



National Milk Producers Federation

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Exhibit NMPF-35

United States Department of Agriculture Before The Secretary of Agriculture

In re: [Docket No. 23-J-0067; AMS-DA-23-0031] Milk in the Northeast and Other Marketing Areas

Hearing beginning August 23, 2023

Testimony Presented By:

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Representing

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I am Peter Vitaliano, Vice President, Economic Policy and Market Research for the National Milk Producers Federation (NMPF). This testimony is presented in support of Proposal 19, one of five proposals submitted by NMPF. NMPF is the national trade association that represents dairy farmers and the cooperative marketing associations they own and operate throughout the United States. I have been employed by NMPF for almost 38 years as essentially its Chief Economist, in which capacity I have been responsible for all economic and market analysis that supports the programs of NMPF.

NMPF is the voice of America's dairy farmers. Through its 25 dairy marketing cooperative members, NMPF represents two-thirds of the approximately 28,000 commercial dairy farmers in the United States. NMPF's member cooperatives reflect both the geographic and the product mix diversity of the dairy producer and cooperative sectors in the United States. NMPF's member cooperatives process a majority of the Class I milk pooled under Federal Orders and distributed on routes within the 11 Federal Order marketing areas and include one of the largest fluid dairy ESL manufacturers in the United States. NMPF members have significant Class II, Class III and Class IV manufacturing operations and manufacture a majority of U.S.-produced butter and nonfat dried milk products.

Given the diversity and breadth of its membership, NMPF is the dairy industry organization best able to undertake a comprehensive review of the Federal Order system and to weigh its impacts on both dairy farmers as well as processors and manufacturers. NMPF's five proposals presented at this hearing represent a balanced and integrated program of needed and long overdue updates that are in the best interests of the entire U.S. dairy industry and which appropriately balance the economic interests of dairy farmers and dairy plant operators. NMPF strongly supports the Federal Milk Marketing Order program but also believes that the program requires several regulatory and

technical updates to continue to operate in the best interests of dairy farmers, processors and manufacturers of dairy products and the dairy product consuming public.

The current system of Federal Order minimum class prices, which has been in effect since January 1, 2000, is the hybrid product of Federal Order Reform rulemaking and Congressional action. The dairy product price formulas for determining Federal Order Class III and IV prices implemented in January 2000 replaced the Basic Formula Price (BFP), which used a survey of milk prices, as did the preceding Minnesota-Wisconsin (M-W) price series, as the basic means of price discovery for establishing milk prices to operate the Federal Order program. Discontinuing the BFP represented a major change because it replaced this previous system of direct, survey-based, price discovery with a system that indirectly discovered raw milk prices entirely by calculation from market prices of the products manufactured from that milk. The intricate product price formulas and their constituent coefficients that resulted took on the important function of accurately simulating the market realities of the complex transfer of price discovery from the markets for dairy products to the markets for unprocessed milk used to produce them.

At the same time, the Class I prices that were established by Congress updated the pre-existing Class I differentials by adopting an optional USDA-suggested price surface, which had been generated on the basis of 1990s milk market conditions, and extended it coast-to-coast. All of the prices and price formulas of Federal Order Reform were premised upon the costs and realities of milk production and dairy product manufacturing which prevailed at that time.

Those market realities have subsequently changed as the U.S. dairy industry has undergone dynamic structural change since 2000, while the critical Federal Order dairy product price formulas and Class I differentials have, for the most part, remained static. For example, the location of U.S. milk production has shifted westward, manufacturing and transportation costs have increased significantly, and the southeastern states have become progressively more milk deficit. Also, the industry has seen the successful deployment of very large manufacturing plants, and yet many smaller-sized manufacturing plants remain critically important to satisfying the domestic and export demands for the U.S. milk supply. Additionally, the United States currently sells about 18 percent of its milk production as manufactured products in export markets, compared to about 5 percent in 2000.

These realities and others necessitate a pricing formula review that incorporates the Class I mover, Class I differentials, manufacturing cost (make) allowances, and other factors in the Class price formulas. The constituent parts of those formulas, including the products used, the make allowances, and the yield factors in the component formulas, the assumed composition of producer milk, as well as the Class I differentials, have become increasingly outdated, even those few previously updated, to the extent that the effective administration of the Federal Order program has become increasingly difficult.

