRANCH OFFICE
07	10	150	Ag TEXAS	0005	SEMINOLE BRANCH OFFICE
07	10	150	Ag TEXAS	0006	TAHOKA BRANCH OFFICE
07	10	150	Ag TEXAS	0007	LUBBOCK BRANCH OFFICE
07	10	150	Ag TEXAS	0008	COMANCHE BRANCH OFFICE
07	10	150	Ag TEXAS	0009	EASTLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0010	FORT WORTH BRANCH OFFICE
07	10	150	Ag TEXAS	0011	STEPHENVILLE BRANCH OFFICE
07	10	150	Ag TEXAS	0012	HILLSBORO BRANCH OFFICE
07	10	150	Ag TEXAS	0013	CORSICANA BRANCH OFFICE
07	10	150	Ag TEXAS	0014	APPRAISAL DEPARTMENT
07	10	378	SOUTHWEST TEXAS	0000	DEVINE OFFICE
07	10	378	SOUTHWEST TEXAS	0001	PLEASANTON OFFICE
07	10	378	SOUTHWEST TEXAS	0002	UVALDE OFFICE
07	10	378	SOUTHWEST TEXAS	0003	MARFA OFFICE
07	10	378	SOUTHWEST TEXAS	0004	SONORA OFFICE
07	10	378	SOUTHWEST TEXAS	0005	EDINBURG OFFICE
07	10	378	SOUTHWEST TEXAS	0006	SAN ANTONIO OFFICE
07	10	378	SOUTHWEST TEXAS	0007	HONDON OFFICE
07	10	378	SOUTHWEST TEXAS	0008	LAREDO OFFICE
07	10	551	HERITAGE LAND BANK	0000	TYLER OFFICE
07	10	551	HERITAGE LAND BANK	0001	NACAQDOCHES OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
07	10	551	HERITAGE LAND BANK	0002	PALESTINE OFFICE	
07	10	551	HERITAGE LAND BANK	0003	TYLER LENDING OFFICE	
07	10	551	HERITAGE LAND BANK	0004	ATHENS OFFICE	
07	10	551	HERITAGE LAND BANK	0005	LUFKIN OFFICE	
07	10	551	HERITAGE LAND BANK	0006	CENTER OFFICE	
07	10	551	HERITAGE LAND BANK	0020	MCKINNEY	
07	10	551	HERITAGE LAND BANK	0021	GREENVILLE	
07	10	551	HERITAGE LAND BANK	0025	MCKINNEY SECONDARY MARKET	
07	10	739	LONE STAR	0000	LONE STAR FLBA HEADQUARTER	
07	10	739	LONE STAR	0001	PARIS OFFICE	
07	10	739	LONE STAR	0002	NEW BOSTON OFFICE	
07	10	739	LONE STAR	0003	DENTON OFFICE	
07	10	739	LONE STAR	0004	SHERMAN OFFICE	
07	10	739	LONE STAR	0005	CLEBURNE OFFICE	
07	10	739	LONE STAR	0006	STEPHENVILLE OFFICE	
07	10	739	LONE STAR	0007	SWEETWATER OFFICE	
07	10	739	LONE STAR	0008	ABILENE OFFICE	
07	10	862	LEGACY AG CREDIT	0000	SULPHUR SPRINGS	
07	10	862	LEGACY AG CREDIT	0001	GILMER	
07	10	862	LEGACY AG CREDIT	0002	CANTON	
07	10	862	LEGACY AG CREDIT	0003	KAUFMAN OFFICE	
07	10	862	LEGACY AG CREDIT	0004	PARTICIPATIONS	
*-AGFIRST	07	20	033	FIRST SOUTH	0001	ANNISTON
	07	20	033	FIRST SOUTH	0002	CULLMAN
	07	20	033	FIRST SOUTH	0003	ALBERTVILLE
	07	20	033	FIRST SOUTH	0006	ATHENS
	07	20	033	FIRST SOUTH	0007	MOULTON
	07	20	033	FIRST SOUTH	0008	MUSCLE SHOALS
	07	20	033	FIRST SOUTH	0010	DEMOPOLIS

* Change made effective June 15, 2005

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	033	FIRST SOUTH	0011	NORTHPORT
07	20	033	FIRST SOUTH	0012	MONTGOMERY
07	20	033	FIRST SOUTH	0013	TROY
07	20	033	FIRST SOUTH	0014	LUVERNE
07	20	033	FIRST SOUTH	0015	OZARK
07	20	033	FIRST SOUTH	0018	BAY MINETTE
07	20	033	FIRST SOUTH	0019	ENTERPRISE
07	20	033	FIRST SOUTH	0020	ANDALUSIA
07	20	033	FIRST SOUTH	0026	OXFORD
07	20	033	FIRST SOUTH	0027	CALHOUN CITY
07	20	033	FIRST SOUTH	0028	TUPELO
07	20	033	FIRST SOUTH	0029	ABERDEEN
07	20	033	FIRST SOUTH	0030	GREENWOOD
07	20	033	FIRST SOUTH	0031	CHARLESTON
07	20	033	FIRST SOUTH	0032	CLARKSDALE
07	20	033	FIRST SOUTH	0033	GREENVILLE
07	20	033	FIRST SOUTH	0035	INDIANOLA
07	20	033	FIRST SOUTH	0037	JACKSON
07	20	033	FIRST SOUTH	0038	NEWTON
07	20	033	FIRST SOUTH	0041	McCOMB
07	20	033	FIRST SOUTH	0044	HATTIESBURG
07	20	033	FIRST SOUTH	0045	LAUREL
07	20	033	FIRST SOUTH	0051	TALLULAH
07	20	033	FIRST SOUTH	0053	LAKE PROVIDENCE
07	20	033	FIRST SOUTH	0054	WINNSBORO
07	20	033	FIRST SOUTH	0055	ALEXANDRIA
07	20	033	FIRST SOUTH	0056	MARKSVILLE
07	20	033	FIRST SOUTH	0057	OPELOUSAS
07	20	033	FIRST SOUTH	0058	NEW IBERIA
07	20	033	FIRST SOUTH	0059	CROWLEY
07	20	033	FIRST SOUTH	0060	JENNINGS
07	20	033	FIRST SOUTH	0061	ZACHARY
07	20	033	FIRST SOUTH	0063	AMITE

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	033	FIRST SOUTH	0064	THIBODAUX
07	20	033	FIRST SOUTH	0080	NORTH ALABAMA COMMERCIAL
07	20	033	FIRST SOUTH	0081	SOUTH ALABAMA COMMERCIAL
07	20	033	FIRST SOUTH	0082	MISSISSIPPI COMMERCIAL
07	20	033	FIRST SOUTH	0083	LOUISIANA COMMERCIAL
07	20	033	FIRST SOUTH	0085	NORTH ALABAMA S.A.M. ²
07	20	033	FIRST SOUTH	0086	SOUTH ALABAMA S.A.M.
07	20	033	FIRST SOUTH	0087	MISSISSIPPI S.A.M.
07	20	033	FIRST SOUTH	0088	LOUISIANA S.A.M.
07	20	033	FIRST SOUTH	0095	ADMIN – COMMERCIAL LOANS
07	20	040	CENTRAL KENTUCKY	0001	DANVILLE
07	20	040	CENTRAL KENTUCKY	0002	RICHMOND
07	20	040	CENTRAL KENTUCKY	0003	PARIS
07	20	040	CENTRAL KENTUCKY	0004	LEBANON
07	20	040	CENTRAL KENTUCKY	0005	STANFORD
07	20	040	CENTRAL KENTUCKY	0007	LEXINGTON
07	20	040	CENTRAL KENTUCKY	0091	PARTICIPATION LOANS
07	20	041	VALLEY	0010	WINCHESTER
07	20	041	VALLEY	0020	MARTINSBURG
07	20	041	VALLEY	0030	WOODSTOCK
07	20	041	VALLEY	0050	INVESTMENT/PARTICIPATION
07	20	060	PUERTO RICO	0010	COMMERCIAL DAIRY
07	20	060	PUERTO RICO	0020	RETAIL
07	20	060	PUERTO RICO	0030	COMMERCIAL LOANS
07	20	060	PUERTO RICO	0040	RURAL LIVING
07	20	060	PUERTO RICO	0050	SPECIAL ASSETS
07	20	060	PUERTO RICO	0060	PARTICIPATIONS AGFIRST
07	20	060	PUERTO RICO	0061	PARTICIPATION SECONDARY MARKET
07	20	060	PUERTO RICO	0062	PARTICIPATION OTHER
07	20	061	CHATTANOOGA	0091	RETAIL
07	20	061	CHATTANOOGA	0092	COMMERCIAL
07	20	061	CHATTANOOGA	0093	INVESTMENTS
07	20	061	CHATTANOOGA	0095	PARTICIPATIONS

