FARM CREDIT ADMINISTRATION
LOAN ACCOUNT REPORTING SYSTEM INSTRUCTIONS

Revision No. 40
Effective March 15, 2003

Enclosed is the fortieth 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. 40 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

Data Element Number 01—System Code	Code 04=PCA was removed as a valid code. As of January 1, 2003, there are no longer any stand-alone PCAs.
Data Element Number 02—District Code	As a result of a reaffiliation and merger codes 17=AgriBank, 18=AgAmerica, and 21=CoBank were removed as valid codes. Codes 22=AgriBank and 23=CoBank were added.
Data Element Number 17—Government Guarantees	The element name was changed to Government and Other Guarantees. Code 01=Farmers Home Administration was renamed Farm Service Agency. Code 08=Farmer Mac was added. Code 10=Other – Guarantees not included elsewhere was added.
Standard Industrial Codes	The following codes and definitions were added: 2034 Dried and Dehydrated Fruits, Vegetables, and Soup Mixes; 4971 Irrigation Systems; and 5182 Wine and Distilled Alcoholic Beverages.
Loan Service Organization Codes	As a result of recent association mergers and the 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
LARS Data Elements	LARS Data Elements
pp. 1-33	pp. 1-35
Standard Industrial Codes	Standard Industrial Codes
pp. i-x p. 31 pp. 65-70	pp. i-x p. 31 pp. 65-70
Loan Service Organization Codes	Loan Service Organization Codes
pp. 1-47	pp. 1-43

ENCLOSURE II

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

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02	District Code	3
03	Association Code	4
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06	Loan Servicing Organization	7
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09	Loan Type	10
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23	Unrecorded Memo Interest on Nonaccrual Loans	26
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LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	01
DATA ELEMENT NAME:	System Code
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Report the system number of the institution on whose books the loan is recorded.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	1
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
* VALID CODES:	03 = (Reserved for future use) 06 = FCB 07 = ACA 08 = FLCA 09 = ACB
NOTE:	As already assigned. See Appendix A, Uniform Call Report Instructions manual.

* **Change made effective March 31, 1995.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	02
DATA ELEMENT NAME:	District Code
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Report the Farm Credit district code of the institution on whose books the loan is recorded.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	3
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
* VALID CODES:	09 = Wichita 10 = Texas 11 = Sacramento 20 = AgFirst 22 = AgriBank 23 = CoBank
NOTE:	As already assigned. See Appendix A Uniform Call Report Instructions manual.

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

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	03
DATA ELEMENT NAME:	Association Code
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Report the association code of the institution on whose books the loan is recorded.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	3
STARTING POSITION:	5
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As already assigned. See Appendix A, Uniform Call Report Instruction manual.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	04
DATA ELEMENT NAME:	Month
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the month of the calendar quarter-end for which the information is being reported.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	8
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	03 March 06 June 09 September 12 December

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	05
DATA ELEMENT NAME:	Year
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the year for which the information is being reported.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	4
STARTING POSITION:	10
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	1993 through 2050

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	06
DATA ELEMENT NAME:	Loan Servicing Organization
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Record the unique identifying code already established with FCA for the organizational unit responsible for servicing the loan. This code is a combination of the UNINUM (system, district, and association codes), as defined in Appendix A, Uniform Call Report Instructions manual, and the branch, service center, or division code.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	11
STARTING POSITION:	14
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As already assigned. See Loan Service Organization Codes, Enclosure V. The institution responsible for servicing the loan may not always be the institution that owns the loan.
NOTE:	All changes in Loan Servicing Organization Codes must be submitted to the FCA at least 30 days prior to the end of the reporting period.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	07
DATA ELEMENT NAME:	Member Number (may be scrambled)
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the account number assigned to a person or a legal entity as the "Member Number" for purposes of voting determination and stock/participation certificate registration.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	10
STARTING POSITION:	25
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As exists in the institution's loan information system.
NOTE:	Account numbers may be scrambled before data are reported to the FCA. Scrambling routines should be designed and controlled such that scrambled account numbers can be related back to specific loans to support examinations. Scrambling is optional on a district-by-district basis.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	08
DATA ELEMENT NAME:	Note Number (may be scrambled)
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the number assigned to an individual note.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	10
STARTING POSITION:	35
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As exists in the institution's loan information system.
NOTE:	Note numbers may be scrambled before data are reported. Scrambling routines should be designed and controlled such that scrambled note numbers can related back to specific loans to support examinations. Scrambling is optional on a district-by-district basis. The aggregate total count of individual notes reported under this variable must be reconciled with the total number of loans reported in Schedule RC-F (Performance of Loans, Notes, Sales Contracts, and Leases), item 5. Difference must be fully explained in an addendum to the institution's Call Report submission.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	09
DATA ELEMENT NAME:	Loan Type
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the type of lending for the individual note.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	45
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	01 = Agricultural—real estate 02 = Agricultural—nonreal estate 03 = Rural Home 04 = Farm-Related Business 05 = Processing and marketing 06 = Aquatic 07 = (Reserved for future use) 08 = (Reserved for future use) 09 = (Reserve for future use) 10 = Other credit needs
NOTE:	Assign the loan type code that represents the largest dollar volume of principal outstanding to the member as of the reporting date for which the purpose of the loan was made. Refer to 12 CFR Part 613, Eligibility and Scope of Financing, and Part 614, Loan Policies and Operations, Subpart A, Lending Authorities, for definitions of the types of lending.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	10
DATA ELEMENT NAME:	State Code
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the state in which the member/borrower's operations are headquartered. The state identified may be other than the state in which the **institution** is located. When the borrower includes more than one person or legal identity and the headquarters of the persons' or legal entities' operations are located n different states, the state in which the operation headquarters of the borrower listed as the principal on the application for credit should be identified. If no principal is listed, identify the state of the borrower listed first on the application. **Each time a loan is renewed, the most current state code must be used for reporting LARS data.** The operation headquarters of a rural residence borrower is the state in which the rural residence is located.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	47
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As according to **Federal Information Processing Standards** (FIPS). See State and County codes, Enclosure IV.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	11
DATA ELEMENT NAME:	County Code
DATA ELEMENT CLASSIFICATION:	Identification
DEFINITION:	Identify the county (parish, borough) in which the member/borrower's operations are located (See data element No. 10). The county identified may be other than the county in which the institution is located. The county identified must be located in the State identified in data element No. 10. when the borrower includes more than one person or legal entity and the headquarters are located in different counties, the county in which the operation headquarters of the borrower listed as principal on the application for credit should be identified. If no principal is listed, the county in which the operation headquarters of the borrower listed first on the application for credit should be identified. **Each time a loan is renewed, the most current county code must be used for reporting LARS data.**
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	3
STARTING POSITION:	49
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As according to **Federal Information Processing Standards** (FIPS). See State and County codes, Enclosure IV.

* **Change made effective March 31, 1995.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	12
DATA ELEMENT NAME:	Note Origination Date
DATA ELEMENT CLASSIFICATION:	Borrower Information
DEFINITION:	Identify the date when the note originated or last renewed.
TYPE OF DATA:	Alpha/Numeric
NUMBER OF FIELD POSITIONS:	10
STARTING POSITION:	52
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	Range of Choices: MONTH = 01-12 DAY = 01-31 YEAR = 1917-2050
FORMAT	MM-DD-YYYY (month month-day day-year year year year). Dashes required. Example: January 31, 1993 is “01-31-1993.”

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	13
DATA ELEMENT NAME:	Refinancing or Renewal
DATA ELEMENT CLASSIFICATION:	Borrower Information
DEFINITION:	Identify if loan amount was used to refinance or renew previously outstanding principal.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	1
STARTING POSITION:	62
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	0 = refinancing/renewal, yes 1 = refinancing/renewal, no

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	14
DATA ELEMENT NAME:	Borrower Product Code
DATA ELEMENT CLASSIFICATION:	Borrower Characteristics
DEFINITION:	Identify the code which indicates the agricultural product (or products) produced by the borrower, or agricultural service provided by the borrower, or other code that appropriately identifies the purpose for which the loan is being made, that accounted for at least 50 percent of the dollar value (market value – on farm) of production during the 12-month period immediately prior to the loan application. **Each time a loan is renewed, the most current product code must be used for reporting LARS data.**
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	4
STARTING POSITION:	63
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	Standard Industrial Codes (SIC). See the listing of revised codes in Enclosure III.
NOTE 1:	Note that the list conforms with the U.S. Department of Commerce's Standard Industrial Codes. If a product code cannot be identified that represents at least 50 percent of the dollar volume of the borrower's production related to the loan, then an attempt should be made to identify an "industry number" or, if necessary, the "industry group" that would best represent the borrower's production or business. The code selected must represent the largest dollar volume associated with the borrower's loan.

NOTE 2:	All loans reported with a Loan Type of Rural Home (Loan Type 3) should be reported with a Borrower Product Code of 1000 (Rural Home Loans).

* **Change made effective March 31, 1995.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	15
DATA ELEMENT NAME:	Collateral, Existence/Type
DATA ELEMENT CLASSIFICATION:	Collateral
DEFINITION:	Identify whether the loan is or is not supported by collateral security. If it is, identify the type. **Each time a loan is renewed, the most current collateral code must be used for reporting LARS data.**
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	67
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	01 – Unsecured 02 – Real Estate 03 – Chattel 04 – Personal Property 05 – Other 06 – Any combination of 02, 03, 04, and/or 05.
NOTE:	In assigning a code for this purpose, stock and participation certificates <u>should not</u> be considered collateral. Real estate includes land and buildings. Chattel consists of farm-related personal property such as livestock, crops, or farm equipment. Personal property refers to nonfarm-related property, such as personal autos, boats, and airplanes, etc. If there is more than one type of collateral securing the loan and one collateral code cannot be identified that represents at least 50 percent of the dollar volume of the borrower's outstanding loan, then collateral code 06 (representing any combination of 02, 03, 04, and/or 05 above) should be used.

* **Change made effective March 31, 1995.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	16
DATA ELEMENT NAME:	Government and Other Guarantees
DATA ELEMENT CLASSIFICATION:	Guarantee
DEFINITION:	Report the code which indicates when any portion of a loan is guaranteed by an agency of the Federal, State, or local government. **Each time a loan is renewed, the most current Government guarantee code must be used for reporting LARS data.**
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	2
STARTING POSITION:	69
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
* VALID CODES:	**01** = Farmers Service Agency (formally FmHA) 02 = Small Business Administration 03 = National Marine Fisheries Service 04 = Federal Housing Administration 05 = Other Federal 06 = State government 07 = Local government **08** = Farmer Mac 09 = None **10** = Other – Guarantees not included elsewhere
NOTE:	If a loan is guaranteed by more than one agency, report the agency guaranteeing the largest portion of the loan.
*	**Standby letters of credit previously reported as code 05 (Other Federal) should be classified as code 08 (Farmer Mac).**

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

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	17
DATA ELEMENT NAME:	Principal Balance Outstanding
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, report the dollar amount representing the unpaid principal balance outstanding on the loan account or other type of financing as of the reporting date. Amounts entered should conform to the definitions and procedures established in the Uniform Call Report Instructions, Schedule RC (Balance Sheet), Item 4(a) thru 4(d). Report all amounts in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	71
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
NOTE:	**A reporting institution's interest in a participation loan (sold or purchased) is to be reported as a loan record on the LARS tape and not as a reconciling item.** Loan amounts representing participations sold, both principal and interest, are to be reported by the selling institution as a net amount on the tape. Loan payments representing amounts collected for and due to others participating in the loan, however, are not to be reported as part of the net loan amount. Such payments are to be reported separately as a liability in the Call Report Schedule RC, Balance Sheet. The sum total or principal outstanding reported for all loans must be reconciled to the sum amounts reported on Schedule RC, items 4(a) through 4(d). Differences must be fully identified din an addendum to the institution's Call Report submission.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	18
DATA ELEMENT NAME:	Commitments Outstanding
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each not, report the dollar amount representing the additional commitment available to the borrower over and above the principal balance outstanding. The amount entered should represent the loan commitment available to the borrower at the reporting date. Report all amounts in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	80
* NEGATIVE VALUE ACCEPTABLE:	Yes
NULL VALUE ACCEPTABLE:	No

* **Change made effective June 30, 1993.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	19
DATA ELEMENT NAME:	Date of Final Maturity
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	Report the month (two-digit code), day (two-digit code), and year (four digit code) in which each note is or was contractually scheduled to mature.
TYPE OF RESPONSE:	Integer
TYPE OF DATA:	Alpha/Numeric
NUMBER OF FIELD POSITIONS:	10
STARTING POSITION:	89
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
FORMAT:	MM-DD-YYYY (month month-day day-year year year year) Dashed are required. For example, June 30, 1993, would be coded "06-30-1993."
VALID CODES:	Month = 01-12 Day = 01-31 * Year = 1985 - 2050
NOTE:	A 20-year note with annual installments matures in 20 year rather than on the date of the next installment. Similarly, if a term loan with a 5-year amortization schedule has been approved, but under is terms a renewal is scheduled for the end of the second year, then the "final maturity" would be the renewal date at the end of that second year.

