

FARM CREDIT ADMINISTRATION  
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 57  
Effective September 15, 2007

Enclosed is the fifty-seventh 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. 57 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: 1474 Potash, Soda, and Borate Mineral, 1799 Special Trade Contractors, 6513 Operators of Nonresidential Building, 7699 Repair Shops and Related Services, and 7999 Amusement and Recreation Services.

Loan Service Organization Codes

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

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

PAGES TO BE REMOVED

PAGES TO BE INSERTED

Standard Industrial Codes

Standard Industrial Codes

pp. i – xiii  
pp. 24 - 110

pp. i - xiii  
pp. 24 – 115

Loan Service Organization Codes

Loan Service Organization Codes

pp. 1 - 45

pp. 1 - 45

ENCLOSURE III

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

<b>Major Group</b>	<b>Group Number</b>	<b>Industry Number</b>		
0100			Crops	1
	0110		Cash Grains	1
		0111	Wheat	1
		0112	Rice	1
		0115	Corn	1
		0116	Soybeans	2
		0119	Cash Grains, Not Elsewhere Classified (NEC)	2
	0130		Field Crops Except Cash Grains	2
		0131	Cotton	2
		0132	Tobacco	2
		0133	Sugarcane and Sugar Beets	3
		0134	Irish Potatoes	3
		0139	Field Crops Except Cash Grains, NEC	3
	0160		Vegetables and Melons	3
		0161	Vegetables and Melons	3
	0170		Fruits and Tree Nuts	4
		0171	Berry Crops	4
		0172	Grapes	4
		0173	Tree Nuts	4
		0174	Citrus Fruits	5
		0175	Deciduous Tree Fruits	5
		0179	Fruits and Tree Nuts, NEC	5
	0180		Horticultural Specialties	6
		0181	Ornamental Floriculture and Nursery Products	6
		0182	Food Crops Grown Under Cover	6
	0190		General Farms, Primarily Crop	6
		0191	General Farms, Primarily Crop	6
0200			Livestock and Animal Specialties	7
	0210		Livestock, Except Dairy, and Poultry and Animal Specialties	7
		0211	Beef Cattle Feedlots	7

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

Major Group	Group Number	Industry Number		
		0212	Beef Cattle, Except Feedlots	7
		0213	Hogs	8
		0214	Sheep and Goats	8
		0219	General Livestock, Except Dairy and Poultry	8
	0240		Dairy Farms	8
		0241	Dairy Farms	8
	0250		Poultry and Eggs	9
		0251	Broiler, Fryer, and Roaster Chickens	9
		0252	Chicken Eggs	9
		0253	Turkeys and Turkey Eggs	9
		0254	Poultry Hatcheries	9
		0259	Poultry and Eggs, NEC	9
	0270		Animal Specialties	10
		0271	Fur-bearing Animals and Rabbits	10
		0272	Horses and Other Equines	10
		0273	Animal Aquaculture	10
		0279	Animal Specialties, NEC	11
	0290		General Farms, Primarily Livestock and Animal Specialties	11
		0291	General Farms, Primarily Livestock and Animal Specialties	11
0500			Landlords	12
0700			Agricultural Services	13
	0710		Soil Preparation Services	13
		0711	Soil Preparation Services	13
	0720		Crop Services	13
		0721	Crop Planting, Cultivating, and Protecting	13
		0722	Crop Harvesting, Primarily by Machine	14
		0723	Crop Preparation Services for Market, Except Cotton Ginning	14
		0724	Cotton Ginning	15

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

<b>Major Group</b>	<b>Group Number</b>	<b>Industry Number</b>		
	0740		Veterinary Services	15
		0741	Veterinary Services for Livestock	15
		0742	Veterinary Services for Animal Specialties	15
	0750		Animal Services, Except Veterinary	16
		0751	Livestock Services, Except Veterinary	16
		0752	Animal Specialty Services, Except Veterinary	16
	0760		Farm Labor and Management Services	17
		0761	Farm Labor Contractors and Crew Leaders	17
		0762	Farm Management Services	17
	0780		Landscape and Horticultural Services	17
		0781	Landscape Counseling and Planning	17
		0782	Lawn and Garden Services	18
		0783	Ornamental Shrub and Tree Services	18
0800			Forestry	19
	0810		Timber Tracts	19
		0811	Timber Tracts	19
	0830		Forest Nurseries and Gathering of Forest Products	19
		0831	Forest Nurseries and Gathering of Forest Products	19
	0850		Forestry Services	20
		0851	Forestry Services	20

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

Major Group	Group Number	Industry Number		
0900			Fishing, Hunting, and Trapping	21
	0910		Commercial Fishing	21
		0912	Finfish	21
		0913	Shellfish	21
		0919	Miscellaneous Marine Products	21
	0920		Fish Hatcheries and Preserves	22
		0921	Fish Hatcheries and Preserves	22
	0970		Hunting and Trapping, and Game Propagation	22
		0971	Hunting and Trapping, and Game Propagation	22
1000			Rural Home Loans	22
1200			Coal Mining	23
	1220		Bituminous Coal and Lignite Surface Mining	23
		1221	Bituminous Coal and Lignite Surface Mining	23
1400			Mineral and Quarrying of Nonmetallic Minerals, Except Fuel	24
	1470		Chemical and Fertilizer Mineral Mining	24
*		1474	Potash, Soda, and Borate Minerals	24
		1479	Chemical and Fertilizer Mineral Mining Not Elsewhere Classified	25
1500			Building Construction – General Contractors and Operative Builders	26
	1520		General Building Contractors—Residential Buildings	26
		1521	General Contractors—Single-Family Houses	26
	1540		General Building Contractors—Nonresidential Building	27
		1542	General Contractors—Nonresidential Buildings, Other Than Industrial Buildings and Warehouses	27

\* Change made effective September 15, 2007.

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

Major Group	Group Number	Industry Number		
1700			Construction—Special Trade Contractors	28
	1780		Water Well Drilling	
		1781	Water Well Drilling	
	1790		Miscellaneous Special Trade Contractors	28
		1794	Excavation Work	28
*		1799	Special Trade Contractors	29
2000			Food and Kindred Products	30
	2010		Meat Products	30
		2011	Meat Packing Plants	30
		2013	Sausages and Other Prepared Meat Products	31
		2015	Poultry Slaughtering and Processing	31
	2020		Dairy Products	32
		2022	Natural, Processed, and Imitation Cheese	32
		2023	Dry, Condensed and Evaporated Dairy Products	32
		2024	Ice Cream and Frozen Desserts	33
		2026	Fluid Milk	33
	2030		Canned, Frozen, and Preserved Fruits, Vegetables, and Food Specialties	34
		2033	Canned, Fruits, Vegetables, Preserves, Jams, and Jellies	34
		2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes	35
		2035	Pickled Fruit and Vegetables	35
		2037	Frozen Fruits, Fruit Juices, and Vegetables	36
		2038	Frozen Specialties	36
	2040		Grain Mill Products	37
		2041	Flour and Other Grain Mill Products	37
		2044	Rice Milling	38
		2045	Prepared Flour Mixes and Dough	38
		2046	Wet Corn Milling	39
		2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats	39
	2050		Bakery Products	39
		2051	Bread and Other Bakery Products, Except Cookies	39

**\*Change made effective September 15, 2007.**

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

Major Group	Group Number	Industry Number		
	2060		Sugar and Confectionery Products	40
		2061	Cane Sugar, Except Refining	40
*		2062	Cane Sugar Refining	
		2063	Beet Sugar	40
	2070		Fats and Oils	41
		2074	Cottonseed Oil Mills	41
		2075	Soybean Oil Mills	41
	2070		Fats and Oils	
		2077	Animal and Marine Fats and Oils	41
	2080		Beverages	42
		2083	Malt	42
		2084	Wines, Brandy, and Brandy Spirits	42
		2085	Distilled and Blended Liquors	42
	2090		Miscellaneous Food Preparations and Kindred Products	42
		2092	Prepared Fresh or Frozen Fish and Seafood	43
		2099	Food Preparations, Not Elsewhere Classified	43
2100			Tobacco Products	45
*		2111	Cigarettes	45
	2140		Tobacco Stemming and Redrying	45
		2141	Tobacco Stemming and Redrying	45
2200			Textile Mill Products	46
	2290		Miscellaneous Textile Goods	46
		2297	Nonwoven Fabrics	46
2400			Lumber and Wood Products, Except Furniture	47
	2410		Logging	47
		2411	Logging	47
	2420		Sawmills and Planning Mills	48
		2421	Sawmills and Planning Mills, General	48
		2426	Hardwood Dimension and Flooring Mills	48
		2429	Special Product Sawmills	49
	2430		Millwork, Veneer, Plywood, and Structural Wood Members	49
		2431	Millwork	49
		2435	Hardwood Veneer and Plywood	50
		2436	Softwood Veneer and Plywood	51

\* Change made effective December 15, 2006.

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

<b>Major Group</b>	<b>Group Number</b>	<b>Industry Number</b>		
	2440		Wood Containers	51
		2448	Wood Pallets and Skids	51
		2450	Wood Buildings and Mobile Homes	51
		2451	Mobile Homes	51
	2490		Miscellaneous Wood Products	52
		2493	Reconstituted Wood Products	52
		2499	Wood Products, NEC	52
2600			Paper and Allied Products	52
	2610			
		2611	Pulp Producing Mill Only	54
	2620		Paper Mills	54
		2621	Paper Mills	54
	2630		Paperboard Mills	56
		2631	Paperboard Mills	56
	2670		Converted Paper and Paperboard Products, Excepts Containers and Boxes	57
		2672	Coated and Laminated Paper, Not elsewhere Classified	57
		2675	Die-Cut Paper and Paperboard and Cardboard	58
2800			Chemicals and Allied Products	59
	2860		Industrial Organic Chemicals	59
*		2861	Gum and Wood Chemicals	60
		2869	Industrial Organic Chemicals, NEC	61
	2870		Agricultural Chemicals	63
		2873	Nitrogenous Fertilizers	63
		2874	Phosphatic Fertilizers	64
		2879	Pesticides and Agricultural Chemical	64
2900			Petroleum Refining and Related	65
	2910		Petroleum Refining	65
		2911	Petroleum Refining	65

\* Change made effective March 15, 2006.

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

Major Group	Group Number	Industry Number		
3400			Fabricated Metal Products, Except Machinery and Transportation Equipment	66
		3410	Metal Cans and Shipping Containers	66
		3411	Metal Can	66
3500			Industrial and Commercial Machinery and Computer Equipment	67
*		3511	Steam, Gas, and Hydraulic Turbine Generator Set Units	67
	3520		Farm and Garden Machinery and Equipment	68
		3523	Farm Machinery and Equipment	68
	3550		Special Industry Machinery, Except Metalworking Machinery	69
		3553	Woodworking Machinery	69
3800			Measuring, Analyzing, and Controlling Instruments: Photographic, Medical And Optical Goods; Watches and Clocks	70
		3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems, Instruments and Equipment	70
4200			Motor Freight Transportation and Warehousing	72
	4210		Trucking and Courier Services, Except Air	72
		4212	Local Trucking Without Storage	72
		4213	Trucking, Except Local	73
		4214	Courier Services, Except by Air	73
	4220		Public Warehousing and Storage	74
		4221	Farm Products Warehousing and Storage	74
		4222	Refrigerated Warehousing and Storage	74
	4230		Terminal and Joint Terminal Maintenance	74
		4231	Facilities for Motor Freight Transportation Terminal and Joint Terminal Maintenance	74
			Facilities for Motor Freight Transportation	74
4400			Water Transportation	75
	4490		Services Incidental to Water Transportation	75
		4491	Marine Cargo	75

\* Change made effective March 15, 2007.

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

Major Group	Group Number	Industry Number		
4500			Transportation By Air	76
	4510		Air Transportation, Scheduled, and Air Courier Services	76
		4522	Air Transportation, Scheduled	76
4800			Communications	77
	4810		Telephone Communications	77
		4812	Radiotelephone	77
		4813	Telephone Communications, Except Radiotelephone	77
	4840		Cable and Other Pay Television Services	78
		4841	Cable and Other Pay Television Services	78
	4890		Communication Services, not elsewhere classified	79
		4899	Communication Services, not elsewhere classified	79
4900			Electric Services Electric, Gas, and Sanitary Services	80
	4910		Electric Services	80
		4911	Electrics Services	80
*	4920		Gas Production and Distribution	80
*		4924	Natural Gas Distribution	80
		4930	Combination Electric and Gas, and Other Utility	80
		4931	Electrics and other Services Combined	80
		4932	Gas and other Services Combined	81
		4939	Combination Utilities, not elsewhere classified	81
*	4940		Water Supply	81
*		4941	Water Supply	81
	4950		Sanitary Services	81
		4952	Sewerage Systems	81
		4959	Sanitary Services, Not Elsewhere Classified	81
	4970		Irrigation Systems	82
		4971	Irrigation Systems	82

\* Change made effective June 15, 2007

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

Major Group	Group Number	Industry Number		
	5000		Wholesale Trade-Durable Goods	83
		5031	Lumber, Plywood, Millwork, and Wood Panels	83
		5080	Machinery, Equipment, and Supplies	83
5100		5083	Farm and Garden Machinery and Equipment	83
	5110		Wholesale Trade—Nondurable Goods	84
			Paper Products	
		5113	Industrial and Personal Service Paper	84
	5140		Groceries and Related Products	84
		5141	Groceries, General Line	84
		5142	Package Frozen Foods	85
		5143	Dairy Products, Except Dried or Canned	85
		5144	Poultry and Poultry Products	86
		5147	Meat	86
		5148	Fresh Fruit and Vegetables	86
	5150		Farm-Product Raw Materials	87
		5153	Grain and Field Beans	87
		5154	Livestock	87
		5159	Farm-Product Raw Materials, NEC	87
	5170		Petroleum and Petroleum Products	88
		5172	Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals	88
	5180		Beer, Wine, and Distilled Alcoholic Beverages	89
		5182	Wine and Distilled Alcoholic Beverages	89
5190			Miscellaneous Nondurable Goods	89
		5191	Farm Supplies	89
		5193	Flower, Nursery Stock, and Florists' Supplies	89
5200			Building Materials, Hardware, Garden Supply, and Mobile Home Dealers	90
	5210		Lumber and Other Building Materials Dealers	90
	5211		Lumber and Other Building Materials Dealers	90
5400			Food Stores	91
*	5410		Grocery Store	91
*		5411	Grocery Store	91

\* Change made effective December 15, 2005

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

<b>Major Group</b>	<b>Group Number</b>	<b>Industry Number</b>		
	5420		Meat and Fish (Seafood) Markets, Including Freezer Provisioners	91
		5421	Meat and Fish (Seafood) Markets, Including Freezer Provisioners	91
	5430		Fruit and Vegetable Markets	92
		5431	Fruit and Vegetable Markets	92
	5450		Dairy Products Stores	92
		5451	Dairy Products Stores	92
	5490		Miscellaneous Food Stores	92
		5499	Miscellaneous Food Stores	92
5800			Eating and Drinking Places	93
			Eating and Drinking Places	93
		5812	Eating Places	93
5900			Miscellaneous Retail	
	5920		Liquor Stores	94
		5921	Liquor Stores	94
6100			Nondepository Credit Institutions	95
	6150		Business Credit Institutions	95
		6153	Short-Term Business Credit Institutions, Except Agricultural	95
		6159	Miscellaneous Business Credit Institutions	95
6200			Security and Commodity Brokers, Dealers, Exchanges, and Services	96
	6220		Commodity Contracts Brokers and Dealers	96
		6221	Commodity Contracts Brokers and Dealers	96
6500			Real Estate	97
	6510		Real Estate Operators (Except Developers)	97
		6512	Operators of Nonresidential Buildings and Lessors	97
*		6513	Operators of Apartment Buildings	97
		6515	Operators of Residential Mobile Home Sites	98
		6519	Lessors of Real Property, NEC	98
		6530	Real Estate Agents and Managers	98
		6531	Real Estate Agents and Managers	98

\* Change made effective September 15, 2007

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

Major Group	Group Number	Industry Number		
	6540		Title Abstract Offices	98
		6541	Title Abstract Offices	98
	6550		Land Subdividers and Developers	99
		6552	Land Subdividers and Developers Except Cemeteries	99
6700			Holding and Other Investment Offices	100
	6790		Miscellaneous Investing	100
		6798	Real Estate Investment Trusts	100
7000			Hotels, Rooming Houses, Camps, and Other Lodging Places	101
	7030		Camps and Recreational Vehicle Parks	101
		7032	Sporting and Recreational Camps	101
7200			Personal Service	102
	7290		Miscellaneous Personal Services	102
		7261	Funeral Services and Crematories	102
		7291	Tax Return Preparation Services	102
7300			Business Services	103
	7350		Miscellaneous Equipment Rental and Leasing	103
		7353	Heavy Construction Equipment Rental and Leasing	103
		7389	Business Services, Not Elsewhere Classified	103
7500			Automotive Repair, Services, and Parking	105
		7538	General Automotive Repair Shops	105
7540			Automotive Services, Except Repair	105
		7542	Carwashes	105
7600			Miscellaneous Repair Services	
	7620		Electrical Repairs Shops	106
		7623	Refrigeration and Air-Conditioning Service and Repair Shops	106
*		7699	Repair Shops and Related Services	106
7900			Amusement and Recreation Services	108
	7990		Miscellaneous Amusement and Recreation Services	108
		7992	Public Golf Courses	108
*		7999	Amusement and Recreation Services	108

\* **Change made effective September 15, 2007.**

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

<b>Major Group</b>	<b>Group Number</b>	<b>Industry Number</b>		
8000			Health Services	110
	8060		Hospitals	110
		8062	General Medical and Surgical	110
8100			Legal Services	111
	8110		Legal Services	111
		8111	Legal Services	111
* 8300			Social Service	112
* 8600		8361	Residential Care	112
			Membership Organizations	113
	8690		Membership Organizations, Not Elsewhere Classified	113
		8699	Membership Organizations, Not Elsewhere Classified	113
8700			Engineering, Accounting, Research, Management and Related Services	114
	8720		Accounting, Auditing, and Bookkeeping Services	114
		8721	Accounting, Auditing, and Bookkeeping Services	114
* 9900		8741	Management Services	114
			Non Classifiable Establishments	115
	9990		Non Classifiable Establishments	115
		9999	Non Classifiable Establishments	115

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

**\* MAJOR GROUP 1400 MINERAL AND QUARRYING OF NONMETALLIC MINERALS, EXCEPT FUELS**

**The Major Group as a Whole**

This major group includes establishments primarily engaged in mining or quarrying, developing mines, or exploring for nonmetallic minerals, except fuel. Also included are certain well and brine operations, and primary preparation plants, such as those engaged in crushing, grinding, washing, or other concentration.