²S.A.M. represents Special Assets Mentioned Loans.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	105	CAPE FEAR	0001	LILLINGTON
07	20	105	CAPE FEAR	0002	DUNN
07	20	105	CAPE FEAR	0004	CLINTON
07	20	105	CAPE FEAR	0005	KENANSVILLE
07	20	105	CAPE FEAR	0007	BURGAW
07	20	105	CAPE FEAR	0008	ELIZABETHTOWN
07	20	105	CAPE FEAR	0009	LAURINBURG
07	20	105	CAPE FEAR	0010	RAEFORD
07	20	105	CAPE FEAR	0011	LUMBERTON
07	20	105	CAPE FEAR	0013	WHITEVILLE
07	20	105	CAPE FEAR	0014	SHALLOTTE
07	20	105	CAPE FEAR	0090	COMMERCIAL LOAN DIV.
07	20	105	CAPE FEAR	0092	COUNTRY MORTGAGES
07	20	105	CAPE FEAR	0094	LUMBERTON S.A.M.
07	20	105	CAPE FEAR	0095	FAYETTEVILLE
07	20	123	MIDATLANTIC	0010	BEL AIR
07	20	123	MIDATLANTIC	0015	BERLIN
07	20	123	MIDATLANTIC	0020	CHESTERTOWN
07	20	123	MIDATLANTIC	0025	DENTON
07	20	123	MIDATLANTIC	0030	DOVER
07	20	123	MIDATLANTIC	0035	EAST NEW MARKET
07	20	123	MIDATLANTIC	0050	FREDERICK
07	20	123	MIDATLANTIC	0055	GEORGETOWN
07	20	123	MIDATLANTIC	0060	HAGERSTOWN
07	20	123	MIDATLANTIC	0065	PENN
07	20	123	MIDATLANTIC	0070	POCOMOKE
07	20	123	MIDATLANTIC	0080	SALISBURY
07	20	123	MIDATLANTIC	0090	WESTMINSTER
07	20	123	MIDATLANTIC	0091	CORPORATE
07	20	123	MIDATLANTIC	0092	RETAIL
07	20	123	MIDATLANTIC	0093	SMM
07	20	123	MIDATLANTIC	0094	MIDATLANTIC SAM
07	20	131	PEE DEE	0003	CONWAY
07	20	131	PEE DEE	0006	INVESTMENTS
07	20	131	PEE DEE	0012	FLORENCE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	131	PEE DEE	0090	COMMERCIAL BUSINESS UNIT
07	20	131	PEE DEE	0094	FLORENCE S.A.M.
07	20	131	PEE DEE	0095	RETAIL BUSINESS UNIT
07	20	143	COLONIAL	0011	RICHMOND
07	20	143	COLONIAL	0012	TAPPAHANNOCK
07	20	143	COLONIAL	0013	LOUISA
07	20	143	COLONIAL	0014	WEST POINT
07	20	143	COLONIAL	0015	HUGHESVILLE
07	20	143	COLONIAL	0021	WAVERLY
07	20	143	COLONIAL	0022	COURTLAND
07	20	143	COLONIAL	0025	FARMVILLE
07	20	143	COLONIAL	0026	SOUTH HILL
07	20	143	COLONIAL	0030	SALES CONTRACT
07	20	143	COLONIAL	0050	SECONDARY MARKET
07	20	168	SOUTHWEST GEORGIA	0001	BLAKELY
07	20	168	SOUTHWEST GEORGIA	0002	CAMILLA
07	20	168	SOUTHWEST GEORGIA	0003	CAIRO
07	20	168	SOUTHWEST GEORGIA	0005	DONALSONVILLE
07	20	168	SOUTHWEST GEORGIA	0008	AMERICUS
07	20	168	SOUTHWEST GEORGIA	0009	DAWSON
07	20	168	SOUTHWEST GEORGIA	0010	PARTICIPATION-CONSORTIUM
07	20	168	SOUTHWEST GEORGIA	0011	PARTICIPATION-AGFIRST
07	20	168	SOUTHWEST GEORGIA	0012	PARTICIPATION-INTERASO
07	20	168	SOUTHWEST GEORGIA	0014	PURCHASED USDA GUARANTEES
07	20	168	SOUTHWEST GEORGIA	0015	PURCHASED USDA INVESTMENTS
07	20	168	SOUTHWEST GEORGIA	0016	LEASES PURCHASED
07	20	168	SOUTHWEST GEORGIA	0017	LEASES ORIGINATED/SOLD
07	20	168	SOUTHWEST GEORGIA	0090	LARGE LOAN
07	20	168	SOUTHWEST GEORGIA	0091	SECONDARY MARKET
07	20	168	SOUTHWEST GEORGIA	0094	BAINBRIDGE S.A.M.
07	20	168	SOUTHWEST GEORGIA	0095	BAINBRIDGE
07	20	181	AgCHOICE	0011	NEW STANTON
07	20	181	AgCHOICE	0013	MEADVILLE
07	20	181	AgCHOICE	0020	BUTLER
07	20	181	AgCHOICE	0022	SUSQUEHANNA VALLEY

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	181	AgCHOICE	0030	SEVEN MOUNTAINS
07	20	181	AgCHOICE	0032	COUDERSPORT
07	20	181	AgCHOICE	0034	ENDLESS MOUNTAINS
07	20	181	AgCHOICE	0040	CURRYVILLE
07	20	181	AgCHOICE	0041	CUMBERLAND VALLEY
07	20	181	AgCHOICE	0042	YORK
07	20	181	AgCHOICE	0090	SECONDARY MORTGAGE MARKET
07	20	181	AgCHOICE	0094	FINANCE
07	20	186	NORTHWEST FLORIDA	0002	DeFUNIAK SPRINGS
07	20	186	NORTHWEST FLORIDA	0004	MILTON
07	20	186	NORTHWEST FLORIDA	0006	MONTICELLO
07	20	186	NORTHWEST FLORIDA	0007	MADISON
07	20	186	NORTHWEST FLORIDA	0090	COMMERCIAL CREDITS - MARIANNA
07	20	186	NORTHWEST FLORIDA	0091	COMMERCIAL CREDIT – MONTICELLO
07	20	186	NORTHWEST FLORIDA	0092	SECONDARY MARKET
07	20	186	NORTHWEST FLORIDA	0094	MARIANNA S.A.M.
07	20	186	NORTHWEST FLORIDA	0095	MARIANNA
07	20	187	SOUTH FLORIDA	0003	VERO BEACH
07	20	187	SOUTH FLORIDA	0004	OKEECHOBEE
07	20	187	SOUTH FLORIDA	0005	HOMESTEAD
07	20	187	SOUTH FLORIDA	0090	AGRI-BUSINESS DIVISION
07	20	187	SOUTH FLORIDA	0092	CORPORATE LOANS
07	20	187	SOUTH FLORIDA	0094	SAM
07	20	187	SOUTH FLORIDA	0095	LAKE WORTH
07	20	188	CENTRAL FLORIDA	0001	AOPKA
07	20	188	CENTRAL FLORIDA	0002	LAKELAND
07	20	188	CENTRAL FLORIDA	0004	BROOKVILLE
07	20	188	CENTRAL FLORIDA	0005	LAKE WALES
07	20	188	CENTRAL FLORIDA	0007	PLANT CITY
07	20	188	CENTRAL FLORIDA	0090	AGRIBUSINESS LENDING GROUP
07	20	188	CENTRAL FLORIDA	0091	RESIDENTIAL LENDING
07	20	188	CENTRAL FLORIDA	0093	INVESTMENTS
07	20	188	CENTRAL FLORIDA	0094	LAKELAND S.A.M.
07	20	189	NORTH FLORIDA	0001	COMMERCIAL LENDING
07	20	189	NORTH FLORIDA	0002	BRANCH LENDING

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	189	NORTH FLORIDA	0003	INVESTMENTS
07	20	189	NORTH FLORIDA	0004	PARTICIPATIONS PURCHASED
07	20	189	NORTH FLORIDA	0016	WINDSOR
07	20	189	NORTH FLORIDA	0094	ALACHUA S.A.M.
07	20	189	NORTH FLORIDA	0095	HIGH SPRINGS
07	20	191	SOUTHWEST FLORIDA	0084	INVESTMENTS
07	20	191	SOUTHWEST FLORIDA	0085	PARTICIPATION
07	20	191	SOUTHWEST FLORIDA	0091	COMMERCIAL LENDING
07	20	191	SOUTHWEST FLORIDA	0092	RETAIL LENDING
07	20	194	FC of VIRGINIAS	0001	VERONA
07	20	194	FC of VIRGINIAS	0002	HARRISONBURG
07	20	194	FC of VIRGINIAS	0003	CHARLOTTESVILLE
07	20	194	FC of VIRGINIAS	0004	LEXINGTON
07	20	194	FC of VIRGINIAS	0005	WARRENTON
07	20	194	FC of VIRGINIAS	0006	LEESBURG
07	20	194	FC of VIRGINIAS	0007	ORANGE
07	20	194	FC of VIRGINIAS	0008	CULPEPPER
07	20	194	FC of VIRGINIAS	0009	ROANOKE
07	20	194	FC of VIRGINIAS	0010	CHATHAM
07	20	194	FC of VIRGINIAS	0011	HALIFAX
07	20	194	FC of VIRGINIAS	0012	BEDFORD
07	20	194	FC of VIRGINIAS	0013	ROCKY MOUNT
07	20	194	FC of VIRGINIAS	0014	WYTHEVILLE
07	20	194	FC of VIRGINIAS	0015	ABINGDON
07	20	194	FC of VIRGINIAS	0016	GATE CITY
07	20	194	FC of VIRGINIAS	0017	LEWISBURG
07	20	194	FC of VIRGINIAS	0018	CLARKSBURG
07	20	194	FC of VIRGINIAS	0019	RIPLEY
07	20	194	FC of VIRGINIAS	0020	PETERSBURG
07	20	194	FC of VIRGINIAS	0021	ELKIN
07	20	194	FC of VIRGINIAS	0022	ROMNEY
07	20	194	FC of VIRGINIAS	0023	OAKLAND
07	20	194	FC of VIRGINIAS	0024	AGRIBUSINESS
07	20	194	FC of VIRGINIAS	0090	COUNTRY MORTGAGES

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	331	CAROLINA	0001	ALBEMARLE
07	20	331	CAROLINA	0002	ASHEBORO
07	20	331	CAROLINA	0003	ASHEVILLE
07	20	331	CAROLINA	0004	BOONE
07	20	331	CAROLINA	0005	BURNSVILLE
07	20	331	CAROLINA	0006	CARTHAGE
07	20	331	CAROLINA	0007	CONCORD
07	20	331	CAROLINA	0008	ELLERBE
07	20	331	CAROLINA	0009	GRAHAM
07	20	331	CAROLINA	0010	GREENSBORO
07	20	331	CAROLINA	0011	HENDERSONVILLE
07	20	331	CAROLINA	0012	HILLSBOROUGH
07	20	331	CAROLINA	0013	JEFFERSON
07	20	331	CAROLINA	0014	LENIOR
07	20	331	CAROLINA	0015	LEXINGTON
07	20	331	CAROLINA	0017	LINCOLNTON
07	20	331	CAROLINA	0018	MADISON
07	20	331	CAROLINA	0019	MARSHALL
07	20	331	CAROLINA	0020	MOCKSVILLE
07	20	331	CAROLINA	0021	MONROE
07	20	331	CAROLINA	0022	MURPHY
07	20	331	CAROLINA	0023	NEWTON
07	20	331	CAROLINA	0024	PILOT MOUNTAIN
07	20	331	CAROLINA	0025	REIDSVILLE
07	20	331	CAROLINA	0026	ROXBORO
07	20	331	CAROLINA	0027	SALISBURY
07	20	331	CAROLINA	0028	SANFORD
07	20	331	CAROLINA	0029	SHELBY
07	20	331	CAROLINA	0030	SILER CITY
07	20	331	CAROLINA	0031	SPARTA
07	20	331	CAROLINA	0032	SPINDALE
07	20	331	CAROLINA	0033	STATESVILLE
07	20	331	CAROLINA	0034	TAYLORSVILLE
07	20	331	CAROLINA	0035	WADESBORO
07	20	331	CAROLINA	0036	WAYNESVILLE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	331	CAROLINA	0037	WILKESBORO
07	20	331	CAROLINA	0038	WINSTON SALEM
07	20	331	CAROLINA	0039	YADKINVILLE
07	20	331	CAROLINA	0040	YANCEYVILLE
07	20	331	CAROLINA	0090	PART/COMM LOANS
07	20	331	CAROLINA	0094	CAROLINA SAM
07	20	335	EAST CAROLINA	0001	AHOSKIE
07	20	335	EAST CAROLINA	0002	ELIZABETH CITY
07	20	335	EAST CAROLINA	0003	GOLDSBORO
07	20	335	EAST CAROLINA	0004	GREENVILLE
07	20	335	EAST CAROLINA	0005	HALIFAX
07	20	335	EAST CAROLINA	0007	KINSTON
07	20	335	EAST CAROLINA	0008	LOUISBURG
07	20	335	EAST CAROLINA	0009	NASHVILLE
07	20	335	EAST CAROLINA	0010	NEW BERN
07	20	335	EAST CAROLINA	0013	RALEIGH
07	20	335	EAST CAROLINA	0015	SMITHFIELD
07	20	335	EAST CAROLINA	0017	SWAN QUARTER
07	20	335	EAST CAROLINA	0021	WILLIAMSTON
07	20	335	EAST CAROLINA	0090	AGRIBUSINESS
07	20	335	EAST CAROLINA	0091	CAPITAL MARKETS
07	20	335	EAST CAROLINA	0094	EAST CAROLINA SAM
07	20	336	AgGEORGIA	0001	TIFTON
07	20	336	AgGEORGIA	0002	PERRY
07	20	336	AgGEORGIA	0004	MOULTRIE
07	20	336	AgGEORGIA	0005	SANDERSVILLE
07	20	336	AgGEORGIA	0006	QUITMAN
07	20	336	AgGEORGIA	0007	WAYNESBORO
07	20	336	AgGEORGIA	0008	NASHVILLE
07	20	336	AgGEORGIA	0009	CORDELE
07	20	336	AgGEORGIA	0010	OCILLA
07	20	336	AgGEORGIA	0011	SYLVESTER
07	20	336	AgGEORGIA	0024	TIFTON S.A.M.
07	20	336	AgGEORGIA	0025	PUR LOANS SOUTH
07	20	336	AgGEORGIA	0032	GAINESVILLE