* **Change made effective June 30, 1993.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	20
DATA ELEMENT NAME:	Number of Days Delinquent
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, record the number of days which a payment is contractually past due as defined in FCA Regulations 12 CFR 621.2(6).
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	3
STARTING POSITION:	99
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes, if loan is not delinquent.
VALID CODES:	Days, greater than 29 in number. Days greater than 2-3/4 years will be denoted by the use of 999.
* NOTE:	12 CFR 621.6(c)(2) defines a loan payment as being contractually past due if any principal or interest payment required by the lending agreement is not received by the lender on or before the required, agreed, or expected date.

* **Change made effective December 31, 1994.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	21
DATA ELEMENT NAME:	Amount Past Due
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note with a payment contractually past due as defined in FCA Regulations 12 CFR 621.6(c)(2), report the sum of al matured but unpaid amounts, including unpaid principal and interest. The amount(s) entered must be the total amount past due, rather than an aging payments past due. Report all amounts in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	102
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes, if the note is not delinquent.

* **Change made effective December 31, 1994.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	22
DATA ELEMENT NAME:	Credit Classification
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, record the most recent credit quality classification of the loan account. If the unit of observation is a member rather than a loan account, the credit classification will be for all accounts of that member unless designated a "split classification."
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	1
STARTING POSITION:	111
NEGATIVE VALUE ACCEPTABLE:	No
* NULL VALUE ACCEPTABLE:	No
VALID CODES:	1 = Acceptable 2 = Other Assets Especially Mentioned 3 = Substandard 4 = Doubtful 5 = Loss 6 = Split Classification – Substandard/Loss 7 = Split Classification –Other/Loss 8 = Split Classification –Other/Other Classify as "6" if: a. the classification of an obligor's several loan accounts is split between Substandard and Loss; or, b. the classification of parts of an obligor's sole loan account is split between Substandard and Loss.

* **Change made effective June 30, 1993.**

Classify as “7” if:

a. the classification of an obligor’s several loan accounts is split, with one or more loans being classified Loss and the remaining loans being classified Acceptable, Other Assets Especially Mentioned, or Doubtful (but not Substandard, which would be in code 6); or

b. the classification of an obligor’s sole loan account is split, with part of a single loan being classified Loss and the remaining part of that single loan being classified Acceptable, Other Assets Especially Mentioned, or Doubtful (but not Substandard which would be in code 6).

Classify as “8” if:

a. the classification of an obligor’s several loan accounts is split between Acceptable, Other Assets Especially Mentioned, Substandard or Doubtful but not loss, as that is covered in “6” and “7”); or,

b. the classification of an obligor’s sole loan account is split between Acceptable, Other Assets Especially Mentioned, Substandard or Doubtful (but not Loss, as that is covered in “6” and “7”)

NOTE: Split classification codes should be assigned <u>without regard</u> to classification of stock.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	23
DATA ELEMENT NAME:	Unrecorded Memo Interest on Nonaccrual Loans
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For nonaccrual loans, report the total dollar amount or unrecorded memo interest as of the reporting date. Report all amounts in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	112
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	24
DATA ELEMENT NAME:	Net Amount Charged Off
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, report the dollar amount of principal and interest charged off to date, net of recovery as of the reporting date. Report all amounts in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	121
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes, if no chargeoff recorded.
NOTE:	For each note or loan, the amount charged off is the sum of all chargeoffs net of recoveries during the like of the loan. Amounts should not include reversals of previously accrued interest. For the purposes of this reporting, chargeoffs recorded after a loan has been formally restructured (FASB No. 15, Restructuring) represent net chargeoffs "during the like of the loan."

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	25
DATA ELEMENT NAME:	Legal Action Status
DATA ELEMENT CLASSIFICATION:	Status of Accounts
* DEFINITION:	Report the code which indicates if a loan is currently in bankruptcy or foreclosure.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	1
STARTING POSITION:	130
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes, if no legal actions have been taken.
VALID CODES:	As defined in 12 CFR 621.2(a):

1 = BANKRUPTCY. A loan shall be considered in bankruptcy if the reporting institution has received notice that a petition has been filed with a court of competent jurisdiction by or against the borrower under any chapter of the Federal Bankruptcy Act of similar State statute. A loan shall remain "in bankruptcy" for reporting purposes until the court's jurisdiction is terminated or relief from the automatic stay is granted that permits collection to proceed fully, and a detailed analysis of the loan supports a reclassification other than a nonperforming status. Such analysis shall consider all pertinent factors and shall be well documented. If a debt adjustment plan has been confirmed by the court, the loan shall be classified and reported as "formally restructured" unless no concessions are granted by the creditor under the plan.

2 = FORECLOSURE: A loan shall be considered and reported in foreclosure if the reporting lender has authorized

initiation of proceedings under State law or deed of trust to terminate the borrower's right in any property in which the lender has a security interest. If the reporting lender has received notice that a third party has initiated proceedings under State law or deed of trust to terminate the borrower's right in any property in which the lender has a security interest, the lender shall promptly review the potential impact of the third party actions and classify and report the loan accordingly. The review shall consider all pertinent factors and the classification shall be well documented in the loan file.

3 = Both codes 1 and 2 apply.

NOTE: Once a loan is in foreclosure, it remains in that status so long as it is on the books of their reporting institution and the authority to initiate foreclosure is not withdrawn or the third party legal proceeding is not fully discharged or otherwise terminated by court action or withdrawal.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	26
DATA ELEMENT NAME:	Performance Status
DATA ELEMENT CLASSIFICATION:	Credit Quality
* DEFINITION:	Report the code which shows the current performance status of the loan as defined as performing, formally restructured, cash-basis nonaccrual, or other nonaccrual. All amounts are to be reported in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	1
STARTING POSITION:	131
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As defined in 12 CFR Part 621, and theUniform Call Report instructions:

1 = PERFORMING LOANS. All loans not properly identifiable as nonaccrual, or formally restructured as defined in this part, are considered performing loans.

2 = FORMALLY RESTRUCTURED LOANS. Loans that are "troubled debt restructurings," as defined in Statement of Financial Accounting Standards No. 15, "Accounting b Debtors and Creditors for Troubled Debt Restructuring" as promulgated by the Financial Accounting Standards Board.

NONACCRUAL LOANS. A loan shall be considered and reported as either "5-Cash-basis nonaccrual," or "6-Other nonaccrual loan" if it meets any of the following conditions:

* **Change made effective March 31, 1995.**

(1) Collection of any amount of outstanding principal and all past and future interest accruals, considered over the full term of the asset, is not expected; or,

(2) Any portion of the loan has been charged off, except in cases where the prior chargeoff was taken as part of a formal restructuring of the loan; or,

(3) The loan is 90 days past due and is not both adequately secured and in process of collection.

5 = CASH-BASIS NONACCRUAL. Nonaccrual loans that the reporting institution maintains on a cash basis. Generally, cash basis refers to the recognition of income from payments received on certain nonaccrual loans for which the collectibility of the loan's principal is not in doubt.

6 = OTHER NONACCRUAL. All other nonaccrual loans not included in 5 above.

NOTE A:

A loan shall be considered adequately secured only if it is collateralized by real or personal property having a net realizable value sufficient to discharge the debt in full, or it is guaranteed by a financially responsible party in an amount sufficient to discharge the debt in full.

A loan is considered in process of collection only if collection efforts are proceeding in due course and, based on a probable and specific event, are expected to result in the prompt repayment of the debt for its restoration to current status. There must be documented evidence that collection in full of amounts due and unpaid is expected to occur within a reasonable time period, not to exceed 180 days from the date that payment was due. The commencement of collection efforts through legal action, including ongoing workouts and

reamortizations, do not, in and of themselves, provide sufficient cause to keep a loan out of nonaccrual status.

If full collection of the debt or its restoration to current status is dependent upon completion of any action by the borrower, the institution must obtain the borrower's written agreement to complete all such actions by the specific dates set forth in agreement.

NOTE B: The sum total of principal and accrued interest for all loans reported in each category must be reconciled to the total amounts for each category reported on Schedule RC-F (Performance of Loans, Notes, Sales Contracts, and Leases), Column D, items 1 through 3. differences must be fully identified in an addendum to the institution's Call Report submission.

* **Change made effective March 31, 1994.**

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	27
DATA ELEMENT NAME:	Interest Rate Charged
DATA ELEMENT CLASSIFICATION:	Earnings
DEFINITION:	For each individual loan account (on a note-by-note basis), report the current interest rate, to the third decimal point, reflected in the note and/or being charged on that loan account.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	5
STARTING POSITION:	132
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	All interest rates must be reported as five-digit numbers. For example, an interest rate of 9.975% would be reported as 09975 and an interest rate of 11.975% would be recorded as 11975.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	28
DATA ELEMENT NAME:	Interest Rate Fixed/Variable
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, report the code which signifies whether or not the interest rate is contractually "Fixed" and cannot be unilaterally adjusted by the lender until the final installment date of that note.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	1
STARTING POSITION:	137
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	No
VALID CODES:	As defined in 12 CFR 614, Subpart G:

1 = FIXED. The rate of interest specified in the note or loan document shall prevail as the only rate chargeable to the borrower during the period of the loan.

2 = VARIABLE. The interest rate(s) on outstanding loan balances may be changed from time to time during the period of the loan, if appropriate provisions are made in the note or loan document.

LOAN ACCOUNT REPORTING SYSTEM (LARS-M)
DATA ELEMENT DESCRIPTION

DATA ELEMENT NUMBER:	29
DATA ELEMENT NAME:	Accrued Interest
DATA ELEMENT CLASSIFICATION:	Status of Accounts
DEFINITION:	For each note, report the amount representing accrued interest receivable as defined in the Uniform Call Report Instructions, Schedule RC (Balance Sheet), items, 5(a) +5(c) + 5(d). All amounts are to be reported in thousands of dollars.
TYPE OF DATA:	Numeric
NUMBER OF FIELD POSITIONS:	9
STARTING POSITION:	138
NEGATIVE VALUE ACCEPTABLE:	No
NULL VALUE ACCEPTABLE:	Yes, if all interest is paid to date or loan is classified nonaccrual.
NOTE:	The sum total of accrued interest reported for all loans must be reconciled to the sum amounts reported on Schedule RC, Items 5(a), 5(c) and 5(d). Differences must be fully identified in an addendum to the institution's Call Report submission.

ENCLOSURE III

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

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

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

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

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

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

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

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

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

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

	Major Group	Group Number	Industry Number		
	2000			Food and Kindred Products	27
		2010		Meat Products	27
			2011	Meat Packing Plants	27
			2015	Poultry Slaughtering and Processing	28
		2020		Dairy Products	28
			2022	Natural, Processed, and Imitation Cheese	28
			2023	Dry, Condensed. and Evaporated Dairy Products	29
			2026	Fluid Milk	29
		2030		Canned, Frozen, and Preserved Fruits, Vegetables, and Food Specialties	30
			2033	Canned, Fruits, Vegetables, Preserves, Jams, and Jellies	30
*			2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes	31
			2037	Frozen Fruits, Fruit Juices, and Vegetables	31
			2038	Frozen Specialties	31
		2040		Grain Mill Products	32
			2041	Flour and Other Grain Mill Products	32
			2044	Rice Milling	33
			2045	Prepared Flour Mixes and Dough	33
			2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats	33
		2050		Bakery Products	35
			2051	Bread and Other Bakery Products, Except Cookies	35
		2070		Fats and Oils	35
			2074	Cottonseed Oil Mills	35
			2075	Soybean Oil Mills	35
		2080		Beverages	36
			2083	Malt	36
			2084	Wines, Brandy, and Brandy Spirits	36
			2085	Distilled and Blended Liquors	36

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

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

	Major Group	Group Number	Industry Number		
		2090		Miscellaneous Food Preparations and Kindred Products	37
			2092	Prepared Fresh or Frozen Fish and Seafood	37
			2099	Food Preparations, Not Elsewhere Classified	37
	2100			Tobacco Products	39
		2140		Tobacco Stemming and Redrying	39
			2141	Tobacco Stemming and Redrying	39
	2400			Lumber and Wood Products, Except Furniture	40
		2410		Logging	40
			2411	Logging	40
		2420		Sawmills and Planning Mills	41
			2421	Sawmills and Planning Mills, General	41
			2426	Hardwood Dimension and Flooring Mills	41
		2430		Millwork, Veneer, Plywood, and Structural Wood Members	42
			2431	Millwork	42
			2435	Hardwood Veneer and Plywood	43
			2436	Softwood Veneer and Plywood	43
		2440		Wood Containers	44
			2448	Wood Pallets and Skids	44
		2450		Wood Buildings and Mobile Homes	44
			2451	Mobile Homes	44
		2490		Miscellaneous Wood Products	44
			2499	Wood Products, NEC	44
	2600			Paper and Allied Products	46
*		2610			
*			2611	Pulp Producing Mill Only	46
		2620		Paper Mills	46
			2621	Paper Mills	46
		2670		Converted Paper and Paperboard Products, Excepts Containers and Boxes	48