Establishments primarily engaged in manufacturing cement are classified in Industry 3241; those engaged in manufacturing lime are classified in Industry 3274; those engaged in cutting and finishing stone and stone products are classified in Industry 3281; and those engaged in manufacturing brick and other structural clay products are classified in Industry Group 3251.

Establishments primarily engaged in crushing, pulverizing, or otherwise treating earths, rocks, and minerals mined in Industry Group 1450 or 1490; or barite mined in Industry 1479; not in conjunction with mining or quarrying operations, are classified in Manufacturing, Industry 3295; establishments primarily engaged in these activities in conjunction with mines or quarries are classified in Mining. Establishments primarily engaged in crushing, pulverizing, or otherwise treating other nonmetallic minerals are classified in Mining, whether or not they are operated in conjunction with mines.

Establishments primarily engaged in manufacturing other stone, clay, glass, and concrete products from minerals mined at the same establishments are classified in Manufacturing, Major Group 3200, when separate reports are not available for the mining and manufacturing activities.

**Industry  
Group  
Number**

**Industry  
Number**

**1470**

**CHEMICAL AND FERTILIZER MINERAL MINING**

**\***

**1474**

**Potash, Soda, and Borate Minerals**

Establishments primarily engaged in mining, milling, or otherwise preparing natural potassium, sodium, or boron compounds. Establishments primarily engaged in mining common salt are classified in Industry 1479.

Alum mining  
Borax compounds mining  
Borax mining  
Borax, crude: ground and pulveried  
Boron mineral mining  
Colemanite mining  
Glauber's salt mining  
Kernite mining  
Potash mining

Potassium compounds mining  
Probertite mining  
Salines mining, except common salt  
Soda ash mining  
Sodium compounds mining, except  
common salt  
Trona mining  
Ulexite mining

**\* Change made effective September 15, 2007.**

**Industry  
Group  
Number**

**Industry  
Number**

**1479                    Chemical and Fertilizer Mineral Mining, Not Elsewhere  
Classified**

Establishments primarily engaged in mining, milling, or otherwise preparing chemical or fertilizer mineral raw materials, not elsewhere classified. Establishments primarily engaged in milling, grinding, or otherwise preparing barite not in conjunction with mining or quarry operations are classified in Manufacturing, Industry 3295; similar establishments preparing other minerals of this industry are included here. Establishments primarily engaged in producing salt by evaporation of sea water or brine are classified in Manufacturing, Industry 2899.

Alunite mining  
Amblygonite mining  
Arsenic mineral mining  
Barite mining  
Barium ore mining  
Brimstone mining  
Celestite mining  
Fluorite mining  
Fluorspar mining  
Fluorspar, ground or otherwise treated  
Guano mining  
Lepidolite mining  
Lithium mineral mining

Marcasite mining  
Mineral pigment mining  
Other mining  
Pyrites mining  
Pyrrhotite mining  
Rock salt mining  
Salt mining, common  
Sienna mining  
Spodumene mining  
Strontianite mining  
Strontium mineral mining  
Sulfur mining, native  
Umber mining

\* **MAJOR GROUP 1500** **BUILDING CONSTRUCTION – GENERAL CONTRACTORS AND OPERATIVE BUILDERS**

**The Major Group as a Whole**

This major group includes general contractors and operative builders primarily engaged in the construction of residential, farm, industrial, commercial, or other buildings. General building contractors who combine a special trade with the contracting are included in this major group.

**Industry  
Group  
Number**

**Industry  
Number**

\* **1520** **General Building Contractors – Residential Buildings**

\* **1521** **General Contractors – Single-Family Houses**

General contractors primarily engaged in construction (including new work, additions, alterations, remodeling, and repair) of single-family houses.

<p>Building alterations, single-family-- general contractors</p> <p>Building constructions, single-family-- General contractors</p> <p>Custom builders, single-family houses-- General contractors</p> <p>Designing and erecting combined Single-family houses—general contractor</p> <p>Home improvements, single-family-- General contractors</p> <p>House construction, single-family—gen- eral contractors</p> <p>House: shell erections, single-family-- General contractors</p> <p>single—</p> <p>Mobile home repair, on site—general Contractors</p> <p>Modular housing, single-family (assem- bled on site)—general contractors</p>	<p>One-family house construction— general contractors</p> <p>Prefabricated single-family houses erection—general contractors</p> <p>Premanufactured housing, single family (assembled on site)— general contractor</p> <p>Remodeling buildings, single- family general contractors</p> <p>Renovating buildings, single— family general contractors</p> <p>Repairing buildings, single-</p> <p>--general contractors</p> <p>Residential construction, family—general contractors</p> <p>Rowhouse (single-family) con- struction—general contractors</p> <p>Townhouse construction— General contractors</p>
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\* **Change made effective December 15, 2005**

**Industry  
Group  
Number**

**Industry  
Number**

**1540**

**General Building Contractors – Nonresidential Buildings**

**1542      General Contractors – Nonresidential Buildings, Other Than  
Industrial Buildings and Warehouses**

General contractors primarily engaged in the construction (including new work, additions, alterations, remodeling, and repair) of nonresidential buildings, other than industrial buildings and warehouses. Included are nonresidential buildings, such as commercial, institutional, religious, and amusement and recreational buildings. General contractors primarily engaged in the construction of industrial buildings and warehouses are classified in Industry 1541.

Administration building construction--  
general contractors

Auditorium construction – general con-  
tractors

Bank building construction—general  
contractors

Church, synagogue, and related build-  
ing construction—general contractors

Civic center construction—general con-  
tractors

Commercial building construction--  
general contractors

Custom builders, nonresidential: except  
industrial and warehouses—general  
Contractors

Designing and erecting, combined: com-  
mercial—general contractors

Dome construction—general contrac-  
tors

Farm building construction, except resi-  
dential—general contractors

Fire station construction—general con-  
tractors

Garage construction—general contrac-  
tors

Hospital construction—general contrac-  
tors

Institutional building construction non-  
residential—general contractors

Mausoleum construction—general con-  
tractors

Museum construction—general con-  
tractors

Office building construction—general  
contractors

Building alterations, nonresidential:  
except industrial and warehouses –  
general contractors

Building construction, nonresidential;  
except industrial and warehouses--  
general contractors

Passenger and freight terminal build-  
ing construction—general contractors

Post office construction—general con-  
tractors

Prefabricated building erection, nonre-  
sidential: except industrial and ware-  
houses—general contractors

Remodeling buildings, nonresidential:  
except industrial and warehouses—  
general contractors

Renovating buildings, nonresidential  
except industrial and warehouses—  
general contractors

Restaurant construction—general con-  
tractors

School building construction—general  
contractors

Service station construction—general  
contractors

Shopping center construction—  
general contractors

Service station construction—general  
contractors

Shopping center construction—  
general contractors

Silo construction, agricultural—general  
contractors

Store construction—general con-  
tractors

\* **Change made effective September 15, 2002**

\* **Major Group 1700 CONSTRUCTION – SPECIAL TRADE CONTRACTORS**

**The Major Group as a Whole**

This major group includes special trade contractors who undertake activities of a type that are specialized either to building construction, including work on mobile homes, or to both building and nonbuilding projects. These activities include painting (including bridge painting and traffic land painting), electrical work (including work on bridges, power lines, and power plants), carpentry work, plumbing, heating, air-conditioning, roofing, and sheet metal work. Special trade contractors primarily engaged in activities that are clearly of a type specialized to heavy construction, such as grading for highways and airport runways; guardrail construction; installation of highway signs; underwater rock removal; and asphalt and concrete construction of roads, highways, streets, and public sidewalks are classified in Major Group 16.

Special trade contractors may work on subcontract from the general contractor, performing only part of the work covered by the general contract, or they may work directly for the owner. Special trade contractors for the most part perform their work at the site of construction, although they also may have shops where they perform work incidental to the job site.

**Industry  
Group  
Number**

**Industry  
Number**

**1780**

**WATER WELL DRILLING**

\*

**1781**

**Water Well Drilling**

Special trade contractors primarily engaged in water well drilling. Establishments primarily engaged in drilling oil or gas field water intake wells on a contract or fee basis are classified in Mining, Industry 1381.

Drilling water wells—contractors  
Geothermal drilling—contractors  
Servicing water wells—contractors

Well drilling, water: except oil or  
gas field water intake—  
contractors

**1790**

**MISCELLANEOUS SPECIAL TRADE CONTRACTORS**

**1794**

**Excavation Work**

Special trade contractors primarily engaged in excavation work and digging foundations, including digging and loading. Contractors in this industry may also perform incidental concrete work. Contractors primarily engaged in concrete work are classified in Industry 1771; and those primarily engaged in trenching or in earth moving and land clearing not related to building construction are classified in Major Group 16.

Excavation work – contractors  
Foundation digging (excavation)—con-  
Tractors

Grading; except for highways,  
and airport runways—  
contractors

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

**Industry  
Group  
Number**

**Industry  
Number**

\*

**1799 Special Trade Contractors, Not Elsewhere Classified**

Special trade contractors primarily engaged in construction work, not elsewhere classified, such as construction of swimming pools and fences, erection and installation of ornamental metal work, house moving shoring work, waterproofing, dampproofing, fireproofing, sandblasting, and steam cleaning of building exteriors.

<p>contrac-</p>	<p>Antenna installation, except household type—contractors</p> <p>Artificial turf installation—contractors</p> <p>Awning installation—contractors</p> <p>Bath tub refinishing—contractors</p> <p>Boring for building construction—contractors</p> <p>Bowling alley installation and service contractors</p> <p>Cable splicing service, nonelectrical contractors</p> <p>Caulking (construction)—contractors</p> <p>Cleaning building exteriors—contractors</p> <p>Coating of concrete structures with Plastics—contractors</p> <p>Core drilling for building construction --contractors</p> <p>Counter top installation—contractors</p> <p>Dampproofing building construction</p> <p>Dewatering—contractors</p> <p>Diamond drilling for building construction—contractors</p> <p>Epoxy application—contractors</p> <p>Erection and dismantling of forms for poured concrete—contractors</p> <p>Fence construction—contractors</p> <p>Fire escape installation—contractors</p> <p>Fireproofing buildings—contractors</p> <p>Forms for poured concrete, erection and dismantling—contractors</p> <p>Gas leakage detection—contractors</p> <p>Gasoline pump installation—contractors</p> <p>Glazing of concrete surfaces—contractors</p> <p>Grave excavation—contractors</p> <p>House moving—contractors</p> <p>Insulation of pipes and boilers—contractors</p>	<p>Lead burning—contractors</p> <p>Lighting conductor erection—contractors</p> <p>Mobile home site setup and tie down—contractors</p> <p>Ornamental metalwork—contractors</p> <p>Paint and wallpaper stripping—contractors</p> <p>Plastic wall tile installation—contractors</p> <p>Posthole digging—contractors</p> <p>Sandblasting of building exteriors—contractors</p> <p>Scaffolding construction—contractors</p> <p>Service and repair of broadcasting stations—contractors</p> <p>Service state equipment installation, maintenance, and repair—contractors</p> <p>Shoring and underpinning work—contractors</p> <p>Spectator seating installation—contractors</p> <p>Steam cleaning of building exteriors—contractors</p> <p>Steeplejacks</p> <p>Swimming pool construction—contractors</p> <p>Television and radio stations, service and repair of—contractors</p> <p>Test boring for construction—contractors</p> <p>Tile installation, wall: plastics—contractors</p> <p>Tinting glass—contractors</p> <p>Wallpaper removal—contractors</p> <p>Waterproofing—contractors</p> <p>Weather-stripping—contractors</p> <p>Welding contractors, operating at site of construction</p> <p>Window shade installation—contractor</p>
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\* Change made effective September 15, 2007.

\* **MAJOR GROUP 2000** **FOOD AND KINDRED PRODUCT**

**The Major Group as a Whole**

This major group includes establishments manufacturing or processing foods and beverages for human consumption, and certain related products, such as manufactured ice, chewing gum, vegetable and animal fats and oils, and prepared feeds for animals and fowls. Products described as dietetic are classified in the same manner as nondietetic products (e.g., candy, canned fruits, cookies). Chemical sweeteners are classified in Major Group 28.

**Industry  
Group  
Number**

**Industry  
Number**

**2010**

**MEAT PRODUCTS**

**2011**

**Meat Packing Plants**

Establishments primarily engaged in the slaughtering, for their own account or on a contract basis for the trade, of cattle, hogs, sheep, lambs, and calves for meat to be sold or to be used on the same premises in canning, cooking, curing, and freezing, and in making sausage, lard, and other products. Also included in this industry are establishments primarily engaged in slaughtering horses for human consumption. Establishments primarily engaged in slaughtering, dressing, and packing poultry, rabbits, and other small game are classified in Industry 2015; and those primarily engaged in slaughtering and processing animals not for human consumption are classified in Industry 2048. Establishments primarily engaged in manufacturing sausages and meat specialties from purchased meats are classified in Industry 2013; and establishments primarily engaged in canning meat for baby food are classified in Industry 2032.

Bacon, slab and sliced—mitse  
 Beef—mitse  
 Blood meal  
 Boxed beef—mitse  
 Canned meats, except baby foods and  
 animal feeds—mitse  
 Corned beef—mitse  
 Cured meats—mitse  
 Dried meats—mitse  
 Frankfurters, except poultry—mitse  
 Hams, except poultry—mitse  
 Hides and skins, cured or uncured  
 Horsemeats for human consumption—  
 mitse

Lamb—mitse  
 Lard—mitse  
 Luncheon meat, except poultry—  
 mitse  
 Meat extracts—mitse  
 Meat packing plants  
 Meat—mitse  
 Mutton—mitse  
 Pork—mitse  
 Sausages—mitse  
 Slaughtering plants: except animals  
 not for human consumption  
 Variety meats edible organs— mitse  
 Veal—mitse

\* Change made effective December 15, 1993.

**Industry  
Group  
Number**

**Industry  
Number**

**2013 Sausages and Other Prepared Meat Products**

\*

Establishments primarily engaged in manufacturing sausages, cured meats, smoked meats, canned meats, frozen meats, and other prepared meats and meat specialties, from purchased carcasses and other materials. Prepared meat plants operated by packing houses as separate establishments are also included in this industry. Establishments primarily engaged in canning or otherwise processing poultry, rabbits, and other small game are classified in Industry 2015. Establishments primarily engaged in canning meat for baby food are classified in Industry 2032. Establishments primarily engaged in the cutting up and resale of purchased fresh carcasses, for the trade, (including boxed beef) are classified in Wholesale Trade, Industry 5147.

