

FARM CREDIT ADMINISTRATION
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 56
Effective June 15, 2007

Enclosed is the fifty-sixth 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. 56 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: 4924 Natural Gas Distribution, 4941 Water Supply, and 7542 Carwashes.

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

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Loan Service Organization Codes

Loan Service Organization Codes

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

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* Change made effective June 15, 2007

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

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* Change made effective December 15, 2005

LOAN ACCOUNT REPORTING SYSTEM (LARS)
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LOAN ACCOUNT REPORTING SYSTEM (LARS)
Standard Industrial Codes,
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* **Change made effective June 15, 2007.**

LOAN ACCOUNT REPORTING SYSTEM (LARS)
Standard Industrial Codes,
Valid Product Codes
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* **Change made effective March 15, 2007.**

* **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**

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

* **4920**

GAS PRODUCTION AND DISTRIBUTION

4924

Natural Gas Distribution

Establishment engaged in the distribution of natural gas for sale.

Natural gas transmission and 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)

* **Change made effective June 15, 2007.**

Industry Group Number	Industry Number	
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)
4930	Combination Utilities, Not Elsewhere Classified	
	4939	Combination Utilities, Not Elsewhere Classified Establishments primarily engaged in providing combinations of electric, gas, and other services, not elsewhere classified. Utilities, combination of
* 4940	WATER SUPPLY	
	4941	Water Supply Establishments primarily engaged in distributing water for sale for domestic, commercial, and industrial use. Systems distributing water primarily for irrigation service are classified in Industry 4971. Water supply systems, except irrigation
4950	SANITARY SERVICES	
	4952	Sewerage Systems Establishments primarily engaged in the collection and disposal of wastes conducted through a sewer system, including such treatment processes as may be provided. Sewerage systems
	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, Mosquito eradication parking lot, etc. Oil spill cleanup Vacuuming of airport runways

*** Change made effective June 15, 2007**

**Industry
Group
Number**

**Industry
Number**

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
Irrigation system operation

Water distribution or
supply systems for
irrigation

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
Enameled 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 15, 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.								
		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Convenience food stores—retail</td> <td style="width: 50%;">Grocery stores with or without fresh</td> </tr> <tr> <td>Food markets—retail</td> <td>meat—retail</td> </tr> <tr> <td>Frozen food and freezer plans, except meat—retail</td> <td>Supermarkets, grocery—retail</td> </tr> </table>	Convenience food stores—retail	Grocery stores with or without fresh	Food markets—retail	meat—retail	Frozen food and freezer plans, except meat—retail	Supermarkets, grocery—retail		
Convenience food stores—retail	Grocery stores with or without fresh									
Food markets—retail	meat—retail									
Frozen food and freezer plans, except 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.								
		<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Fish market—retail</td> <td style="width: 50%;">Meat market—retail</td> </tr> <tr> <td>Freezer food plans, meat—retail</td> <td>Seafood markets—retail</td> </tr> <tr> <td>Freezer provisioners, meat—retail</td> <td></td> </tr> <tr> <td>Frozen food and freezer plans, meat—retail</td> <td></td> </tr> </table>	Fish market—retail	Meat market—retail	Freezer food plans, meat—retail	Seafood markets—retail	Freezer provisioners, meat—retail		Frozen food and freezer plans, meat—retail	
Fish market—retail	Meat market—retail									
Freezer food plans, meat—retail	Seafood markets—retail									
Freezer provisioners, meat—retail										
Frozen food and freezer plans, meat—retail										

* Change made effective December 15, 2005.

**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

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

*** 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
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 5900**

MISCELLANEOUS RETAIL

The Major Group as a Whole

This major group includes retail establishments, not elsewhere classified. These establishments fall into the following categories: drug stores, liquor stores, used merchandise stores, miscellaneous shopping goods stores, nonstore retailers, fuel dealers, and miscellaneous retail stores, not elsewhere classified.

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

* 5920

LIQUOR STORES

* 5921 Establishments primarily engaged in the retail sale of packaged alcoholic beverages, such as ale, beer, wine, and liquor, for consumption off the premises. Stores selling prepared drinks for consumption on the premises are classified in Industry 5813.

Beer, packaged—retail
Liquor, packaged—retail

Wine, packaged—retail

* **Change made effective September 15, 2005**

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	Hunting camps
Camps, sporting and recreational	Nudist camps
Dude ranches	Summer camps except day and sports instructional
Fishing camps	
Girls' camps	

* **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**

* **7260 FUNERAL SERVICE AND CREMATORIES**

* **7261 Funeral Service and Crematories**

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

Crematories
Funeral directors
Funeral homes or parlors

Morticians
Undertakers

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 March 15, 2007.**

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**

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
Diesel engine repair, automotive
Engine repair, automotive
Engine repair, truck: except industrial

Garages, general automotive
repair and service
Motor repair, automotive
Truck engine repair, except
Industrial

* **7540**

AUTOMOTIVE SERVICES, EXCEPT REPAIR

*

7542

Carwashes

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

Bus washing
Carwashes
Cleaning and polishing (detailing) new
autos for dealers on a contract or fee
basis
Detailing (cleaning and polishing) new
autos for dealers on a contract or fee
basis

Laundries, automotive
Truck washing
Washing and polishing, automotive
Waxing and polishing, automotive

* **Change made effective June 15, 2007**

* **Major Group 7600 MISCELLANEOUS REPAIR SERVICES**

The Major Group as a Whole

This major group includes establishments engaged in miscellaneous repair services. It does not include some repair services of which the most important are: repair to structures, which is classified in Construction, Division C; electronic computer and computer peripheral equipment repair, which is classified in Industry 7378; automotive repair, which is classified in Industry Group 753; clothing repair, which is classified in Industry 7219; and shoe repair, which is classified in Industry 7251.