* **Change made effective June 30, 2002.**

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

	Major Group	Group Number	Industry Number		
			2672	Coated and Laminated Paper, Not elsewhere Classified	48
			2675	Die-Cut Paper and Paperboard and Cardboard	49
	2800			Chemicals and Allied Products	50
		2860		Industrial Organic Chemicals	50
			2869	Industrial Organic Chemicals, NEC	51
		2870		Agricultural Chemicals	54
			2873	Nitrogenous Fertilizers	54
	2900			Petroleum Refining and Related	55
		2910		Petroleum Refining	55
			2911	Petroleum Refining	55
	3500			Industrial and Commercial Machinery and Computer Equipment	56
		3520		Farm and Garden Machinery and Equipment	56
			3523	Farm Machinery and Equipment	
		3550		Special Industry Machinery, Except Metalworking Machinery	57
			3553	Woodworking Machinery	57
	4200			Motor Freight Transportation and Warehousing	59
		4210		Trucking and Courier Services, Except Air	59
			4212	Local Trucking Without Storage	59
			4213	Trucking, Except Local	59
			4214	Courier Services, Except by Air	60
		4220		Public Warehousing and Storage	60
			4221	Farm Products Warehousing and Storage	60
*		4230		Terminal and Joint Terminal Maintenance Facilities for Motor Freight Transportation	61
			4231	Terminal and Joint Terminal Maintenance Facilities for Motor Freight Transportation	61

*** Change made effective September 30, 2002.**

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

	Major Group	Group Number	Industry Number		
	4400			Water Transportation	62
		4490		Services Incidental to Water Transporation	62
			4491	Marine Cargo	62
	4800			Communications	63
		4810		Telephone Communications	63
			4812	Radiotelephone	63
			4813	Telephone Communications, Except Radiotelephone	63
	4900			Electric Services Electric, Gas, and Sanitary Services	64
		4910		Electric Services	64
			4911	Electrics Services	64
			4930	Combination Electric and Gas, and Other Utility	64
			4931	Electrics and other Services Combined	64
			4932	Gas and other Services Combined	64
			4939	Combination Utilities, not elsewhere classified	64
		4950		Sanitary Services	65
			4959	Sanitary Services, Not Elsewhere Classified	65
*		4970		Irrigation Systems	65
			4971	Irrigation Systems	65
	5000			Wholesale Trade-Durable Goods	66
		5030		Lumber and Other Construction Materials	66
			5031	Lumber, Plywood, Millwork, and Wood Panels	66
		5080		Machinery, Equipment, and Supplies	66
			5083	Farm and Garden Machinery and Equipment	66
	5100			Wholesale Trade—Nondurable Goods	67
		5140		Groceries and Related Products	67
			5413	Dairy Products, Except Dried or Canned	
			5144	Poultry and Poultry Products	67
			5147	Meat	68
			5148	Fresh Fruit and Vegetables	68

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

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

	Major Group	Group Number	Industry Number		
		5150		Farm-Product Raw Materials	68
			5153	Grain and Field Beans	68
			5154	Livestock	69
			5159	Farm-Product Raw Materials, NEC	69
		5170		Petroleum and Petroleum Products	70
			5172	Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals	70
*		5180		Beer, Wine, and Distilled Alcoholic Beverages	70
			5182	Wine and Distilled Alcoholic Beverages	70
		5190		Miscellaneous Nondurable Goods	71
			5191	Farm Supplies	71
			5193	Flower, Nursery Stock, and Florists' Supplies	71
	5200			Building Materials, Hardwared, Garden Supply, and Mobile Home Dealers	72
		5210		Lumber and Other Building Materials Dealers	72
		5211		Lumber and Other Building Materials Dealers	72
	5400			Food Stores	73
		5410		Grocery Store	73
			5411	Grocery Store	73
		5430		Fruit and Vegetable Markets	73
			5431	Fruit and Vegetable Markets	73
		5450		Dairy Products Stores	74
			5451	Dairy Products Stores	74
		5490		Miscellaneous Food Stores	74
			5499	Miscellaneous Food Stores	74
	5800			Eating and Drinking Places	75
		5810		Eating and Drinking Places	75
			5812	Eating Places	75
	6100			Nondepository Credit Institutions	76
		6150		Business Credit Institutions	76
			6159	Miscellaneous Business Credit Institutions	76
	6200			Security and Commodity Brokers, Dealers, Exchanges, and Services	77
		6220		Commodity Contracts Brokers and Dealers	77
		6221		Commodity Contracts Brokers and Dealers	77

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

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

Major Group	Group Number	Industry Number		
6500			Real Estate	78
	6510		Real Estate Operators (Except Developers)	78
		6512	Operators of Nonresidential Buildings and Lessors	
		6515	Operators of Residential Mobile Home Sites	78
		6519	Lessors of Real Property, NEC	78
		6530	Real Estate Agents and Managers	79
		6531	Real Estate Agents and Managers	79
	6540		Title Abstract Offices	79
		6541	Title Abstract Offices	79
	6550		Land Subdividers and Developers	79
		6552	Land Subdividers and Developers Except Cemeteries	79
7300			Business Services	80
	7350		Miscellaneous Equipment Rental and Leasing	80
		7353	Heavy Construction Equipment Rental and Leasing	80
8600			Membership Organizations	81
	8690		Membership Organizations, Not Elsewhere Classified	81
		8699	Membership Organizations, Not Elsewhere Classified	81
9900			Non Classifiable Establishments	82
	9990		Non Classifiable Establishments	82
		9999	Non Classifiable Establishments	82

Industry Group Number	Industry Number	

CANNED, FROZEN, AND PRESERVED FRUITS, VEGETABLES, AND FOOD SPECIALTIES (continued)

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

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

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

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

Industry Group Number	Industry Number	

ELECTRIC, GAS, AND SANITARY SERVICES—continued

4950 **SANITARY SERVICES**

4959 **Sanitary Services, Not Elsewhere Classified**

Establishments primarily engaged in furnishing sanitary services, not elsewhere classified.

Beach maintenance cleaning
Malaria control
Mosquito eradication
Oil spill cleanup
Snowplowing
Sweeping service: road, airport, parking lot, etc.
Vacuuming of airport runways

* **4970** **IRRIGATION SYSTEMS**

4971 **Irrigation Systems**

Establishments primarily engaged in operating water supply systems for the purpose of irrigation. Establishments primarily engaged in operating irrigation systems for others, but which do not themselves provide water, are classified in Agricultural Services, Industry 0721.

Impounding reservoirs, irrigation
Irrigation system operation
Water distribution or supply systems for irrigation

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

Major Group 5000 WHOLESALE TRADE-DURABLE GOODS

The Major Group as a Whole

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

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

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

Composite board products, wood-Based-wholesale
Door frames, all materials-wholesale
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 equipment-wholesale
Dairy farm machinery and equipment-wholesale
Farm machinery and equipment wholesale
Garden machinery and equipment-wholesale
Harvesting machinery and equipment-wholesale
Irrigation equipment-wholesale
Land preparation machinery, agricultural-wholesale
Lawn machinery and equipment-wholesale
Milking machinery and equipment-wholesale
Mowers, power-wholesale
Planting machinery and equipment wholesale
Poultry equipment-wholesale
Tractor, agricultural-wholesale
Wind machines (frost protection equipment)-wholesale

MAJOR GROUP 5100 WHOLESALE TRADE—NONDURABLE GOODS

The Major Group as a Whole

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

Industry Group Number	Industry Number	
5140		**GROCERIES AND RELATED PRODUCTS**
*	**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—wholesale
Milk and cream, fluid—wholesale
Milk cooling stations, operated by farm assemblers
Milk depots—wholesale
Yogurt--wholesale

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

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

* 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-wholesale
Fruits, fresh-wholesale
Potatoes, fresh-wholesale
Vegetables, fresh-wholesale

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

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

Industry Group Number	Industry Number	
		FARM-PRODUCT RAW MATERIALS—continued
	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 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
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
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

Industry Group Number	Industry Number	
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 terminals—wholesale
Fuel oil, except bulk stations and terminals—wholesale
Fueling services, aircraft—wholesale
Gases, liquefied petroleum: except bulk stations and terminals—wholesale
Gasoline, except bulk stations and terminals—wholesale
Gasoline: buying in bulk and selling to farmers – wholesale
Kerosene – wholesale
Lubricating oils and greases—wholesale
Naphtha, except bulk stations and terminals—wholesale
Petroleum and its products, except, bulk stations and terminals—whole sale
Petroleum brokers--wholesale

*	**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—wholesale
Liquors, distilled—wholesale
Neutral spirits—wholesale
Spirits—wholesale
Wine coolers, alcoholic—wholesale
Wines—wholesale

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

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
BANKS						
FCBs						
	06	09	000	FCB OF WICHITA	0000	FCB OF WICHITA
	06	09	000	FCB OF WICHITA	0900	FCBW PART.[1]
	06	10	000	FCB OF TEXAS	0000	SPECIAL ASSETS–LONG TERM
	06	10	000	FCB OF TEXAS	0010	PCA DIRECT NOTES
	06	10	000	FCB OF TEXAS	0020	COMMERCIAL CREDIT–REGULAR LOANS
	06	10	000	FCB OF TEXAS	0030	COMMERCIAL CREDIT–HANCOCK LNS-LONG TERM
	06	10	000	FCB OF TEXAS	0031	COM CR-SIGLEASING SHORT TERM
	06	10	000	FCB OF TEXAS	0070	OFI—AGROW
	06	10	000	FCB OF TEXAS	0090	COMM CR–PARTICIPATIONS—SHORT
	06	10	000	FCB OF TEXAS	0091	COMM CR–PARTICIPATIONS—LONG
	06	10	000	FCB OF TEXAS	0095	FNMA–LOANS
*	06	22	000	AGRIBANK FCB	0101	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[2]
	06	22	000	AGRIBANK FCB	0811	NORTHERN ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0812	WEST CENTRAL ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0813	CENTRAL ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0814	SOUTHEASTERN ILLINOIS R.A.U.
	06	22	000	AGRIBANK FCB	0821	WESTERN MISSOURI R.A.U.
	06	22	000	AGRIBANK FCB	0822	EASTERN MISSOURI CITY R.A.U.
	06	22	000	AGRIBANK FCB	0823	SOUTHEAST MISSOURI R.A.U.
	06	22	000	AGRIBANK FCB	0831	WESTERN ARKANSAS R.A.U.
	06	22	000	AGRIBANK FCB	0832	CENTRAL ARKANSAS R.A.U.

*** Change made effective March 31, 2003**

[1]FCBW PART. represents Farm Credit Bank of Wichita Participation.

[2]R.A.U. represents Risk Asset Unit.