Bacon, slab and sliced—mfpm	Meat products: cooked, cured, frozen, smoked, and spiced—mfpm
Beef—mfpm	Pastrami—mfpm
Bologna—mfpm	Pigs' feet, cooked and pickled—mfpm
Calf's-foot jelly	Pork: pickled, cured, salted, or smoked—mfpm
Canned meats, except baby foods and animal feeds—mfpm	Potted meats—mfpm
Corned beef—mfpm	Puddings, meat—mfpm
Corned meats—mfpm	Sandwich spreads, meat—mfpm
Cured meats: brined, dried and salted—mfpm	Sausage casings, collagen
Dried meats—mfpm	Scrapple—mfpm
Frankfurters, except poultry—mfpm	Smoke meats—mfpm
Hams, except poultry—mfpm	Spreads, sandwich: meat—mfpm
Headcheese—mfpm	Stew, beef and lamb—mfpm
Lard—mfpm	Tripe—mfpm
Luncheon meat, except poultry—mfpm	Vienna sausage—mfpm
Meat extract—mfpm	

**2015 Poultry Slaughtering and Processing**

Establishments primarily engaged in slaughtering, dressing, packing, freezing, and canning poultry, rabbits, and other small game, or in manufacturing products from such meats, for their own account or on a contract basis for the trade. This industry also includes the drying, freezing, and breaking of eggs. Establishments primarily engaged in cleaning, oil treating, packing, and grading of eggs are classified in Wholesale Trade, Industry 5144; and those engaged in the cutting up and resale of purchased fresh carcasses are classified in Wholesale and Retail Trade.

Chickens, processed: fresh, frozen, canned, or cooked	Geese, processed: fresh, frozen, canned, or cooked
Chickens: slaughtering and dressing	Geese: slaughtering and dressing
Ducks, processed: fresh, frozen, canned, or cooked	Ham, poultry
Ducks: slaughtering and dressing	Luncheon meat, poultry
Egg albumen	Poultry, processed: fresh, frozen, canned, or cooked

**Industry  
Group  
Number**

**Industry  
Number**

**2015 – Poultry Slaughtering and Processing—continued**

Egg substitutes made from eggs	Poultry: slaughtering and dressing
Eggs: canned, dehydrated, desiccated, frozen, and processed	Rabbits, processed: fresh, frozen, canned, or cooked
Eggs: drying, freezing, and breaking	Rabbits, slaughtering and dressing
Frankfurters, poultry	Turkeys, processed: fresh, frozen, canned, or cooked
Game, small: fresh, frozen, canned, or cooked	Turkeys: slaughtering and dressing
Game, small: slaughtering and dressing	

**2020**

**DAIRY PRODUCTS**

**2022 Natural, Processed, and Imitation Cheese**

Establishments primarily engaged in manufacturing natural cheese (except cottage cheese), processed cheese, cheese foods, cheese spreads, and cheese analogs (imitations and substitutes). These establishments also produce byproducts, such as raw liquid whey. Establishments primarily engaged in manufacturing cottage cheese are classified in Industry 2026, and those manufacturing cheese-based salad dressings are classified in Industry 2035.

Cheese analogs	Cheese, imitation or substitutes
Cheese products, imitation or substitutes	Cheese, processed
Cheese spreads, pastes, and cheese-like preparations	Dips, cheese-based
Cheese, except cottage cheese	Processed cheese
	Sandwich spreads, cheese
	Whey, raw: liquid

\*

**2023 Dry, Condensed, and Evaporated Dairy Products**

Establishments primarily engaged in manufacturing dry, condensed, and evaporated dairy products. Included in this industry are establishments primarily engaged in manufacturing mixes for the preparation of frozen ice cream and ice milk and dairy and nondairy base cream substitutes and dietary supplements.

Baby formula: fresh, processed, and bottled	Lactose, edible
Buttermilk: concentrated, condensed, dried, evaporated, and powdered	Malted milk
Casein, dry and wet	Milk, whole: canned
	Milk: concentrated, condensed, dried
	evaporated, and powdered
Cream substitutes	Milkshake mix
Cream: dried, powdered, and canned	Skim milk: concentrated, dried, and powdered
Dietary supplements, dairy and non- dairy base	Sugar of milk
Dry milk products: whole milk, nonfat milk, buttermilk, whey, and cream	Whey: concentrated, condensed, dried, evaporated, and powdered
Eggnog, canned: nonalcoholic	Whipped topping, dry mix
Ice cream mix, unfrozen: liquid or dry	Yogurt mix
Ice milk mix, unfrozen: liquid or dry	

**\* Change made effective June 15, 1995.**

**Industry  
Group  
Number**

**Industry  
Number**

**2024 Ice Cream and Frozen Desserts**

Establishments primarily engaged in manufacturing ice cream and other frozen desserts. Establishments primarily engaged in manufacturing frozen bakery products, such as cakes and pies, are classified in Industry 2053.

Custard, frozen	Mellorine
Desserts, frozen: except bakery	Parfait
Fruit pops, frozen	Pops, dessert: frozen-flavored ice, fruit, pudding and gelatin
Ice cream: e.g., bulk, packaged, molded on sticks	Pudding pops, frozen
Ice milk: e.g., bulk, packaged, molded on sticks	Sherbets and ices
Ices and sherbets	Spumoni
Juice pops, frozen	Tofu Frozen desserts
	Yogurt, frozen

**2026 Fluid Milk**

Establishments primarily engaged in processing (e.g., pasteurizing, homogenizing, vitaminizing, bottling) fluid milk, and cream, and related products, including cottage cheese, yogurt (except frozen), and other fermented milk. Establishments primarily engaged in manufacturing dry mix whipped toppings are classified in Industry 2023; those producing frozen whipped toppings are classified in Industry 2038; and those producing frozen yogurt are classified in Industry 2024.

Buttermilk, cultured	Milk production, except farm
Chocolate milk	Milk, acidophilus
Cottage cheese, including pot, bakers', and farmers' cheese	Milk, bottled
Cream, aerated	Milk, flavored
Cream, bottled	Milk, reconstituted
Cream, sour	Milk, ultra-high temperature
Dips, sour cream-based	Sour cream
Eggnog, fresh: nonalcoholic	Whipped cream
Flavored milk drinks	Whipped topping, except frozen or dry mix
Half and half	Yogurt, except frozen
Milk processing (pasteurizing, homog- enizing, vitaminizing, bottling)	

\* Change made effective March 15, 2004

**Industry  
Group  
Number**

**Industry  
Number**

**2030**

**CANNED, FROZEN, AND PRESERVED FRUITS, VEGETABLES,  
AND FOOD SPECIALTIES**

**2033**

**Canned Fruits, Vegetables, Preserves, Jams, and Jellies**

Establishments primarily engaged in canning fruits, vegetables, and fruit and vegetable juices; and in manufacturing catsup and similar tomato sauces, or natural and imitation preserves, jams, and jellies. Establishments primarily engaged in canning seafoods are classified in Industry 2091; and those manufacturing canned specialties, such as baby foods and soups, except seafood, are classified in Industry 2032.

Artichokes in olive oil, canned  
Barbecue sauce  
Catsup  
Cherries, maraschino  
Chili sauce, tomato  
Fruit butters  
Fruit pie mixes  
Fruits, canned  
Hominy, canned  
Jams, including imitation  
Jellies, edible: including imitation  
Juice, fruit: concentrated-hot pack

Juices, fresh: fruit or vegetable  
Juices, fruit and vegetable: canned  
or fresh  
Ketchup  
Marmalade  
Mushrooms, canned  
Nectars, fruit  
Olives, including stuffed: canned  
Pastes, fruit and vegetable  
Preserves, including imitation  
Purees, fruit and vegetable  
Sauces, tomato-based  
Sauerkraut, canned  
Seasonings (prepared sauces),  
tomato  
Spaghetti sauce  
Tomato juice and cocktails, canned  
Tomato paste  
Tomato sauce  
Vegetable pie mixes  
Vegetables, canned

**Industry  
Group  
Number**

**Industry  
Number**

**2034 Dried and Dehydrated Fruits, Vegetables, and Soup Mixes**

Establishments primarily engaged in sun drying or artificially dehydrating fruits and vegetables, or in manufacturing packaged soup mixes from dehydrated ingredients. Establishments primarily engaged in the grading and marketing of farm dried fruits, such as prunes and raisins, are classified in Wholesale Trade, Industry 5149.

Dates, dried	Prunes, dried
Dehydrated fruits, vegetables, and soups	Raisins
Fruit flour, meal, and powders	Soup mixes
Olives, dried	Soup powders
Potato flakes, granules, and other dehydrated potato products	Vegetable flour, meal, and powders
	Vegetables, sulphured

\*

**2035 Pickled Fruits and Vegetables, Vegetable Sauces and Seasonings, and Salad Dressing**

Establishments primarily engaged in pickling and brining fruits and vegetables, an in manufacturing salad dressings, vegetable relishes, sauces, and seasonings. Establishments primarily engaged in manufacturing catsup and similar tomato sauces are classified in Industry 2033, and those packing purchased pickles and olives are classified in Wholesale or Retail Trade. Establishments primarily engaged in manufacturing dry salad dressing and dry sauce mixes are classified in Industry 2099.

Blue cheese dressing	Sandwich spread, salad dressing base
Brining of fruits and vegetables	Sauces, meat (seasonings): except tomato and dry
Cherries, brined	Sauces, seafood: except tomato and dry
French dressing	Sauerkraut, bulk
Fruits, pickled and brined	
Horseradish, prepared	
Mayonnaise	

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

**Industry  
Group  
Number**

**Industry  
Number**

**2035 Pickled Fruits and Vegetables, Vegetable Sauces and Seasonings,  
and Salad Dressing—continued**

Mustard, prepared (wet)	Seasonings (prepared sauces), vegetable: except tomato and dry
Olives, brined: bulk	Soy sauce
Onions, pickled	Thousand Island dressing
Pickles and pickle salting	Vegetable sauces, except tomato
Relishes, fruit and vegetable	Vegetable, pickled and brined
Russian dressing	Vinegar pickles and relishes
Salad dressings, except dry mixes	Worcestershire sauce

**2037 Frozen Fruits, Fruit Juices, and Vegetables**

Establishments primarily engaged in freezing fruits, fruit juices, and vegetables. These establishments also produce important byproducts such as fresh or dried citrus pulp.

Concentrates, frozen fruit juice	Fruits, quick frozen and coldpack (frozen)
Dried citrus pulp	Vegetables, quick frozen and coldpack
Frozen fruits, fruit juices, and vegetables	
Fruit juices, frozen	

**2038 Frozen Specialties, Not Elsewhere Classified**

Establishment primarily engaged in manufacturing frozen food specialties, not elsewhere classified, such as frozen dinners and frozen pizza. The manufacture of some important frozen foods and specialties is classified elsewhere. For example, establishments primarily engaged in manufacturing frozen dairy specialties are classified in Industry Group 202, those manufacturing frozen fruits and vegetables are classified in Industry 2037, and those manufacturing frozen fish and seafood specialties are classified in Industry 2092.

Dinners, frozen: packaged	Pizza, frozen
French toast, frozen	Soups, frozen; except seafood
Frozen dinners, packaged	Spaghetti and meatballs, frozen
Meals, frozen	Waffles, frozen
Native foods, frozen	Whipped topping, frozen

**Industry  
Group  
Number**

**Industry  
Number**

**2040**

**GRAIN MILL PRODUCTS**

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**2041**

**FLOUR and Other Grain Mill Products**

Establishments primarily engaged in milling flour or meal from grain except rice. The products of flour mills may be sold plain or in the form of prepared mixes or doughs for specific purposes. Establishments primarily engaged in manufacturing prepared flour mixes or doughs from purchased ingredients are classified in Industry 2045, and those milling rice are classified in Industry 2044.

Bran and middlings, except rice  
Bread and bread-type roll mixes—mitse  
Buckwheat flour  
Cake flour—mitse  
Cereals, cracked grain—use  
Corn grits and flakes for brewers'  
Dough, biscuit—mitse  
Doughs, refrigerated or frozen—mitse  
Durum flour  
Farina, except breakfast food—mitse  
Flour mills, cereals: except rice  
Flour mixes—mitse  
Flour: blended, prepared, or selfrising—  
mitse  
Flour: buckwheat, corn, graham, rye,  
and wheat

Frozen doughs—mites  
Graham flour  
Granular wheat flour  
Grits and flakes, corn: for brewers'  
use  
Hominy grits, except breakfast food  
Meal, corn  
Milling of grains, dry, except rice  
Mixes, flour: e.g., pancake, cake, bis-  
cuit, doughnut—mitse  
Pancake batter, refrigerated or  
frozen—mitse  
Pizza mixes and prepared dough—  
mitse  
Semolina (flour)  
Sorghum grain flour  
Wheat germ  
Wheat mill feed

**2044**

**Rice Milling**

Establishments primarily engaged in cleaning and polishing rice, and in manufacturing rice flour or meal. Other important products of this industry include brown rice, milled rice (including polished rice), rice polish, and rice bran.

Flour, rice  
Milling of rice  
Polishing of rice  
Rice bran, flour, and meal  
Rice cleaning and polishing

Rice polish  
Rice, brewers'  
Rice, brown  
Rice, vitamin and mineral enriched

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

**Industry  
Group  
Number**

**Industry  
Number**

\* **2045 Prepared Flour Mixes and Doughs**

Establishments primarily engaged in preparing flour mixes or doughs from purchased flour. Establishments primarily engaged in milling flour from grain and producing mixes or doughs are classified in Industry 2041.

Biscuit mixes and doughs—mfpm	Frozen doughs—mfpm
Bread and bread-type roll mixes-- Mfpm	Gingerbread mixes—mfpm
Cake mixes—mfpm	Mixes, flour: e.g., pancake, cake, bis- cuit, doughnut—mfpm
Dough, biscuit—mfpm	Pancake batter, refrigerated or frozen—mfpm
Doughnut mixes—mfpm	Pancake mixes—mfpm
Doughs, refrigerated or frozen—mfpm	Pizza mixes and doughs--mfpm
Flour: blended or self-rising—mfpm	

\* **2046 Wet Corn Milling**

Establishments primarily engaged in milling corn or sorghum grain (milo) by the wet process, and producing starch, syrup, oil, sugar, and byproducts, such as gluten feed and meal. Also included in this industry are establishments primarily engaged in manufacturing starch from other vegetable sources (e.g., potatoes, wheat). Establishments primarily engaged in manufacturing table syrups from corn syrup and other ingredients, and those manufacturing starch base dessert powders, are classified in Industry 2099.

Corn oil cake and meal	Oil, corn: crude and refined
Corn starch	Potato starch
Corn syrup (including dried), unmixed	Rice starch
Dextrine	Starch, instant
Dextrose	Starch, liquid
Feed, gluten	Starches, edible and industrial
Fructose	Steepwater concentrate
Glucose	Sugar, corn
High fructose syrup	Tapioca
Hydrol	Wheat gluten
Meal, gluten	Wheat starch

\* Change made effective June 15, 2004

**Industry  
Group  
Number**

**Industry  
Number**

**2048 Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats**

Establishments primarily engaged in manufacturing prepared feeds and feed ingredients and adjuncts for animals and fowls, except dogs and cats. Included in this industry are poultry and livestock feed and feed ingredients, such as alfalfa meal, feed supplements, feed concentrates, and feed premixes. Also included are establishments primarily engaged in slaughtering animals for animal feed. Establishments primarily engaged in slaughtering animals for human consumption are classified in Industry Group 201. Establishments primarily engaged in manufacturing dog and cat foods are classified in Industry 2047.