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	336	AgGEORGIA	0033	CLARKESVILLE
07	20	336	AgGEORGIA	0034	DALTON
07	20	336	AgGEORGIA	0036	ROYSTON
07	20	336	AgGEORGIA	0037	WASHINGTON
07	20	336	AgGEORGIA	0038	CARTERSVILLE
07	20	336	AgGEORGIA	0085	PUR LOANS NORTH
07	20	336	AgGEORGIA	0086	PARTICIPATION
07	20	336	AgGEORGIA	0094	CLARKSVILLE S.A.M.
07	20	735	AgSOUTH	0001	AIKEN
07	20	735	AgSOUTH	0002	ALLEDALE
07	20	735	AgSOUTH	0003	ANDERSON
07	20	735	AgSOUTH	0004	BATESBURG
07	20	735	AgSOUTH	0005	BAXLEY
07	20	735	AgSOUTH	0006	BLACKSHEAR
07	20	735	AgSOUTH	0007	BRUNSWICK
07	20	735	AgSOUTH	0008	CAMDEN
07	20	735	AgSOUTH	0009	CARROLLTON
07	20	735	AgSOUTH	0010	CORPORATE GEORGIA
07	20	735	AgSOUTH	0011	CORPORATE SOUTH CAROLINA
07	20	735	AgSOUTH	0012	COVINGTON
07	20	735	AgSOUTH	0013	DOUGLAS
07	20	735	AgSOUTH	0014	GREENVILLE
07	20	735	AgSOUTH	0015	GREENWOOD
07	20	735	AgSOUTH	0016	GRIFFIN
07	20	735	AgSOUTH	0017	JESSUP
07	20	735	AgSOUTH	0018	LAURENS
07	20	735	AgSOUTH	0019	MADISON
07	20	735	AgSOUTH	0020	NEWBERRY
07	20	735	AgSOUTH	0021	ORANGEBURG
07	20	735	AgSOUTH	0022	RINCON
07	20	735	AgSOUTH	0023	ROCK HILL
07	20	735	AgSOUTH	0024	SPARTANBURG
07	20	735	AgSOUTH	0025	ST. MATTHEWS
07	20	735	AgSOUTH	0026	STATESBORO
07	20	735	AgSOUTH	0027	SUMMERVILLE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	735	AgSOUTH	0028	SYLVANIA
07	20	735	AgSOUTH	0029	THOMASTON
07	20	735	AgSOUTH	0030	VIDALIA
07	20	735	AgSOUTH	0031	WALTERBORO
07	20	735	AgSOUTH	0091	PARTICIPATIONS
07	20	735	AgSOUTH	0094	AGSOUTH SAM
07	20	861	JACKSON PURCHASE	0001	BARDWELL
07	20	861	JACKSON PURCHASE	0002	CLINTON
07	20	861	JACKSON PURCHASE	0003	HICKMAN
07	20	861	JACKSON PURCHASE	0004	KEVIL
07	20	861	JACKSON PURCHASE	0005	MURRAY
07	20	861	JACKSON PURCHASE	0006	MARSHALL COUNTY
07	20	861	JACKSON PURCHASE	0008	LONE OAK
07	20	861	JACKSON PURCHASE	0007	MAYFIELD
07	20	861	JACKSON PURCHASE	0094	MAYFIELD S.A.M.
07	20	899	AG CREDIT	0001	FINDLAY
07	20	899	AG CREDIT	0003	FREMONT
07	20	899	AG CREDIT	0004	TIFFIN
07	20	899	AG CREDIT	0005	BOWLING GREEN
07	20	899	AG CREDIT	0006	MARION
07	20	899	AG CREDIT	0007	BUCYRUS
07	20	899	AG CREDIT	0008	KENTON
07	20	899	AG CREDIT	0009	MT. GILEAD
07	20	899	AG CREDIT	0010	UPPER SANDUSKY
07	20	899	AG CREDIT	0011	NORWALK
07	20	899	AG CREDIT	0012	OTTAWA
07	20	899	AG CREDIT	0014	VAN WERT
07	20	899	AG CREDIT	0015	NAPOLEAN
07	20	899	AG CREDIT	0016	COUNTRY MORTGAGES
07	20	899	AG CREDIT	0094	FOSTORIA S.A.M.
07	20	899	AG CREDIT	0095	ADMINISTRATIVE LOAN

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
*-AGRIBANK	07	22	012	GREENSTONE FCS	0101	HART
	07	22	012	GREENSTONE FCS	0102	LARGE DAIRY, DEPERE, WI
	07	22	012	GREENSTONE FCS	0103	GRAND RAPIDS
	07	22	012	GREENSTONE FCS	0104	HASTINGS
	07	22	012	GREENSTONE FCS	0105	ALLEGAN
	07	22	012	GREENSTONE FCS	0106	SCHOOLCRAFT
	07	22	012	GREENSTONE FCS	0107	BERRIEN SPRINGS
	07	22	012	GREENSTONE FCS	0108	STURGEON BAY, WI
	07	22	012	GREENSTONE FCS	0112	ALMA
	07	22	012	GREENSTONE FCS	0113	BAY CITY
	07	22	012	GREENSTONE FCS	0114	SAGINAW
	07	22	012	GREENSTONE FCS	0115	TRAVERSE CITY
	07	22	012	GREENSTONE FCS	0116	ALPENA
	07	22	012	GREENSTONE FCS	0117	CADILLAC
	07	22	012	GREENSTONE FCS	0118	MT. PLEASANT
	07	22	012	GREENSTONE FCS	0121	SANDUSKY
	07	22	012	GREENSTONE FCS	0122	BAD AXE
	07	22	012	GREENSTONE FCS	0123	LAPEER
	07	22	012	GREENSTONE FCS	0124	CARO
	07	22	012	GREENSTONE FCS	0131	ADRIAN
	07	22	012	GREENSTONE FCS	0132	HILLSDALE
	07	22	012	GREENSTONE FCS	0133	CONCORD
	07	22	012	GREENSTONE FCS	0134	MONROE
	07	22	012	GREENSTONE FCS	0135	ANN ARBOR
	07	22	012	GREENSTONE FCS	0150	PARTICIPATIONS, DEPERE, WI
	07	22	012	GREENSTONE FCS	0151	IONIA
	07	22	012	GREENSTONE FCS	0152	ST. JOHNS
	07	22	012	GREENSTONE FCS	0153	CORUNNA
	07	22	012	GREENSTONE FCS	0154	CHARLOTTE
	07	22	012	GREENSTONE FCS	0155	MASON
	07	22	012	GREENSTONE FCS	0156	HOWELL
	07	22	012	GREENSTONE FCS	0157	CFG, LANSING, MI
	07	22	012	GREENSTONE FCS	0159	CFG, DEPERE, WI

* Change made effective March 15, 2004

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	012	GREENSTONE FCS	0160	LANSING
07	22	012	GREENSTONE FCS	0161	KAWKAWLIN
07	22	012	GREENSTONE FCS	0174	CAPITAL MARKETS
07	22	012	GREENSTONE FCS	0175	COMMERCIAL, LANSING, MI
07	22	012	GREENSTONE FCS	0188	CENTRAL OFFICE
07	22	012	GREENSTONE FCS	0198	RAU, DEPERE, WI
07	22	072	AGSTAR	0301	MANKATO
07	22	072	AGSTAR	0302	ROCHESTER
07	22	072	AGSTAR	0303	WORTHINGTON
07	22	072	AGSTAR	0304	ST. CLOUD
07	22	072	AGSTAR	0305	NORTHFIELD
07	22	072	AGSTAR	0306	GLENCOE
07	22	072	AGSTAR	0307	BLUE EARTH
07	22	072	AGSTAR	0308	RICE LAKE, WI
07	22	072	AGSTAR	0309	NORTH BRANCH, MN
07	22	072	AGSTAR	0314	CHIPPEWA FALLS, WI
07	22	072	AGSTAR	0315	BALDWIN, WI
07	22	072	AGSTAR	0316	MENOMONIE, WI
07	22	072	AGSTAR	0318	AMERY, WI
07	22	072	AGSTAR	0319	AGBASE/TAX/CONSULTING
07	22	072	AGSTAR	0323	PIPESTONE
07	22	072	AGSTAR	0354	CFG, AGSTAR HOLD
07	22	072	AGSTAR	0363	SPECIAL CREDIT
07	22	072	AGSTAR	0367	LSA PROGRAM CREDIT
07	22	072	AGSTAR	0368	AGRIVISION FINANCE
07	22	072	AGSTAR	0369	STRATEGIC FINANCE
07	22	072	AGSTAR	0370	COMMERCIAL LENDING
07	22	072	AGSTAR	0371	NATIONAL TRADE CREDIT
07	22	072	AGSTAR	0373	CFS-DAIRY
07	22	072	AGSTAR	0374	CFS-SWINE
07	22	072	AGSTAR	0375	PARTICIPATION PURCHASED
07	22	072	AGSTAR	0382	COUNTRY HOME MTG.
07	22	072	AGSTAR	0383	AGRI-ACCESS-CHM, ROCHESTER, MN
07	22	072	AGSTAR	0384	AGRI-ACCESS, ROCHESTER, MN