Industry Group Number	Industry Number
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* **7620 ELECTRICAL REPAIR SHOPS**

* **7623 Refrigeration and Air-Conditioning Service and Repair Shops**

Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539.

Air-conditioner repair, self-contained
Units: except automotive

Refrigeration repair service, electric
Refrigerator repair service, electric

* **Change made effective September 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 8000** **HEALTH SERVICES**

The Major Group as a Whole

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMOs), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalizations or medical costs are classified in Insurance, Major Group 63. Hospices are also included in this major group and are classified according to the primary service provided.

Industry groups 801 through 804 includes individual practitioners, group clinics in which a group of practitioners is associated for the purpose of carrying on their profession, and clinics which provide the same services through practitioners that are employees.

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

* **8060** **HOSPITALS**

This group includes establishments primarily engaged in providing diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuous nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care. Convalescent homes with extended care facilities, sometimes referred to as convalescent hospitals, are classified in Industry 8051.

* **8062** **General Medical and Surgical Hospital**

Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

General medical and surgical hospitals

* **Change made effective September 15, 2006.**

* **Major Group 8100** **LEGAL SERVICES**

The Major Group as a Whole

This major group includes establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services.

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

* **8110** **LEGAL SERVICES**

* **8111** **Legal Services**

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services.

Lawyers	Attorneys Counselors at law Law offices	Legal aid services Legal services Patent solicitors' offices Referees in bankruptcy
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* **Major Group 8300 SOCIAL SERVICES**

The Major Group as a Whole

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services. Establishments primarily engaged in providing health services are classified in Major Group 80; those providing legal services are classified in Industry 8111; and those providing educational services are classified in Major Group 82.

**Industry
Group
Number**

**Industry
Number**

* **8361 RESIDENTIAL CARE**

* **8361 Residential Care**

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children. Boarding schools providing elementary and secondary education are classified in Industry 8211. Establishments primarily engaged in providing nursing and health-related personal care are classified in Industry Group 805.

Alcoholism rehabilitation centers, residential: with health care incidental	Homes for children, with health care incidental
Boy's towns	Homes for destitute men and women
Children's boarding homes	Homes for the aged, with health care incidental
Children's homes	Homes for the deaf or blind, with health care incidental
Children's villages	Homes for the emotionally disturbed, with health care incidental
Drug rehabilitation centers, residential: with health care incidental	Homes for the mentally handicapped, with health care incidental
Group foster homes	Homes for the physically handicapped with health care incidental
Halfway group homes for persons with social or personal problems	Rest homes, with health care incidental
Halfway homes for delinquents and offenders	Self-help group homes for person with social or personal problems
Juvenile correctional homes	Training schools for delinquents
Old soldiers' home	
Orphanages	
Rehabilitation centers, residential: with health care incidental	

* **Change made effective March 31, 2007.**

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

* **8740**

MANAGEMENT AND PUBLIC RELATIONS SERVICES

*

8741

Management Services

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed.

Administrative management services
Business management services
Circuit management services for
Motion picture theaters

Construction management
Motel management services
Office management services

* **Change made effective March 15, 2007.**

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	0200	SPECIAL ASSETS—LONG TERM
	06	10	000	FCB OF TEXAS	0230	HANCOCK LOANS – LONG TERM
	06	10	000	FCB OF TEXAS	0231	SIGNATURE LEASING
	06	10	000	FCB OF TEXAS	0280	PARTICIPATIONS-PATRONAGE POOL
	06	10	000	FCB OF TEXAS	0281	PARTICIPATIONS-NON-PATR POOL
	06	10	000	FCB OF TEXAS	0282	PARTICIPATIONS-COBANK PATR
	06	10	000	FCB OF TEXAS	0300	FLCA DIRECT NOTES
	06	10	000	FCB OF TEXAS	0310	PCA DIRECT NOTES
	06	10	000	FCB OF TEXAS	0320	ACA DIRECT NOTES
	06	10	000	FCB OF TEXAS	0370	OFI LOANS
	06	10	000	FCB OF TEXAS	0390	FNMA—LOANS
	06	22	000	AGRIBANK FCB	0101	OFIs
	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.
	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.

¹R.A.U. represents Risk Asset Unit.