- |                                                                                 |                                                              |
|---------------------------------------------------------------------------------|--------------------------------------------------------------|
| Alfalfa, cubed                                                                  | Kelp meal and pellets                                        |
| Alfalfa, prepared as feed for animals                                           | Livestock feeds, supplements, and concentrates               |
| Animal feeds, prepared: except dog and cat                                      | Meal, bone: prepared as feed for animals and fowls           |
| Bird food, prepared                                                             | Mineral feed supplements                                     |
| Buttermilk emulsion for animal food                                             | Oats: crimped, pulverized, and rolled: except breakfast food |
| Chicken feeds, prepared                                                         | Oyster shells, ground: used as feed for animals and fowls    |
| Citrus seed meal                                                                | Pet food, except dog and cat: canned, frozen, and dry        |
| Earthworm food and bedding                                                      | Poultry feeds, supplements, and concentrates                 |
| Feed concentrates                                                               | Shell crushing for feed                                      |
| Feed premixes                                                                   | Slaughtering of animals, except for human consumption        |
| Feed supplements                                                                | Stock feeds, dry                                             |
| Feeds, prepared (including mineral): for animals and fowls—except dogs and cats |                                                              |
| Feeds, specialty: mice, guinea pigs, minks, etc.                                |                                                              |
| Fish food                                                                       |                                                              |
| Hay, cubed                                                                      |                                                              |
| Horsemeat, except for human consumption                                         |                                                              |

**2050**

**BAKERY PRODUCTS**

**2051 Bread and Other Bakery Products, Except Cookies and Crackers**

Establishments primarily engaged in manufacturing fresh or frozen bread and bread-type rolls and fresh cakes, pies, pastries and other similar “perishable” bakery products. Establishments primarily engaged in producing “dry” bakery product, such as biscuits, crackers, and cookies, are classified in Industry 2052. Establishments primarily engaged in manufacturing frozen bakery products, except bread and bread-type rolls, are classified in Industry 2053. Establishments producing bakery products primarily for direct sale on the premises to household consumers are classified in Retail Trade, Industry 5461.

- |                                                              |                                                   |
|--------------------------------------------------------------|---------------------------------------------------|
| Bagels                                                       | Charlotte Russe ( bakery products), except frozen |
| Bakery products, fresh: bread, cakes doughnuts, and pastries | Croissants, except frozen                         |
| Bakery products, partially cooked: except frozen             | Crullers, except frozen                           |
| Biscuits, baked: baking power and raised                     | Doughnuts, except frozen                          |
| Bread, brown: Boston and other—canned                        | Frozen bread and bread-type rolls                 |
|                                                              | Knishes, except frozen                            |

**Industry  
Group  
Number**

**Industry  
Number**

**2051 Bread and Other Bakery Products—continued**

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

**2060 SUGAR AND CONFECTIONERY PRODUCT**

**2061 Cane Sugar, Except Refining**

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

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

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**2062 Cane Sugar Refining**

Establishments primarily engaged in refining purchased raw cane sugar and sugar syrup.

Molasses, blackstrap: made from purchased raw cane sugar or sugar syrup	Sugar, powdered: made from purchased raw can sugar or sugar syrup
Refineries, cane sugar	Sugar, refined: made from purchased raw cane sugar or sugar syrup
Sugar, granulated: made from purchased raw can sugar or sugar syrup	Syrup, made from purchased raw cane sugar or sugar syrup
Syrup	
Sugar, invert: made from purchased Raw cane sugar or sugar syrup	

**2063 Beet Sugar**

Establishments primarily engaged in manufacturing sugar from sugar beets.

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

\* Change made effective December 15, 2006

**Industry  
Group  
Number**

**Industry  
Number**

**2070**

**FATS AND OILS**

**2074 Cottonseed Oil Mills**

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

Cottonseed oil, cake, and meal: made in Cottonseed oil mills	Cottonseed oil, deodorized Lecithin, cotton seed
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**2075 Soybean Oil Mills**

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

Lecithin, soybean Soybean flour and grits Soybean oil, cake, and meal	Soybean oil, deodorized Soybean protein concentrates Soybean protein isolates
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**2077 Animal and Marine Fats and Oils**

Establishments primarily engaged in manufacturing animal oils, including fish oil and other marine animal oils, and fish and animal meal; and those rendering inedible stearin, grease, and tallow from animal fat, bones, and meat scraps. Establishments primarily engaged in manufacturing lard and edible tallow and stearin are classified in Industry Group 201; those refining marine animal oils for medicinal purposes are classified in Industry 2833; and those manufacturing fatty acids are classified in Industry 2899.

Feather meal Fish liver oils, crude Fish meal Fish oil and fish oil meal Grease rendering, inedible Meal, meat and bone: not prepared as feed Meat and bone meal and tankage	Oils, animal Oils, fish and marine animal: e.g., herring, menhaden, whale (refined), sardine Rendering plants, inedible grease and tallow Stearin, animal: inedible Tallow rendering, inedible
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\* **Change made effective June 15, 2006.**

**Industry  
Group  
Number**

**Industry  
Number**

**2080**

**BEVERAGES**

**2083 Malt**

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

Malt byproducts	Malthouses
Malt: barley, rye, wheat, and corn	Sprouts, made in malthouses

**2084 Wines, Brandy, and Brandy Spirits**

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

Brandy	Wine coolers (beverages)
Brandy spirits	Wines
Wine cellars, bonded: engaged in blending	
Wines	

**2085 Distilled and Blended Liquors**

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

Applejack	Ethyl alcohol for medicinal and beverage purposes
Cocktails, alcoholic	
Cordials, alcoholic	
Gin (alcoholic beverage)	
Distillers' dried grains and solubles	Grain alcohol for medicinal and beverage purposes
Eggnog, alcoholic	Vodka
Liquors; distilled and blended – except	Whiskey: bourbon, rye, scotch type and corn
Brandy	
Rum	
Spirits, neutral, except fruit – for	
Beverage purposes	

**Industry  
Group  
Number**

**Industry  
Number**

**2090**

**MISCELLANEOUS FOOD PREPARATIONS AND KINDRED  
PRODUCTS**

**2092**

**Prepared Fresh or Frozen Fish and Seafoods**

Establishments primarily engaged in preparing fresh and raw or cooked frozen fish and other seafoods and seafood preparations, such as soups, stews, chowders, fishcakes, crabcakes, and shrimpcakes. Prepared fresh fish are eviscerated or processed by removal of heads, fins, or scales. This industry also includes establishments primarily engaged in the shucking and packing of fresh oysters in nonsealed containers.

Chowders, fish and seafood: frozen  
Crabcakes, frozen  
Crabmeat picking  
Crabmeat, fresh: packed in nonsealed  
containers  
Fish and seafood cakes, frozen  
Fish fillets  
Fish sticks  
Fish: fresh and frozen, prepared

Oysters, fresh: shucking and  
packing in nonsealed containers  
Seafoods, fresh and frozen  
Shellfish, fresh and frozen  
Shellfish, fresh: shucked, picked, or  
packed  
Shrimp, fresh and frozen  
Soups, fish and seafood: frozen  
Stews, fish and seafood: frozen

**2099**

**Food Preparations, Not Elsewhere Classified**

Establishments primarily engaged in manufacturing prepared foods and miscellaneous food specialties, not elsewhere classified, such as baking powder, yeast, and other leavening compounds; peanut butter; packaged tea, including instant; ground spices; and vinegar and cider. Also included in this industry are establishments primarily engaged in manufacturing dry preparations, except flour mixes, consisting of pasta, rice, potatoes, textured vegetable protein, and similar products which are packaged with other ingredients to be prepared and cooked by the consumer. Establishments primarily engaged in manufacturing flour mixes are classified in Industry Group 204.

Almond pastes  
Baking powder  
Bouillon cubes  
Box lunches for sale off premises  
Bread crumbs, not made in bakeries  
Butter, renovated and processed  
Cake frosting mixes, dry  
Chicory root, dried  
Chili pepper or powder  
Chinese noodles  
Cider, nonalcoholic  
Coconut, desiccated and shredded  
Cole slaw in bulk  
Cracker sandwiches made from purchased  
crackers  
Desserts, ready-to-mix  
Dips, except cheese and sour cream based

Pancake syrup, blended and mixed  
Pasta, uncooked: packaged with  
other ingredients  
Peanut butter  
Pectin  
Pepper  
Pizza, refrigerated: not frozen  
Popcorn, packaged: except popped  
Potatoes, dried: packaged with  
other ingredients  
Potatoes, peeled for the trade  
Rice, uncooked: packaged with  
other ingredients  
Salad dressing mixes, dry  
Salads, fresh or refrigerated  
Sandwiches, assembled and  
packaged: for wholesale market

**Industry  
Group  
Number**

**Industry  
Number**

**2099**

**Food Preparations, Not Elsewhere Classified –  
continued**

Emulsifiers, food  
Fillings, cake or pie: except fruits, vegetables  
and meat  
Frosting, prepared  
Gelatin dessert preparations  
Gravy mixes, dry  
Honey, strained and bottled  
Jelly, corncob (gelatin)  
Leavening compounds, prepared  
Marshmallow creme Tea blending  
Meat seasonings, except sauces  
Molasses, mixed or blended—mfpm  
Noodles, fried (e.g., Chinese)  
Noodles, uncooked: packaged with other  
ingredients

Sauce mixes, dry  
Sorghum, including custom refining  
Spices, including grinding  
Sugar grinding  
Sugar, industrial maple: made in  
plants producing maple syrup  
Sugar, powdered—mfpm  
Syrups, sweetening: honey, maple  
syrup, sorghum  
  
Tofu, except frozen desserts  
Tortillas, fresh or refrigerated  
Vegetables peeled for the trade  
Vinegar  
Yeast

\* **MAJOR GROUP 2100 TOBACCO PRODUCTS**

**The Major Group as a Whole**

This major group includes establishments engaged in manufacturing cigarettes, cigars, smoking and chewing tobacco, snuff, and reconstituted tobacco and in stemming and redrying tobacco. Also included in this major group is the manufacture of nontobacco cigarettes. The manufacture of insecticides from tobacco byproducts is included in Major Group 28.

<b>Industry Group Number</b>	<b>Industry Number</b>
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\* **2110 CIGARETTES**

**2111 Cigarettes**

Establishments primarily engaged in manufacturing cigarettes from tobacco or other materials.

**2140 TOBACCO STEMMING AND REDRYING**

**2141 Tobacco Stemming and Redrying**

Establishments primarily engaged in the stemming and redrying of tobacco or in manufacturing reconstituted tobacco. Establishments which sell leaf tobacco as merchant wholesalers, agents, or brokers, and which also may be engaged in stemming tobacco, are classified in Wholesale Trade, Industry 5159. Leaf tobacco warehouses which also may be engaged in stemming tobacco are classified in Transportation and Public Utilities, Industry 4221.

Tobacco thrashing (mechanical stemming)	Tobacco, stemming and redrying of
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\* **Change made effective December 15, 2006.**

\* **MAJOR GROUP 2200                      TEXTILE MILL PRODUCTS**

**The Major Group as a Whole**

This major group includes establishments engaged in performing any of the following operations: (1) preparation of fiber and subsequent manufacturing of yarn, thread, braids, twine, and cordage; (2) manufacturing broadwoven fabrics, narrow woven fabrics, knit fabrics, and carpets and rugs from yarn; (3) dyeing and finishing fiber, yarn, fabrics, and knit apparel; (4) coating, waterproofing, or otherwise treating fabrics; (5) the integrated manufacture of knit apparel and other finished articles from yarn; and (6) the manufacture of felt goods, lace goods, nonwoven fabrics, and miscellaneous textiles.

This classification makes no distinction between the two types of organizations which operate in the textile industry: (1) the integrated mill which purchases materials, produces textiles and related articles within the establishment, and sells the finished products; and (2) the contract or commission mill which processes materials owned by others. Converters or other nonmanufacturing establishments which assign materials to contract mills for processing, other than knitting are classified in nonmanufacturing industries; establishments which assign yarns to outside contractors or commission knitters for the production of knit products are classified in Industry 225.

<b>Industry Group Number</b>	<b>Industry Number</b>
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\* **2290                                              MISCELLANEOUS TEXTILE GOODS**

\* **2297                                              Nonwoven Fabrics**

Establishments primarily engaged in manufacturing nonwoven fabrics) by bonding and/or interlocking of fibers) by mechanical, chemical, thermal or solvent means, or by combinations thereof. Establishments primarily engaged in producing woven felts are classified in Industry 2231; and those producing other felts are classified in Industry 2299.

Bonded-fiber fabrics, except felt Fabrics, bonded fiber: except felt Fabrics, nonwoven: except felts	Ribbon, nonwoven (yarn bonded by plastics) Spunbonded fabrics
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\* **Change made effective December 15, 2005**

\* **MAJOR GROUP 2400 LUMBER AND WOOD PRODUCTS, EXCEPT FURNITURE**

**The Major Group as a Whole**

This major group includes establishments engaged in cutting timber and pulpwood; merchant sawmills, lath mills, shingle mills, cooperage stock mills, planning mills, and plywood mills and veneer mills engaged in producing lumber and wood basic materials; and establishments engaged in manufacturing finished articles made entirely or mainly of wood or related materials. Certain types of establishments producing wood products are classified elsewhere. For example, furniture, office and store fixtures are classified in Major Group 25; musical instruments, toys and playground equipment, and caskets are classified in Major Group 39. Woodworking in connection with construction, in the nature of reconditioning and repair, or performed to individual order, is classified in nonmanufacturing industries. Establishments engaged in integrated operations of logging combined with sawmills, pulp mills, or other converting activity, with the logging not separately reported, are classified according to the primary product shipped.

**Industry  
Group  
Number**

**Industry  
Number**

**2410**

**LOGGING**

**2411**

**Logging**

Establishments primarily engaged in cutting timber and in producing rough, round, hewn, or riven primary forest or wood raw materials, or in producing wood chips in the field. Independent contractors engaged in estimating or trucking timber, but who perform no cutting operations, are classified in nonmanufacturing industries. Establishments primarily engaged in the collection of bark, sap, gum, and other forest products are classified in Forestry, Major Group 08.

Bolts, wood: e.g., handle, heading, shingle, stave  
 Burls, wood  
 Driving timber  
 Fuel wood harvesting  
 Last blocks, wood: hewn or riven  
 Logging contractors  
 Logs  
 Mine timbers, hewn  
 Peeler logs  
 Pickets and paling: round or split  
 Piling, wood: untreated  
 Pole cutting contractors  
 Poles, wood: untreated

Posts, wood: hewn, round, or split  
 Pulpwood camps  
 Pulpwood contractors engaged in cutting  
 Rails, fence: round or split  
 Saw logs  
 Skidding logs  
 Stumping for turpentine or powder manufacturing  
 Stumps  
 Timber (product of logging camps)  
 Veneer logs  
 Wood chips, produced in the field

\* **Change made effective December 15, 1993.**

**Industry  
Group  
Number**

**Industry  
Number**

**2420**

**SAWMILLS AND PLANING MILLS**

**2421**

**Sawmills and Planning Mills, General**

Establishments primarily engaged in sawing rough lumber and timber from logs and bolts, or resawing cants and flitches into lumber, including box lumber and softwood cut stock; planing mills combined with sawmills; and separately operated planing mills which are engaged primarily in producing surfaced lumber and standard workings or patterns of lumber. This industry includes establishments primarily engaged in sawing lath and railroad ties and in producing tobacco hogshead stock, wood chips, and snow fence lath. Establishments primarily engaged in manufacturing box shoo or boxes are classified in Industry Group 244; those manufacturing sash, doors, wood molding, window and door frames, and other fabricated millwork are classified in Industry Group 243; and those manufacturing hardwood dimension and flooring are classified in Industry 2426.

Cants, resawed (lumber)  
Ceiling lumber, dressed  
Chipper mills  
Custom sawmills  
Cut stock, softwood  
Flitches (veneer stock), made in saw-  
mills

Flooring (dressed lumber), softwood  
Fuelwood, from mill waste  
Furniture dimension stock, softwood  
Kiln drying of lumber  
Lath, made in sawmills and lathmills  
Lumber stacking or sticking  
Lumber: rough, sawed, or planed

Planning mills, independent: except  
mill-work  
Resawing lumber into smaller  
dimensions  
Sawdust and shavings  
Sawmills, except special product  
mill

Siding, dressed lumber  
Silo stock, wood: sawed  
Snow fence lath  
Stud mills  
Ties, railroad: sawed  
Tobacco hogshead stock  
Wood chips produced at mill

**2426**

**Hardwood Dimension and Flooring Mills**

Establishments primarily engaged in manufacturing hardwood dimension lumber and workings therefrom; and other hardwood dimension, semifabricated or ready for assembly; hardwood flooring; and wood frames for household furniture. Establishments primarily engaged in manufacturing stairwork, molding, and trim are classified in Industry 2431; and those manufacturing textile machinery bobbins, picker sticks, and shuttles are classified in Industry 3552.