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	072	AGSTAR	0388	CORPORATE
07	22	072	AGSTAR	0390	INPUT FINANCING
07	22	072	AGSTAR	0398	LENDING SUPPORT SERVICES
07	22	072	AGSTAR	0500	AGRI-ACCESS, ALBERT LEA, MN
07	22	072	AGSTAR	0748	ST. PAUL
07	22	072	AGSTAR	0750	LOL-PRO PARTNERS
07	22	072	AGSTAR	0800	AG VIEW FS, INC.
07	22	075	NORTH DAKOTA	0301	MINOT
07	22	075	NORTH DAKOTA	0302	CARRINGTON
07	22	075	NORTH DAKOTA	0303	WILLISTON
07	22	075	NORTH DAKOTA	0304	BOTTINEAU
07	22	075	NORTH DAKOTA	0305	RUGBY
07	22	075	NORTH DAKOTA	0350	BOURGAULT CREDIT
07	22	075	NORTH DAKOTA	0353	MANKATO
07	22	075	NORTH DAKOTA	0357	CFG
07	22	075	NORTH DAKOTA	0388	MAIN OFFICE
07	22	075	NORTH DAKOTA	0398	SPECIAL CREDIT
07	22	077	DELTA	0401	DERMOTT
07	22	077	DELTA	0402	EURODA
07	22	077	DELTA	0488	CENTRAL OFFICE
07	22	093	GRAND FORKS	0101	GRAND FORKS
07	22	093	GRAND FORKS	0103	CROOKSTON
07	22	093	GRAND FORKS	0104	COOPERSTOWN
07	22	093	GRAND FORKS	0105	FOSSTON
07	22	093	GRAND FORKS	0106	HALLOCK
07	22	093	GRAND FORKS	0108	WARREN
07	22	093	GRAND FORKS	0109	GRAFTON
07	22	093	GRAND FORKS	0110	CAVALIER
07	22	093	GRAND FORKS	0111	LANGDON
07	22	093	GRAND FORKS	0113	DEVILS LAKE
07	22	093	GRAND FORKS	0114	GRAND FORKS M.L.
07	22	093	GRAND FORKS	0115	ROSEAU
07	22	093	GRAND FORKS	0153	MANKATO
07	22	093	GRAND FORKS	0157	CFG
07	22	093	GRAND FORKS	0161	GRAND FORKS R.A.V. ND

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	093	GRAND FORKS	0188	CENTRAL OFFICE
07	22	093	GRAND FORKS	0198	SPECIAL CREDIT
07	22	114	MANDAN	0401	CARSON
07	22	114	MANDAN	0402	BOWMAN
07	22	114	MANDAN	0403	MANDAN
07	22	114	MANDAN	0404	SMITH INSURANCE AGENCY
07	22	114	MANDAN	0405	DICKINSON
07	22	114	MANDAN	0406	WISHEK
07	22	114	MANDAN	0408	MOTT
07	22	114	MANDAN	0409	BEULAH
07	22	114	MANDAN	0453	MANKATO
07	22	114	MANDAN	0457	CFG
07	22	114	MANDAN	0488	MAIN OFFICE
07	22	114	MANDAN	0498	SPECIAL CREDIT
07	22	114	MANDAN	0874	MANDAN R.A.U.
07	22	146	FCS OF ILLINIOIS	0301	CHAMPAIGN
07	22	146	FCS OF ILLINIOIS	0302	SHELBYVILLE
07	22	146	FCS OF ILLINIOIS	0303	WATSEKA
07	22	146	FCS OF ILLINIOIS	0304	VANDALIA
07	22	146	FCS OF ILLINIOIS	0305	PARIS
07	22	146	FCS OF ILLINIOIS	0306	CHARLESTON
07	22	146	FCS OF ILLINIOIS	0309	DECATUR
07	22	146	FCS OF ILLINIOIS	0310	EFFINGHAM
07	22	146	FCS OF ILLINIOIS	0311	TAYLORVILLE
07	22	146	FCS OF ILLINIOIS	0313	LINCOLN
07	22	146	FCS OF ILLINIOIS	0314	CARLINVILLE
07	22	146	FCS OF ILLINIOIS	0315	JACKSONVILLE
07	22	146	FCS OF ILLINIOIS	0317	JERSEYVILLE
07	22	146	FCS OF ILLINIOIS	0318	HILLSBORO
07	22	146	FCS OF ILLINIOIS	0319	RED BUD
07	22	146	FCS OF ILLINIOIS	0320	NASHVILLE
07	22	146	FCS OF ILLINIOIS	0321	ALBION
07	22	146	FCS OF ILLINIOIS	0322	LAWRENCEVILLE
07	22	146	FCS OF ILLINIOIS	0323	BELLEVILLE
07	22	146	FCS OF ILLINIOIS	0324	HIGHLAND

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	146	FCS OF ILLINIOIS	0330	HARRISBURG
07	22	146	FCS OF ILLINIOIS	0331	BENTON
07	22	146	FCS OF ILLINIOIS	0360	CAPITAL MARKETS
07	22	146	FCS OF ILLINIOIS	0377	COMMERCIAL LENDING
07	22	146	FCS OF ILLINIOIS	0388	CENTRAL OFFICE
07	22	146	FCS OF ILLINIOIS	0398	CENTRAL ILLINOIS S.C.
07	22	198	FCS of AMERICA	0101	NEWTON
07	22	198	FCS of AMERICA	0102	CHARITON
07	22	198	FCS of AMERICA	0103	MARSHALLTOWN
07	22	198	FCS of AMERICA	0105	OTTUMWA
07	22	198	FCS of AMERICA	0110	CEDAR RAPIDS
07	22	198	FCS of AMERICA	0111	DEWITT
07	22	198	FCS of AMERICA	0113	MT. PLEASANT
07	22	198	FCS of AMERICA	0120	CEDAR FALLS
07	22	198	FCS of AMERICA	0121	DECORAH
07	22	198	FCS of AMERICA	0122	MANCHESTER
07	22	198	FCS of AMERICA	0130	MASON CITY
07	22	198	FCS of AMERICA	0132	IOWA FALLS
07	22	198	FCS of AMERICA	0134	WEBSTER CITY
07	22	198	FCS of AMERICA	0140	SHELDON
07	22	198	FCS of AMERICA	0142	EMMETSBURG
07	22	198	FCS of AMERICA	0150	STORM LAKE
07	22	198	FCS of AMERICA	0152	SIOUX CITY
07	22	198	FCS of AMERICA	0160	PERRY
07	22	198	FCS of AMERICA	0163	CARROLL
07	22	198	FCS of AMERICA	0164	CRESTON
07	22	198	FCS of AMERICA	0165	HARLAN
07	22	198	FCS of AMERICA	0166	RED OAK
07	22	198	FCS of AMERICA	0201	NORFOLK
07	22	198	FCS of AMERICA	0203	COLUMBUS
07	22	198	FCS of AMERICA	0206	O'NEILL
07	22	198	FCS of AMERICA	0210	LINCOLN
07	22	198	FCS of AMERICA	0211	BEATRICE
07	22	198	FCS of AMERICA	0220	GRAND ISLAND
07	22	198	FCS of AMERICA	0223	KEARNEY

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	198	FCS of AMERICA	0230	NORTH PLATTE
07	22	198	FCS of AMERICA	0232	BROKEN BOW
07	22	198	FCS of AMERICA	0233	IMPERIAL
07	22	198	FCS of AMERICA	0234	McCOOK
07	22	198	FCS of AMERICA	0235	OGALLALA
07	22	198	FCS of AMERICA	0236	VALENTINE
07	22	198	FCS of AMERICA	0301	WATERTOWN
07	22	198	FCS of AMERICA	0302	ABERDEEN
07	22	198	FCS of AMERICA	0306	HURON
07	22	198	FCS of AMERICA	0307	MILLER
07	22	198	FCS of AMERICA	0310	RAPID CITY
07	22	198	FCS of AMERICA	0311	BELLE FOURCHE
07	22	198	FCS of AMERICA	0312	MOBRIDGE
07	22	198	FCS of AMERICA	0313	PIERRE
07	22	198	FCS of AMERICA	0320	YANKTON
07	22	198	FCS of AMERICA	0323	MADISON
07	22	198	FCS of AMERICA	0324	SIOUX FALLS
07	22	198	FCS of AMERICA	0326	MITCHELL
07	22	198	FCS of AMERICA	0401	CASPER
07	22	198	FCS of AMERICA	0402	GILLETTE
07	22	198	FCS of AMERICA	0403	KEMMERER
07	22	198	FCS of AMERICA	0405	WORLAND
07	22	198	FCS of AMERICA	0406	ALLIANCE
07	22	198	FCS of AMERICA	0409	SCOTTSBLUFF
07	22	198	FCS of AMERICA	0410	SIDNEY
07	22	308	MIDSOUTH	0301	JONESBORO
07	22	308	MIDSOUTH	0302	PARAGOULD
07	22	308	MIDSOUTH	0303	OSCEOLA
07	22	308	MIDSOUTH	0304	MARKED TREE
07	22	308	MIDSOUTH	0305	PIGGOTT
07	22	308	MIDSOUTH	0306	CORNING
07	22	308	MIDSOUTH	0310	FORREST CITY
07	22	308	MIDSOUTH	0311	WEST MEMPHIS
07	22	308	MIDSOUTH	0312	MARIANNA
07	22	308	MIDSOUTH	0313	HELENA

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	308	MIDSOUTH	0315	WYNNE
07	22	308	MIDSOUTH	0388	CENTRAL OFFICE
07	22	308	MIDSOUTH	0389	EASTERN ARKANSAS S.C.
07	22	313	WESTERN ARKANSAS	0101	RUSSELLVILLE
07	22	313	WESTERN ARKANSAS	0102	DANVILLE
07	22	313	WESTERN ARKANSAS	0103	BENTONVILLE
07	22	313	WESTERN ARKANSAS	0104	MORRILTON
07	22	313	WESTERN ARKANSAS	0105	PARIS
07	22	313	WESTERN ARKANSAS	0106	FAYETTEVILLE
07	22	313	WESTERN ARKANSAS	0107	OZARK
07	22	313	WESTERN ARKANSAS	0108	CONWAY
07	22	313	WESTERN ARKANSAS	0109	HARRISON
07	22	313	WESTERN ARKANSAS	0110	VAN BUREN
07	22	313	WESTERN ARKANSAS	0111	MAGNOLIA
07	22	313	WESTERN ARKANSAS	0112	SILOAM SPRING
07	22	313	WESTERN ARKANSAS	0113	ARKADELPHIA
07	22	313	WESTERN ARKANSAS	0114	DeQUEEN
07	22	313	WESTERN ARKANSAS	0115	NASHVILLE
07	22	313	WESTERN ARKANSAS	0117	HOPE
07	22	313	WESTERN ARKANSAS	0118	GLENWOOD
07	22	313	WESTERN ARKANSAS	0119	MENA
07	22	313	WESTERN ARKANSAS	0120	TEXARKANA
07	22	313	WESTERN ARKANSAS	0188	CENTRAL OFFICE
07	22	313	WESTERN ARKANSAS	0198	WESTERN ARKANSAS S.C.
07	22	313	WESTERN ARKANSAS	0209	UNION
07	22	344	BADGERLAND	0501	MADISON
07	22	344	BADGERLAND	0502	PORTAGE
07	22	344	BADGERLAND	0503	WATERTOWN
07	22	344	BADGERLAND	0504	MT. HOREB
07	22	344	BADGERLAND	0505	STOUGHTON
07	22	344	BADGERLAND	0520	CHILTON
07	22	344	BADGERLAND	0521	FOND du LAC
07	22	344	BADGERLAND	0526	GREEN LAKE
07	22	344	BADGERLAND	0540	BEAVER DAM
07	22	344	BADGERLAND	0541	WEST BEND