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	PARTICIPATION
06	24	000	U.S. AgBank	0000	U.S. AgBank

FARM CREDIT INSTITUTIONS
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				<u>ASSOCIATION</u>		<u>SERVICING ORGANIZATION</u>	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION	
<u>ASSOCIATIONS</u>							
ACAs							
*	-TEXAS	07	10	025	AgCREDIT OF SOUTH TEXAS	0100	AGCREDIT OF SOUTH TEXAS
		07	10	025	AgCREDIT OF SOUTH TEXAS	0101	SERVICE CENTER
		07	10	025	AgCREDIT OF SOUTH TEXAS	0102	RAYMONDVILLE BRANCH OFFICE
		07	10	025	AgCREDIT OF SOUTH TEXAS	0103	WESLACO SERVICE CENTER
		07	10	025	AgCREDIT OF SOUTH TEXAS	0105	HEBBRONVILLE BRANCH OFFICE
		07	10	032	LOUISIANA Ag CREDIT	0100	LOUISIANA AG CREDIT, CENTRAL
		07	10	032	LOUISIANA Ag CREDIT	0101	ACADIA FIELD OFFICE
		07	10	032	LOUISIANA Ag CREDIT	0102	FARMERVILLE FIELD OFFICE
		07	10	032	LOUISIANA Ag CREDIT	0103	SHREVEPORT FIELD OFFICE
		07	10	032	LOUISIANA Ag CREDIT	0104	POINT OF SALE - AGFAST
		07	10	050	FIRST Ag CREDIT	0100	ADMIN
		07	10	050	FIRST Ag CREDIT	0101	CHILDRESS CREDIT OFFICE
		07	10	050	FIRST Ag CREDIT	0102	DALHART
		07	10	050	FIRST Ag CREDIT	0103	TULIA BRANCH
		07	10	050	FIRST Ag CREDIT	0104	DIMMITT BRANCH
		07	10	050	FIRST Ag CREDIT	0105	HEREFORD BRANCH
		07	10	050	FIRST Ag CREDIT	0106	LAMESA BRANCH
		07	10	050	FIRST Ag CREDIT	0107	LEVELLAND BRANCH
		07	10	050	FIRST Ag CREDIT	0108	LITTLEFIELD BRANCH
		07	10	050	FIRST Ag CREDIT	0109	LUBBOCK
		07	10	050	FIRST Ag CREDIT	0110	MULESHOE BRANCH
		07	10	050	FIRST Ag CREDIT	0111	SPUR BRANCH
		07	10	050	FIRST Ag CREDIT	0112	CROSBYTON BRANCH
		07	10	050	FIRST Ag CREDIT	0113	ABLIENE CREDIT OFFICE
		07	10	050	FIRST Ag CREDIT	0114	CANADIAN CREDIT OFFICE
		07	10	050	FIRST Ag CREDIT	0115	WICHITA FALLS BRANCH
		07	10	050	FIRST Ag CREDIT	0116	VERNON BRANCH
		07	10	050	FIRST Ag CREDIT	0117	BOWIE BRANCH

* Change made effective June 15, 2007

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	050	FIRST Ag CREDIT	0118	EL PASO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0119	MARFA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0120	MATADORE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0121	MUNDAY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0123	PERRYTON CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0124	SAN ANGELO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0125	SNYDER CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0126	STAMFORD CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0127	WHEELER CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0128	BRADY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0129	GRAHAM CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0130	GOLDTHWAITE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0131	BURNET CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0132	SAN SABA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0133	SEYMOUR CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0134	FREDERICKSBURG CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0135	BAY CITY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0136	ENDA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0137	EL CAMPO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0138	ROSENBERRY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0139	SECONDARY MARKET
07	10	050	FIRST Ag CREDIT	0141	COMMERCIAL LENDING
07	10	056	Ag NEW MEXICO	0100	ADMINISTRATIVE OFFICE
07	10	056	Ag NEW MEXICO	0101	CLOVIS BRANCH OFFICE
07	10	056	Ag NEW MEXICO	0102	ROSWELL BRANCH OFFICE
07	10	056	Ag NEW MEXICO	0103	BELEN BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0104	LAS CRUCES BRANCH
07	10	114	TEXAS AgFINANCE	0100	CENTRAL OFFICE
07	10	114	TEXAS AgFINANCE	0101	TEXAS COUNTRY MORTGAGE
07	10	114	TEXAS AgFINANCE	0102	BANDERA OFFICE
07	10	114	TEXAS AgFINANCE	0103	COTULLA OFFICE
07	10	114	TEXAS AgFINANCE	0104	ROBSTOWN OFFICE
07	10	114	TEXAS AgFINANCE	0105	PLEASANTON OFFICE
07	10	114	TEXAS AgFINANCE	0106	BRENHAM OFFICE
07	10	114	TEXAS AgFINANCE	0107	CUERO BRANCH OFFICE