Blanks, wood: for bowling pins, handles,  
and textile machinery accessories  
Blocks, wood: for bowling pins, handles,  
and textile machinery accessories

Gun stocks, wood  
Handle blanks, wood  
Handle stock, sawed or planed  
Lumber, hardwood dimension

**Industry  
Group  
Number**

**Industry  
Number**

**SAWMILLS AND PLANING MILLS—continued**

**2426 Hardwood Dimension and Flooring Mills – continued**

Bobbin blocks and blanks, wood	Parquet flooring, hardwood
Brush blocks, wood: turned and shaped	Picker stick blanks
Carvings, furniture: wood	Rounds or rungs, ladder and furniture: hardwood
Chair frames for upholstered furniture, wood	Shuttle blocks: hardwood
Chair seats, hardwood	Spool blocks and blanks, wood
Dimension, hardwood	Stock, chair: hardwood—turned, shaped, or carved
Flooring, hardwood	Table slides, for extension tables: wood
Frames for upholstered furniture, wood	Turnings, furniture: wood
Furniture dimension stock, hardwood	Vehicle stock, hardwood
Furniture squares, hardwood	
Furniture turnings and carvings, wood	

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**2429 Special Product Sawmills, Not Elsewhere Classified**

Mills primarily engaged in manufacturing excelsior, wood shingles, and cooperage stock; and in sawing special products, not elsewhere classified.

Barrel heading and staves, sawed or split	Sawmills, special product: expect lumber and veneer mills
Cooperage stock mills	Shakes (hand split shingles)
Cooperage stock: staves, heading, and hoops—sawed or split	Shingle mills, wood
Excelsior, including pads and wrappers: wood	Shingles, wood: sawed or hand split
Hoops, wood: for tight or slack cooperage --sawed or split	Wood wool (excelsior)
	Wrappers, excelsior

**2430**

**MILLWORK, VENEER, PLYWOOD, AND STRUCTURAL WOOD MEMBERS**

**2431 Millwork**

Establishments primarily engaged in manufacturing fabricated wood millwork, including wood millwork covered with materials such as metal and plastics. Planning mills primarily engaged in producing millwork are included in this industry, but planning mills primarily producing standard workings or patterns of lumber are classified in Industry 2421. Establishments primarily manufacturing wood kitchen cabinets and bathroom vanities for permanent installation are classified in Industry 2434.

Awnings, wood	Porch work, wood
Blinds (shutters), wood	Railings, stair: wood

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

**Industry  
Group  
Number**

**Industry  
Number**

**2431 Millwork—continued**

Brackets, wood	Sash, door and window: wood and covered wood
Door, jambs, wood	Screens, door and window: wood
Door trim, wood	Shutters, door and window: wood and covered wood
Door units, prehung: wood and covered wood	Silo staves, wood
Doors, combination screen-storm: wood	Staircases and stairs, wood
Doors, wood and covered wood	Trellises, wood
Floor baseboards, wood	Trim, wood and covered wood
Garage doors, overhead: wood	Venetian blind slats, wood
Jalousies, glass: wood frame	Wainscots, wood
Louver windows and doors, glass with wood frame	Weather strip, wood
Millwork products	Window frames and sash, wood and covered wood
Moldings, wood and covered wood: unfinished and prefinished	Window screens, wood
Newel posts, wood	Window trim, wood and covered wood
Ornamental woodwork: e.g., cornices and mantels	Window units, wood and covered wood
Panel work, wood	Woodwork, interior and ornamental: e.g., windows, doors, sash, and mantels
Planing mills, millwork	

**2435 Hardwood Veneer and Plywood**

Establishments primarily engaged in producing commercial hardwood veneer and those primarily engaged in manufacturing commercial plywood or prefinished hardwood plywood. This includes nonwood backed or faced veneer and nonwood faced plywood, from veneer produced in the same establishment or from purchased veneer. Establishments primarily engaged in the production of veneer which is used in the same establishment for the manufacture of wood containers, such as fruit and vegetable baskets and wood boxes are classified in Industry Group 244.

Hardwood plywood composites	Plywood, hardwood or hardwood faced
Hardwood veneer or plywood	Prefinished hardwood plywood
Panels, hardwood plywood	
Veneer mills, hardwood	



**Industry  
Group  
Number**

**Industry  
Number**

**2490 MISCELLANEOUS WOOD PRODUCTS**

\* **2493 Reconstituted Wood Products**

Establishments primarily engaged in manufacturing reconstituted wood products. Important products of this industry are hardboard, particleboard, insulation board, medium density fiberboard, waferboard, and oriented strandboard.

Board, bagasse	Medium density fiberboard (MDF)
Flakeboard	Particleboard
Hardboard	Reconstituted wood panels
Insulating siding, board—mitse	Strandboard, oriented
Insulation board, cellular fiber or hard press (without gypsum)—mitse	Waferboard
Lath, fiber	Wall tile, fiberboard
MDF (medium density fiberboard)	Wallboard, wood fiber: cellular fiber or hard pressed--mitse

**2499 Wood Products, Not Elsewhere Classified**

Establishments primarily engaged in manufacturing miscellaneous wood products, not elsewhere classified, and products from rattan, reed, splint, straw, veneer, veneer strips, wicker, and willow.

Applicators, wood	Letters, wood
Bakers' equipment, wood	Life preservers, cork
Baskets, except fruit, vegetable, fish, and bait: (e.g., rattan, reed, straw)	Mallets, wood
Battery separators, wood	Market baskets, except fruit and vegetable: veneer and splint
Bearings, wood	Marquetry, wood
Beekeeping supplies, wood	Mashers, potato: wood
Bentwood (steam bent) products, except furniture	Masts, wood
Blocks, tackle: wood	Mauls, wood
Blocks, tailors' pressing: wood	Moldings, picture frame: finished
Boards, bulletin: wood and cork	Novelties, wood fiber
Boards: clip, ironing, meat, and pastry—wood	Oars, wood
Boot and shoe lasts, regardless of material	Pads, table: rattan, reed, and willow
Bowls, wood: turned and shaped	Paint sticks, wood
Briquettes, sawdust or bagasse: nonpetroleum binder	Pencil slats
Bungs, wood	Plugs, wood
Buoys, cork	Poles, wood: e.g., clothesline, tent, flag
Bushings, wood	Pressed logs of sawdust and other wood particles, nonpetroleum binder
Cane, chair: woven of reed or rattan	Pulleys, wood
Carpets, cork	Racks, for drying clothes: wood
Cloth winding reels, wood	Rattan ware, except furniture
Clothes dryers (clothes horses), wood	Reed ware, except furniture

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

**Industry  
Group  
Number**

**Industry  
Number**

**2499 MISCELLANEOUS WOOD PRODUCTS—continued**

Clothes drying frames, wood  
Clothespins, wood  
Clubs, police: wood  
Cooling towers, wood or wood and sheet  
metal combination  
Corks, bottle  
Cork products  
Covers, bottle and demijohn: willow,  
rattan, and reed  
Curtain stretchers, wood  
Dishes, wood  
Display forms for boots and shoes,  
regardless of material  
Dowels, wood  
Extension planks, wood  
Faucets, wood  
Fellies, wood  
machinery: wood  
Fencing, wood: except rough pickets,  
poles, and rails  
Firewood and fuel wood containing  
fuel binder  
Flour, wood  
Frames: medallion, mirror, photograph,  
and picture—wood or metal  
Furniture inlays (veneers)  
Garment hangers, wood  
Gavels, wood  
Grain measures, wood: turned and  
shaped  
Hammers, meat: wood  
Hampers, laundry: rattan, reed, splint,  
veneer, and willow  
Handles, wood: turned and shaped  
Hubs, wood  
Insulating materials, cork  
Jacks, ladder: wood  
Knobs, wood  
Ladders, wood  
Last sole patterns, regardless of  
material  
Reels, cloth winding: wood  
Reels for drying clothes: wood  
Reels, plywood  
Rollers, wood  
Rolling pins, wood  
Rules, and rulers: wood, except slide  
Saddle trees, wood  
Sawdust, reground  
Scaffolds, wood  
Scoops, wood  
Seat covers, rattan  
Seats, toilet: wood  
Shoe stretchers, regardless of material  
Shoe trees, regardless of material  
Signboards, wood  
Skewers, wood  
Snow fence  
Spars, wood  
Spigots, wood  
Spokes, wood  
Spools, except for textile  
wood  
Stakes, surveyors': wood  
Stepladders, wood  
Stoppers, cork  
Tile, cork  
Tool handles, wood: turned and  
shaped  
Toothpicks, wood  
Trays: wood, wicker, and bagasse  
Trophy bases, wood  
Vats, wood: except coopered  
Washboards, wood and part wood  
Webbing: cane, reed, and rattan  
Willow ware, except furniture  
Wood, except furniture: turned  
and carved  
Woodenware, kitchen and  
household  
Yardsticks, wood

**MAJOR GROUP 2600 PAPER AND ALLIED PRODUCTS**

**The Major Group as a Whole**

This major group includes establishments primarily engaged in the manufacture of pulps from wood and other cellulose fibers, and from rags; the manufacture of paper and paperboard; and the manufacture of paper and paperboard into converted products, such as paper coated off the paper machine, paper bags, paper boxes, and envelopes. Also included are establishments primarily engaged in manufacturing bags of plastics film and sheet. Certain types of converted paper products are classified elsewhere, such as abrasive paper which is in Industry 3291; carbon paper in Industry 3955; and photosensitized and blueprint paper in Industry 3861.

**Industry  
Group  
Number**

**Industry  
Number**

**2610**

**PULP MILLS**

**2611 Pulp Mills**

Establishments primarily engaged in manufacturing pulp from wood or from other materials, such as rags, linters, wastepaper, and straw. Establishments engaged in integrated logging and pulp mill operations are classified according to the primary products shipped. Establishments engaged in integrated operations of producing pulp and manufacturing paper, paperboard, or products thereof are classified in Industry 2621 if primarily shipping paper or paper products; in Industry 2631 if primarily shipping paperboard or paperboard products; and in Industry 2611 if primarily shipping pulp. Establishments primarily engaged in cutting pulpwood are classified in Industry 2411.

Deinking of newsprint  
Fiber pulp: made from wood, rags,  
Wastepaper, linters, straw, and  
Bagasse  
Pulp mills

Pulp:soda, sulfate, sulfite, ground-  
wood rayon, and semi –  
chemical  
Rayon pulp  
Wood pulp

\* **2620**

**PAPER MILLS**

**2621 Paper Mills**

Establishments primarily engaged in manufacturing paper from wood pulp and other fiber pulp, and which may also manufacture converted paper products. Establishments primarily engaged in integrated operations of producing pulp and manufacturing paper are included in this industry if primarily shipping paper or paper products. Establishments primarily engaged in manufacturing converted paper products from purchased paper stock are classified in Industry Group 265 or 267.

Absorbent paper—mitse Catalog paper—miste  
Asbestos paper and asbestos filled  
paper—mitse  
Asphalt paper: laminated—mitse

Cigarette paper—mitse  
Cleansing tissue stock—mitse  
Condenser paper—mitse

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

**Industry  
Group  
Number**

**Industry  
Number**

**2621 PAPER & ALLIED PRODUCTS—continued**

Asphalt sheathing—mitse	Construction paper—mitse
Bag paper—mitse	Cotton fiber paper—mitse
Asphalt sheathing—mitse	Construction paper—mitse
Bag paper—mitse	Cotton fiber paper—mitse
Blotting paper—mitse	Cover paper—mitse
Bond paper—mitse	Dry felts, except textile—mitse
Book paper—mitse	Facial tissue stock—mitse
Bristols, except bogus—mitse	Felts, building—mitse
Building paper: sheathing, insulation, Saturating, and dry felts—mitse	Filter paper—mitse
Capacitor paper—mitse	Glassine wrapping paper—mitse
Groundwood paper—mitse	Greaseproof wrapping paper—mitse
Hanging paper (wallpaper stock)— mitse	Printing paper—mitse
Kraft sheathing paper—mitse	Publication paper—mitse
Kraft wrapping paper—mitse	Roofing felt stock—mitse
Rotogravure paper—mites	Rope and jute wrapping paper— mitse
Lining paper—mitse	Saturated felts—mitse
Lithograph paper—mitse	Shipping sack paper—mitse
Manila wrapping paper—mitse	Tagboard, made in paper mill—mitse
Matrix paper—mitse	Tar paper, building and roofing —mitse
Milk filter disks—mitse	Text paper—mitse
Napkin stock, paper—mitse	Thin paper—mites
News tablet paper—mitse	Tissue paper—mitse
Newsprint—mitse	Toilet tissue stock—mitse
Offset paper—mitse	Toweling paper—mitse
Paper mills—mitse	Wallpaper stock (hanging paper)— —mitse
Paper, building—mitse	Wrapping paper—mitse
Paper—mitse	Writing paper—mitse
Poser paper—mitse	

**Industry  
Group  
Number**

**Industry  
Number**

**2630 PAPERBOARD MILLS**

**2631 Paperboard Mills**

Establishments primarily engaged in manufacturing paperboard, including paperboard coated on the paperboard machine, from wood pulp and other fiber pulp; and which may also manufacture converted paperboard products. Establishments primarily engaged in integrated operations of producing pulp and manufacturing paperboard are included in this industry if primarily shipping paperboard or paperboard products. Establishments primarily engaged in manufacturing converted paperboard products from purchased paperboard are classified in Industry Group 265 or 267. Establishments primarily engaged in manufacturing insulation board and other reconstituted wood fiberboard are classified in Industry 2493.

Binders' board—mitse  
Bottle cap board—mitse  
Boxboard—mitse  
Bristols, bogus—mitse  
Cardboard—mitse  
Chipboard (paperboard)—mitse  
Clay coated board—mitse  
Container board—mitse  
Folding boxboards—mitse  
Leatherboard—mitse  
Liner board, kraft and jute—mitse  
Manila lined board—mitse  
Matrix board—mitse  
Milk carton board—mitse  
Neesboard—mitse

Paperboard mills, except  
building board mills  
Paperboard, except building  
board—mitse  
Patent coated paperboard—  
mitse  
Pressboard—mitse  
Setup boxboard—mitse  
Shoe board—mitse  
Special food board—mitse  
Stencil board—mitse  
Strawboard, except building  
board—mitse  
Tagboard—mitse  
Wet machine board--mitse

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

**Industry  
Group  
Number**

**Industry  
Number**

**2670      CONVERTED PAPER AND PAPERBOARD PRODUCTS,  
              EXCEPT CONTAINERS AND BOXES**

**2672            Coated and Laminated Paper, Not Elsewhere Classified**

Establishments primarily engaged in manufacturing coated, laminated, or processed paper and film from purchased paper, except for packaging. Also included are establishments primarily manufacturing gummed paper products and pressure sensitive tape with backing of any material other than rubber, for any application. Establishments primarily engaged in manufacturing coated and laminated paper for packaging are classified in Industry 2671; those manufacturing carbon paper are classified in Industry 3955; and those manufacturing photographic and blueprint paper are classified in Industry 3861.

Book paper, coated—mfpm  
Cellophane adhesive tape—mfpm  
Cloth-lined paper—mfpm  
    Condenser paper—mfpm  
Enameled paper—mfpm  
Fancy paper, coated and glazed: except  
    for packaging—mfpm  
Flypaper—mfpm  
Gummed paper—mfpm  
Gummed tape, cloth and paper base  
    mfpm packaging—mfpm  
  
Tape, pressure sensitive: except rubber  
    backed—mfpm  
Tar paper: except building or roofing  
    and packaging—mfpm

Litmus paper—mfpm  
Masking tape—mfpm  
Metallic covered paper, except for  
    packaging—mfpm  
Oiled paper—mfpm  
Paper, coated and laminated:  
    except for packaging—mfpm  
Pressure sensitive paper and tape,  
    except rubber backed—mfpm  
Printing paper, coated—mfpm  
Resinous impregnated  
    paper, except  
        for  
Thermoplastics coated paper,  
    except for packaging—mfpm  
Waxed paper, except for  
    packaging  
    —mfpm

**Industry  
Group  
Number**

**Industry  
Number**

**2675 Die-Cut Paper and Paperboard and Cardboard**

Establishments primarily engaged in die-cutting purchased paper and paperboard; and in manufacturing cardboard by laminating, lining, or surface coating paperboard. Establishments primarily engaged in laminating building paper from purchased paper are classified in Industry 2679.