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	344	BADGERLAND	0542	PLYMOUTH
07	22	344	BADGERLAND	0588	CENTRAL OFFICE
07	22	344	BADGERLAND	0701	SPARTA
07	22	344	BADGERLAND	0703	ARCADIA
07	22	344	BADGERLAND	0705	MONDOVI
07	22	344	BADGERLAND	0706	BARABOO
07	22	344	BADGERLAND	0708	VIROQUA
07	22	344	BADGERLAND	0711	DODGEVILLE
07	22	344	BADGERLAND	0712	DARLINGTON
07	22	344	BADGERLAND	0713	LANCASTER
07	22	344	BADGERLAND	0720	JANESVILLE
07	22	344	BADGERLAND	0721	BURLINGTON
07	22	344	BADGERLAND	0730	BLACK RIVER FALLS
07	22	344	BADGERLAND	0731	RICHLAND CENTER
07	22	350	AgHERITAGE	0201	BATESVILLE
07	22	350	AgHERITAGE	0202	NEWPORT
07	22	350	AgHERITAGE	0203	SEARCY
07	22	350	AgHERITAGE	0205	POCAHONTAS
07	22	350	AgHERITAGE	0210	BRINKLEY
07	22	350	AgHERITAGE	0211	STAR CITY
07	22	350	AgHERITAGE	0213	STUTTGART
07	22	350	AgHERITAGE	0215	LONOKE
07	22	350	AgHERITAGE	0230	DERMOTT
07	22	350	AgHERITAGE	0288	CENTRAL OFFICE
07	22	350	AgHERITAGE	0295	LITTLE ROCK, AR
07	22	350	AgHERITAGE	0298	CENTRAL ARKANSAS S.C.
07	22	405	AgCOUNTRY	0201	FARGO
07	22	405	AgCOUNTRY	0202	HILLSBORO
07	22	405	AgCOUNTRY	0203	JAMESTOWN
07	22	405	AgCOUNTRY	0204	LAMOURE
07	22	405	AgCOUNTRY	0205	LISBON
07	22	405	AgCOUNTRY	0206	VALLEY CITY
07	22	405	AgCOUNTRY	0207	WAHPETON
07	22	405	AgCOUNTRY	0209	MORRIS
07	22	405	AgCOUNTRY	0210	GRACEVILLE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	405	AgCOUNTRY	0211	ELBOW LAKE
07	22	405	AgCOUNTRY	0212	DETROIT LAKES
07	22	405	AgCOUNTRY	0213	FERGUS FALLS
07	22	405	AgCOUNTRY	0214	ALEXANDRIA
07	22	405	AgCOUNTRY	0215	ADA
07	22	405	AgCOUNTRY	0216	MAHNOMEN
07	22	405	AgCOUNTRY	0217	WADENA
07	22	405	AgCOUNTRY	0253	MANKATO
07	22	405	AgCOUNTRY	0265	COMMERICAL LENDING
07	22	405	AgCOUNTRY	0257	CFG
07	22	405	AgCOUNTRY	0288	CENTRAL OFFICE
07	22	405	AgCOUNTRY	0298	SPECIAL CREDIT
07	22	406	PROGRESSIVE	0300	SIKESTON
07	22	406	PROGRESSIVE	0301	PORTAGEVILLE
07	22	406	PROGRESSIVE	0302	CHARLESTON
07	22	406	PROGRESSIVE	0303	DEXTER
07	22	406	PROGRESSIVE	0304	POPLAR BLUFF
07	22	406	PROGRESSIVE	0305	JACKSON
07	22	406	PROGRESSIVE	0306	ADVANCE
07	22	406	PROGRESSIVE	0307	CARUTHERSVILLE
07	22	406	PROGRESSIVE	0308	KENNET
07	22	406	PROGRESSIVE	0310	SIKESTON
07	22	406	PROGRESSIVE	0388	CENTRAL OFFICE
07	22	502	1 ST FARM CREDIT SERVICES	0201	PONTIAC
07	22	502	1 ST FARM CREDIT SERVICES	0202	BLOOMINGTON
07	22	502	1 ST FARM CREDIT SERVICES	0203	EDWARDS
07	22	502	1 ST FARM CREDIT SERVICES	0204	PEKIN
07	22	502	1 ST FARM CREDIT SERVICES	0205	EUREKA
07	22	502	1 ST FARM CREDIT SERVICES	0206	OTTAWA
07	22	502	1 ST FARM CREDIT SERVICES	0207	WOODSTOCK
07	22	502	1 ST FARM CREDIT SERVICES	0210	MACOMB
07	22	502	1 ST FARM CREDIT SERVICES	0211	RUSHVILLE
07	22	502	1 ST FARM CREDIT SERVICES	0212	PRINCETON
07	22	502	1 ST FARM CREDIT SERVICES	0213	CARTHAGE
07	22	502	1 ST FARM CREDIT SERVICES	0214	MONMOUTH

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	502	1 ST FARM CREDIT SERVICES	0215	OREGON
07	22	502	1 ST FARM CREDIT SERVICES	0216	ALEDO
07	22	502	1 ST FARM CREDIT SERVICES	0217	FREEPORT
07	22	502	1 ST FARM CREDIT SERVICES	0218	QUINCY
07	22	502	1 ST FARM CREDIT SERVICES	0219	GENESE0
07	22	502	1 ST FARM CREDIT SERVICES	0222	DEKALB
07	22	502	1 ST FARM CREDIT SERVICES	0223	MORRIS
07	22	502	1 ST FARM CREDIT SERVICES	0224	YORKVILLE
07	22	502	1 ST FARM CREDIT SERVICES	0225	BOURBONNAIS
07	22	502	1 ST FARM CREDIT SERVICES	0226	ROCKFORD
07	22	502	1 ST FARM CREDIT SERVICES	0228	MORRISON
07	22	502	1 ST FARM CREDIT SERVICES	0241	CAPITAL MARKETS
07	22	502	1 ST FARM CREDIT SERVICES	0288	CENTRAL OFFICE
07	22	502	1 ST FARM CREDIT SERVICES	0298	WEST CENTRAL ILLINOIS S.C. ³
07	22	643	UNITED FCS	0102	WILLMAR, MN
07	22	643	UNITED FCS	0103	MADISON, MN
07	22	643	UNITED FCS	0104	MARSHALL, MN
07	22	643	UNITED FCS	0105	REDWOODS FALLS, MN
07	22	643	UNITED FCS	0112	LITCHFIELD, MN
07	22	643	UNITED FCS	0115	OLIVIA, MN
07	22	643	UNITED FCS	0153	AGSTAR FINANCIAL SERVICES
07	22	643	UNITED FCS	0157	COMMERCIAL FINANCE GROUP
07	22	643	UNITED FCS	0188	WILLMAR, MN – CENTRAL OFFICE
07	22	643	UNITED FCS	0198	WILLMAR, MN – SPECIAL CREDIT
07	22	643	UNITED FCS	0202	SOUTHERN MN BEET SUGAR
07	22	643	UNITED FCS	0301	WAUSAU, WI
07	22	643	UNITED FCS	0302	MARSHFIELD, WI
07	22	643	UNITED FCS	0303	MEDFORD, WI
07	22	643	UNITED FCS	0304	STEVENS POINT, WI
07	22	643	UNITED FCS	0305	ANTIGO, WI
07	22	643	UNITED FCS	0308	THORP, WI
07	22	643	UNITED FCS	0388	WAUSAU, WI – CENTRAL OFFICE
07	22	643	UNITED FCS	0398	JANESVILLE, WI

³S.C. represents Special Credit.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	644	FCS OF MISSOURI	0101	JEFFERSON CITY
07	22	644	FCS OF MISSOURI	0102	COLUMBIA
07	22	644	FCS OF MISSOURI	0103	SPRINGFIELD
07	22	644	FCS OF MISSOURI	0104	MARSHALL
07	22	644	FCS OF MISSOURI	0105	MEXICO
07	22	644	FCS OF MISSOURI	0106	SEDALIA
07	22	644	FCS OF MISSOURI	0107	ST. CHARLES
07	22	644	FCS OF MISSOURI	0108	CARTHAGE, MO
07	22	644	FCS OF MISSOURI	0109	UNION
07	22	644	FCS OF MISSOURI	0110	KIRKSVILLE
07	22	644	FCS OF MISSOURI	0111	SHELBINA
07	22	644	FCS OF MISSOURI	0112	MEMPHIS
07	22	644	FCS OF MISSOURI	0113	FARMINGTON
07	22	644	FCS OF MISSOURI	0114	MOUNTAIN GROVE
07	22	644	FCS OF MISSOURI	0115	LEBANON
07	22	644	FCS OF MISSOURI	0116	BOLIVAR
07	22	644	FCS OF MISSOURI	0117	ST. JOSEPH
07	22	644	FCS OF MISSOURI	0118	HIGGINSVILLE
07	22	644	FCS OF MISSOURI	0119	CHILLICOTHE
07	22	644	FCS OF MISSOURI	0120	HANNIBAL
07	22	644	FCS OF MISSOURI	0121	MARYVILLE
07	22	644	FCS OF MISSOURI	0122	KEYTESVILLE
07	22	644	FCS OF MISSOURI	0123	WEST PLAINS
07	22	644	FCS OF MISSOURI	0124	HARRISONVILLE
07	22	644	FCS OF MISSOURI	0125	CLINTON
07	22	644	FCS OF MISSOURI	0126	MT. VERNON
07	22	644	FCS OF MISSOURI	0127	NEVADA
07	22	644	FCS OF MISSOURI	0128	CAMERON
07	22	644	FCS OF MISSOURI	0129	NEOSHO
07	22	644	FCS OF MISSOURI	0188	JEFFERSON CITY – CENTRAL OFFICE
07	22	644	FCS OF MISSOURI	0198	JEFFERSON CITY – SPECIAL CREDIT
07	22	825	MID-AMERICA	0088	CENTRAL OFFICE
07	22	825	MID-AMERICA	0200	ASHLAND
07	22	825	MID-AMERICA	0201	MILLERSBURG
07	22	825	MID-AMERICA	0202	MANSFIELD