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	114	TEXAS AgFINANCE	0108	SAN ANTONIO OFFICE
07	10	114	TEXAS AgFINANCE	0109	UVALDE OFFICE
07	10	114	TEXAS AgFINANCE	0110	OUTDOOR FINANCE
07	10	119	GREAT PLAINS AgCREDIT	0100	AMARILLO CENTRAL OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0101	DIMMITT BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0103	FRIONA BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0104	DUMAS BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0105	MULESHOE BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0106	OLTON BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0108	HCSB
07	10	119	GREAT PLAINS AgCREDIT	0109	PLAINVIEW BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0110	AMARILLO BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0111	COMMERCIAL CREDIT
07	10	122	AGRILAND	0100	AGRILAND CENTRAL OFFICE
07	10	122	AGRILAND	0101	TYLER BRANCH OFFICE
07	10	122	AGRILAND	0102	ATHENS BRANCH OFFICE
07	10	122	AGRILAND	0104	NACOGDOCHES BRANCH OFFICE
07	10	122	AGRILAND	0105	SULPHUR SPRINGS BRANCH OFFICE
07	10	122	AGRILAND	0106	WINNIE BRANCH OFFICE
07	10	122	AGRILAND	0107	FAIRFIELD BRANCH OFFICE
07	10	122	AGRILAND	0108	PARIS BRANCH OFFICE
07	10	122	AGRILAND	0109	BONHAM BRANCH OFFICE
07	10	122	AGRILAND	0111	CLARKSVILLE BRANCH OFFICE
07	10	122	AGRILAND	0013	AgFAST BRANCH OFFICE
07	10	150	Ag TEXAS	0100	LUBBOCK CENTRAL OFFICE
07	10	150	Ag TEXAS	0101	BROWNFIELD BRANCH OFFICE
07	10	150	Ag TEXAS	0102	LEVELLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0104	RALLS BRANCH OFFICE
07	10	150	Ag TEXAS	0105	SEMINOLE BRANCH OFFICE
07	10	150	Ag TEXAS	0106	TAHOKA BRANCH OFFICE
07	10	150	Ag TEXAS	0107	LUBBOCK BRANCH OFFICE
07	10	150	Ag TEXAS	0108	COMANCHE BRANCH OFFICE
07	10	150	Ag TEXAS	0109	EASTLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0110	FORT WORTH BRANCH OFFICE
07	10	150	Ag TEXAS	0111	STEPHENVILLE BRANCH OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	150	Ag TEXAS	0112	HILLSBORO BRANCH OFFICE
07	10	150	Ag TEXAS	0113	CORSICANA BRANCH OFFICE
07	10	150	Ag TEXAS	0114	APPRAISAL DEPARTMENT
07	10	150	Ag TEXAS	0115	LOAN SERVICING DEPT
07	10	150	Ag TEXAS	0200	BROWNFIELD/SEMINOLE OFFICE 200
07	10	150	Ag TEXAS	0201	BROWNFIELD OFFICE 201
07	10	150	Ag TEXAS	0202	LEVELLAND OFFICE 202
07	10	150	Ag TEXAS	0203	SEMINOLE OFFICE 203
07	10	150	Ag TEXAS	0300	LUBBOCK OFFICE 300
07	10	150	Ag TEXAS	0301	LUBBOCK OFFICE 301
07	10	150	Ag TEXAS	0302	LUBBOCK OFFICE 302
07	10	150	Ag TEXAS	0303	RALLS OFFICE 303
07	10	150	Ag TEXAS	0400	FORT WORTH OFFICE 400
07	10	150	Ag TEXAS	0401	FORT WORTH OFFICE 401
07	10	150	Ag TEXAS	0402	CORSICANA OFFICE 402
07	10	150	Ag TEXAS	0403	HILLSBORO OFFICE 403
07	10	150	Ag TEXAS	0500	STEPHENVILLE OFFICE 500
07	10	150	Ag TEXAS	0501	STEPHENVILLE OFFICE 501
07	10	150	Ag TEXAS	0502	STEPHENVILLE OFFICE 502
07	10	150	Ag TEXAS	0503	COMANCHE OFFICE 503
07	10	150	Ag TEXAS	0504	EASTLAND OFFICE 504
07	10	516	CAPITAL FARM CREDIT	0100	ADMINSTRATIVE
07	10	516	CAPITAL FARM CREDIT	0102	SECONDARY MARKET-1
07	10	516	CAPITAL FARM CREDIT	0103	SECONDARY MARKET-2
07	10	516	CAPITAL FARM CREDIT	0104	COPPER STATION
07	10	516	CAPITAL FARM CREDIT	0105	PURCHASED GUARANTEES
07	10	516	CAPITAL FARM CREDIT	0106	CAPTIAL MARKETS
07	10	516	CAPITAL FARM CREDIT	0110	SAN MARCOS OFFICE
07	10	516	CAPITAL FARM CREDIT	0111	KERRVILLE OFFICE OLD
07	10	516	CAPITAL FARM CREDIT	0112	MASON OFFICE OLD
07	10	516	CAPITAL FARM CREDIT	0113	AUSTIN OFFICE
07	10	516	CAPITAL FARM CREDIT	0114	LOCKHART BRANCE OFFICE
07	10	516	CAPITAL FARM CREDIT	0115	NEW BRAUNFELS CREDIT OFFICE
07	10	516	CAPITAL FARM CREDIT	0120	BRYAN OFFICE
07	10	516	CAPITAL FARM CREDIT	0121	MADISONVILLE OFFICE