ENCLOSURE V

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
ASSOCIATIONS						
* ACAs						
*–WICHITA	07	09	151	CHISHOLM TRAIL	0000	HEADQUARTERS
	07	09	151	CHISHOLM TRAIL	0001	ENID
	07	09	151	CHISHOLM TRAIL	0002	DUNCAN
	07	09	151	CHISHOLM TRAIL	0004	CHICKASHA
	07	09	151	CHISHOLM TRAIL	0006	WATONGA
	07	09	417	SOUTHWEST KANSAS	0000	DODGE CITY
	07	09	417	SOUTHWEST KANSAS	0001	LIBERAL
	07	09	417	SOUTHWEST KANSAS	0002	GARDEN CITY HEADQUARTERS
	07	09	417	SOUTHWEST KANSAS	0003	GARDEN CITY
	07	09	417	SOUTHWEST KANSAS	0004	SCOTT CITY
	07	09	488	PREMIER	0010	STERLING
	07	09	488	PREMIER	0020	FORT MORGAN
	07	09	488	PREMIER	0030	YUMA
	07	09	488	PREMIER	0050	AGRI FINANCE GROUP
	07	09	576	THE MOUNTAIN PLAINS	0000	MONTROSE HEADQUARTERS
	07	09	576	THE MOUNTAIN PLAINS	0001	MONTROSE
	07	09	576	THE MOUNTAIN PLAINS	0002	DURANGO
	07	09	576	THE MOUNTAIN PLAINS	0003	CORTEZ
	07	09	576	THE MOUNTAIN PLAINS	0005	OTHER PART. PURCH.
	07	09	576	THE MOUNTAIN PLAINS	0007	AGRI-FINANCE PART. PURCH.
	07	09	576	THE MOUNTAIN PLAINS	0010	GREELY
	07	09	576	THE MOUNTAIN PLAINS	0011	COMMERCIAL
	07	09	576	THE MOUNTAIN PLAINS	0012	LENDING
	07	09	576	THE MOUNTAIN PLAINS	0013	SMALL
	07	09	576	THE MOUNTAIN PLAINS	0014	TRADE CREDIT/LEASING
	07	09	576	THE MOUNTAIN PLAINS	0015	NW ACA PART-COM LOANS
	07	09	576	THE MOUNTAIN PLAINS	0041	MONTROSE-COMMERCIAL
	07	09	576	THE MOUNTAIN PLAINS	0042	MONTROSE-LENDING
	07	09	576	THE MOUNTAIN PLAINS	0043	MONTROSE-SMALL
	07	09	576	THE MOUNTAIN PLAINS	0051	DURANGO-COMMERCIAL
	07	09	576	THE MOUNTAIN PLAINS	0052	DURANGO-LENDING

*** Change made effective March 31, 2003**

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	09	576	THE MOUNTAIN PLAINS	0053	DURANGO-SMALL
07	09	576	THE MOUNTAIN PLAINS	0061	CORTEZ-COMMERCIAL
07	09	576	THE MOUNTAIN PLAINS	0062	CORTEZ LENDING
07	09	576	THE MOUNTAIN PLAINS	0063	CORTEZ SMALL
07	09	576	THE MOUNTAIN PLAINS	0071	COMMERCIAL GRAND JUNCTION
07	09	576	THE MOUNTAIN PLAINS	0072	LENDING GRAND JUNCTION
07	09	576	THE MOUNTAIN PLAINS	0073	SMALL GRAND JUNCTION
07	09	631	AgPREFERENCE	0001	ALTUS
07	09	631	AgPREFERENCE	0006	ALTUS P.O.S.[3]
07	09	631	AgPREFERENCE	0010	AgPREFERENCE
07	09	631	AgPREFERENCE	0020	STOCKMAN'S ACCOUNT
07	09	642	CENTRAL OKLAHOMA	0000	ANADARKO
07	09	646	ENID	0000	ENID
07	09	710	WESTERN OKLAHOMA	0000	WESTERN OKLAHOMA
07	09	710	WESTERN OKLAHOMA	0001	CLINTON
07	09	710	WESTERN OKLAHOMA	0002	GUYMON
07	09	710	WESTERN OKLAHOMA	0003	WOODWARD
07	09	713	HIGH PLAINS	0000	HEADQUARTER
07	09	713	HIGH PLAINS	0001	PHILLIPSBURY
07	09	713	HIGH PLAINS	0002	LARNED
07	09	713	HIGH PLAINS	0003	PRATT
07	09	713	HIGH PLAINS	0004	DODGE CITY
07	09	713	HIGH PLAINS	0006	HAYS
07	09	715	WESTERN KANSAS	0000	COLBY
07	09	839	FRONTIER	0005	FRONTIER ADMIN
07	09	839	FRONTIER	0010	EMPORIA
07	09	839	FRONTIER	0020	EUREKA
07	09	839	FRONTIER	0030	OTTAWA
07	09	839	FRONTIER	0040	CHANUTE
07	09	839	FRONTIER	0050	MARYSVILLE
07	09	839	FRONTIER	0060	HIAWATHA
07	09	839	FRONTIER	0070	MANHATTAN
07	09	839	FRONTIER	0080	LAWRENCE
07	09	839	FRONTIER	0090	PARSONS

[3] P.O.S. represents Point of Sale.

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	09	930	CENTRAL KANSAS	0000	LARNED S.A.[4]
07	09	930	CENTRAL KANSAS	0001	LARNED S.C.D.
07	09	930	CENTRAL KANSAS	0002	LARNED
07	09	930	CENTRAL KANSAS	0004	DODGE CITY
07	09	930	CENTRAL KANSAS	0005	WICHITA ADMINISTRATION
07	09	930	CENTRAL KANSAS	0010	WICHITA
07	09	930	CENTRAL KANSAS	0015	EL DORADO
07	09	930	CENTRAL KANSAS	0020	HUTCHINSON
07	09	930	CENTRAL KANSAS	0030	KINGMAN
07	09	930	CENTRAL KANSAS	0040	PRATT
07	09	930	CENTRAL KANSAS	0050	SALINA
07	09	930	CENTRAL KANSAS	0060	CONCORDIA
07	09	930	CENTRAL KANSAS	0070	LARNED
07	09	930	CENTRAL KANSAS	0080	STOCKTON
07	09	930	CENTRAL KANSAS	0090	AGRI BUSINESS
07	09	940	SOUTHERN COLORADO	0001	BURLINGTON
07	09	940	SOUTHERN COLORADO	0002	LIMON
07	09	940	SOUTHERN COLORADO	0003	LAMAR
07	09	940	SOUTHERN COLORADO	0004	LA JUNTA
07	09	940	SOUTHERN COLORADO	0005	SOUTHERN COLORADO ADMIN
07	09	940	SOUTHERN COLORADO	0006	PUEBLO/COLORADO SPRINGS
07	09	940	SOUTHERN COLORADO	0007	MONTE VISTA
07	09	940	SOUTHERN COLORADO	0008	SOUTHERN COLORADO AFG
07	09	940	SOUTHERN COLORADO	0009	SOUTHERN COLORADO PART.
07	09	947	NEW MEXICO	0007	ADM LNS-NM
07	09	947	NEW MEXICO	0010	ALBUQUERQUE
07	09	947	NEW MEXICO	0020	LAS CRUCES
07	09	947	NEW MEXICO	0030	ROSWELL
07	09	947	NEW MEXICO	0040	CLOVIS
07	09	947	NEW MEXICO	0050	TUCUMCARI
07	09	980	EAST CENTRAL OKLAHOMA	0005	HEADQUARTERS
07	09	980	EAST CENTRAL OKLAHOMA	0010	BROKEN ARROW
07	09	980	EAST CENTRAL OKLAHOMA	0020	DURANT

[4]S.A. represents Special Assets Loans.

FARM CREDIT INSTITUTIONS
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			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
	07	09	980	EAST CENTRAL OKLAHOMA	0030	MUSKOGEE
	07	09	980	EAST CENTRAL OKLAHOMA	0040	MCALESTER
	07	09	980	EAST CENTRAL OKLAHOMA	0050	KINGFISHER
	07	09	980	EAST CENTRAL OKLAHOMA	0060	STILLWATER
	07	09	980	EAST CENTRAL OKLAHOMA	0070	VINITA
	07	09	980	EAST CENTRAL OKLAHOMA	0080	PAULSVALLEY
*–TEXAS	07	10	025	AgCREDIT OF SOUTH TEXAS	0000	SOUTH TEXAS CENTRAL OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0001	HARLINGEN BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0002	RAYMONDVILLE BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0003	EDINBURG BRANCH OFFICE
	07	10	025	AgCREDIT OF SOUTH TEXAS	0005	HEBBRONVILLE BRANCH OFFICE
	07	10	032	NORTHWEST LOUISIANA	0000	CENTRAL OFFICE
	07	10	032	NORTHWEST LOUISIANA	0001	ARCADIA
	07	10	032	NORTHWEST LOUISIANA	0002	FARMERVILLE
	07	10	032	NORTHWEST LOUISIANA	0003	SHREVEPORT
	07	10	032	NORTHWEST LOUISIANA	0004	POINT OF SALE
	07	10	050	FIRST Ag CREDIT	0000	CENTRAL OFFICE
	07	10	050	FIRST Ag CREDIT	0001	CHILDRESS
	07	10	050	FIRST Ag CREDIT	0002	DALHART
	07	10	050	FIRST Ag CREDIT	0003	TULIA BRANCH
	07	10	050	FIRST Ag CREDIT	0004	DIMMITT BRANCH
	07	10	050	FIRST Ag CREDIT	0005	HEREFORD BRANCH
	07	10	050	FIRST Ag CREDIT	0006	LAMESA BRANCH
	07	10	050	FIRST Ag CREDIT	0007	LEVELLAND BRANCH
	07	10	050	FIRST Ag CREDIT	0008	LITTLEFIELD BRANCH
	07	10	050	FIRST Ag CREDIT	0009	LUBBOCK
	07	10	050	FIRST Ag CREDIT	0010	MULESHOE BRANCH
	07	10	050	FIRST Ag CREDIT	0011	SPUR BRANCH
	07	10	050	FIRST Ag CREDIT	0012	CROSBYTON BRANCH
	07	10	050	FIRST Ag CREDIT	0013	ABLIENE CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0014	CANADIAN CREDIT OFFICE
	07	10	050	FIRST Ag CREDIT	0015	WICHITA FALLS BRANCH
	07	10	050	FIRST Ag CREDIT	0016	VERNON BRANCH
* **Change made effective March 31, 2002**						
	07	10	050	FIRST Ag CREDIT	0017	BOWIE BRANCH

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	10	050	FIRST Ag CREDIT	0018	EL PASO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0019	MARFA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0020	MATADOR CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0021	MUNDAY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0022	PAMPA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0023	PERRYTON CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0024	PERRYTON CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0025	PERRYTON CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0026	STAMFORD CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0027	WHEELER CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0028	BRADY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0029	BRECKENRIDGE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0030	GOLDTHWAITE CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0031	LAMPASAS CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0032	SAN SABA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0033	SEYMOUR
07	10	050	FIRST Ag CREDIT	0034	THROCKMORTIN CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0035	BAY CITY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0036	ENDA CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0037	EL CAMPO CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0038	ROSENBERRY CREDIT OFFICE
07	10	050	FIRST Ag CREDIT	0039	SECONDARY MARKET
07	10	050	FIRST Ag CREDIT	0041	BAIRD CREDIT OFFICE
07	10	056	Ag NEW MEXICO	0000	CLOVIS
07	10	056	Ag NEW MEXICO	0002	TUCUMCARI CREDIT OFFICE
07	10	056	Ag NEW MEXICO	0003	ALBUQUERQUE CREDIT OFFICE
07	10	114	TEXAS AgFINANCE	0000	COASTAL PLAINS CENTRAL OFFICE
07	10	114	TEXAS AgFINANCE	0001	POINT OF SALE
07	10	114	TEXAS AgFINANCE	0003	COTULLA BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0004	ROBSTOWN BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0005	PLEASANTON BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0006	BRENHAM BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0008	SEGUIN BRANCH OFFICE
07	10	114	TEXAS AgFINANCE	0009	UVALDE BRANCH OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0000	AMARILLO CENTRAL OFFICE
07	10	119	GREAT PLAINS AgCREDIT	0001	DIMMITT BRANCH OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	10	138	CAPITAL FARM CREDIT	0041	EL CAMPO CREDIT OFFICE
07	10	138	CAPITAL FARM CREDIT	0050	DAYTON OFFICE
07	10	138	CAPITAL FARM CREDIT	0051	BEAUMONT OFFICE
07	10	138	CAPITAL FARM CREDIT	0052	SUGAR LAND OFFICE
07	10	138	CAPITAL FARM CREDIT	0060	KENEDY OFFICE
07	10	138	CAPITAL FARM CREDIT	0061	ROBSTOWN OFFICE
07	10	138	CAPITAL FARM CREDIT	0071	TEMPLE BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0072	CLIFTON BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0073	GATESVILLE BRANCH OFFICE
07	10	138	CAPITAL FARM CREDIT	0074	MARLIN BRACH OFFICE
07	10	138	CAPITAL FARM CREDIT	0075	WACO OFFICE
07	10	138	CAPITAL FARM CREDIT	0076	TAYLOR BRANCH OFFICE
07	10	150	Ag TEXAS	0000	LUBBOCK CENTRAL OFFICE
07	10	150	Ag TEXAS	0001	BROWNFIELD BRANCH OFFICE
07	10	150	Ag TEXAS	0002	LEVELLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0004	RALLS BRANCH OFFICE
07	10	150	Ag TEXAS	0005	SEMINOLE BRANCH OFFICE
07	10	150	Ag TEXAS	0006	TAHOKA BRANCH OFFICE
07	10	150	Ag TEXAS	0007	LUBBOCK BRANCH OFFICE
07	10	150	Ag TEXAS	0008	COMANCHE BRANCH OFFICE
07	10	150	Ag TEXAS	0009	EASTLAND BRANCH OFFICE
07	10	150	Ag TEXAS	0010	FORT WORTH BRANCH OFFICE
07	10	150	Ag TEXAS	0011	STEPHENVILLE BRANCH OFFICE
07	10	150	Ag TEXAS	0012	HILLSBORO BRANCH OFFICE
07	10	150	Ag TEXAS	0013	CORSICANA BRANCH OFFICE
07	10	150	Ag TEXAS	0014	APPRAISAL DEPARTMENT
07	10	378	SOUTHWEST TEXAS	0000	DEVINE OFFICE
07	10	378	SOUTHWEST TEXAS	0001	PLEASANTON OFFICE
07	10	378	SOUTHWEST TEXAS	0002	UVALDE OFFICE
07	10	378	SOUTHWEST TEXAS	0003	MARFA OFFICE
07	10	378	SOUTHWEST TEXAS	0004	SONORA OFFICE
07	10	378	SOUTHWEST TEXAS	0005	EDINBURG OFFICE
07	10	378	SOUTHWEST TEXAS	0006	SAN ANTONIO OFFICE
07	10	378	SOUTHWEST TEXAS	0007	HONDON OFFICE
07	10	378	SOUTHWEST TEXAS	0008	LAREDO OFFICE
07	10	551	HERITAGE LAND BANK	0000	TYLER OFFICE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	10	551	HERITAGE LAND BANK	0001	NACAQDOCHES OFFICE
07	10	551	HERITAGE LAND BANK	0002	PALESTINE OFFICE
07	10	551	HERITAGE LAND BANK	0003	TYLER LENDING OFFICE
07	10	551	HERITAGE LAND BANK	0004	ATHENS OFFICE
07	10	551	HERITAGE LAND BANK	0005	LUFKIN OFFICE
07	10	551	HERITAGE LAND BANK	0006	CENTER OFFICE
07	10	551	HERITAGE LAND BANK	0020	MCKINNEY
07	10	551	HERITAGE LAND BANK	0021	GREENVILLE
07	10	551	HERITAGE LAND BANK	0025	MCKINNEY SECONDARY MARKET
07	10	739	LONE STAR	0000	LONE STAR FLBA HEADQUARTER
07	10	739	LONE STAR	0001	PARIS OFFICE
07	10	739	LONE STAR	0002	NEW BOSTON OFFICE
07	10	739	LONE STAR	0003	DENTON OFFICE
07	10	739	LONE STAR	0004	SHERMAN OFFICE
07	10	739	LONE STAR	0005	CLEBURNE OFFICE
07	10	739	LONE STAR	0006	STEPHENVILLE OFFICE
07	10	739	LONE STAR	0007	SWEETWATER OFFICE
07	10	739	LONE STAR	0008	ABILENE OFFICE
* –WESTERN					
07	11	031	IDAHO	0001	POCATELLO
07	11	031	IDAHO	0002	BLACKFOOT
07	11	031	IDAHO	0003	IDAHO FALLS
07	11	031	IDAHO	0004	REXBURG
07	11	031	IDAHO	0005	SODA SPRINGS
07	11	031	IDAHO	0006	POCATELLO S.CONT.
07	11	031	IDAHO	0007	AMERICAN FALLS
07	11	031	IDAHO	0008	TWIN FALLS
07	11	031	IDAHO	0009	BURLEY
07	11	031	IDAHO	0060	POCATELLO P.P.
07	11	031	IDAHO	0067	POCATELLO S.A.
07	11	180	AMERICAN AgCREDIT	0001	SANTA ROSA
07	11	180	AMERICAN AgCREDIT	0003	ST. HELENA
07	11	180	AMERICAN AgCREDIT	0004	CAPITAL MARKETS
07	11	180	AMERICAN AgCREDIT	0005	UKIAH