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0203	WOOSTER
07	22	825	MID-AMERICA	0204	OBERLIN
07	22	825	MID-AMERICA	0209	CAMBRIDGE
07	22	825	MID-AMERICA	0210	COSHOCTON
07	22	825	MID-AMERICA	0213	MARIETTA
07	22	825	MID-AMERICA	0214	MT. VERNON
07	22	825	MID-AMERICA	0215	NEWARK
07	22	825	MID-AMERICA	0216	LANCASTER
07	22	825	MID-AMERICA	0217	CAMBRIDGE OH
07	22	825	MID-AMERICA	0219	LONDON OH
07	22	825	MID-AMERICA	0220	SPRINGFIELD OH
07	22	825	MID-AMERICA	0221	BELLEFONTAINE
07	22	825	MID-AMERICA	0228	VAN WERT
07	22	825	MID-AMERICA	0233	LUCASVILLE
07	22	825	MID-AMERICA	0234	GEORGETOWN
07	22	825	MID-AMERICA	0235	HILLSBORO
07	22	825	MID-AMERICA	0236	CIRCLEVILLE
07	22	825	MID-AMERICA	0237	WILMINGTON
07	22	825	MID-AMERICA	0238	WAPAKONETA
07	22	825	MID-AMERICA	0239	CELINA
07	22	825	MID-AMERICA	0241	GREENVILLE OH
07	22	825	MID-AMERICA	0242	TROY
07	22	825	MID-AMERICA	0243	EATON
07	22	825	MID-AMERICA	0244	WARREN
07	22	825	MID-AMERICA	0246	CANTON
07	22	825	MID-AMERICA	0247	SALEM
07	22	825	MID-AMERICA	0250	NEW PHILADELPHIA
07	22	825	MID-AMERICA	0270	ZANESVILLE
07	22	825	MID-AMERICA	0271	WINCHESTER
07	22	825	MID-AMERICA	0272	ALLIANCE
07	22	825	MID-AMERICA	0273	VERSAILLES
07	22	825	MID-AMERICA	0274	UTICA OH
07	22	825	MID-AMERICA	0276	DELPHOS OH
07	22	825	MID-AMERICA	0282	WASHINGTON COURTHOUSE S.A.U.
07	22	825	MID-AMERICA	0286	WASHINGTON COURTHOUSE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0289	ARCHBOLD
07	22	825	MID-AMERICA	0402	AUBURN
07	22	825	MID-AMERICA	0403	GOSHEN
07	22	825	MID-AMERICA	0404	WARSAW
07	22	825	MID-AMERICA	0405	LaGRANGE
07	22	825	MID-AMERICA	0407	COLUMBIA CITY
07	22	825	MID-AMERICA	0410	VINCENNES
07	22	825	MID-AMERICA	0411	HUNTINGBURG
07	22	825	MID-AMERICA	0412	EVANSVILLE
07	22	825	MID-AMERICA	0413	WASHINGTON
07	22	825	MID-AMERICA	0414	SULLIVAN
07	22	825	MID-AMERICA	0415	GREENCASTLE
07	22	825	MID-AMERICA	0416	MARTINSVILLE
07	22	825	MID-AMERICA	0417	FRANKFORT
07	22	825	MID-AMERICA	0418	CRAWFORDSVILLE
07	22	825	MID-AMERICA	0421	LAFAYETTE
07	22	825	MID-AMERICA	0422	WILLIAMSPORT
07	22	825	MID-AMERICA	0424	MONTICELLO
07	22	825	MID-AMERICA	0426	LAFAYETTE S.A.U.
07	22	825	MID-AMERICA	0427	LaPORTE
07	22	825	MID-AMERICA	0429	PLYMOUTH
07	22	825	MID-AMERICA	0430	SOUTH BEND
07	22	825	MID-AMERICA	0431	VALPARAISO
07	22	825	MID-AMERICA	0432	ROCHESTER IN
07	22	825	MID-AMERICA	0433	RENSSELAER
07	22	825	MID-AMERICA	0435	WINAMAC
07	22	825	MID-AMERICA	0437	PERU
07	22	825	MID-AMERICA	0438	HUNTINGTON
07	22	825	MID-AMERICA	0439	KOKOMO
07	22	825	MID-AMERICA	0442	MARION
07	22	825	MID-AMERICA	0444	BLUFFTON
07	22	825	MID-AMERICA	0446	DECATUR
07	22	825	MID-AMERICA	0447	RUSHVILLE
07	22	825	MID-AMERICA	0451	ANDERSON
07	22	825	MID-AMERICA	0452	MUNCIE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0454	SCOTTSBURG
07	22	825	MID-AMERICA	0455	COLUMBUS
07	22	825	MID-AMERICA	0456	GREENSBURG
07	22	825	MID-AMERICA	0457	FRANKLIN IN
07	22	825	MID-AMERICA	0458	SHELBYVILLE IN
07	22	825	MID-AMERICA	0496	CORYDON
07	22	825	MID-AMERICA	0498	NEW CASTLE S.A.U.
07	22	825	MID-AMERICA	0499	COLUMBIA S.A.U.
07	22	825	MID-AMERICA	0500	FRANKFORT
07	22	825	MID-AMERICA	0502	GREENCASTLE
07	22	825	MID-AMERICA	0600	SOMERSET
07	22	825	MID-AMERICA	0601	CAMPBELLSVILLE
07	22	825	MID-AMERICA	0602	LONDON KY
07	22	825	MID-AMERICA	0603	GLASGOW
07	22	825	MID-AMERICA	0604	SOMERSET S.A.U.
07	22	825	MID-AMERICA	0605	FLEMINGSBURG
07	22	825	MID-AMERICA	0606	MAYSVILLE
07	22	825	MID-AMERICA	0608	GRAYSON
07	22	825	MID-AMERICA	0609	OWINGSVILLE
07	22	825	MID-AMERICA	0610	WEST LIBERTY
07	22	825	MID-AMERICA	0612	OWENTON
07	22	825	MID-AMERICA	0613	DRY RIDGE
07	22	825	MID-AMERICA	0614	SHELBYVILLE KY
07	22	825	MID-AMERICA	0616	OWENSBORO
07	22	825	MID-AMERICA	0617	HENDERSON
07	22	825	MID-AMERICA	0619	MORGANFIELD
07	22	825	MID-AMERICA	0620	ELIZABETHTOWN
07	22	825	MID-AMERICA	0621	BARDSTOWN
07	22	825	MID-AMERICA	0622	HARDINSBURG
07	22	825	MID-AMERICA	0623	BRANDENBURG
07	22	825	MID-AMERICA	0626	HOPKINSVILLE
07	22	825	MID-AMERICA	0628	MADISONVILLE
07	22	825	MID-AMERICA	0630	RUSSELLVILLE
07	22	825	MID-AMERICA	0631	BOWLING GREEN
07	22	825	MID-AMERICA	0632	HOPKINSVILLE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0642	DANVILLE
07	22	825	MID-AMERICA	0651	MT. STERLING
07	22	825	MID-AMERICA	0662	CENTRAL OFFICE LOAN
07	22	825	MID-AMERICA	0663	LEXINGTON KY
07	22	825	MID-AMERICA	0690	CENTRAL OFFICE C.L.D. ⁴
07	22	825	MID-AMERICA	0800	COLUMBIA
07	22	825	MID-AMERICA	0803	FRANKLIN TN
07	22	825	MID-AMERICA	0804	LAWRENCEBURG
07	22	825	MID-AMERICA	0805	CLARKSVILLE
07	22	825	MID-AMERICA	0806	DICKSON
07	22	825	MID-AMERICA	0807	SPRINGFIELD TN
07	22	825	MID-AMERICA	0809	COOKEVILLE
07	22	825	MID-AMERICA	0811	JAMESTOWN
07	22	825	MID-AMERICA	0814	LEBANON
07	22	825	MID-AMERICA	0815	GALLATIN
07	22	825	MID-AMERICA	0817	DYERSBURG
07	22	825	MID-AMERICA	0819	TRENTON
07	22	825	MID-AMERICA	0822	DRESDEN
07	22	825	MID-AMERICA	0824	RIPLEY
07	22	825	MID-AMERICA	0825	LEXINGTON TN
07	22	825	MID-AMERICA	0826	SELMER
07	22	825	MID-AMERICA	0828	SOMERVILLE
07	22	825	MID-AMERICA	0829	JACKSON S.A.U.
07	22	825	MID-AMERICA	0830	GREENVILLE TN
07	22	825	MID-AMERICA	0831	BLOUNTVILLE
07	22	825	MID-AMERICA	0832	JOHNSON CITY
07	22	825	MID-AMERICA	0833	KNOXVILLE
07	22	825	MID-AMERICA	0834	TAZEWELL
07	22	825	MID-AMERICA	0836	ONEIDA
07	22	825	MID-AMERICA	0837	MOUNTAIN CITY
07	22	825	MID-AMERICA	0838	MARYVILLE
07	22	825	MID-AMERICA	0839	SURGOINSVILLE
07	22	825	MID-AMERICA	0840	DANDRIDGE

⁴C.L.D. represents Commercial Loan Department.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	23	681	FIRST PIONEER	0015	CANTON
07	23	681	FIRST PIONEER	0016	BURRVILLE
07	23	681	FIRST PIONEER	0017	COBLESKILL
07	23	681	FIRST PIONEER	0018	SANGERFIELD
07	23	681	FIRST PIONEER	0019	CORTLAND
07	23	681	FIRST PIONEER	0020	MORRISVILLE (DAIRYLEA)
07	23	681	FIRST PIONEER	0080	VIRTUAL BRANCH
07	23	898	NORTHWEST FCS	0000	SPOKANE
07	23	898	NORTHWEST FCS	0010	BILLINGS
07	23	898	NORTHWEST FCS	0020	LEWISTOWN
07	23	898	NORTHWEST FCS	0050	MILES CITY
07	23	898	NORTHWEST FCS	0060	GLASGOW
07	23	898	NORTHWEST FCS	0070	SIDNEY
07	23	898	NORTHWEST FCS	0100	GREAT FALLS
07	23	898	NORTHWEST FCS	0110	CONRAD
07	23	898	NORTHWEST FCS	0120	HAVRE
07	23	898	NORTHWEST FCS	0150	MISSOULA
07	23	898	NORTHWEST FCS	0160	BOZEMAN
07	23	898	NORTHWEST FCS	0170	DILLON
07	23	898	NORTHWEST FCS	0200	IDAHO FALLS
07	23	898	NORTHWEST FCS	0210	BLACKFOOT
07	23	898	NORTHWEST FCS	0220	PRESTON
07	23	898	NORTHWEST FCS	0230	REXBURG
07	23	898	NORTHWEST FCS	0240	AMERICA FALLS
07	23	898	NORTHWEST FCS	0250	TWIN FALLS
07	23	898	NORTHWEST FCS	0260	BURLEY
07	23	898	NORTHWEST FCS	0300	CHEHALIS
07	23	898	NORTHWEST FCS	0310	MT. VERNON
07	23	898	NORTHWEST FCS	0340	PALMER
07	23	898	NORTHWEST FCS	0350	LYNDEN
07	23	898	NORTHWEST FCS	0370	SALEM
07	23	898	NORTHWEST FCS	0380	HARRISBURG
07	23	898	NORTHWEST FCS	0390	OREGON CITY
07	23	898	NORTHWEST FCS	0400	TILLAMOOK
07	23	898	NORTHWEST FCS	0410	FISHERIES (SALEM)