Board, chip: pasted-mfpm  
Bottle caps and tops, die-cut from pur-  
Chased paper or paperboard  
Card cutting-mfpm  
Cardboard foundations and cutouts-  
mfpm  
Cardboard panels and cutouts-mfpm  
Cardboard: pasted, laminated, lined  
And surface coated-mfpm  
Cards, cut and designed: unprinted  
Cards, plain paper: die-cut or rotary-cut  
From purchased materials  
Cards, tabulating and time recording:  
Die-cut from purchased paperboard

Cutouts, paper and paperboard:  
die-cut from purchased material  
Die-cut paper and paperboard-  
mfpm  
Egg cartons, die-cut paperboard  
-mfpm  
Filing filers-mfpm  
Index and other cut cards-mfpm  
Jacquard card-mfpm  
Jewelers' card-mfpm  
Lace, paper: die-cut from  
purchased materials  
Letters, cardboard—mfpm  
Library cards, paperboard-mfpm

## MAJOR GROUP 2800 CHEMICALS AND ALLIED PRODUCTS

### The Major Group as a Whole

This major group includes establishments producing basic chemicals and establishments manufacturing products by predominantly chemical processes. Establishments classified in this major group manufacture three general classes of products: (1) basic chemicals, such as acids, alkalis, salts, and organic chemicals; (2) chemical products to be used in further manufacture, such as synthetic fibers, plastics materials, dry colors, and pigments; and (3) finished chemical products to be used for ultimate consumption, such as drugs, cosmetics, and soaps; or to be used as materials or supplies in other industries, such as paints, fertilizers, and explosives. The mining of natural alkalis and other natural potassium, sodium, and boron compounds, of natural rock salt, and of other natural chemicals and fertilizers are classified in Mining, Industry Group 147. Establishments primarily engaged in manufacturing nonferrous metals and high-percentage ferroalloys are classified in Major Group 33; those manufacturing silicon carbide are classified in Major Group 32; those manufacturing baking powder, other leavening compounds, and starches are classified in Major Group 20; and those manufacturing artists' colors are classified in Major Group 39. Establishments primarily engaged in packaging, repackaging, and bottling of purchased chemical products, but not engaged in manufacturing chemicals and allied products, are classified in Wholesale or Retail Trade industries.

**Industry  
Group  
Number**

**Industry  
Number**

**2860**

### INDUSTRIAL ORGANIC CHEMICALS

Establishments primarily engaged in manufacturing industrial organic chemicals. Important products of this group include: (1) noncyclic organic chemicals, such as acetic, chloroacetic, adipic, formic, oxalic and tartaric acids, and their metallic salts; chloral, formaldehyde, and methylamine; (2) solvents such as amyl, butyl, and ethyl alcohols; methanol; amyl, butyl and ethyl acetates; ethyl ether, ethylene glycol ether, and diethylene glycol ether; acetone, carbon disulfide, and chlorinated solvents, such as carbon tetrachloride, perchloroethylene, and trichloroethylene; (3) polyhydric alcohols, such as ethylene glycol, sorbitol, pentaerythritol, synthetic glycerin; (4) synthetic perfume and flavoring materials, such as coumarin, methyl salicylate, saccharin, citral, citronellal, synthetic geraniol, ionone, terpineol, and synthetic vanillin; (5) rubber processing chemicals, such as accelerators and antioxidants, both cyclic and acyclic; (6) plasticizers, both cyclic and acyclic, such as esters of phosphoric acid, phthalic anhydride, adipic acid, lauric acid, oleic acid, sebacic acid, and stearic acid; (7) synthetic tanning agents, such as naphthalene sulfonic acid condensates; (8) chemical warfare gases; (9) esters, amines, etc., of polyhydric alcohols and fatty and other acids; (10) cyclic crudes and intermediates; (11) cyclic dyes and organic pigments; and (12) natural gum and wood chemicals. Establishments primarily engaged in manufacturing plastics materials and nonvulcanizable elastomers are classified in Industry 2821; those manufacturing synthetic rubber are classified in Industry 2822; those manufacturing essential oils are classified in Industry 2899; those manufacturing rayon and other manmade fibers are classified in Industries 2823 and 2824; those manufacturing specialty

**Industry  
Group  
Number**

**Industry  
Number**

**2860 Industrial Organic Chemicals—continued**

cleaning polishing, and sanitation preparations are classified in Industry 2842; those manufacturing paints are classified in Industry 2851; and those manufacturing inorganic pigments are classified in Industry 2816. Distillers engaged in the manufacture of grain alcohol for beverage purposes are classified in Industry 2085.

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**2861 Gum and Wood Chemicals**

Establishments primarily engaged in manufacturing hardwood and softwood distillation products, wood and gum naval stores, charcoal, natural dyestuffs, and natural tanning materials. Establishments primarily engaged in manufacturing synthetic organic tanning materials are classified in Industry 2869, and those manufacturing synthetic organic dyes are classified in Industry 2865.

Acetate of lime, natural	Oak extract
Acetone, natural	Oils, wood: product of hardwood distillation
Annato extract	Pine oil, produced by distillation of pine gum or pine wood
Brazilwood extract	Pit charcoal
Brewers' pitch, product of softwood distillation	Pitch, wood
Calcium acetate, product of hard- wood distillation	Pyroligneous acid
Charcoal, except activated	Quebracho extract
Chestnut extract	Quercitron extract
Dragon's blood	Rosin, produced by distillation of pine gum or pine wood
Dyeing and extract materials, natural	Softwood distillates
Dyestuffs, natural	Sumac extract
Ethyl acetate, natural	Tall oil, except skimmings
Fustic wood extract	Tanning extracts and materials, natural
Gambier extract	Tar and tar oils, products of wood distillation
Gum naval stores, processing but not gathering or warehousing	Turpentine, produced by distillation of pine gum or pine wood
Hardwood distillates	Valonia extract
Hemlock extract	Wattle extract
Logwood extract	Wood alcohol, natural
Mangrove extract	Wood cresosote
Methanol, natural (wood alcohol)	Wood distillates
Methyl acetone	
Methyl alcohol, natural (wood alcohol)	
Myrobalans extract	
Naval stores, wood	

\* Change made effective March 15, 2006

## 2869 Industrial Organic Chemicals, Not Elsewhere Classified

Establishments primarily engaged in manufacturing industrial organic chemicals, not elsewhere classified. Important products of this group include: (1) aliphatic and other acyclic organic chemicals, such as ethylene, butylene, and butadiene; acetic, chloroacetic, adipic, formic, oxalic and tartaric acids and their metallic salts; chloral, formaldehyde, and methylamine; (2) solvents such as amyl, butyl, and ethyl alcohols; methanol; amyl, butyl and ethyl acetates; ethyl ether, ethylene glycol ether, and diethylene glycol ether; acetone, carbon disulfide, and chlorinated solvents, such as carbon tetrachloride, perchloroethylene, and trichloroethylene; (3) polyhydric alcohols, such as ethylene glycol, sorbitol, pentaerythritol, synthetic glycerin; (4) synthetic perfume and flavoring materials, such as coumarin, methyl salicylate, saccharin, citral, citronellal, synthetic geraniol, ionone, terpineol, and synthetic vanillin; (5) rubber processing chemicals, such as accelerators and antioxidants, both cyclic and acyclic; (6) plasticizers, both cyclic and acyclic, such as esters of phosphoric acid, phthalic anhydride, adipic acid, lauric acid, oleic acid, sebacic acid, and stearic acid; (7) synthetic tanning agents, such as naphthalene sulfonic acid condensates; (8) chemical warfare gases; (9) esters, amines, etc., of polyhydric alcohols and fatty and other acids. Establishments primarily engaged in manufacturing plastics materials and nonvulcanizable elastomers are classified in Industry 2821; those manufacturing synthetic rubber are classified in Industry 2822; those manufacturing essential oils are classified in Industry 2899; those manufacturing wood distillation products, naval stores and natural dyeing and tanning materials are classified in Industry 2861; those manufacturing manmade textile fibers are classified in Industries 2823 and 2824. Those manufacturing specialty cleaning, polishing, and sanitation preparations are classified in Industry 2842; those manufacturing paints are classified in Industry 2851; those manufacturing urea are classified in Industry 2873; those manufacturing organic pigments are classified in Industry 2865; those manufacturing inorganic pigments are classified in Industry 2816 and those manufacturing aliphatics and aromatics as byproducts of petroleum refining are classified in Industry 2911. Distilleries engaged in the manufacture of grain alcohol for beverage purposes are classified in Industry 2085.

Acetaldehyde	Algin products
Acetates, except natural acetate of lime	Amyl acetate and alcohol
Acetic acid, synthetic	Aspartome
Acetic anhydride	Bromochloromethane
Acetin	Butadiene, made in chemical plants
Acetone, synthetic	Butyl acetate, alcohol, and propionate
Acid esters and amines	Butyl ester solution of 2, 4-D
Acids, organic	Butylene, made in chemical plants
Acrolein	Calcium oxalate
Acrylonitrile	Camphor, synthetic
Adipic acid	Caprolactam
Adipic acid esters	Carbon tetrachloride
Adiponitrile	Carbon bisulfide (disulfide)
Alcohol, aromatic	Casing fluid for curing fruits, spices, and tobacco
Alcohol, fatty: powdered	Cellulose acetate, unplasticized
Alcohol, methyl: synthetic (methanol)	Chemical warfare gases
Alcohols, industrial: denatured (nonbeverage)	Formic acid and metallic salts
Chloral	Fuel propellants, solid: organic
Chlorinated solvents	Fuels, high energy: organic
Chloroacetic acid and metallic salts	Geraniol, synthetic
Chloroform	Glycerin, except from fats (synthetic)
Chloropicrin	Grain alcohol, industrial (nonbeverage)
Citral	

**Industry  
Group  
Number**

**Industry  
Number**

**2869**

**Industrial Organic Chemicals—continued**

Citrates  
Citric acid  
Citronellal  
Coumarin  
Cream of tartar  
Cyclopropane  
DDT, technical  
Decahydronaphthalene  
Dichlorodifluoromethane Isopropyl alcohol  
Diethylcyclohexane (mixed isomers)  
Diethylene glycol ether  
Dimethyl divinyl acetylene  
(di-isopropenyl acetylene)  
Dimethylhydrazine, unsymmetrical  
Enzymes, except diagnostic substances)  
Esters of phosphoric, adipic, lauric  
Enzymes, except diagnostic substances  
Esters of phosphoric, adipic, lauric  
oleic, sebacic, and stearic acids,  
Esters of phthalic anhydride  
Ethanol, industrial  
Ether  
Ethyl acetate, synthetic  
Ethyl alcohol, industrial (nonbeverage)  
Ethyl butyrate  
Ethyl cellulose, unplasticized  
Ethyl chloride  
Ethyl ether  
Ethyl formate  
Ethyl nitrite  
Ethyl perhydrophenanthrene  
Ethyl glycol  
Ethyl glycol ether  
Ethyl glycol, inhibited  
Ethylene oxide  
Ethylene, made in chemical  
plants  
Fatty acid esters and amines  
Ferric ammonium oxalate  
Pentaerythritol  
Flavors and flavoring materials,  
synthetic  
Fluorinated hydrocarbon gases  
Formaldehyde (formalin)  
Plasticizers, organic: cyclic and acyclic  
Polyhydric alcohol esters and amines  
Polyhydric alcohols  
Potassium bitartrate  
Propellants for missiles, solid: organic  
Propylene glycol  
Propylene, made in chemical plants  
Quinuclidinol ester of benzylic acid  
Reagent grade chemicals, organic: re-  
fined from technical grades, except  
Hexamethylenediamine  
Hexamethylentetramine  
High purity grade chemicals, organic:  
refined from technical grades  
Hydraulic fluids, synthetic base  
Industrial organic cyclic  
compounds  
Ionone  
Ketone, methyl ethyl  
Ketone, methyl isobutyl  
Laboratory chemicals, organic  
Lauric acid esters  
Lime citrate  
Malononitrile, technical grade  
Metallic salts of acyclic organic  
chemicals  
Metallic stearate  
Methanol, synthetic (methyl alcohol)  
Methyl chloride  
Methyl perhydrofluorine  
Methyl salicylate  
Methylamine  
Methylene chloride  
Monochlorodifluoromethane  
Monomethylparaminophenol sulfate  
Monosodium glutamate  
Mustard gas  
Naphthalene sulfonic acid  
condensates  
Naphthenic acid soaps  
Normal hexyl decalin  
Nuclear fuels, organic  
Oleic acid esters  
Organic acid esters  
Organic chemicals, acyclic  
Oxalates  
Oxalic acid and metallic salts  
Perchloroethylene  
Perfume materials, synthetic  
Phosgene  
Phthalates  
Sulfonated naphthalene  
Sweeteners, synthetic  
Tackifiers, organic  
Tannic acid  
Tanning agents, synthetic organic  
Tartaric acid and metallic salts  
Tartrates  
Tear gas  
Terpineol  
Tert-butylated bis (p-phenoxyphenyl)

**Group  
Number**

**Industry  
Industry  
Number**

**2869**

**Industrial Organic Chemicals—continued**

diagnostic and substances	ether fluid
Rocket engine fuel, organic	Tetrachloroethylene
Rubber processing chemicals, organic:	Tetraethyl lead
accelerators and antioxidants	Thioglycolic acid, for permanent
Saccharin	wave lotions
Sebacic acid	Trichloroethylene
Silicones	Trichlorophenoxyacetic acid
Sodium acetate	Trichlorotrifluoroethane tetrachlorodi-
Sodium alginate	fluoroethane isopropyl alcohol
Sodium benzoate	Tricresyl phosphate
Sodium glutamate	Tridecyl alcohol
Sodium pentachlorophenate	Trimethyltrihiophosphite (rocket pro-
Sodium sulfoxalate formaldehyde	pellants)
Solvents, organic	Triphenyl phosphate
Sorbitol	Vanillin, synthetic
Stearic acid salts	Vinyl acetate

**2870**

**AGRICULTURAL CHEMICALS**

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

**2873**

**Nitrogenous Fertilizers**

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

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

**Industry  
Group  
Number**

**Industry  
Number**

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**2874 Phosphatic Fertilizers**

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

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

**2879 Pesticides and Agricultural Chemicals, Not Elsewhere Classified**

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

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

\* **Major Group 2900. –PETROLEUM REFINING AND RELATED INDUSTRIES**

**The Major Group as a Whole**

This major group includes establishments primarily engaged in petroleum refining, manufacturing paving and roofing materials, and compounding lubricating oils and greases from purchased materials. Establishments manufacturing and distributing gas to consumers are classified in public utilities industries, and those primarily engaged in producing coke and byproducts are classified in Major Group 33.

**Industry  
Group  
Number**

**Industry  
Number**

**2910**

**PETROLEUM REFINING**

**2911**

**Petroleum Refining**

Establishments primarily engaged in producing gasoline, kerosene, distillate fuel oils, residual fuel oils, and lubricants, through fractionation or straight distillation of crude oil, redistillation of unfinished petroleum derivatives, cracking or other processes. Establishments of this industry also produce aliphatic and aromatic chemicals as byproducts. Establishments primarily engaged in producing natural gasoline from natural gas are classified in mining industries. Those manufacturing lubricating oils and greases by blending and compounding purchased materials are included in Industry 2992. Establishments primarily refining used lubricating oils are classified in Industry 2992. Establishment primarily engaged in manufacturing cyclic and acyclic organic chemicals are classified in major Group 28.

Acid oil, produced in petroleum refineries  
Alkylates, produced in petroleum refineries  
Aromatic chemicals, made in petroleum refineries

Asphalt and asphaltic materials: liquid and solid-produced in petroleum refineries  
Benzene, produced in petroleum refineries  
Butadiene, produced in petroleum refineries  
Butylene, produced in petroleum refineries  
Coke, petroleum: produced in petroleum refineries  
Ethylene, produced in petroleum refineries  
Fractionation products of crude Petroleum, produced in petroleum refineries

Kerosene  
Mineral jelly, produced in petroleum refineries  
Mineral oils, natural: produced in petroleum refineries  
Mineral waxes, natural: produced

in petroleum refineries  
Naphtha, produced in petroleum refineries  
Naphthenic acids, produced in petroleum refineries  
Oils, partly refined: sold for rerunning-produced in petroleum refineries  
Oils: fuel, lubricating, and illuminating-produced in petroleum refineries  
Paraffin wax, produced in petroleum refineries  
Petrolatums, produced in petroleum refineries  
Petroleum refining  
Propylene, produced in petroleum

\* **Change made effective December 15, 2001.**

\* **Major Group 3400. –FABRICATED METAL PRODUCTS, EXCEPT MACHINERY AND TRANSPORTATION EQUIPMENT**

**The Major Group as a Whole**

This major group includes establishments engaged in fabricating ferrous and nonferrous metal products, such as metal cans, tinware, handtools, cutlery, general hardware, nonelectric heating apparatus, fabricated structural metal products, metal forgings, metal stampings, ordnance (except vehicles and guided missiles), and a variety of metal and wire products, not elsewhere classified. Certain important segments of the metal fabricating industries are classified in other major groups, such as machinery in Major Groups 35 and 36; transportation equipment, including tanks, in Major Group 37; professional scientific and controlling instruments, watches, and clocks in Major Group 38; and jewelry and silverware in Major Group 39. Establishments primarily engaged in producing ferrous and nonferrous metals and their alloys are classified in Major Group 33.