NMPF has engaged in an almost two year-long comprehensive study of needed updates to the Federal Order pricing formula provisions. NMPF has undertaken this important activity with the essential and dedicated assistance of dozens of marketing experts from the staffs of its member cooperative marketing associations. In a series of over 200 mostly virtual meetings, this team

examined every detail of each of the current pricing formulas of the Federal Order uniform pricing regulations in 7 C.F.R § 1000.50-52. The goal was to develop a comprehensive, integrated, and balanced program of updates to these formulas, to realign them more fully with the structural realities of the current dairy industry and to address the disorderly marketing conditions which the growing misalignment has allowed to develop. This effort included consideration of mechanisms for making further updates in the future as the industry continues to evolve. The comprehensive package which resulted includes seeking additional legislative authority for USDA to conduct mandatory studies of manufacturing costs and product yield factors, seeking a change via ordinary rule-making to the regulations implementing the Dairy Product Mandatory Reporting Program (DPMRP), and five recommendations for amendments to the uniform pricing regulations for all Federal Orders.

The NMPF Board of Directors unanimously approved this package of recommendations, including the five recommendations for proposed amendments to all Federal Orders, which NMPF has submitted as the following proposals:

- 1. Update the milk component factors for protein, other solids, and nonfat solids in the Class III and Class IV skim milk price formulas**
- 3. Discontinue use of barrel cheese in the protein component price formula**
- 7. Increase the make allowances in the component price formulas to the following:**

Butter	\$0.21 per pound
Nonfat dry milk	\$0.21 per pound
Cheese	\$0.24 per pound
Dry Whey	\$0.23 per pound

13. Return to the “higher-of” Class I skim milk price mover

19. Update the Class I differentials throughout the United States

Implementation of all five components of NMPF’s comprehensive proposal will require amendment of certain provisions of the Federal Order uniform pricing regulations in 7 C.F.R § 1000.50-52, applicable to all Federal milk marketing orders, and 7 C.F.R. §1005.51(b), §1006.51(b), and §1007.51(b). This testimony is in support of Proposal 19, concerning the Class I and Class II Differentials.

Proposal 19: Update the Class I differentials throughout the United States

NMPF requests that the Secretary amend 7 C.F.R. § 1000.50(b) and (c) and § 1000.52, applicable to all federal milk marketing orders, as well as 7 C.F.R §1005.51(b), §1006.51(b), §1007.51(b), as specified at the conclusion of this testimony, which would increase the Class I differentials for

all counties, parishes and cities of the 48 contiguous United States to reflect the current costs of providing adequate supplies of fresh milk to fluid milk processing plants.

Disorder caused by the current Class I differentials and current market conditions

The majority of Federal Order Class I differentials have remained unchanged since Federal Order Reform, as reviewed and revised by Congress. The differentials in the Appalachian, Florida, and Southeast Orders were modestly updated in 2008.

Just as the make allowances embedded in the milk component pricing formulas are out of date, so, too, are the underlying cost assumptions embedded in the Class I differentials. Since the current Federal Order Class I differentials were established, one of their key determinants, fuel costs and the basic per-mile costs of hauling milk, have increased significantly. Truck driver per-day hours have been reduced, which has required more truck drivers and investment in more rolling stock. Additionally, federal requirements for in-truck electronic driver and truck logs were implemented during this period. Higher capital investments have also driven up overall milk hauling costs.

Other structural changes have increased both the costs and general availability of milk hauling, including increased road tolls, restrictive and variable road weight limits, labor shortages, and truck, trailer, tire, and replacement parts costs and shortages, as well as significant diesel fuel cost increases.

Driven by the increased cost of hauling milk per loaded mile, the cost per hundredweight per 100 miles has almost tripled since the current Class I differentials were established. Compounding this greater expense, opportunities for reducing costs through backhauls have become more limited. For example, in the Florida Order, the marketing area most distant from a reserve milk supply, backhauls of orange juice and orange juice concentrate used to be common. However, today, reduction in the Florida citrus industry and the availability of juice concentrate from other countries have nearly eliminated juice backhauls out of Florida. Where backhauls may still be an option, processors often forbid the possibility by requiring tanker trailers to remain dedicated to delivering milk and dairy products only.

Changes in the relative locations of farms and fluid milk processing plants have also increased the cost of delivering Class I milk to markets. Development in exurban fringes has displaced dairy farms. The location of milk production is increasingly distant from human population centers, while Class I processing plants remain in cities, due to the higher per unit costs of transporting packaged fluid milk relative to bulk, unprocessed milk. The miles that bulk, raw milk must travel to get from dairy farms to processing plants have increased.

The combination of increased miles milk must move to serve Class I markets and the significant increases in the per-mile cost of moving milk, is threatening the reliability of milk supplies for Class I use in many Federal Orders. The Class I differentials, which continue to be the fundamental regulatory mechanism of the Federal Order program for attracting an adequate

supply of farm milk for fluid milk processing, remain largely unchanged since Federal Order Reform 23 years ago.