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	23	898	NORTHWEST FCS	0440	KLAMATH FALLS
07	23	898	NORTHWEST FCS	0450	CENTRAL POINT
07	23	898	NORTHWEST FCS	0460	REDMOND
07	23	898	NORTHWEST FCS	0470	ROSEBURG
07	23	898	NORTHWEST FCS	0490	MOUNTAIN HOME
07	23	898	NORTHWEST FCS	0500	CALDWELL
07	23	898	NORTHWEST FCS	0510	BAKER CITY
07	23	898	NORTHWEST FCS	0520	ONTARIO
07	23	898	NORTHWEST FCS	0540	BOISE
07	23	898	NORTHWEST FCS	0550	SPOKANE
07	23	898	NORTHWEST FCS	0560	COLFAX
07	23	898	NORTHWEST FCS	0570	LEWISTON
07	23	898	NORTHWEST FCS	0580	COTTONWOOD
07	23	898	NORTHWEST FCS	0590	PENDLETON
07	23	898	NORTHWEST FCS	0600	WALLA WALLA
07	23	898	NORTHWEST FCS	0620	YAKIMA
07	23	898	NORTHWEST FCS	0630	MOSES LAKE
07	23	898	NORTHWEST FCS	0640	THE DALLES
07	23	898	NORTHWEST FCS	0650	WENATCHEE
07	23	898	NORTHWEST FCS	0660	PASCO
07	23	898	NORTHWEST FCS	0670	SUNNYSIDE
07	23	898	NORTHWEST FCS	0710	HEADQUARTERS
07	23	898	NORTHWEST FCS	0720	W.A.C.C. Part. ⁵
07	23	898	NORTHWEST FCS	0750	AGRIBUSINESS
07	23	898	NORTHWEST FCS	0760	CONSUMER LENDING
07	23	898	NORTHWEST FCS	0780	AGVISION
07	23	898	NORTHWEST FCS	0770	LEASING
07	23	898	NORTHWEST FCS	0902	SIDNEY S.A.
07	23	898	NORTHWEST FCS	0904	GREAT FALLS S.A.
07	23	898	NORTHWEST FCS	0905	GLASGOW S.A.
07	23	898	NORTHWEST FCS	0907	MISSOULA S.A.
07	23	898	NORTHWEST FCS	0943	TWIN FALLS S.A.
07	23	898	NORTHWEST FCS	0955	CHEHALIS S.A.

⁵W.A.C.C. Part. represents Western Ag Credit Corporation participations.

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		ASSOCIATION			SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION	
	07	23	898	NORTHWEST FCS	0957	MT. VERNON S.A.
	07	23	898	NORTHWEST FCS	0961	BILLINGS S.A.
	07	23	898	NORTHWEST FCS	0963	BOISE S.A.
	07	23	898	NORTHWEST FCS	0989	SALEM S.A.
	07	23	898	NORTHWEST FCS	0991	KLAMATH FALLS S.A.
	07	23	898	NORTHWEST FCS	0992	MOSES LAKE S.A.
*-U.S. AgBank	07	24	031	IDAHO	0001	POCATELLO
	07	24	031	IDAHO	0002	BLACKFOOT
	07	24	031	IDAHO	0003	IDAHO FALLS
	07	24	031	IDAHO	0004	REXBURG
	07	24	031	IDAHO	0005	SODA SPRINGS
	07	24	031	IDAHO	0006	POCATELLO S.CONT.
	07	24	031	IDAHO	0007	AMERICAN FALLS
	07	24	031	IDAHO	0008	TWIN FALLS
	07	24	031	IDAHO	0009	BURLEY
	07	24	031	IDAHO	0060	POCATELLO P.P.
	07	24	031	IDAHO	0067	POCATELLO S.A.
	07	24	090	AMERICAN AgCREDIT	0001	SANTA ROSA
	07	24	090	AMERICAN AgCREDIT	0002	CENTRAL CORPORATE
	07	24	090	AMERICAN AgCREDIT	0003	ST. HELENA
	07	24	090	AMERICAN AgCREDIT	0004	CAPITAL MARKETS
	07	24	090	AMERICAN AgCREDIT	0005	UKIAH
	07	24	090	AMERICAN AgCREDIT	0006	EUREKA
	07	24	090	AMERICAN AgCREDIT	0007	SALINAS
	07	24	090	AMERICAN AgCREDIT	0011	TURLOCK
	07	24	090	AMERICAN AgCREDIT	0013	OAKDALE
	07	24	090	AMERICAN AgCREDIT	0014	MERCED
	07	24	090	AMERICAN AgCREDIT	0016	LOS BANOS
	07	24	090	AMERICAN AgCREDIT	0018	RIVERSIDE
	07	24	090	AMERICAN AgCREDIT	0019	ONTARIO
	07	24	090	AMERICAN AgCREDIT	0020	INDIO
	07	24	090	AMERICAN AgCREDIT	0021	ESCONDIDO
	07	24	090	AMERICAN AgCREDIT	0022	RIPON

* Change made effective March 15, 2004

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	090	AMERICAN AgCREDIT	0023	DELTA
07	24	090	AMERICAN AgCREDIT	0024	LODI
07	24	090	AMERICAN AgCREDIT	0041	RENO/FALLON
07	24	090	AMERICAN AgCREDIT	0042	ALTURAS
07	24	090	AMERICAN AgCREDIT	0043	ELKO
07	24	090	AMERICAN AgCREDIT	0060	PURCHASED LOANS
07	24	151	CHISHOLM TRAIL	0000	HEADQUARTERS
07	24	151	CHISHOLM TRAIL	0001	ENID
07	24	151	CHISHOLM TRAIL	0002	DUNCAN
07	24	151	CHISHOLM TRAIL	0003	CHICKASHA
07	24	151	CHISHOLM TRAIL	0004	TECUMSEH
07	24	151	CHISHOLM TRAIL	0006	WATONGA
07	24	247	WESTERN AgCREDIT	0001	LOGAN
07	24	247	WESTERN AgCREDIT	0002	EVANSTON
07	24	247	WESTERN AgCREDIT	0003	TREMONTON
07	24	247	WESTERN AgCREDIT	0004	SOUTH JORDAN
07	24	247	WESTERN AgCREDIT	0005	SPANISH FORK
07	24	247	WESTERN AgCREDIT	0006	RICHFIELD
07	24	247	WESTERN AgCREDIT	0007	CEDAR CITY
07	24	247	WESTERN AgCREDIT	0008	SPECIAL ASSETS
07	24	247	WESTERN AgCREDIT	0009	ROOSEVELT
07	24	247	WESTERN AgCREDIT	0060	PARTICIPATION PURCHASED
07	24	262	FARM CREDIT WEST	0001	VISALIA
07	24	262	FARM CREDIT WEST	0002	VISALIA-SMALL LOAN
07	24	262	FARM CREDIT WEST	0003	TULARE
07	24	262	FARM CREDIT WEST	0004	BAKERSFIELD
07	24	262	FARM CREDIT WEST	0005	WASCO
07	24	262	FARM CREDIT WEST	0006	HANFORD
07	24	262	FARM CREDIT WEST	0007	KERN NUT BRANCH
07	24	262	FARM CREDIT WEST	0008	DINUBA
07	24	262	FARM CREDIT WEST	0009	SPECIAL ASSETS
07	24	262	FARM CREDIT WEST	0012	VENTURA
07	24	262	FARM CREDIT WEST	0013	CARPINTERIA
07	24	262	FARM CREDIT WEST	0014	SANTA MARIA

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	262	FARM CREDIT WEST	0015	ARROYO GRANDE
07	24	262	FARM CREDIT WEST	0016	PASO ROBLES
07	24	262	FARM CREDIT WEST	0060	CAPITAL MARKETS
07	24	262	FARM CREDIT WEST	0080	FAMC 1
07	24	262	FARM CREDIT WEST	0082	FAMC 2
07	24	333	SOUTHWEST	0001	TEMPE
07	24	333	SOUTHWEST	0002	YUMA
07	24	333	SOUTHWEST	0003	EL CENTRO
07	24	333	SOUTHWEST	0006	SAFFORD
07	24	333	SOUTHWEST	0007	SHOW LOW
07	24	333	SOUTHWEST	0011	TEMPE S.A.
07	24	333	SOUTHWEST	0060	TEMPE P.P.
07	24	333	SOUTHWEST	1000	TEMPE S.A.P.1
07	24	400	NORTHERN CALIFORNIA	0001	CHICO
07	24	400	NORTHERN CALIFORNIA	0002	RED BLUFF
07	24	400	NORTHERN CALIFORNIA	0003	WILLOWS
07	24	400	NORTHERN CALIFORNIA	0011	CHICO P.P.
07	24	400	NORTHERN CALIFORNIA	0060	NORTHERN CALIFORNIA P.P.
07	24	417	SOUTHWEST KANSAS	0000	DODGE CITY
07	24	417	SOUTHWEST KANSAS	0001	LIBERAL
07	24	417	SOUTHWEST KANSAS	0002	GARDEN CITY HEADQUARTERS
07	24	417	SOUTHWEST KANSAS	0003	GARDEN CITY
07	24	417	SOUTHWEST KANSAS	0004	SCOTT CITY
07	24	417	SOUTHWEST KANSAS	0007	INVESTMENTS/DEALER NOTES
07	24	450	YOSEMITE	0001	MODESTO
07	24	450	YOSEMITE	0002	TURLOCK
07	24	450	YOSEMITE	0003	PATTERSON
07	24	450	YOSEMITE	0004	OAKDALE
07	24	450	YOSEMITE	0005	MERCED
07	24	450	YOSEMITE	0009	TURLOCK S.A.
07	24	450	YOSEMITE	0060	YOSEMITE P.P.
07	24	466	COLUSA-GLENN	0003	WILLOW
07	24	466	COLUSA-GLENN	0004	COLUSA
07	24	466	COLUSA-GLENN	0011	COLUSA S.A.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	466	COLUSA-GLENN	0060	COLUSA P.P.
07	24	488	PREMIER	0005	PREMIER ADMINISTRATION
07	24	488	PREMIER	0010	STERLING
07	24	488	PREMIER	0020	FORT MORGAN
07	24	488	PREMIER	0030	YUMA
07	24	488	PREMIER	0050	AGRI FINANCE GROUP
07	24	488	PREMIER	0060	PARTICIPATIONS
07	24	576	THE MOUNTAIN PLAINS	0003	AGRI FINANCE GROUP
07	24	576	THE MOUNTAIN PLAINS	0005	INTERNAL PART LOANS
07	24	576	THE MOUNTAIN PLAINS	0006	EXTERNAL PART LOANS
07	24	576	THE MOUNTAIN PLAINS	0007	AGRI-FINANCE PART. PURCH.
07	24	576	THE MOUNTAIN PLAINS	0010	GREELY
07	24	576	THE MOUNTAIN PLAINS	0011	COMMERCIAL
07	24	576	THE MOUNTAIN PLAINS	0013	SMALL
07	24	576	THE MOUNTAIN PLAINS	0014	TRADE CREDIT/LEASING
07	24	576	THE MOUNTAIN PLAINS	0041	MONTROSE-COMMERCIAL
07	24	576	THE MOUNTAIN PLAINS	0043	MONTROSE-SMALL
07	24	576	THE MOUNTAIN PLAINS	0051	DURANGO-COMMERCIAL
07	24	576	THE MOUNTAIN PLAINS	0053	DURANGO-SMALL
07	24	576	THE MOUNTAIN PLAINS	0071	COMMERCIAL GRAND JUNCTION
07	24	576	THE MOUNTAIN PLAINS	0073	SMALL GRAND JUNCTION
07	24	594	HAWAII	0001	HONOLULU
07	24	594	HAWAII	0002	HILO
07	24	594	HAWAII	0003	MAUI
07	24	594	HAWAII	0025	HONOLULU S.A.
07	24	594	HAWAII	0060	HONOLULU P.P.
07	24	631	AgPREFERENCE	0000	HEADQUARTERS
07	24	631	AgPREFERENCE	0001	ALTUS
07	24	631	AgPREFERENCE	0006	ALTUS P.O.S. ⁶
07	24	631	AgPREFERENCE	0010	AgPREFERENCE
07	24	631	AgPREFERENCE	0020	STOCKMAN'S ACCOUNT
07	24	642	CENTRAL OKLAHOMA	0000	ANADARKO
07	24	646	ENID	0000	ENID