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	516	CAPITAL FARM CREDIT	0122	CROCKETT OFFICE
07	10	516	CAPITAL FARM CREDIT	0123	CONROLE BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0130	BELLVILLE OFFICE
07	10	516	CAPITAL FARM CREDIT	0131	LA GRANGE OFFICE
07	10	516	CAPITAL FARM CREDIT	0140	EDNA
07	10	516	CAPITAL FARM CREDIT	0141	EL CAMPO CREDIT OFFICE
07	10	516	CAPITAL FARM CREDIT	0150	DAYTON OFFICE
07	10	516	CAPITAL FARM CREDIT	0151	BEAUMONT OFFICE
07	10	516	CAPITAL FARM CREDIT	0152	SUGAR LAND OFFICE
07	10	516	CAPITAL FARM CREDIT	0160	KENEDY OFFICE
07	10	516	CAPITAL FARM CREDIT	0161	ROBSTOWN OFFICE
07	10	516	CAPITAL FARM CREDIT	0165	EDINBURG
07	10	516	CAPITAL FARM CREDIT	0168	LAREDO
07	10	516	CAPITAL FARM CREDIT	0171	TEMPLE BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0172	CLIFTON BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0173	GATESVILLE BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0174	MARLIN BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0175	WACO
07	10	516	CAPITAL FARM CREDIT	0176	TAYLOR BRANCH OFFICE
07	10	516	CAPITAL FARM CREDIT	0180	MASON OFFICE
07	10	516	CAPITAL FARM CREDIT	0181	KERRVILLE OFFICE
07	10	516	CAPITAL FARM CREDIT	0183	MARFA
07	10	516	CAPITAL FARM CREDIT	0184	SONORA
07	10	516	CAPITAL FARM CREDIT	0191	PLEASANTON
07	10	516	CAPITAL FARM CREDIT	0192	UVALDE
07	10	516	CAPITAL FARM CREDIT	0196	SAN ANTONIO
07	10	516	CAPITAL FARM CREDIT	0197	HONDO
07	10	516	CAPITAL FARM CREDIT	0199	DEVINE
07	10	516	CAPITAL FARM CREDIT	0200	HEADQUARTER
07	10	549	CENTRAL TEXAS FARM CREDIT	0100	ADMINISTRATIVE OFFICE
07	10	549	CENTRAL TEXAS FARM CREDIT	0101	BROWNWOOD OFFICE
07	10	549	CENTRAL TEXAS FARM CREDIT	0102	COLEMAN OFFICE
07	10	549	CENTRAL TEXAS FARM CREDIT	0103	HASKELL OFFICE
07	10	549	CENTRAL TEXAS FARM CREDIT	0104	SAN ANGELO OFFICE
07	10	549	CENTRAL TEXAS FARM CREDIT	0105	BRADY BRANCH OFFICE

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	10	551	HERITAGE LAND BANK	0100	TYLER OFFICE
07	10	551	HERITAGE LAND BANK	0101	NACAQDOCHES OFFICE
07	10	551	HERITAGE LAND BANK	0102	PALESTINE OFFICE
07	10	551	HERITAGE LAND BANK	0103	TYLER LENDING OFFICE
07	10	551	HERITAGE LAND BANK	0104	ATHENS OFFICE
07	10	551	HERITAGE LAND BANK	0105	LUFKIN OFFICE
07	10	551	HERITAGE LAND BANK	0106	CENTER OFFICE
07	10	551	HERITAGE LAND BANK	0107	COMMERCIAL LENDING
07	10	551	HERITAGE LAND BANK	0111	LOAN PROCESSING
07	10	551	HERITAGE LAND BANK	0120	MCKINNY OFFICE
07	10	551	HERITAGE LAND BANK	0121	GREENVILLE OFFICE
07	10	551	HERITAGE LAND BANK	0122	ROCKWALL OFFICE
07	10	551	HERITAGE LAND BANK	0125	MCKINNEY-SECONDARY MARKET
07	10	551	HERITAGE LAND BANK	0126	APPRAISAL SERVICES
07	10	659	TEXAS LAND BANK	0102	TEMPLE OFFICE
07	10	659	TEXAS LAND BANK	0103	CORSICANA OFFICE
07	10	659	TEXAS LAND BANK	0104	HILLSBORO OFFICE
07	10	650	TEXAS LAND BANK	0105	CAPITAL MARKETS
07	10	739	LONE STAR	0100	LONE STAR FLBA HEADQUARTER
07	10	739	LONE STAR	0101	PARIS OFFICE
07	10	739	LONE STAR	0102	NEW BOSTON OFFICE
07	10	739	LONE STAR	0103	DENTON OFFICE
07	10	739	LONE STAR	0104	SHERMAN OFFICE
07	10	739	LONE STAR	0105	CLEBURNE OFFICE
07	10	739	LONE STAR	0106	STEPHENVILLE OFFICE
07	10	739	LONE STAR	0107	ABILENE/SWEETWATER OFFICE
07	10	739	LONE STAR	0108	ABILENE OFFICE
07	10	739	LONE STAR	0109	WEATHERFORD OFFICE
07	10	862	LEGACY AG CREDIT	0100	SULPHUR SPRINGS
07	10	862	LEGACY AG CREDIT	0101	GILMER
07	10	862	LEGACY AG CREDIT	0102	CANTON
07	10	862	LEGACY AG CREDIT	0103	KAUFMAN OFFICE
07	10	862	LEGACY AG CREDIT	0104	SULPHUR SPRINGS PARTICIPATIONS