<b>Industry Group Number</b>	<b>Industry Number</b>	
* 3410		<b>METAL CANS AND SHIPPING CONTAINERS</b>
*	3411	<b>Metal Cans</b>

Establishments primarily engaged in manufacturing metal cans from purchased materials. Establishments primarily engaged in manufacturing foil containers are classified in Industry 3497.

Beer cans, metal	Milk cans, metal
Can lids and ends, metal	Oil cans, metal
Cans, aluminum	Packers' cans, metal
Cans metal	Pails, except shipping and stamped: metal
Food containers, metal	Pans, tinned
General line cans metal	Tin cans
Ice cream cans, metal	

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



**Industry  
Group  
Number**

**Industry  
Number**

**3520**

**FARM AND GARDEN MACHINERY AND EQUIPMENT**

**3523**

**Farm Machinery and Equipment**

Establishments primarily engaged in manufacturing farm machinery and equipment, including wheel tractors, for use in the preparation and maintenance of the soil; planting and harvesting of the crop; preparing crops for market on the farm; or for use in performing other farm operations and processes. Included in this industry are establishments primarily engaged in manufacturing commercial mowing and other turf and grounds care equipment. Establishments primarily engaged in manufacturing farm handtools are classified in Industry Group 342, and those manufacturing garden tractors, lawnmowers and other lawn and garden equipment are classified in Industry 3524.

Agricultural implements and machinery	Grading, cleaning, and sorting machines: fruit, grain, and vegetable
Ammonia applicators and attachments (agricultural machinery)	Grain drills, including legume planters (agricultural machinery)
Bale throwers	Grain stackers
Balers, farm: e.g., hay, straw, cotton	Greens mowing equipment
Barn cleaners	Grounds mowing equipment
Barn stanchions and standards	Hair clippers for animal use, hand and electric
Blowers and cutters, ensilage	Hammer and roughage mills (agricultural machinery)
Blowers, forage	Harrows: disc, spring, and tine
Brooders	Harvesting machines
Cabs, agricultural machinery	Haying machines: mowers, rakes, loaders, stackers, balers, presses, etc.
Calf savers (farm equipment)	Hog feeding, handling, and watering equipment
Cattle feeding, handling, and watering equipment	Hulling machinery, agricultural
Cattle oilers (farm equipment)	Incubators, except laboratory and infant
Chicken brooders	Irrigation equipment, self-propelled
Cleaning machines for fruits, grains and vegetables: farm	Land rollers and levelers (agricultural machinery)
Combines (harvester-threshers)	Listers
Conveyors, farm (agricultural machinery)	Loaders, farm type (general utility)
Corn pickers and shellers, farm	Milking machines
Corrals, portable	Mowers and mower-conditioners, hay
Cotton picker and stripper harvesting machinery	Peanut combines, diggers, packers, and threshers (agricultural equipment)
Cream separators, farm	Planting machines, agricultural
Crop driers, farm	Plows, agricultural: disc, moldboard, chisel, etc.
Crushers, feed (agricultural machinery)	Potato diggers, harvesters, and planters
Cultivators, agricultural field and row crop	Poultry brooders, feeders, and waterers
Cutters, ensilage	Poultry vision control devices
Dairy equipment, farm	Presses and balers, farm: hay, cotton, etc.
Drags (agricultural equipment)	Rakes, hay (agricultural machinery)
Driers: grain, hay, and seed (agricultural implements)	Rotary hoes (agricultural machinery)
Dusters, mechanical: agricultural	Roughage mills (agricultural machinery)
Elevators, farm	Seeders (agricultural machinery)
Farm machinery and equipment	

**Industry  
Group  
Number**

**Industry  
Number**

**3520**

**FARM AND GARDEN MACHINERY AND EQUIPMENT**

**3523**

**Farm Machinery and Equipment (cont'd)**

Feed grinders, crushers, and  
mixers (agricultural machinery)

Feeders, chicken

Fertilizing machinery, farm

Field type rotary tillers (agricultural  
machinery)

Fruit, vegetable, berry, and grape har-  
vesting machines

Gates, holding (farm equipment)

Separators, grain and berry: farm

Shears, sheep: power

Shellers, nut (agricultural machinery)

**3550**

**SPECIAL INDUSTRY MACHINERY, EXCEPT METALWORKING MACHINERY**

\*

**3553 Woodworking Machinery**

Establishments primarily engaged in manufacturing machinery for sawmills, for making particleboard and similar products, and for otherwise working or producing wood products. Establishments primarily engaged in manufacturing handtools such as planes, axes, drawknives, and handsaws for classified in Industry Group 342, and those manufacturing portable power-driven handtools in Industry 3546.

Bandsaws, woodworking

Box making machines for wooden boxes

Cabinet makers' machinery  
particleboard,

Furniture makers' machinery (wood-  
working)

Jointers (woodworking machines)

Lathes, wood turning: including acces-  
sories

Mortisers (woodworking machines)

Pattern makers' machinery (woodwork-  
ing)

Planers, woodworking

Planing mill machinery

Presses, woodworking:

hardboard, medium density fiber-  
board (MDF), and plywood

Sanding machines, except portable  
floor sanders (woodworking  
machinery)

Sawmill machines

Saws, power: bench and table

working machinery)—except porta-  
ble

\* Change made effective June 15, 2002

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

**The Major Group as a Whole**

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

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

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

- |                                                                    |                                                                             |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------|
| Acceleration indicators and systems                                | Gyropilots                                                                  |
| Components, aerospace types                                        | Gyroscopes                                                                  |
| Air traffic control radar systems and equipment                    | Heads-up display (HUD) systems, aeronautical                                |
| Airborne integrated data systems/flight recorders                  | Horizon situation instrumentation                                           |
| Aircraft flight instruments                                        | Hydrophones                                                                 |
| Airframe equipment instruments                                     | Inertial navigation systems, aeronautical                                   |
| Airspeed instrumentation (aeronautical instruments)                | Instrument landing system instrumentation, airborne or airport              |
| Altimeters, aeronautical                                           | Light reconnaissance and surveillance systems and equipment                 |
| Angle-of-attack instrumentation                                    | Machmeters                                                                  |
| Angle-of-yaw instrumentation                                       | Missile guidance systems and equipment                                      |
| Artificial horizon instrumentation                                 | Nautical instruments                                                        |
| Automatic pilots                                                   | Navigational instruments                                                    |
| Bank and turn indicators and components (aeronautical instruments) | Omnibearing instrumentation                                                 |
| Cabin environment indicator, transmitters, and sensors             | Pictorial situation instrumentation                                         |
| Compasses, gyroscopic and magnetic except portable                 | Position indicators, airframe equipment e.g., for landing gear, stabilizers |
| Distance measuring equipment (DME)                                 | Radar systems and equipment                                                 |
|                                                                    | Radio magnetic instrumentation (RMI)                                        |

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

**Industry  
Group  
Number**

**Industry  
Number**

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

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

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

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

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

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

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

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

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

**Industry  
Group  
Number**

**Industry  
Number**

**4213            Trucking, Except Local**

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

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

**4214            Courier Services, Except by Air**

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

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

\* **Change made effective December 15, 2001**

**Industry  
Group  
Number**

**Industry  
Number**

**4220**

**PUBLIC WAREHOUSING AND STORAGE**

**4221**

**Farm Products Warehousing and Storage**

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

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

\*

**4222 Refrigerated Warehousing and Storage**

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

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

**4230**

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

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

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

Freight trucking terminals, with or  
Without maintenance facilities

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

**MAJOR GROUP 4400 WATER TRANSPORTATION**

**The Major Group as a Whole**

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

**Industry  
Group  
Number**

**Industry  
Number**

**4490**

**SERVICES INCIDENTAL TO WATER TRANSPORTATION**

**4491 Marine Cargo Handling**

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

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

\* **MAJOR GROUP 4500**

**TRANSPORTATION BY AIR**

**The Major Group as a Whole**

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

**Industry  
Group  
Number**

**Industry  
Number**

\* **4520**

**AIR TRANSPORTATION, NONSCHEDULED**

\*

**4522**

**Air Transportation, Nonscheduled**

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

Air cargo carriers, nonscheduled  
Air passenger carriers, nonscheduled  
Air taxi services  
Ambulance services, air

Flying charter services  
Helicopter carriers  
Sightseeing airplane services

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

\* **MAJOR GROUP 4800**

**COMMUNICATIONS**

**The Major Group as a Whole**

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

**Industry  
Group  
Number**

**Industry  
Number**

\* **4810**

**TELEPHONE COMMUNICATION**

\*

**4812**

**Radiotelephone Communications**

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

Beeper (radio pager) communications services  
Cellular telephone services

Paging services: radiotelephone  
Radiotelephone communications

\*

**4813**

**Telephone Communications, Except Radiotelephone**

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

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

Voice telephone communications, except radio telephone

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

\* 4840

**CABLE AND OTHER PAY TELEVISION SERVICES**

\*

**4841**

**Cable and Other Pay Television Services**

Establishments primarily engaged in the dissemination of visual and textual television programs, on a subscription or fee basis. Included in this industry are establishments which are primarily engaged in cablecasting and which also produce taped program materials. Separate establishments primarily engaged producing taped television or motion picture program materials are classified in Services, Industry 7812.

Cable television services  
Closed circuit television services  
Direct broadcast satellite (DBS)  
services  
Multipoint distribution systems (MDS)  
services

Satellite master antenna  
systems (SMATV) services  
Subscription television  
services

\* Change made effective September 15, 2005



\* **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.**

<b>Industry Group Number</b>	<b>Industry Number</b>	
<b>4932</b>	<b>Gas and Other Services Combined</b>	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)
<b>4930</b>	<b>Combination Utilities, Not Elsewhere Classified</b>	
	<b>4939</b>	<b>Combination Utilities, Not Elsewhere Classified</b>  Establishments primarily engaged in providing combinations of electric, gas, and other services, not elsewhere classified.  Utilities, combination of
<b>* 4940</b>	<b>WATER SUPPLY</b>	
	<b>4941</b>	<b>Water Supply</b>  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
<b>4950</b>	<b>SANITARY SERVICES</b>	
	<b>4952</b>	<b>Sewerage Systems</b>  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
	<b>4959</b>	<b>Sanitary Services, Not Elsewhere Classified</b>  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.

<b>Industry Group Number</b>	<b>Industry Number</b>																							
*	<b>5110</b>	<b>PAPER AND PAPER PRODUCTS</b>																						
*	<b>5113</b>	<b>Industrial and Personal Service Paper</b>																						
		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%;">Bags, paper and disposable plastics--wholesale</td> <td style="width: 50%;">Napkins, paper—wholesale</td> </tr> <tr> <td>Boxes, paperboard and disposable plastics—wholesales</td> <td>Paper and products, wrapping or coarse—wholesale</td> </tr> <tr> <td>Cardboard and products—wholesale</td> <td>Paper, except printing or writing and office supplies—wholesale</td> </tr> <tr> <td>Closures, paper and disposable plastics—wholesale</td> <td>Paperboard and products, except office supplies—wholesales</td> </tr> <tr> <td>Containers, paper and disposable plastics—wholesale</td> <td>Pattern, paper—wholesale</td> </tr> <tr> <td>Corrugated and solid fiber boxes--wholesale</td> <td>Pressed and molded pulp—wholesale</td> </tr> <tr> <td>Cups, paper and disposable plastics--wholesale</td> <td>Pressure sensitive tape—whole sale</td> </tr> <tr> <td>Dishes, paper and disposable plastics--wholesale</td> <td>Sanitary food containers: paper board, and disposable plastics—wholesale</td> </tr> <tr> <td>Eating utensils: forks, knives, spoons--disposable plastics—wholesale</td> <td>Setup paperboard boxes—whole sale</td> </tr> <tr> <td>Fiber cans and drums—wholesale</td> <td>Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale</td> </tr> <tr> <td>Folding paperboard boxes—wholesale</td> <td></td> </tr> </table>	Bags, paper and disposable plastics--wholesale	Napkins, paper—wholesale	Boxes, paperboard and disposable plastics—wholesales	Paper and products, wrapping or coarse—wholesale	Cardboard and products—wholesale	Paper, except printing or writing and office supplies—wholesale	Closures, paper and disposable plastics—wholesale	Paperboard and products, except office supplies—wholesales	Containers, paper and disposable plastics—wholesale	Pattern, paper—wholesale	Corrugated and solid fiber boxes--wholesale	Pressed and molded pulp—wholesale	Cups, paper and disposable plastics--wholesale	Pressure sensitive tape—whole sale	Dishes, paper and disposable plastics--wholesale	Sanitary food containers: paper board, and disposable plastics—wholesale	Eating utensils: forks, knives, spoons--disposable plastics—wholesale	Setup paperboard boxes—whole sale	Fiber cans and drums—wholesale	Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale	Folding paperboard boxes—wholesale	
Bags, paper and disposable plastics--wholesale	Napkins, paper—wholesale																							
Boxes, paperboard and disposable plastics—wholesales	Paper and products, wrapping or coarse—wholesale																							
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Closures, paper and disposable plastics—wholesale	Paperboard and products, except office supplies—wholesales																							
Containers, paper and disposable plastics—wholesale	Pattern, paper—wholesale																							
Corrugated and solid fiber boxes--wholesale	Pressed and molded pulp—wholesale																							
Cups, paper and disposable plastics--wholesale	Pressure sensitive tape—whole sale																							
Dishes, paper and disposable plastics--wholesale	Sanitary food containers: paper board, and disposable plastics—wholesale																							
Eating utensils: forks, knives, spoons--disposable plastics—wholesale	Setup paperboard boxes—whole sale																							
Fiber cans and drums—wholesale	Shipping supplies, paper and disposable plastic (e.g. cartons, gummed tapes)--wholesale																							
Folding paperboard boxes—wholesale																								
*	<b>5140</b>	<b>GROCERIES AND RELATED PRODUCTS</b>																						
	<b>5141</b>	<b>Groceries, General Line</b>																						
		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%;">Food brokers, general line—wholesale</td> <td style="width: 50%;">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  
Cheese—wholesale  
Cream stations—wholesale  
Dairy depots—wholesale  
Dairy products, except dried or  
    canned—wholesale  
Frozen dairy desserts—wholesale

Ice cream and ices—whole  
    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.

<b>Industry Group Number</b>	<b>Industry Number</b>									
*	<b>5410</b>	<b>GROCERY STORES</b>								
*	<b>5411</b>	<b>Grocery Stores</b>								
		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									
<b>5420</b>		<b>MEAT AND FISH (SEAFOOD) MARKETS, INCLUDING FREEZER PROVISIONERS</b>								
	<b>5421</b>	<b>Meat and Fish (Seafood) Markets, Including Freezer Provisioners</b>								
		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.

<b>Industry Group Number</b>	<b>Industry Number</b>
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**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.

<b>Industry Group Number</b>	<b>Industry Number</b>
--------------------------------------	----------------------------

\* 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	

\* **6513 Operator of Apartment Buildings**

Establishments primarily engaged in the operation of apartment buildings. Apartment buildings are defined as containing five or more housing units. This industry does not include hotels, rooming and boarding houses, camps, and other lodging places for transients which are classified in Services, Major Group 70.

Operators of apartment building (five or more housing units)	Operators of residential hotels
Operators or apartment hotels	Operators of retirement hotes

\* **Change made effective September 15, 2007.**

<b>Industry Group Number</b>	<b>Industry Number</b>	
*	<b>6515</b>	<b>Operators of Residential Mobile Home Sites</b>
		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
*	<b>6519</b>	<b>Lessors of Real Property, Not Elsewhere Classified</b>
		Establishments primarily engaged in leasing real property, not elsewhere classified.
		Airport leasing, if not operating airport Landholding offices
		Lessors of property, except railroad, buildings, or mobile home sites
<b>6530</b>		<b>REAL ESTATE AGENTS AND MANAGERS</b>
	<b>6531</b>	<b>Real Estate Agents and Managers</b>
		Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.
		Agents, real estate
		Appraisers, real estate
		Brokers of manufactured homes, on site
		Brokers, real estate
		Buying agents, real estate
		Cemetery management service
		Condominium managers
		Cooperative apartment manager
		Escrow agents, real estate
		Fiduciaries, real estate
		Housing authorities; operating
		Listing service, real estate
		Managers, real estate
		Multiple listing services, real estate
		Real estate auctions
		Rental agents for real estate
		Selling agents for real estate
		Time-sharing real estate: sales, leasing, and rentals
<b>6540</b>		<b>TITLE ABSTRACT OFFICES</b>
	<b>6541</b>	<b>Title Abstract Offices</b>
		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 and trust companies
		Title reconveyance companies
		Title search companies

**Industry  
Group  
Number**

**Industry  
Number**

**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.

<b>Industry Group Number</b>	<b>Industry Number</b>
------------------------------	------------------------

\* **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**

**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

\* **7690 MISCELLANEOUS REPAIR SHOPS AND RELATED SERVICES**

**7699 Repair Shops and Related Services, Not Elsewhere Classified**

Establishments primarily engaged in specialized repair services, not elsewhere classified, such as bicycle repair; leather goods repair; lock and gun repair, including the making of lock parts or gun parts to individual order; musical instrument repair; septic tank cleaning; farm machinery repair; furnace cleaning; motorcycle repair; tank truck cleaning; taxidermists; tractor repair; and typewriter repair.