⁶ P.O.S. represents Point of Sale.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	676	FRESNO-MADERA	0001	FRESNO
07	24	676	FRESNO-MADERA	0004	MADERA
07	24	676	FRESNO-MADERA	0060	PARTICIPATIONS PURCHASED
07	24	710	WESTERN OKLAHOMA	0000	WESTERN OKLAHOMA
07	24	710	WESTERN OKLAHOMA	0001	CLINTON
07	24	710	WESTERN OKLAHOMA	0002	GUYMON
07	24	710	WESTERN OKLAHOMA	0003	WOODWARD
07	24	713	HIGH PLAINS	0000	HEADQUARTER
07	24	713	HIGH PLAINS	0001	PHILLIPSBURG
07	24	713	HIGH PLAINS	0002	LARNED
07	24	713	HIGH PLAINS	0003	PRATT
07	24	713	HIGH PLAINS	0004	DODGE CITY
07	24	713	HIGH PLAINS	0006	HAYS
07	24	715	WESTERN KANSAS	0000	COLBY
07	24	839	FRONTIER	0003	ACCOUNT ADMINISTRATION
07	24	839	FRONTIER	0005	FRONTIER ADMIN
07	24	839	FRONTIER	0006	ADMINISTRATION LOANS
07	24	839	FRONTIER	0010	EMPORIA
07	24	839	FRONTIER	0020	EUREKA
07	24	839	FRONTIER	0030	OTTAWA
07	24	839	FRONTIER	0040	CHANUTE
07	24	839	FRONTIER	0050	MARYSVILLE
07	24	839	FRONTIER	0060	HIAWATHA
07	24	839	FRONTIER	0070	MANHATTAN
07	24	839	FRONTIER	0080	LAWRENCE
07	24	862	SACRAMENTO VALLEY	0001	WOODLAND
07	24	862	SACRAMENTO VALLEY	0002	DIXON
07	24	862	SACRAMENTO VALLEY	0003	FREEPORT
07	24	862	SACRAMENTO VALLEY	0004	YUBA CITY
07	24	862	SACRAMENTO VALLEY	0011	SACRAMENTO VALLEY N.A. ⁷
07	24	862	SACRAMENTO VALLEY	0060	SACRAMENTO VALLEY P.P.
07	24	910	AGCREDIT FINANCIAL	0001	STOCKTON
07	24	910	AGCREDIT FINANCIAL	0002	FALLON

⁷ N.A. represents Nonaccrual Assets.

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	910	AGCREDIT FINANCIAL	0003	ELKO
07	24	910	AGCREDIT FINANCIAL	0005	ALTURAS
07	24	910	AGCREDIT FINANCIAL	0009	STOCKTON SPECIAL ASSETS
07	24	910	AGCREDIT FINANCIAL	0011	RENO SPECIAL ASSETS
07	24	910	AGCREDIT FINANCIAL	0060	STOCKTON P.P.
07	24	930	CENTRAL KANSAS	0005	WICHITA ADMINISTRATION
07	24	930	CENTRAL KANSAS	0010	WICHITA
07	24	930	CENTRAL KANSAS	0040	PRATT
07	24	930	CENTRAL KANSAS	0050	SALINA
07	24	930	CENTRAL KANSAS	0070	LARNED
07	24	930	CENTRAL KANSAS	0090	AGRI BUSINESS
07	24	940	SOUTHERN COLORADO	0001	BURLINGTON
07	24	940	SOUTHERN COLORADO	0002	LIMON
07	24	940	SOUTHERN COLORADO	0003	LAMAR
07	24	940	SOUTHERN COLORADO	0004	LA JUNTA
07	24	940	SOUTHERN COLORADO	0005	SOUTHERN COLORADO ADMIN
07	24	940	SOUTHERN COLORADO	0006	PUEBLO/COLORADO SPRINGS
07	24	940	SOUTHERN COLORADO	0007	MONTE VISTA
07	24	940	SOUTHERN COLORADO	0008	SOUTHERN COLORADO AFG
07	24	940	SOUTHERN COLORADO	0009	SOUTHERN COLORADO PART.
07	24	947	NEW MEXICO	0005	HEADQUARTERS
07	24	947	NEW MEXICO	0006	ADM. LOANS
07	24	947	NEW MEXICO	0007	AFG PARTICIPATIONS
07	24	947	NEW MEXICO	0010	ALBUQUERQUE
07	24	947	NEW MEXICO	0020	LAS CRUCES
07	24	947	NEW MEXICO	0030	ROSWELL
07	24	947	NEW MEXICO	0040	CLOVIS
07	24	947	NEW MEXICO	0050	TUCUMCARI
07	24	980	EAST CENTRAL OKLAHOMA	0005	HEADQUARTERS
07	24	980	EAST CENTRAL OKLAHOMA	0010	BROKEN ARROW
07	24	980	EAST CENTRAL OKLAHOMA	0020	DURANT
07	24	980	EAST CENTRAL OKLAHOMA	0030	MUSKOGEE
07	24	980	EAST CENTRAL OKLAHOMA	0040	MCALESTER
07	24	980	EAST CENTRAL OKLAHOMA	0050	KINGFISHER

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
07	24	980	EAST CENTRAL OKLAHOMA	0060	STILLWATER	
07	24	980	EAST CENTRAL OKLAHOMA	0070	VINITA	
07	24	980	EAST CENTRAL OKLAHOMA	0080	PAULSVALLEY	
07	24	980	EAST CENTRAL OKLAHOMA	0090	E.C. OKLAHOMA CLO	
FLCAs						
* -TEXAS	08	10	548	FLBA OF TEXAS	0000	ADMINISTRATION
	08	10	548	FLBA OF TEXAS	0001	BROWNWOOD
	08	10	548	FLBA OF TEXAS	0002	COLEMAN
	08	10	548	FLBA OF TEXAS	0003	HASKELL
	08	10	548	FLBA OF TEXAS	0004	SAN ANGELO
	08	10	548	FLBA OF TEXAS	0005	BRADY
	08	10	586	PANHANDLE-PLAINS	0000	CENTRAL
	08	10	586	PANHANDLE-PLAINS	0001	AMARILLO
	08	10	586	PANHANDLE-PLAINS	0002	PAMPA
	08	10	586	PANHANDLE-PLAINS	0003	PERRYTON
	08	10	586	PANHANDLE-PLAINS	0004	PLAINVIEW
	08	10	658	TEXAS LAND BANK	0000	WACO
	08	10	658	TEXAS LAND BANK	0001	LAMPASAS
	08	10	658	TEXAS LAND BANK	0002	TEMPLE
	08	10	658	TEXAS LAND BANK	0003	CORSICANA
	08	10	658	TEXAS LAND BANK	0004	HILLSBORO
	08	10	658	TEXAS LAND BANK	0005	CAPITAL MARKET
	08	10	923	LOUISIANA	0000	MONROE
	08	10	923	LOUISIANA	0001	ALEXANDRIA
	08	10	923	LOUISIANA	0002	OPELOUSES
	08	10	923	LOUISIANA	0003	SHREVEPORT
	08	10	923	LOUISIANA	0004	TALLULAH
	08	10	923	LOUISIANA	0005	WINNSBORO
	08	10	923	LOUISIANA	0006	AMITE
	08	10	923	LOUISIANA	0007	CROWLEY

* Change made effective September 15, 2004

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
08	10	923	LOUISIANA	0008	PORT ALLEN
08	10	923	LOUISIANA	0009	MONROE
08	10	972	NORTH MISSISSIPPI	0000	SENATOBIA ADMIN
08	10	972	NORTH MISSISSIPPI	0001	CLARKSDALE
08	10	972	NORTH MISSISSIPPI	0002	CLEVELAND
08	10	972	NORTH MISSISSIPPI	0003	HOUSTON
08	10	972	NORTH MISSISSIPPI	0004	STARKVILLE
08	10	972	NORTH MISSISSIPPI	0005	TUPELO
08	10	972	NORTH MISSISSIPPI	0007	CORINTH OFFICE
08	10	972	NORTH MISSISSIPPI	0006	SENATOBIA
08	10	979	SOUTH MISSISSIPPI	0000	SOUTH MISSISSIPPI
08	10	979	SOUTH MISSISSIPPI	0001	BROOKHAVEN
08	10	979	SOUTH MISSISSIPPI	0002	GREENVILLE
08	10	979	SOUTH MISSISSIPPI	0003	GREENWOOD
08	10	979	SOUTH MISSISSIPPI	0004	HATTIESBURG
08	10	979	SOUTH MISSISSIPPI	0005	NEWTON
08	10	979	SOUTH MISSISSIPPI	0006	POPLARSVILLE
08	10	979	SOUTH MISSISSIPPI	0007	JACKSON
08	10	984	NORTH ALABAMA	0000	CULLMAN ADMIN
08	10	984	NORTH ALABAMA	0001	ALBERTVILLE
08	10	984	NORTH ALABAMA	0002	MADISON
08	10	984	NORTH ALABAMA	0003	MUSCLE SHOALS
08	10	984	NORTH ALABAMA	0004	TALLADEGA
08	10	984	NORTH ALABAMA	0005	CULLMAN
08	10	989	SOUTH ALABAMA	0000	MONTGOMERY ADMIN
08	10	989	SOUTH ALABAMA	0001	DEMOPOLIS
08	10	989	SOUTH ALABAMA	0002	DOTHAN
08	10	989	SOUTH ALABAMA	0003	ENTERPRISE
08	10	989	SOUTH ALABAMA	0004	GULF COAST
08	10	989	SOUTH ALABAMA	0005	MONROEVILLE
08	10	989	SOUTH ALABAMA	0006	OPELIKA
08	10	989	SOUTH ALABAMA	0007	SELMA
08	10	989	SOUTH ALABAMA	0008	MONTGOMERY

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
* -U.S. AgBank					
08	24	418	KINGSBURG	0001	HANFORD
08	24	418	KINGSBURG	0060	KINGSBURG P.P.
08	24	649	PONCA CITY	0000	PONCA CITY
08	24	716	NESS CITY	0000	NESS CITY

* Change made effective December 15, 2003