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
* -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
	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	0032	CLARKSDALE
	07	20	033	FIRST SOUTH	0033	LELAND
	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

* Change made effective June 15, 2007

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	0084	CAPITAL MARKETS
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

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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	0059	PARTICIPATION PATRONAGE
07	20	060	PUERTO RICO	0060	PARTICIPATION 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
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	CAPITAL MARKETS
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	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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	ARBORONE	0003	LIFESTYLE
07	20	131	ARBORONE	0006	INVESTMENTS
07	20	131	ARBORONE	0009	CAPITAL MARKETS CPP
07	20	131	ARBORONE	0012	FLORENCE
07	20	131	ARBORONE	0079	RURAL AMERICAN BONDS
07	20	131	ARBORONE	0090	COMMERCIAL BUSINESS UNIT
07	20	131	ARBORONE	0094	FLORENCE S.A.M.
07	20	131	ARBORONE	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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	168	SOUTHWEST GEORGIA	0012	PARTICIPATION-INTERASO
07	20	168	SOUTHWEST GEORGIA	0014	RURAL AMERICAN BONDS
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
07	20	181	AgCHOICE	0030	SEVEN MOUNTAINS
07	20	181	AgCHOICE	0032	CAPITAL MARKETS FOREST PRODUCTS
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	CAPTIAL MARKETS COMMERCIAL
07	20	181	AgCHOICE	0095	CAPITAL MARKETS SERVICING
07	20	186	NORTHWEST FLORIDA	0004	MILTON
07	20	186	NORTHWEST FLORIDA	0006	MONTICELLO
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	187	SOUTH FLORIDA	0095	LAKE WORTH
07	20	188	CENTRAL FLORIDA	0011	APOPKA-CONSUMER
07	20	188	CENTRAL FLORIDA	0012	APOPKA-SMALL BUSINESS
07	20	188	CENTRAL FLORIDA	0021	LAKELAND-CONSUMER
07	20	188	CENTRAL FLORIDA	0022	LAKELAND-SMALL BUSINESS
07	20	188	CENTRAL FLORIDA	0041	BROOKSVILLE-CONSUMER
07	20	188	CENTRAL FLORIDA	0042	BROOKSVILLE-SMALL BUSINESS
07	20	188	CENTRAL FLORIDA	0051	LAKE WALES-CONSUMER
07	20	188	CENTRAL FLORIDA	0052	LAKE WALES-SMALL BUSINESS
07	20	188	CENTRAL FLORIDA	0071	PLANT CITY-CONSUMER
07	20	188	CENTRAL FLORIDA	0072	PLANT CITY-SMALL BUSINESS
07	20	188	CENTRAL FLORIDA	0081	COMMERCIAL MIDDLE MARKET
07	20	188	CENTRAL FLORIDA	0082	COMMERCIAL LARGE MARKET
07	20	188	CENTRAL FLORIDA	0083	CORPORATE
07	20	188	CENTRAL FLORIDA	0084	CAPITAL MARKETS
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
07	20	189	NORTH FLORIDA	0003	INVESTMENTS
07	20	189	NORTH FLORIDA	0004	PARTICIPATIONS PURCHASED
07	20	189	NORTH FLORIDA	0094	ALACHUA S.A.M.
07	20	191	SOUTHWEST FLORIDA	0079	RURAL AMERICAN BONDS
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	0093	COUNTRY MORTGAGES
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	20	331	CAROLINA	0017	LINCOLNTON
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	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
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	0091	INVESTMENTS
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	0079	RURAL AMERICA BONDS
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	0032	GAINESVILLE
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	0086	PARTICIPATION
07	20	336	AgGEORGIA	0094	CLARKSVILLE S.A.M.
07	20	735	AgSOUTH	0001	AIKEN
07	20	735	AgSOUTH	0002	ALLENDALE
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	0008	CAMDEN
07	20	735	AgSOUTH	0009	CARROLLTON
07	20	735	AgSOUTH	0010	CORPORATE GEORGIA

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	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
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	0002	LORAIN
07	20	899	AG CREDIT	0003	FREMONT
07	20	899	AG CREDIT	0004	TIFFIN

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION			
		CODE	INSTITUTION	CODE	INSTITUTION		
	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	
	-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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	0618	DULUTH
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	0309	BOWBELLS CROP INSURANCE
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	0112	THIEF RIVER FALLS, MN
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
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	0407	WASHBURN
07	22	114	MANDAN	0408	MOTT
07	22	114	MANDAN	0409	BEULAH
07	22	114	MANDAN	0417	COBANK
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

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	0121	DECORAH
07	22	198	FCS of AMERICA	0122	MANCHESTER
07	22	198	FCS of AMERICA	0130	MASON CITY