In addition to increases in milk hauling costs since 2000, all contributors to the cost of producing Grade A milk at the farm have also increased. Class I prices are the only Federal Order prices for which the cost to producers is taken into account, albeit in an indirect fashion. The Federal Order base Class I differential has historically recognized that there has been a difference in the cost of producing milk solely for manufacturing use and the cost of producing for daily delivery to the Class I market. Over time, and with the Federal Order Reform changes in manufacturing class use prices eliminating any competitive milk procurement factor in a base milk price, the Class I differential base price now represents a modest nod to production costs at the producer level. Since 2000 those costs have risen far more than the limited increase in the base Class I differential, from \$1.60/cwt to \$2.20/cwt, as embedded in the NMPF proposal. The base Class I differential also plays an important role in reducing instances of class price inversions, the importance of which the Department stressed in Federal Order Reform, as previously reviewed in my testimony on Proposal 13 earlier in this hearing.

NMPF recognizes and supports USDA's long-standing policy of maintaining federally regulated prices as minimum prices and allowing market forces to fine-tune market prices. However, structural changes in the industry are limiting the reach and effectiveness of over-order prices for milk used in fluid milk products. Larger fluid milk plants, higher costs of hauling, increased distances raw unprocessed milk must travel to supply Class I processing needs, and growing resistance by handlers to accept over-order prices, are leaving many costs of serving Class I processors increasingly uncovered. The result is disorderly market conditions. As costs increase, and the capacity for over-order prices to keep up with these costs wane, pricing equity between competing processing plants is threatened. Worse, dairy farmers are subsidizing shortfalls of Class I prices to cover the full costs of supplying Class I milk to processors.

Taken together, milk transportation costs, producer production costs, and other factors have created a market environment in which the Federal Orders operate that is antithetical to the goals of the Federal Order system, that is, ensuring adequate supplies of milk for fluid processing, equitable treatment of producers and processors, and providing for the orderly marketing of milk. It is important for USDA to ameliorate this, as well as other changes that are eroding the effectiveness of the Federal Orders system.

The Proposed Solution: Update the current Class I differentials for all counties, parishes and cities in the contiguous United States

NMPF's proposal to address these multiple challenges and to help alleviate the economic stresses on milk marketers who have accepted the responsibility of supplying the marketplace with milk for Class I use is to update the Adjusted Class I differentials for every U.S. county, parish and city currently listed in 7 C.F.R. § 1000.52.

The method NMPF has followed to develop its proposed update to the Class I differentials follows the general process previously used during Federal Order Reform. This method also follows certain precepts of price alignment accepted by the Secretary in the southeastern Order

pricing hearing held in 2007. In brief, NMPF commissioned an update to the University of Wisconsin (previously Cornell University) national price surface model using 2021 model input data, including milk supplies, dairy product demand, cost of processing milk, and the cost of transporting milk and dairy products. The model has been greatly expanded to include many more supply and demand points as well as considerably more point-to-point road mileages.

NMPF used the model outputs from the University of Wisconsin model as a starting point. NMPF then applied local knowledge of milk movements, plant locations, and historic price relationships to refine the model results and prepare a rational regulated Class I value surface, using time-honored Class I price alignment techniques and processes. NMPF's final Class I recommendations deviated somewhat from the model results due to a variety of real-world milk movement considerations, as will be addressed in further hearing testimony.

In all locations, as would be expected given the substantial increases in the costs of milk hauling, the recommended regulated Class I differential surface increased versus the current regulated Class I differentials. The tilt, or slope, of the price surface from reserve supply points to Class I demand points has become steeper, and the geographic locations representing the reserve supply of milk have generally shifted toward western states. Similar to the general nature of the existing Class I differential price surface, the updated price surface slopes from lower values in the Northwest and West, areas of reserve supply, with increasing values when moving toward the milk-deficit areas in the Southeast.