* **Change made effective March 31, 2002**

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	11	180	AMERICAN AgCREDIT	0006	EUREKA
07	11	180	AMERICAN AgCREDIT	0007	SALINAS
07	11	180	AMERICAN AgCREDIT	0008	CENTRAL CORPORATE
07	11	180	AMERICAN AgCREDIT	0009	WATSONVILLE
07	11	180	AMERICAN AgCREDIT	0010	SOUTHERN CORPORATE
07	11	180	AMERICAN AgCREDIT	0011	TURLOCK
07	11	180	AMERICAN AgCREDIT	0012	MODESTO
07	11	180	AMERICAN AgCREDIT	0013	OAKDALE
07	11	180	AMERICAN AgCREDIT	0014	MERCED
07	11	180	AMERICAN AgCREDIT	0015	PATTERSON
07	11	180	AMERICAN AgCREDIT	0016	LOS BANOS
07	11	180	AMERICAN AgCREDIT	0018	RIVERSIDE
07	11	180	AMERICAN AgCREDIT	0019	ONTARIO
07	11	180	AMERICAN AgCREDIT	0020	INDIO
07	11	180	AMERICAN AgCREDIT	0021	ESCONDIDO
07	11	180	AMERICAN AgCREDIT	0060	PURCHASED LOANS
07	11	247	WESTERN AgCREDIT	0001	LOGAN
07	11	247	WESTERN AgCREDIT	0002	EVANSTON
07	11	247	WESTERN AgCREDIT	0003	TREMONTON
07	11	247	WESTERN AgCREDIT	0004	SOUTH JORDAN
07	11	247	WESTERN AgCREDIT	0005	SPANISH FORK
07	11	247	WESTERN AgCREDIT	0006	RICHFIELD
07	11	247	WESTERN AgCREDIT	0007	CEDAR CITY
07	11	247	WESTERN AgCREDIT	0008	SPECIAL ASSETS
07	11	247	WESTERN AgCREDIT	0009	ROOSEVELT
07	11	247	WESTERN AgCREDIT	0060	PARTICIPATION PURCHASED
07	11	262	FARM CREDIT WEST	0001	VISALIA
07	11	262	FARM CREDIT WEST	0003	TULARE
07	11	262	FARM CREDIT WEST	0004	BAKERSFIELD
07	11	262	FARM CREDIT WEST	0005	WASCO
07	11	262	FARM CREDIT WEST	0006	HANFORD
07	11	262	FARM CREDIT WEST	0009	SPECIAL ASSETS
07	11	262	FARM CREDIT WEST	0012	VENTURA
07	11	262	FARM CREDIT WEST	0013	CARPINTERIA
07	11	262	FARM CREDIT WEST	0014	SANTA MARIA
07	11	262	FARM CREDIT WEST	0015	ARROYO GRANDE

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	11	262	FARM CREDIT WEST	0016	PASO ROBLES
07	11	262	FARM CREDIT WEST	0060	CAPITAL MARKETS
07	11	262	FARM CREDIT WEST	0080	FAMC 1
07	11	262	FARM CREDIT WEST	0082	FAMC 2
07	11	333	SOUTHWEST	0001	TEMPE
07	11	333	SOUTHWEST	0002	YUMA
07	11	333	SOUTHWEST	0003	EL CENTRO
07	11	333	SOUTHWEST	0006	SAFFORD
07	11	333	SOUTHWEST	0007	SHOW LOW
07	11	333	SOUTHWEST	0011	TEMPE S.A.
07	11	333	SOUTHWEST	0060	TEMPE P.P.
07	11	333	SOUTHWEST	1000	TEMPE S.A.P.1
07	11	400	NORTHERN CALIFORNIA	0001	CHICO
07	11	400	NORTHERN CALIFORNIA	0002	RED BLUFF
07	11	400	NORTHERN CALIFORNIA	0003	WILLOWS
07	11	400	NORTHERN CALIFORNIA	0011	CHICO P.P.
07	11	400	NORTHERN CALIFORNIA	0060	NORTHERN CALIFORNIA P.P.
07	11	450	YOSEMITE	0001	MODESTO
07	11	450	YOSEMITE	0002	TURLOCK
07	11	450	YOSEMITE	0003	PATTERSON
07	11	450	YOSEMITE	0004	OAKDALE
07	11	450	YOSEMITE	0005	MERCED
07	11	450	YOSEMITE	0009	TURLOCK S.A.
07	11	450	YOSEMITE	0060	YOSEMITE P.P.
07	11	466	COLUSA	0003	WILLOW
07	11	466	COLUSA	0004	COLUSA
07	11	466	COLUSA	0011	COLUSA S.A.
07	11	466	COLUSA	0060	COLUSA P.P.
07	11	594	HAWAII	0001	HONOLULU
07	11	594	HAWAII	0002	HILO
07	11	594	HAWAII	0003	MAUI
07	11	594	HAWAII	0025	HONOLULU S.A.
07	11	594	HAWAII	0060	HONOLULU P.P.
07	11	676	FRESNO-MADERA	0001	FRESNO
07	11	676	FRESNO-MADERA	0004	MADERA
07	11	676	FRESNO-MADERA	0060	PARTICIPATIONS PURCHASED

FARM CREDIT INSTITUTIONS
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			ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT		CODE	INSTITUTION	CODE	INSTITUTION
07	11		862	SACRAMENTO VALLEY	0001	WOODLAND
07	11		862	SACRAMENTO VALLEY	0002	DIXON
07	11		862	SACRAMENTO VALLEY	0003	FREEPORT
07	11		862	SACRAMENTO VALLEY	0004	YUBA CITY
07	11		862	SACRAMENTO VALLEY	0011	SACRAMENTO VALLEY N.A.[5]
07	11		862	SACRAMENTO VALLEY	0060	SACRAMENTO VALLEY P.P.
07	11		910	AGCREDIT FINANCIAL	0001	STOCKTON
07	11		910	AGCREDIT FINANCIAL	0002	FALLON
07	11		910	AGCREDIT FINANCIAL	0003	ELKO
07	11		910	AGCREDIT FINANCIAL	0005	ALTURAS
07	11		910	AGCREDIT FINANCIAL	0009	STOCKTON SPECIAL ASSETS
07	11		910	AGCREDIT FINANCIAL	0011	RENO SPECIAL ASSETS
07	11		910	AGCREDIT FINANCIAL	0060	STOCKTON P.P.
*	–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	0016	DOTHAN
		07	20	033	FIRST SOUTH	0018	BAY MINETTE
		07	20	033	FIRST SOUTH	0019	ENTERPRISE
		07	20	033	FIRST SOUTH	0020	ANDALUSIA

*** Change made effective December 31 2002**

[5] N.A. represents Nonaccrual Assets.

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	033	FIRST SOUTH	0026	OXFORD
07	20	033	FIRST SOUTH	0027	CALHOUN CITY
07	20	033	FIRST SOUTH	0028	TUPELO
07	20	033	FIRST SOUTH	0029	ABERDEEN
07	20	033	FIRST SOUTH	0030	GREENWOOD
07	20	033	FIRST SOUTH	0031	CHARLESTON
07	20	033	FIRST SOUTH	0032	CLARKSDALE
07	20	033	FIRST SOUTH	0033	GREENVILLE
07	20	033	FIRST SOUTH	0034	CLEVELAND
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	0039	YAZOO CITY
07	20	033	FIRST SOUTH	0041	BROOKHAVEN
07	20	033	FIRST SOUTH	0042	MAGNOLIA
07	20	033	FIRST SOUTH	0043	CENTREVILLE
07	20	033	FIRST SOUTH	0044	HATTIESBURG
07	20	033	FIRST SOUTH	0045	LAUREL
07	20	033	FIRST SOUTH	0051	TALLULAH
07	20	033	FIRST SOUTH	0052	RAYVILLE
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	033	FIRST SOUTH	0085	NORTH ALABAMA S.A.M.[6]
07	20	033	FIRST SOUTH	0086	SOUTH ALABAMA S.A.M.
07	20	033	FIRST SOUTH	0087	MISSISSIPPI S.A.M.
07	20	033	FIRST SOUTH	0088	LOUISIANA S.A.M.
07	20	033	FIRST SOUTH	0095	ADMIN – COMMERCIAL LOANS
07	20	040	CENTRAL KENTUCKY	0001	DANVILLE
07	20	040	CENTRAL KENTUCKY	0002	RICHMOND
07	20	040	CENTRAL KENTUCKY	0003	PARIS
07	20	040	CENTRAL KENTUCKY	0004	LEBANON
07	20	040	CENTRAL KENTUCKY	0005	STANFORD
07	20	040	CENTRAL KENTUCKY	0007	LEXINGTON
07	20	040	CENTRAL KENTUCKY	0091	PARTICIPATION LOANS
07	20	041	VALLEY	0010	WINCHESTER
07	20	041	VALLEY	0020	MARTINSBURG
07	20	041	VALLEY	0030	WOODSTOCK
07	20	041	VALLEY	0050	INVESTMENT/PARTICIPATION
07	20	060	PUERTO RICO	0010	COMMERCIAL DAIRY
07	20	060	PUERTO RICO	0020	RETAIL
07	20	060	PUERTO RICO	0030	COMMERCIAL LOANS
07	20	060	PUERTO RICO	0040	RURAL LIVING
07	20	060	PUERTO RICO	0050	SPECIAL ASSETS
07	20	060	PUERTO RICO	0060	PARTICIPATIONS
07	20	060	PUERTO RICO	0061	PARTICIPATION COASTAL
07	20	061	CHATTANOOGA	0091	RETAIL
07	20	061	CHATTANOOGA	0092	COMMERCIAL
07	20	061	CHATTANOOGA	0093	CORPORATE
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

[6]S.A.M. represents Special Assets Mentioned Loans.