FARM CREDIT INSTITUTIONS
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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	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	0211	BEATRICE
07	22	198	FCS of AMERICA	0220	GRAND ISLAND
07	22	198	FCS of AMERICA	0223	KEARNEY
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	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	0326	MITCHELL
07	22	198	FCS of AMERICA	0402	GILLETTE
07	22	198	FCS of AMERICA	0403	KEMMERER
07	22	198	FCS of AMERICA	0405	WORLAND

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	STUTTART
07	22	350	AgHERITAGE	0215	LONOKE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	GENESEO
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

³S.C. represents Special Credit.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
07	22	644	FCS OF FINANCIAL	0101	JEFFERSON CITY
07	22	644	FCS OF FINANCIAL	0102	COLUMBIA
07	22	644	FCS OF FINANCIAL	0103	SPRINGFIELD
07	22	644	FCS OF FINANCIAL	0104	MARSHALL
07	22	644	FCS OF FINANCIAL	0105	MEXICO
07	22	644	FCS OF FINANCIAL	0106	SEDALIA
07	22	644	FCS OF FINANCIAL	0107	ST. CHARLES
07	22	644	FCS OF FINANCIAL	0108	CARTHAGE, MO
07	22	644	FCS OF FINANCIAL	0109	UNION
07	22	644	FCS OF FINANCIAL	0110	KIRKSVILLE
07	22	644	FCS OF FINANCIAL	0111	SHELBINA
07	22	644	FCS OF FINANCIAL	0112	MEMPHIS
07	22	644	FCS OF FINANCIAL	0113	FARMINGTON
07	22	644	FCS OF FINANCIAL	0114	MOUNTAIN GROVE
07	22	644	FCS OF FINANCIAL	0115	LEBANON
07	22	644	FCS OF FINANCIAL	0116	BOLIVAR
07	22	644	FCS OF FINANCIAL	0117	ST. JOSEPH
07	22	644	FCS OF FINANCIAL	0118	HIGGINSVILLE
07	22	644	FCS OF FINANCIAL	0119	CHILLICOTHE
07	22	644	FCS OF FINANCIAL	0120	HANNIBAL
07	22	644	FCS OF FINANCIAL	0121	MARYVILLE
07	22	644	FCS OF FINANCIAL	0122	KEYTESVILLE

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	644	FCS OF FINANCIAL	0123	WEST PLAINS
07	22	644	FCS OF FINANCIAL	0124	HARRISONVILLE
07	22	644	FCS OF FINANCIAL	0125	CLINTON
07	22	644	FCS OF FINANCIAL	0126	MT. VERNON
07	22	644	FCS OF FINANCIAL	0127	NEVADA
07	22	644	FCS OF FINANCIAL	0128	CAMERON
07	22	644	FCS OF FINANCIAL	0129	NEOSHO
07	22	644	FCS OF FINANCIAL	0188	JEFFERSON CITY – CENTRAL OFFICE
07	22	644	FCS OF FINANCIAL	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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	0664	RICHMOND 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

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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
	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
	07	22	825	MID-AMERICA	0841	GREENVILLE S.A.U.
	07	22	825	MID-AMERICA	0842	MURFREESBORO
	07	22	825	MID-AMERICA	0843	FAYETTEVILLE
	07	22	825	MID-AMERICA	0844	SHELBYVILLE TN
	07	22	825	MID-AMERICA	0845	WINCHESTER
	07	22	825	MID-AMERICA	0846	MANCHESTER
	07	22	825	MID-AMERICA	0847	ATHENS
	07	22	825	MID-AMERICA	0848	McMINNVILLE
	07	22	825	MID-AMERICA	0849	MURFREESBORO S.A.U.
	07	22	825	MID-AMERICA	0940	DICKSON
-COBANK	07	23	008	MAINE	0003	PRESQUE ISLE
	07	23	008	MAINE	0080	CORPORATE LENDING GROUP
	07	23	026	YANKEE	0001	WILLISTON
	07	23	026	YANKEE	0002	ST. ALBANS
	07	23	026	YANKEE	0003	MIDDLEBURY
	07	23	026	YANKEE	0005	NEWPORT
	07	23	026	YANKEE	0006	WHITE RIVER JUNCTION
	07	23	157	WESTERN NEW YORK	0001	BATAVIA
	07	23	157	WESTERN NEW YORK	0004	WARSAW
	07	23	157	WESTERN NEW YORK	0009	GENEVA

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	23	157	WESTERN NEW YORK	0014	HORNELL
07	23	157	WESTERN NEW YORK	0015	MAYVILLE
07	23	157	WESTERN NEW YORK	0080	MAIN
07	23	681	FIRST PIONEER	0001	ENFIELD
07	23	681	FIRST PIONEER	0002	BEDFORD
07	23	681	FIRST PIONEER	0003	DAYVILLE
07	23	681	FIRST PIONEER	0006	MIDDLEBORO
07	23	681	FIRST PIONEER	0007	RIVERHEAD
07	23	681	FIRST PIONEER	0009	GREENWICH
07	23	681	FIRST PIONEER	0010	CLAVERACK
07	23	681	FIRST PIONEER	0011	MIDDLETOWN
07	23	681	FIRST PIONEER	0012	FLEMINGTON
07	23	681	FIRST PIONEER	0014	BRIDGETON
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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)
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
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.	
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

*Change made effective June 15, 2007

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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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	STOCKTON
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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.
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

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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	710	WESTERN OKLAHOMA	0004	ALVA
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	0008	MANHATTAN
07	24	839	FRONTIER	0010	EMPORIA
07	24	839	FRONTIER	0020	EUREKA
07	24	839	FRONTIET	0030	BALDWIN CITY
07	24	839	FRONTIER	0040	CHANUTE
07	24	839	FRONTIER	0050	MARYSVILLE

⁶ P.O.S. represents Point of Sale.