Agricultural equipment repair  
Antique repair and restoration, except  
furniture and automotive  
Awning repair shops  
Beer pump coil cleaning and repair  
service  
Bicycle repair shops  
Binoculars and other optical goods  
repair  
Blacksmith shops  
Boiler cleaning

Medical equipment repair, except  
electric  
Meterological instrument report  
Microscope repair  
Mirror repair shops  
Motorcycle repair service  
Musical instruments repair shops  
Nautical and navigational instrument  
repair, except electric  
Organ tuning and repair  
Piano tuning and repair

\* **Change made effective September 15, 2007.**

**Industry  
Group  
Number**

**Industry  
Number**

**7699 Repair Shops and Related Services, Not Elsewhere Classified  
(cont'd)**

Boiler repair shops, except manufacturing	Picture framing to individual order not connected with retail art stores
Bowling pins, refinishing or repair	Picture framing, custom
Camera repair shops	Pocketbook repair shops
Catch basin cleaning	Precision instrument repair
Cesspool cleaning	Rebabbiting
China firing and decorating to individual order	Reneedling work
Cleaning and reglazing of baking pans	Repair of optical instruments
Cleaning bricks	Repair of photographic equipment
Coppersmithing repair, except construction	Repair of service station equipment
Covering textile rolls	Repair of speedometers
with	Rug repair shops, not combined
Dental instruments repair	cleaning
Drafting instrument repair	Saddlery repair shops
Engine repair, except automotive	Scale repair service
Farm machinery repair	Scientific instrument repair, except electric
Farriers (blacksmith shops)	Septic tank cleaning service
Fire control (military) equipment repair	Sewer cleaning and rodding
Furnace and chimney cleaning	Sewing machine repair shops
Furnace cleaning service	Sharpening and repairing knives, saws and tools
Gas appliance repair service	Ship boiler and tank cleaning and repair—contractors
Glazing and cleaning baking pans	Ship scaling—contractors
Gun parts made to individual order	Stove repair shops
Gunsmith shops	Surgical instrument repair
Harness repair shops	Surveying instrument repair
Horseshoeing	Tank and boiler cleaning service
Industrial truck repair	Tank truck cleaning service
Key duplicating shops	Taxidermists
Laboratory instrument repair, except electric	Tent repair shops
Lawnmower repair shops	Thermostat repair
Leather goods repair shops	Tinsmithing repair, except construction
Lock parts made to individual order	Tractor repair
Locksmith shops	Tuning of pianos and organs
Luggage repair shops	Typewriter repair, including electric
Machinery cleaning	Window shade repair shops
Mattress renovating and repair shops	
Measuring and controlling instrument repair, mechanical	

## 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

\*

**7999**

#### **Amusement and Recreation Services, Not Elsewhere Classified**

Establishments primarily engaged in the operation of sports, amusements, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, horse shows, picnic grounds operation, rental of rowboats and canoes, and shooting galleries. Establishments primarily engaged in showing or handling animals at shows or exhibition are classified in Agricultural Services, Industry Group 075.

Aerial tramways amusement or scenic  
Amusement concessions  
Amusement rides  
Animal shows in circuses, fairs, and  
Carnivals  
Archery ranges, operation of  
Astrologers  
Baseball instruction school  
Basketball instruction schools  
Bath houses, independently operated  
Bathing beaches, public  
Betting information services  
Billiard parlors  
Bingo parlor

Fortune tellers  
Gambling establishments not  
primarily operating coin-  
operated machines  
Gambling machines, except  
coin-operated: operation  
of  
Game parlors, except coin-  
operated  
Games, teaching of  
Go cart raceway operation  
Golf courses, miniature:  
operation of  
Golf driving ranges

\* **Change made effective September 15, 2007.**

**Industry  
Group  
Number**

**Industry  
Number**

**7999 Amusement and Recreation Services, Not Elsewhere Classified  
(cont'd)**

Boat rental, pleasure	Golf professionals not operating retail stores
Boats, party fishing: operation of	Golf, pitch-n-putt
Bookies	Gymnastic instruction
Bookmakers, race	Handball courts, except membership clubs
Bowling instruction	Horse shows
Bridge clubs, nonmembership	Houseboat rentals
Bridge instruction	Hunting guides
Cable lifts, amusement or scenic Operated separately from lodges	Ice skating rink operation
Canoe rental	Judo instruction
Card rooms	Karate instruction
Carnival operation	Lifeguard service
Cave operation	Lotteries, operation of
Circus companies	Lottery clubs and ticket sales to individuals
Concession operators, amusement Devices and rides	Moped rental
Day camps	Motorcycle rental
Exhibition operation	Natural wonders, tourist attraction: commercial
Exposition operation	Observation tower operation
Fairs, agricultural: operation of	Off-track betting
Fireworks display service	Pack trains form amusement
Fishing pier and lakes, operation of	Parachute training for pleasure
Picnic grounds operation	Phrenologist
Ping pong parlors	Ski rental concessions
Pool parlors	Slot-care racetracks
Racquetball courts, except membership	Sporting goods rental
Rental of beach chairs and accessories	Sports instructors, professional: golf, skiing, swimming, etc.
Rental of bicycles	Sports professionals
Rental of golf carts	Swimming instruction
Rental of rowboats and canoes	Swimming pools, except membership
Rental of saddle horses	Tennis clubs, nonmembership
Riding academies and schools	Tennis courts, outdoor and indoor: operation of nonmembership
River rafting, operation of	Tennis professionals
Rodeo animal rental	Ticket sales offices for sport- ing events, contract
Rodeos, operation of	Tourist attractions, natural wonder: commercial
Roller skating rink operation	Tourist guides
Scenic railroads for amusement	Trampoline operation
Schools and camps, sports Instructional	Trapshooting facilities, except membership clubs
Scuba and skin diving instruction	Waterslides, operation of
Shooting galleries	Wax figure exhibitions
Shooting ranges, operation of	Yoga instruction
Skating instruction, ice or roller	
Skeet shooting facilities, except mem- bership clubs	
Ski instruction	
Ski lifts, cable lifts, and ski tows oper- ated separately from lodges	
Wave pools, operation of	

\* **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.

<b>Industry Group Number</b>	<b>Industry Number</b>
--------------------------------------	----------------------------

\* **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.

<b>Industry Group Number</b>	<b>Industry Number</b>
--------------------------------------	----------------------------

\* **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.**

Attorneys	Legal aid services
Counselors at law	Legal services
Law offices	Patent solicitors' offices
Lawyers	Referees in bankruptcy

\* **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.

<b>Industry Group Number</b>	<b>Industry Number</b>	
<b>9990</b>		<b>NONCLASSIFIABLE ESTABLISHMENTS</b>
	<b>9999</b>	<b>Nonclassifiable Establishments</b>

\* Change made effective June 30, 2001.

**FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE**

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
<b><u>BANKS</u></b>						
<b>FCBs</b>						
*	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 <sup>1</sup>
	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.

<sup>1</sup>R.A.U. represents Risk Asset Unit.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
06	22	000	AGRIBANK FCB	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  
IDENTIFICATION CODE

				<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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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. <sup>2</sup>
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

<sup>2</sup>S.A.M. represents Special Assets Mentioned Loans.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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	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
07	20	168	SOUTHWEST GEORGIA	0012	PARTICIPATION-INTERASO

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	22	406	PROGRESSIVE	0388	CENTRAL OFFICE
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0201	PONTIAC
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0202	BLOOMINGTON
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0203	EDWARDS
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0204	PEKIN
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0205	EUREKA
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0206	OTTAWA
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0207	WOODSTOCK
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0210	MACOMB
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0211	RUSHVILLE
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0212	PRINCETON
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0213	CARTHAGE
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0214	MONMOUTH
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0215	OREGON
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0216	ALEDO
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0217	FREEPORT
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0218	QUINCY
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0219	GENESEO
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0222	DEKALB
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0223	MORRIS
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0224	YORKVILLE
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0225	BOURBONNAIS
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0226	ROCKFORD
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0228	MORRISON
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0241	CAPITAL MARKETS
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0288	CENTRAL OFFICE
07	22	502	1 <sup>ST</sup> FARM CREDIT SERVICES	0298	WEST CENTRAL ILLINOIS S.C. <sup>3</sup>
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

<sup>3</sup>S.C. represents Special Credit.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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. <sup>4</sup>
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

<sup>4</sup>C.L.D. represents Commercial Loan Department.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

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

\* Change made effective September 15, 2007

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	23	157	WESTERN NEW YORK	0004	WARSAW
07	23	157	WESTERN NEW YORK	0009	GENEVA
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	0130	KALISPELL
07	23	898	NORTHWEST FCS	0150	MISSOULA
07	23	898	NORTHWEST FCS	0160	BOZEMAN
07	23	898	NORTHWEST FCS	0170	DILLON

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	23	898	NORTHWEST FCS	0200	IDAHO FALLS
07	23	898	NORTHWEST FCS	0210	BLACKFOOT
07	23	898	NORTHWEST FCS	0220	PRESTON
07	23	898	NORTHWEST FCS	0230	REXBURG
07	23	898	NORTHWEST FCS	0240	AMERICA FALLS
07	23	898	NORTHWEST FCS	0250	TWIN FALLS
07	23	898	NORTHWEST FCS	0260	BURLEY
07	23	898	NORTHWEST FCS	0300	CHEHALIS
07	23	898	NORTHWEST FCS	0310	MT. VERNON
07	23	898	NORTHWEST FCS	0340	PALMER
07	23	898	NORTHWEST FCS	0350	LYNDEN
07	23	898	NORTHWEST FCS	0370	SALEM
07	23	898	NORTHWEST FCS	0380	HARRISBURG
07	23	898	NORTHWEST FCS	0390	OREGON CITY
07	23	898	NORTHWEST FCS	0400	TILLAMOOK
07	23	898	NORTHWEST FCS	0410	FISHERIES (SALEM)
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
07	23	898	NORTHWEST FCS	0660	PASCO	
07	23	898	NORTHWEST FCS	0670	SUNNYSIDE	
07	23	898	NORTHWEST FCS	0710	HEADQUARTERS	
07	23	898	NORTHWEST FCS	0720	W.A.C.C. Part. <sup>5</sup>	
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

<sup>5</sup>W.A.C.C. Part. represents Western Ag Credit Corporation participations.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	031	IDAHO	0009	BURLEY
07	24	031	IDAHO	0060	POCATELLO P.P.
07	24	031	IDAHO	0067	POCATELLO S.A.
07	24	090	AMERICAN AgCREDIT	0001	SANTA ROSA
07	24	090	AMERICAN AgCREDIT	0002	CENTRAL CORPORATE
07	24	090	AMERICAN AgCREDIT	0003	ST. HELENA
07	24	090	AMERICAN AgCREDIT	0004	CAPITAL MARKETS
07	24	090	AMERICAN AgCREDIT	0005	UKIAH
07	24	090	AMERICAN AgCREDIT	0006	EUREKA
07	24	090	AMERICAN AgCREDIT	0007	SALINAS
07	24	090	AMERICAN AgCREDIT	0011	TURLOCK
07	24	090	AMERICAN AgCREDIT	0013	OAKDALE
07	24	090	AMERICAN AgCREDIT	0014	MERCED
07	24	090	AMERICAN AgCREDIT	0016	LOS BANOS
07	24	090	AMERICAN AgCREDIT	0018	RIVERSIDE
07	24	090	AMERICAN AgCREDIT	0019	ONTARIO
07	24	090	AMERICAN AgCREDIT	0020	INDIO
07	24	090	AMERICAN AgCREDIT	0021	ESCONDIDO
07	24	090	AMERICAN AgCREDIT	0022	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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	247	WESTERN AgCREDIT	0007	CEDAR CITY
07	24	247	WESTERN AgCREDIT	0008	SPECIAL ASSETS
07	24	247	WESTERN AgCREDIT	0009	ROOSEVELT
07	24	247	WESTERN AgCREDIT	0060	PARTICIPATION PURCHASED
07	24	262	FARM CREDIT WEST	0001	VISALIA
07	24	262	FARM CREDIT WEST	0002	VISALIA-SMALL LOAN
07	24	262	FARM CREDIT WEST	0003	TULARE
07	24	262	FARM CREDIT WEST	0004	BAKERSFIELD
07	24	262	FARM CREDIT WEST	0005	WASCO
07	24	262	FARM CREDIT WEST	0006	HANFORD
07	24	262	FARM CREDIT WEST	0007	KERN NUT BRANCH
07	24	262	FARM CREDIT WEST	0008	DINUBA
07	24	262	FARM CREDIT WEST	0009	SPECIAL ASSETS
07	24	262	FARM CREDIT WEST	0012	VENTURA
07	24	262	FARM CREDIT WEST	0013	CARPINTERIA
07	24	262	FARM CREDIT WEST	0014	SANTA MARIA
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	417	SOUTHWEST KANSAS	0001	LIBERAL
07	24	417	SOUTHWEST KANSAS	0002	GARDEN CITY HEADQUARTERS
07	24	417	SOUTHWEST KANSAS	0003	GARDEN CITY
07	24	417	SOUTHWEST KANSAS	0004	SCOTT CITY
07	24	417	SOUTHWEST KANSAS	0007	INVESTMENTS/DEALER NOTES
07	24	450	YOSEMITE	0001	MODESTO
07	24	450	YOSEMITE	0002	TURLOCK
07	24	450	YOSEMITE	0003	PATTERSON
07	24	450	YOSEMITE	0004	OAKDALE
07	24	450	YOSEMITE	0005	MERCED
07	24	450	YOSEMITE	0009	TURLOCK S.A.
07	24	450	YOSEMITE	0060	YOSEMITE P.P.
07	24	466	COLUSA-GLENN	0003	WILLOW
07	24	466	COLUSA-GLENN	0004	COLUSA
07	24	466	COLUSA-GLENN	0011	COLUSA S.A.
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	576	THE MOUNTAIN PLAINS	0073	SMALL GRAND JUNCTION
07	24	594	HAWAII	0001	HONOLULU
07	24	594	HAWAII	0002	HILO
07	24	594	HAWAII	0003	MAUI
07	24	594	HAWAII	0025	HONOLULU S.A.
07	24	594	HAWAII	0060	HONOLULU P.P.
07	24	631	AgPREFERENCE	0000	HEADQUARTERS
07	24	631	AgPREFERENCE	0001	ALTUS
07	24	631	AgPREFERENCE	0006	ALTUS P.O.S. <sup>6</sup>
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

<sup>6</sup> P.O.S. represents Point of Sale.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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. <sup>7</sup>
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

<sup>7</sup> N.A. represents Nonaccrual Assets.

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
07	24	947	NEW MEXICO	0030	ROSWELL
07	24	947	NEW MEXICO	0040	CLOVIS
07	24	947	NEW MEXICO	0050	TUCUMCARI
07	24	980	EAST CENTRAL OKLAHOMA	0005	HEADQUARTERS
07	24	980	EAST CENTRAL OKLAHOMA	0010	BROKEN ARROW
07	24	980	EAST CENTRAL OKLAHOMA	0020	DURANT
07	24	980	EAST CENTRAL OKLAHOMA	0030	MUSKOGEE
07	24	980	EAST CENTRAL OKLAHOMA	0040	MCALESTER
07	24	980	EAST CENTRAL OKLAHOMA	0050	KINGFISHER
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION	
		CODE	INSTITUTION	CODE	INSTITUTION
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
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

FARM CREDIT INSTITUTIONS  
IDENTIFICATION CODE

SYSTEM	DISTRICT	ASSOCIATION		SERVICING ORGANIZATION		
		CODE	INSTITUTION	CODE	INSTITUTION	
	08	10	989	SOUTH ALABAMA	0108	MONTGOMERY
-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