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	105	CAPE FEAR	0009	LAURINBURG
07	20	105	CAPE FEAR	0010	RAEFORD
07	20	105	CAPE FEAR	0011	LUMBERTON
07	20	105	CAPE FEAR	0013	WHITEVILLE
07	20	105	CAPE FEAR	0014	SHALLOTTE
07	20	105	CAPE FEAR	0090	COMMERCIAL LOAN DIV.
07	20	105	CAPE FEAR	0092	COUNTRY MORTGAGES
07	20	105	CAPE FEAR	0094	LUMBERTON S.A.M.
07	20	105	CAPE FEAR	0095	FAYETTEVILLE
07	20	123	MIDATLANTIC	0010	BEL AIR
07	20	123	MIDATLANTIC	0015	BERLIN
07	20	123	MIDATLANTIC	0020	CHESTERTOWN
07	20	123	MIDATLANTIC	0025	DENTON
07	20	123	MIDATLANTIC	0030	DOVER
07	20	123	MIDATLANTIC	0035	EAST NEW MARKET
07	20	123	MIDATLANTIC	0040	ELKTON
07	20	123	MIDATLANTIC	0050	FREDERICK
07	20	123	MIDATLANTIC	0055	GEORGETOWN
07	20	123	MIDATLANTIC	0060	HAGERSTOWN
07	20	123	MIDATLANTIC	0065	PENN
07	20	123	MIDATLANTIC	0070	POCOMOKE
07	20	123	MIDATLANTIC	0080	SALISBURY
07	20	123	MIDATLANTIC	0090	WESTMINSTER
07	20	123	MIDATLANTIC	0091	CORPORATE
07	20	123	MIDATLANTIC	0092	RETAIL
07	20	123	MIDATLANTIC	0093	SMM
07	20	123	MIDATLANTIC	0094	MIDATLANTIC SAM
07	20	131	PEE DEE	0003	CONWAY
07	20	131	PEE DEE	0006	SUMTER
07	20	131	PEE DEE	0012	FLORENCE
07	20	131	PEE DEE	0090	COMMERCIAL BUSINESS UNIT
07	20	131	PEE DEE	0094	FLORENCE S.A.M.
07	20	131	PEE DEE	0095	RETAIL BUSINESS UNIT
07	20	143	COLONIAL	0011	RICHMOND
07	20	143	COLONIAL	0012	TAPPAHANNOCK
07	20	143	COLONIAL	0013	LOUISA

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
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	0023	SUFFOLK
07	20	143	COLONIAL	0024	CHESAPEAKE
07	20	143	COLONIAL	0025	FARMVILLE
07	20	143	COLONIAL	0026	SOUTH HILL
07	20	143	COLONIAL	0030	SALES CONTRACT
07	20	143	COLONIAL	0050	SECONDARY MARKET
07	20	168	SOUTHWEST GEORGIA	0001	BLAKELY
07	20	168	SOUTHWEST GEORGIA	0002	CAMILLA
07	20	168	SOUTHWEST GEORGIA	0003	CAIRO
07	20	168	SOUTHWEST GEORGIA	0005	DONALSONVILLE
07	20	168	SOUTHWEST GEORGIA	0008	AMERICUS
07	20	168	SOUTHWEST GEORGIA	0009	DAWSON
07	20	168	SOUTHWEST GEORGIA	0010	PARTICIPATION-CONSORTIUM
07	20	168	SOUTHWEST GEORGIA	0011	PARTICIPATION-AGFIRST
07	20	168	SOUTHWEST GEORGIA	0012	PARTICIPATION-INTERASO
07	20	168	SOUTHWEST GEORGIA	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	COUDERSPORT
07	20	181	AgCHOICE	0034	ENDLESS MOUNTAINS
07	20	181	AgCHOICE	0040	CURRYVILLE
07	20	181	AgCHOICE	0041	CUMBERLAND VALLEY
07	20	181	AgCHOICE	0042	YORK
07	20	181	AgCHOICE	0090	SECONDARY MORTGAGE MARKET
07	20	181	AgCHOICE	0094	FINANCE
07	20	186	NORTHWEST FLORIDA	0002	DeFUNIAK SPRINGS

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	186	NORTHWEST FLORIDA	0004	MILTON
07	20	186	NORTHWEST FLORIDA	0006	MONTICELLO
07	20	186	NORTHWEST FLORIDA	0007	MADISON
07	20	186	NORTHWEST FLORIDA	0090	COMMERICAL CREDITS
07	20	186	NORTHWEST FLORIDA	0094	MARIANNA S.A.M.
07	20	186	NORTHWEST FLORIDA	0095	MARIANNA
07	20	187	SOUTH FLORIDA	0003	VERO BEACH
07	20	187	SOUTH FLORIDA	0004	OKEECHOBEE
07	20	187	SOUTH FLORIDA	0005	HOMESTEAD
07	20	187	SOUTH FLORIDA	0090	AGRI-BUSINESS DIVISION
07	20	187	SOUTH FLORIDA	0092	CORPORATE LOANS
07	20	187	SOUTH FLORIDA	0094	SAM
07	20	187	SOUTH FLORIDA	0095	LAKE WORTH
07	20	188	CENTRAL FLORIDA	0001	APOPKA
07	20	188	CENTRAL FLORIDA	0002	LAKELAND
07	20	188	CENTRAL FLORIDA	0004	DADE CITY
07	20	188	CENTRAL FLORIDA	0005	LAKE WALES
07	20	188	CENTRAL FLORIDA	0007	PLANT CITY
07	20	188	CENTRAL FLORIDA	0090	AGRIBUSINESS LENDING GROUP
07	20	188	CENTRAL FLORIDA	0091	RESIDENTIAL LENDING
07	20	188	CENTRAL FLORIDA	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	0094	ALACHUA S.A.M.
07	20	189	NORTH FLORIDA	0095	HIGH SPRINGS
07	20	191	SOUTHWEST FLORIDA	0085	PARTICIPATION
07	20	191	SOUTHWEST FLORIDA	0091	COMMERCIAL LENDING
07	20	191	SOUTHWEST FLORIDA	0092	RETAIL LENDING
07	20	194	FC of VIRGINIAS	0001	VERONA
07	20	194	FC of VIRGINIAS	0002	HARRISONBURG
07	20	194	FC of VIRGINIAS	0003	CHARLOTTESVILLE
07	20	194	FC of VIRGINIAS	0004	LEXINGTON
07	20	194	FC of VIRGINIAS	0005	WARRENTON
07	20	194	FC of VIRGINIAS	0006	LEESBURG
07	20	194	FC of VIRGINIAS	0007	ORANGE
07	20	194	FC of VIRGINIAS	0008	CULPEPPER

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
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
07	20	331	CAROLINA	0016	LIBERTY
07	20	331	CAROLINA	0017	LINCOLNTON
07	20	331	CAROLINA	0018	MADISON
07	20	331	CAROLINA	0019	MARSHALL

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	331	CAROLINA	0020	MOCKSVILLE
07	20	331	CAROLINA	0021	MONROE
07	20	331	CAROLINA	0022	MURPHY
07	20	331	CAROLINA	0023	NEWTON
07	20	331	CAROLINA	0024	PILOT MOUNTAIN
07	20	331	CAROLINA	0025	REIDSVILLE
07	20	331	CAROLINA	0026	ROXBORO
07	20	331	CAROLINA	0027	SALISBURY
07	20	331	CAROLINA	0028	SANFORD
07	20	331	CAROLINA	0029	SHELBY
07	20	331	CAROLINA	0030	SILER CITY
07	20	331	CAROLINA	0031	SPARTA
07	20	331	CAROLINA	0032	SPINDALE
07	20	331	CAROLINA	0033	STATESVILLE
07	20	331	CAROLINA	0034	TAYLORSVILLE
07	20	331	CAROLINA	0035	WADESBORO
07	20	331	CAROLINA	0036	WAYNESVILLE
07	20	331	CAROLINA	0037	WILKESBORO
07	20	331	CAROLINA	0038	WINSTON SALEM
07	20	331	CAROLINA	0039	YADKINVILLE
07	20	331	CAROLINA	0040	YANCEYVILLE
07	20	331	CAROLINA	0090	PART/COMM LOANS
07	20	331	CAROLINA	0094	CAROLINA SAM
07	20	332	AgSOUTH	0011	COVINGTON
07	20	332	AgSOUTH	0012	GRIFFIN
07	20	332	AgSOUTH	0013	MADISON
07	20	332	AgSOUTH	0014	STATESBORO
07	20	332	AgSOUTH	0015	SYLVANIA
07	20	332	AgSOUTH	0016	VIDALIA
07	20	332	AgSOUTH	0017	OGEECHEE
07	20	332	AgSOUTH	0019	REGION 01
07	20	332	AgSOUTH	0021	BAXLEY
07	20	332	AgSOUTH	0022	BLACKSHEAR
07	20	332	AgSOUTH	0023	CARROLLTON
07	20	332	AgSOUTH	0024	DOUGLAS
07	20	332	AgSOUTH	0025	GREENVILLE

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	332	AgSOUTH	0026	THOMASTON
07	20	332	AgSOUTH	0027	SATILLA
07	20	332	AgSOUTH	0029	REGION 02
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	0006	JACKSON
07	20	335	EAST CAROLINA	0007	KINSTON
07	20	335	EAST CAROLINA	0008	LOUISBURG
07	20	335	EAST CAROLINA	0009	NASHVILLE
07	20	335	EAST CAROLINA	0010	NEW BERN
07	20	335	EAST CAROLINA	0011	OXFORD
07	20	335	EAST CAROLINA	0012	PLYMOUTH
07	20	335	EAST CAROLINA	0013	RALEIGH
07	20	335	EAST CAROLINA	0015	SMITHFIELD
07	20	335	EAST CAROLINA	0016	SNOW HILL
07	20	335	EAST CAROLINA	0017	SWAN QUARTER
07	20	335	EAST CAROLINA	0018	TARBORO
07	20	335	EAST CAROLINA	0019	WARRENTON
07	20	335	EAST CAROLINA	0020	WASHINGTON
07	20	335	EAST CAROLINA	0021	WILLIAMSTON
07	20	335	EAST CAROLINA	0022	WILSON
07	20	335	EAST CAROLINA	0023	WINDSOR
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	20	336	AgGEORGIA	0010	OCILLA
07	20	336	AgGEORGIA	0011	SYLVESTER
07	20	336	AgGEORGIA	0024	TIFTON S.A.M.
07	20	336	AgGEORGIA	0025	PUR LOANS SOUTH
07	20	336	AgGEORGIA	0032	GAINESVILLE
07	20	336	AgGEORGIA	0033	CLARKESVILLE
07	20	336	AgGEORGIA	0034	DALTON
07	20	336	AgGEORGIA	0036	ROYSTON
07	20	336	AgGEORGIA	0037	WASHINGTON
07	20	336	AgGEORGIA	0038	CARTERSVILLE
07	20	336	AgGEORGIA	0085	PUR LOANS NORTH
07	20	336	AgGEORGIA	0086	PARTICIPATION
07	20	336	AgGEORGIA	0094	CLARKSVILLE S.A.M.
07	20	403	PALMETTO	0001	AIKEN
07	20	403	PALMETTO	0002	ALLENDALE
07	20	403	PALMETTO	0003	ANDERSON
07	20	403	PALMETTO	0004	BATESBURG
07	20	403	PALMETTO	0005	CAMDEN
07	20	403	PALMETTO	0006	COMMERCIAL SOUTH
07	20	403	PALMETTO	0007	GREENWOOD
07	20	403	PALMETTO	0008	LAURENS
07	20	403	PALMETTO	0009	NEWBERRY
07	20	403	PALMETTO	0010	ORANGEBURG
07	20	403	PALMETTO	0011	ROCK HILL
07	20	403	PALMETTO	0012	ST. MATTHEWS
07	20	403	PALMETTO	0013	SPARTANBURG
07	20	403	PALMETTO	0014	SUMMERVILLE
07	20	403	PALMETTO	0015	WALTERBORO
07	20	403	PALMETTO	0089	COMMERCIAL NORTH
07	20	403	PALMETTO	0091	PARTICIPATIONS
07	20	403	PALMETTO	0094	PALMETTO 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

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			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
	07	20	861	JACKSON PURCHASE	0006	MARSHALL COUNTY
	07	20	861	JACKSON PURCHASE	0008	LONE OAK
	07	20	861	JACKSON PURCHASE	0007	MAYFIELD
	07	20	861	JACKSON PURCHASE	0094	MAYFIELD S.A.M.
	07	20	899	AG CREDIT	0001	FINDLAY
	07	20	899	AG CREDIT	0003	FREMONT
	07	20	899	AG CREDIT	0004	TIFFIN
	07	20	899	AG CREDIT	0005	BOWLING GREEN
	07	20	899	AG CREDIT	0006	MARION
	07	20	899	AG CREDIT	0007	BUCYRUS
	07	20	899	AG CREDIT	0008	KENTON
	07	20	899	AG CREDIT	0009	MT. GILEAD
	07	20	899	AG CREDIT	0010	UPPER SANDUSKY
	07	20	899	AG CREDIT	0011	NORWALK
	07	20	899	AG CREDIT	0012	OTTAWA
	07	20	899	AG CREDIT	0014	VAN WERT
	07	20	899	AG CREDIT	0015	NAPOLEAN
	07	20	899	AG CREDIT	0016	COUNTRY MORTGAGES
	07	20	899	AG CREDIT	0094	FOSTORIA S.A.M.
	07	20	899	AG CREDIT	0095	ADMINISTRATIVE LOAN
*–AGRIBANK	07	22	012	GREENSTONE FCS	0101	HART
	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	0111	LAKEVIEW
	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