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SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	839	FRONTIER	0060	HIAWATHA
07	24	839	FRONTIER	0070	MANHATTAN
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	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

⁷ N.A. represents Nonaccrual Assets.

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		CODE	INSTITUTION	CODE	INSTITUTION
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
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	586	PANHANDLE-PLAINS	0100	CENTRAL
08	10	586	PANHANDLE-PLAINS	0101	AMARILLO
08	10	586	PANHANDLE-PLAINS	0102	PAMPA
08	10	586	PANHANDLE-PLAINS	0103	PERRYTON
08	10	586	PANHANDLE-PLAINS	0104	PLAINVIEW
08	10	923	LOUISIANA	0100	ADMINISTRATIVE OFFICE
08	10	923	LOUISIANA	0101	ALEXANDRIA
08	10	923	LOUISIANA	0102	OPELOUSAS
08	10	923	LOUISIANA	0103	SHREVEPORT
08	10	923	LOUISIANA	0104	TALLULAH
08	10	923	LOUISIANA	0105	WINNSBORO
08	10	923	LOUISIANA	0106	HAMMOND
08	10	923	LOUISIANA	0107	CROWLEY
08	10	923	LOUISIANA	0108	PORT ALLEN
08	10	923	LOUISIANA	0109	MONROE
08	10	923	LOUISIANA	0110	CAPITAL MARKET
08	10	923	LOUISIANA	0111	TRUST FINANCIAL
08	10	972	NORTH MISSISSIPPI	0100	SENATOBIA ADMIN
08	10	972	NORTH MISSISSIPPI	0101	CLARKSDALE
08	10	972	NORTH MISSISSIPPI	0102	CLEVELAND
08	10	972	NORTH MISSISSIPPI	0103	HOUSTON

* Change made effective June 15, 2007

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		CODE	INSTITUTION	CODE	INSTITUTION
08	10	972	NORTH MISSISSIPPI	0104	STARKVILLE
08	10	972	NORTH MISSISSIPPI	0105	TUPELO
08	10	972	NORTH MISSISSIPPI	0106	SENATOBIA BRANCH OFFICE
08	10	972	NORTH MISSISSIPPI	0107	CORINTH OFFICE
08	10	972	NORTH MISSISSIPPI	0111	N. MS. CAPITAL MARKET
08	10	979	LAND BANK SOUTH	0100	ADMINISTRATIVE OFFICE
08	10	979	LAND BANK SOUTH	0101	BROOKHAVEN
08	10	979	LAND BANK SOUTH	0102	GREENVILLE
08	10	979	LAND BANK SOUTH	0103	GREENWOOD
08	10	979	LAND BANK SOUTH	0104	HATTIESBURG
08	10	979	LAND BANK SOUTH	0105	NEWTON
08	10	979	LAND BANK SOUTH	0106	POPLARSVILLE
08	10	979	LAND BANK SOUTH	0107	JACKSON
08	10	979	LAND BANK SOUTH	0111	CAPITAL MARKETS
08	10	979	LAND BANK SOUTH	0112	PROFESSIONAL SERVICES
08	10	984	NORTH ALABAMA	0100	CULLMAN ADMIN
08	10	984	NORTH ALABAMA	0101	ALBERTVILLE
08	10	984	NORTH ALABAMA	0102	ATHENS BRANCH OFFICE
08	10	984	NORTH ALABAMA	0103	TUSCUMBIA BRANCH OFFICE
08	10	984	NORTH ALABAMA	0104	TALLADEGA
08	10	984	NORTH ALABAMA	0105	CULLMAN
08	10	984	NORTH ALABAMA	0106	CAPITAL MARKETS GROUP
08	10	989	SOUTH ALABAMA	0100	MONTGOMERY ADMIN
08	10	989	SOUTH ALABAMA	0101	DEMOPOLIS
08	10	989	SOUTH ALABAMA	0102	DOTHAN
08	10	989	SOUTH ALABAMA	0103	ENTERPRISE
08	10	989	SOUTH ALABAMA	0104	GULF COAST
08	10	989	SOUTH ALABAMA	0105	MONROEVILLE
08	10	989	SOUTH ALABAMA	0106	OPELIKA
08	10	989	SOUTH ALABAMA	0107	SELMA
08	10	989	SOUTH ALABAMA	0108	MONTGOMERY
08	10	989	SOUTH ALABAMA	0109	CAPITAL MARKETS

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		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