*** Change made effective March 31, 2003**

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	012	GREENSTONE FCS	0121	SANDUSKY
07	22	012	GREENSTONE FCS	0122	BAD AXE
07	22	012	GREENSTONE FCS	0123	LAPEER
07	22	012	GREENSTONE FCS	0124	CARO
07	22	012	GREENSTONE FCS	0131	ADRIAN
07	22	012	GREENSTONE FCS	0132	HILLSDALE
07	22	012	GREENSTONE FCS	0133	CONCORD
07	22	012	GREENSTONE FCS	0134	MONROE
07	22	012	GREENSTONE FCS	0135	ANN ARBOR
07	22	012	GREENSTONE FCS	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	0160	LANSING
07	22	012	GREENSTONE FCS	0161	KAWKAWLIN
07	22	012	GREENSTONE FCS	0174	CAPITAL MARKETS
07	22	012	GREENSTONE FCS	0188	CENTRAL OFFICE
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	0309	FOREST LAKE, MN
07	22	072	AGSTAR	0314	CHIPPEWA FALLS, WI
07	22	072	AGSTAR	0315	RIVER FALLS
07	22	072	AGSTAR	0316	MENOMONIE, WI
07	22	072	AGSTAR	0318	AMERY, WI
07	22	072	AGSTAR	0319	AGBASE/TAX/CONSULTING
07	22	072	AGSTAR	0323	PIPESTONE
07	22	072	AGSTAR	0363	SPECIAL CREDIT
07	22	072	AGSTAR	0367	LSA PROGRAM CREDIT
07	22	072	AGSTAR	0368	AGRIVISION FINANCE

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	072	AGSTAR	0369	STRATEGIC FINANCE
07	22	072	AGSTAR	0370	COMMERCIAL LENDING
07	22	072	AGSTAR	0375	PARTICIPATION PURCHASED
07	22	072	AGSTAR	0382	COUNTRY HOME MTG.
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	0748	ST. PAUL
07	22	072	AgSTAR	0750	LOL-PRO PARTNERS
07	22	075	NORTH DAKOTA	0301	MINOT
07	22	075	NORTH DAKOTA	0302	CARRINGTON
07	22	075	NORTH DAKOTA	0303	WILLISTON
07	22	075	NORTH DAKOTA	0304	BOTTINEAU
07	22	075	NORTH DAKOTA	0305	RUGBY
07	22	075	NORTH DAKOTA	0350	BOURGAULT CREDIT
07	22	075	NORTH DAKOTA	0353	MANKATO
07	22	075	NORTH DAKOTA	0388	MAIN OFFICE
07	22	075	NORTH DAKOTA	0398	SPECIAL CREDIT
07	22	077	DELTA	0401	DERMOTT
07	22	077	DELTA	0402	EURODA
07	22	077	DELTA	0488	CENTRAL OFFICE
07	22	093	GRAND FORKS	0101	GRAND FORKS
07	22	093	GRAND FORKS	0103	CROOKSTON
07	22	093	GRAND FORKS	0104	COOPERSTOWN
07	22	093	GRAND FORKS	0105	FOSSTON
07	22	093	GRAND FORKS	0106	HALLOCK
07	22	093	GRAND FORKS	0108	WARREN
07	22	093	GRAND FORKS	0109	GRAFTON
07	22	093	GRAND FORKS	0110	CAVALIER
07	22	093	GRAND FORKS	0111	LANGDON
07	22	093	GRAND FORKS	0113	DEVILS LAKE
07	22	093	GRAND FORKS	0114	GRAND FORKS M.L.
07	22	093	GRAND FORKS	0115	ROSEAU
07	22	093	GRAND FORKS	0153	MANKATO
07	22	093	GRAND FORKS	0161	GRAND FORKS R.A.V. ND
07	22	093	GRAND FORKS	0188	CENTRAL OFFICE

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

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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	198	FCS of AMERICA	0235	OGALLALA
07	22	198	FCS of AMERICA	0236	VALENTINE
07	22	198	FCS of AMERICA	0301	WATERTOWN
07	22	198	FCS of AMERICA	0302	ABERDEEN
07	22	198	FCS of AMERICA	0306	HURON
07	22	198	FCS of AMERICA	0307	MILLER
07	22	198	FCS of AMERICA	0310	RAPID CITY
07	22	198	FCS of AMERICA	0311	BELLE FOURCHE
07	22	198	FCS of AMERICA	0312	MOBRIDGE
07	22	198	FCS of AMERICA	0313	PIERRE
07	22	198	FCS of AMERICA	0320	YANKTON
07	22	198	FCS of AMERICA	0323	MADISON
07	22	198	FCS of AMERICA	0324	SIOUX FALLS
07	22	198	FCS of AMERICA	0326	MITCHELL
07	22	198	FCS of AMERICA	0401	CASPER
07	22	198	FCS of AMERICA	0402	GILLETTE
07	22	198	FCS of AMERICA	0403	KEMMERER
07	22	198	FCS of AMERICA	0405	WORLAND
07	22	198	FCS of AMERICA	0406	ALLIANCE
07	22	198	FCS of AMERICA	0409	SCOTTSBLUFF
07	22	198	FCS of AMERICA	0410	SIDNEY
07	22	308	MIDSOUTH	0301	JONESBORO
07	22	308	MIDSOUTH	0302	PARAGOULD
07	22	308	MIDSOUTH	0303	OSCEOLA
07	22	308	MIDSOUTH	0304	MARKED TREE
07	22	308	MIDSOUTH	0305	PIGGOTT
07	22	308	MIDSOUTH	0306	CORNING
07	22	308	MIDSOUTH	0310	FORREST CITY
07	22	308	MIDSOUTH	0311	WEST MEMPHIS
07	22	308	MIDSOUTH	0312	MARIANNA
07	22	308	MIDSOUTH	0313	HELENA
07	22	308	MIDSOUTH	0315	WYNNE
07	22	308	MIDSOUTH	0388	CENTRAL OFFICE
07	22	308	MIDSOUTH	0389	EASTERN ARKANSAS S.C.

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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	344	BADGERLAND	0705	MONDOVI
07	22	344	BADGERLAND	0706	BARABOO
07	22	344	BADGERLAND	0708	VIROQUA
07	22	344	BADGERLAND	0711	DODGEVILLE
07	22	344	BADGERLAND	0712	DARLINGTON
07	22	344	BADGERLAND	0713	LANCASTER
07	22	344	BADGERLAND	0720	JANESVILLE
07	22	344	BADGERLAND	0721	BURLINGTON
07	22	344	BADGERLAND	0730	BLACK RIVER FALLS
07	22	344	BADGERLAND	0731	RICHLAND CENTER
07	22	350	AgHERITAGE	0201	BATESVILLE
07	22	350	AgHERITAGE	0202	NEWPORT
07	22	350	AgHERITAGE	0203	SEARCY
07	22	350	AgHERITAGE	0205	POCAHONTAS
07	22	350	AgHERITAGE	0210	BRINKLEY
07	22	350	AgHERITAGE	0211	STAR CITY
07	22	350	AgHERITAGE	0213	STUTTGART
07	22	350	AgHERITAGE	0215	LONOKE
07	22	350	AgHERITAGE	0230	DERMOTT
07	22	350	AgHERITAGE	0288	CENTRAL OFFICE
07	22	350	AgHERITAGE	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

FARM CREDIT INSTITUTIONS
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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	405	AgCOUNTRY	0217	WADENA
07	22	405	AgCOUNTRY	0253	MANKATO
07	22	405	AgCOUNTRY	0265	COMMERICAL LENDING
07	22	405	AgCOUNTRY	0288	CENTRAL OFFICE
07	22	405	AgCOUNTRY	0298	SPECIAL CREDIT
07	22	406	PROGRESSIVE	0300	SIKESTON
07	22	406	PROGRESSIVE	0301	PORTAGEVILLE
07	22	406	PROGRESSIVE	0302	CHARLESTON
07	22	406	PROGRESSIVE	0303	DEXTER
07	22	406	PROGRESSIVE	0304	POPLAR BLUFF
07	22	406	PROGRESSIVE	0305	JACKSON
07	22	406	PROGRESSIVE	0306	ADVANCE
07	22	406	PROGRESSIVE	0307	CARUTHERSVILLE
07	22	406	PROGRESSIVE	0308	KENNET
07	22	406	PROGRESSIVE	0310	SIKESTON
07	22	406	PROGRESSIVE	0388	CENTRAL OFFICE
07	22	502	1ST FARM CREDIT SERVICES	0201	PONTIAC
07	22	502	1ST FARM CREDIT SERVICES	0202	BLOOMINGTON
07	22	502	1ST FARM CREDIT SERVICES	0203	EDWARDS
07	22	502	1ST FARM CREDIT SERVICES	0204	PEKIN
07	22	502	1ST FARM CREDIT SERVICES	0205	EUREKA
07	22	502	1ST FARM CREDIT SERVICES	0206	OTTAWA
07	22	502	1ST FARM CREDIT SERVICES	0207	WOODSTOCK
07	22	502	1ST FARM CREDIT SERVICES	0210	MACOMB
07	22	502	1ST FARM CREDIT SERVICES	0211	RUSHVILLE
07	22	502	1ST FARM CREDIT SERVICES	0212	PRINCETON
07	22	502	1ST FARM CREDIT SERVICES	0213	CARTHAGE
07	22	502	1ST FARM CREDIT SERVICES	0214	MONMOUTH
07	22	502	1ST FARM CREDIT SERVICES	0215	OREGON
07	22	502	1ST FARM CREDIT SERVICES	0216	ALEDO
07	22	502	1ST FARM CREDIT SERVICES	0217	FREEPORT
07	22	502	1ST FARM CREDIT SERVICES	0218	QUINCY
07	22	502	1ST FARM CREDIT SERVICES	0219	GENESEO
07	22	502	1ST FARM CREDIT SERVICES	0222	DEKALB
07	22	502	1ST FARM CREDIT SERVICES	0223	MORRIS
07	22	502	1ST FARM CREDIT SERVICES	0224	YORKVILLE

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	502	1ST FARM CREDIT SERVICES	0225	BOURBONNAIS
07	22	502	1ST FARM CREDIT SERVICES	0226	ROCKFORD
07	22	502	1ST FARM CREDIT SERVICES	0228	MORRISON
07	22	502	1ST FARM CREDIT SERVICES	0241	CAPITAL MARKETS
07	22	502	1ST FARM CREDIT SERVICES	0288	CENTRAL OFFICE
07	22	502	1ST FARM CREDIT SERVICES	0298	WEST CENTRAL ILLINOIS S.C.[7]
07	22	643	UNITED FCS	0102	WILLMAR, MN
07	22	643	UNITED FCS	0103	MADISON, MN
07	22	643	UNITED FCS	0104	MARSHALL,MN
07	22	643	UNITED FCS	0105	REDWOODS FALLS, MN
07	22	643	UNITED FCS	0112	LITCHFIELD, MN
07	22	643	UNITED FCS	0115	OLIVIA, MN
07	22	643	UNITED FCS	0153	AGSTAR FINANCIAL SERVICES
07	22	643	UNITED FCS	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 MISSOURI	0101	JEFFERSON CITY
07	22	644	FCS OF MISSOURI	0102	COLUMBIA
07	22	644	FCS OF MISSOURI	0103	SPRINGFIELD
07	22	644	FCS OF MISSOURI	0104	MARSHALL
07	22	644	FCS OF MISSOURI	0105	MEXICO
07	22	644	FCS OF MISSOURI	0106	SEDALIA
07	22	644	FCS OF MISSOURI	0107	ST. CHARLES
07	22	644	FCS OF MISSOURI	0109	UNION
07	22	644	FCS OF MISSOURI	0110	KIRKSVILLE

[7] S.C. represents Special Credit.

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	644	FCS OF MISSOURI	0111	SHELBINA
07	22	644	FCS OF MISSOURI	0112	MEMPHIS
07	22	644	FCS OF MISSOURI	0113	FARMINGTON
07	22	644	FCS OF MISSOURI	0114	MOUNTAIN GROVE
07	22	644	FCS OF MISSOURI	0115	LEBANON
07	22	644	FCS OF MISSOURI	0116	BOLIVAR
07	22	644	FCS OF MISSOURI	0117	ST. JOSEPH
07	22	644	FCS OF MISSOURI	0118	HIGGINSVILLE
07	22	644	FCS OF MISSOURI	0119	CHILLICOTHE
07	22	644	FCS OF MISSOURI	0120	HANNIBAL
07	22	644	FCS OF MISSOURI	0121	MARYVILLE
07	22	644	FCS OF MISSOURI	0122	KEYTESVILLE
07	22	644	FCS OF MISSOURI	0123	WEST PLAINS
07	22	644	FCS OF MISSOURI	0124	HARRISONVILLE
07	22	644	FCS OF MISSOURI	0125	CLINTON
07	22	644	FCS OF MISSOURI	0126	MT. VERNON
07	22	644	FCS OF MISSOURI	0127	NEVADA
07	22	644	FCS OF MISSOURI	0128	CAMERON
07	22	644	FCS OF MISSOURI	0129	NEOSHO
07	22	644	FCS OF MISSOURI	0188	JEFFERSON CITY – CENTRAL OFFICE
07	22	644	FCS OF MISSOURI	0198	JEFFERSON CITY – SPECIAL CREDIT
07	22	825	MID-AMERICA	0088	CENTRAL OFFICE
07	22	825	MID-AMERICA	0200	ASHLAND
07	22	825	MID-AMERICA	0201	MILLERSBURG
07	22	825	MID-AMERICA	0202	MANSFIELD
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0221	BELLEFONTAINE
07	22	825	MID-AMERICA	0228	VAN WERT
07	22	825	MID-AMERICA	0233	LUCASVILLE
07	22	825	MID-AMERICA	0234	GEORGETOWN
07	22	825	MID-AMERICA	0235	HILLSBORO
07	22	825	MID-AMERICA	0236	CIRCLEVILLE
07	22	825	MID-AMERICA	0237	WILMINGTON
07	22	825	MID-AMERICA	0238	WAPAKONETA
07	22	825	MID-AMERICA	0239	CELINA
07	22	825	MID-AMERICA	0241	GREENVILLE OH
07	22	825	MID-AMERICA	0242	TROY
07	22	825	MID-AMERICA	0243	EATON
07	22	825	MID-AMERICA	0244	WARREN
07	22	825	MID-AMERICA	0246	CANTON
07	22	825	MID-AMERICA	0247	SALEM
07	22	825	MID-AMERICA	0250	NEW PHILADELPHIA
07	22	825	MID-AMERICA	0270	ZANESVILLE
07	22	825	MID-AMERICA	0271	WINCHESTER
07	22	825	MID-AMERICA	0272	ALLIANCE
07	22	825	MID-AMERICA	0273	VERSAILLES
07	22	825	MID-AMERICA	0274	UTICA OH
07	22	825	MID-AMERICA	0276	DELPHOS OH
07	22	825	MID-AMERICA	0282	WASHINGTON COURTHOUSE S.A.U.
07	22	825	MID-AMERICA	0286	WASHINGTON COURTHOUSE
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0416	MARTINSVILLE
07	22	825	MID-AMERICA	0417	FRANKFORT
07	22	825	MID-AMERICA	0418	CRAWFORDSVILLE
07	22	825	MID-AMERICA	0421	LAFAYETTE
07	22	825	MID-AMERICA	0422	WILLIAMSPORT
07	22	825	MID-AMERICA	0424	MONTICELLO
07	22	825	MID-AMERICA	0426	LAFAYETTE S.A.U.
07	22	825	MID-AMERICA	0427	LaPORTE
07	22	825	MID-AMERICA	0429	PLYMOUTH
07	22	825	MID-AMERICA	0430	SOUTH BEND
07	22	825	MID-AMERICA	0431	VALPARAISO
07	22	825	MID-AMERICA	0432	ROCHESTER IN
07	22	825	MID-AMERICA	0433	RENSSELAER
07	22	825	MID-AMERICA	0435	WINAMAC
07	22	825	MID-AMERICA	0437	PERU
07	22	825	MID-AMERICA	0438	HUNTINGTON
07	22	825	MID-AMERICA	0439	KOKOMO
07	22	825	MID-AMERICA	0442	MARION
07	22	825	MID-AMERICA	0444	BLUFFTON
07	22	825	MID-AMERICA	0446	DECATUR
07	22	825	MID-AMERICA	0447	RUSHVILLE
07	22	825	MID-AMERICA	0451	ANDERSON
07	22	825	MID-AMERICA	0452	MUNCIE
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0603	GLASGOW
07	22	825	MID-AMERICA	0604	SOMERSET S.A.U.
07	22	825	MID-AMERICA	0605	FLEMINGSBURG
07	22	825	MID-AMERICA	0606	MAYSVILLE
07	22	825	MID-AMERICA	0608	GRAYSON
07	22	825	MID-AMERICA	0609	OWINGSVILLE
07	22	825	MID-AMERICA	0610	WEST LIBERTY
07	22	825	MID-AMERICA	0612	OWENTON
07	22	825	MID-AMERICA	0613	DRY RIDGE
07	22	825	MID-AMERICA	0614	SHELBYVILLE KY
07	22	825	MID-AMERICA	0616	OWENSBORO
07	22	825	MID-AMERICA	0617	HENDERSON
07	22	825	MID-AMERICA	0619	MORGANFIELD
07	22	825	MID-AMERICA	0620	ELIZABETHTOWN
07	22	825	MID-AMERICA	0621	BARDSTOWN
07	22	825	MID-AMERICA	0622	HARDINSBURG
07	22	825	MID-AMERICA	0623	BRANDENBURG
07	22	825	MID-AMERICA	0626	HOPKINSVILLE
07	22	825	MID-AMERICA	0628	MADISONVILLE
07	22	825	MID-AMERICA	0630	RUSSELLVILLE
07	22	825	MID-AMERICA	0631	BOWLING GREEN
07	22	825	MID-AMERICA	0632	HOPKINSVILLE
07	22	825	MID-AMERICA	0642	DANVILLE
07	22	825	MID-AMERICA	0651	MT. STERLING
07	22	825	MID-AMERICA	0662	CENTRAL OFFICE LOAN
07	22	825	MID-AMERICA	0663	LEXINGTON KY
07	22	825	MID-AMERICA	0690	CENTRAL OFFICE C.L.D.[8]
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

[8]C.L.D. represents Commercial Loan Department.

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	22	825	MID-AMERICA	0809	COOKEVILLE
07	22	825	MID-AMERICA	0811	JAMESTOWN
07	22	825	MID-AMERICA	0814	LEBANON
07	22	825	MID-AMERICA	0815	GALLATIN
07	22	825	MID-AMERICA	0817	DYERSBURG
07	22	825	MID-AMERICA	0819	TRENTON
07	22	825	MID-AMERICA	0822	DRESDEN
07	22	825	MID-AMERICA	0824	RIPLEY
07	22	825	MID-AMERICA	0825	LEXINGTON TN
07	22	825	MID-AMERICA	0826	SELMER
07	22	825	MID-AMERICA	0828	SOMERVILLE
07	22	825	MID-AMERICA	0829	DYERSBURG 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

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			ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
* –COBANK	07	23	008	MAINE	0001	AUBURN
	07	23	008	MAINE	0003	PRESQUE ISLE
	07	23	008	MAINE	0080	CORPORATE LENDING GROUP
	07	23	026	YANKEE	0001	WILLISTON
	07	23	026	YANKEE	0002	ST. ALBANS
	07	23	026	YANKEE	0003	MIDDLEBURY
	07	23	026	YANKEE	0005	NEWPORT
	07	23	026	YANKEE	0006	WHITE RIVER JUNCTION
	07	23	157	WESTERN NEW YORK	0001	BATAVIA
	07	23	157	WESTERN NEW YORK	0004	WARSAW
	07	23	157	WESTERN NEW YORK	0009	GENEVA
	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

*** Change made effective March 31, 2003**

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	23	898	NORTHWEST FCS	0050	MILES CITY
07	23	898	NORTHWEST FCS	0060	GLASGOW
07	23	898	NORTHWEST FCS	0070	SIDNEY
07	23	898	NORTHWEST FCS	0100	GREAT FALLS
07	23	898	NORTHWEST FCS	0110	CONRAD
07	23	898	NORTHWEST FCS	0120	HAVRE
07	23	898	NORTHWEST FCS	0150	MISSOULA
07	23	898	NORTHWEST FCS	0160	BOZEMAN
07	23	898	NORTHWEST FCS	0170	DILLON
07	23	898	NORTHWEST FCS	0200	IDAHO FALLS
07	23	898	NORTHWEST FCS	0210	BLACKFOOT
07	23	898	NORTHWEST FCS	0220	PRESTON
07	23	898	NORTHWEST FCS	0230	REXBURG
07	23	898	NORTHWEST FCS	0240	AMERICA FALLS
07	23	898	NORTHWEST FCS	0250	TWIN FALLS
07	23	898	NORTHWEST FCS	0260	BURLEY
07	23	898	NORTHWEST FCS	0300	CHEHALIS
07	23	898	NORTHWEST FCS	0310	MT. VERNON
07	23	898	NORTHWEST FCS	0340	PALMER
07	23	898	NORTHWEST FCS	0350	LYNDEN
07	23	898	NORTHWEST FCS	0370	SALEM
07	23	898	NORTHWEST FCS	0380	HARRISBURG
07	23	898	NORTHWEST FCS	0390	OREGON CITY
07	23	898	NORTHWEST FCS	0400	TILLAMOOK
07	23	898	NORTHWEST FCS	0410	FISHERIES (SALEM)
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

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		ASSOCIATION		SERVICING ORGANIZATION	
SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
07	23	898	NORTHWEST FCS	0570	LEWISTON
07	23	898	NORTHWEST FCS	0580	COTTONWOOD
07	23	898	NORTHWEST FCS	0590	PENDLETON
07	23	898	NORTHWEST FCS	0600	WALLA WALLA
07	23	898	NORTHWEST FCS	0620	YAKIMA
07	23	898	NORTHWEST FCS	0630	MOSES LAKE
07	23	898	NORTHWEST FCS	0640	THE DALLES
07	23	898	NORTHWEST FCS	0650	WENATCHEE
07	23	898	NORTHWEST FCS	0660	PASCO
07	23	898	NORTHWEST FCS	0670	SUNNYSIDE
07	23	898	NORTHWEST FCS	0710	HEADQUARTERS
07	23	898	NORTHWEST FCS	0720	W.A.C.C. Part.[9]
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.

[9]W.A.C.C. Part. represents Western Ag Credit Corporation participations.

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
FLCAs						
* –WICHITA	08	09	649	PONCA CITY	0000	PONCA CITY
	08	09	716	NESS CITY	0000	NESS CITY
–TEXAS	08	10	086	BRADY	0000	BRADY
	08	10	462	TEXAS	0000	SAN ANGELO
	08	10	462	TEXAS	0001	BROWNWOOD
	08	10	462	TEXAS	0002	COLEMAN
	08	10	462	TEXAS	0003	HASKELL
	08	10	586	PANHANDLE-PLAINS	0000	CENTRAL
	08	10	586	PANHANDLE-PLAINS	0001	AMARILLO
	08	10	586	PANHANDLE-PLAINS	0002	PAMPA
	08	10	586	PANHANDLE-PLAINS	0003	PERRYTON
	08	10	586	PANHANDLE-PLAINS	0004	PLAINVIEW
	08	10	658	TEXAS LAND BANK	0000	WACO
	08	10	658	TEXAS LAND BANK	0001	LAMPASAS
	08	10	658	TEXAS LAND BANK	0002	TEMPLE
	08	10	658	TEXAS LAND BANK	0003	CORSICANA
	08	10	658	TEXAS LAND BANK	0004	HILLSBORO
	08	10	861	SULPHUR SPRINGS	0000	SULPHUR SPRINGS
	08	10	861	SULPHUR SPRINGS	0001	GILMER
	08	10	861	SULPHUR SPRINGS	0002	CANTON
	08	10	861	SULPHUR SPRINGS	0003	KAUFMAN OFFICE
	08	10	861	SULPHUR SPRINGS	0004	PARTICIPATIONS
	08	10	923	LOUISIANA	0000	MONROE
	08	10	923	LOUISIANA	0001	ALEXANDRIA
	08	10	923	LOUISIANA	0002	OPELOUSES
	08	10	923	LOUISIANA	0003	SHREVEPORT
	08	10	923	LOUISIANA	0004	TALLULAH
	08	10	923	LOUISIANA	0005	WINNSBORO
	08	10	923	LOUISIANA	0006	AMITE
	08	10	923	LOUISIANA	0007	CROWLEY
	08	10	923	LOUISIANA	0008	PORT ALLEN

* **Change made effective MARCH 31, 2003**

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

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

FARM CREDIT INSTITUTIONS
IDENTIFICATION CODE

			ASSOCIATION		SERVICING ORGANIZATION	
	SYSTEM	DISTRICT	CODE	INSTITUTION	CODE	INSTITUTION
–WESTERN	08	11	418	KINGSBURG	0001	HANFORD
	08	11	418	KINGSBURG	0060	KINGSBURG P.P.