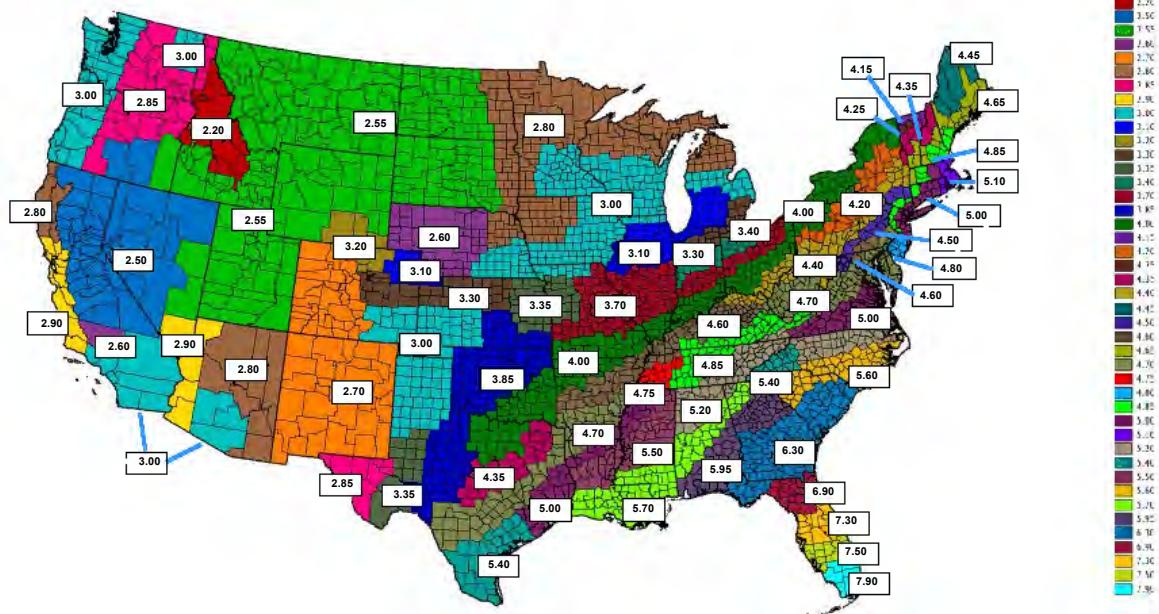
The updated Class I differentials, as proposed, which resulted from this NMPF analysis, reflect less than the full cost of moving milk and thereby maintain the Department's long-standing principle of minimum prices. In developing this proposal, NMPF used the expertise of numerous individuals responsible for marketing milk in NMPF member cooperatives as well as others that have long-standing expertise in the national Class I price surface. Their expertise was used to further refine the model results to develop the proposed pricing surface that best fits the realities of today's marketplace. As such, the proposal does not follow the model's results in every instance as there are both positive and negative deviations from the model's results to better support a more orderly marketing system.

The results of the NMPF study, analysis, and price alignment processes are included in Figure 1, below. It is a color-coded representation map that visibly presents the 3,108 counties, parishes and independent cities and each civil district's proposed Class I differential.

Exhibit USDA-46, Hearing Exhibit number 46, provides a summary of the Proposal 19 national average Class I differentials by federal order.

This testimony provides an overview of NMPF's justification for adoption of Proposal 19. More detailed testimony will follow that supports all, or key portions of, Proposal 19, including testimony provided by Jeff Sims, representing NMPF member cooperative Lone Star Milk Producers, as well as an expert witness from the University of Wisconsin who will testify about the national price surface model used to develop Proposal 19, other members of the NMPF task force that developed NMPF's Federal Order modernization proposals, and producers who are members of NMPF member dairy cooperatives.

Figure 1. NMPF Proposed Class I Differentials



Economic and Market Impacts of NMPF's Proposed Changes

Dr. Scott Brown of the University of Missouri will testify later at this hearing on his analysis of the economic impact of adopting NMPF's five proposals previously described. His analysis will show that these proposals will have a modestly positive impact on the average price of milk received by dairy farmers, which will dissipate fairly rapidly. The resulting average prices are expected to converge within a few years to their "baseline" levels, i.e., levels expected to prevail in the absence of any order changes.

The changes proposed by NMPF will not affect the cost of producing milk nor constrain the supply of milk freely produced by the nation's dairy farmers in response to market price signals. Without either of these effects, the price of milk will continue to reflect the longer-term costs of producing it, which are not directly affected by the Federal Order regulatory changes proposed by NMPF. Any and all changes to the prices of individual dairy products, or to the Federal Order regulated cost of milk for processing individual dairy products generated by these proposals, will be limited to those necessary to reflect changes in the costs of manufacturing those products, changes in the costs of supplying milk to processors of those products, changes in the value of the milk supplied by producers to those processors, or other changes necessary to more closely align the regulated minimum value of milk with the market value of the products into which it is produced, as translated by the federal order product price formulas. Such realignment is critical to the effective functioning of the Federal Order program to ensure orderly marketing, given the fixed parametric nature of the product price formulas, coupled with the rapid evolution of the basic structural features of the U.S. dairy industry that those parameters are intended accurately to reflect.

Figure 2 below provides a perspective on the key issue of the impact on consumers of the Federal Order program, and potential changes to the regulatory provisions of that program. It charts the monthly Consumer Price Indices (CPIs) reported by the U.S. Bureau of Labor Statistics (BLS) over the past decade and a half for all items, which is the general measure of overall consumer price inflation, also referred to as the overall cost of living, together with the aggregate CPIs for all food and beverages, for all dairy products, and for all fluid milk products, the principal regulatory focus of the Federal Order program. These CPIs reflect actual retail prices paid in all U.S. cities, but they are expressed in the form of indices, with their respective U.S. average retail prices during the 36-month period of 1982-84 each set to the value 100, to facilitate comparisons.

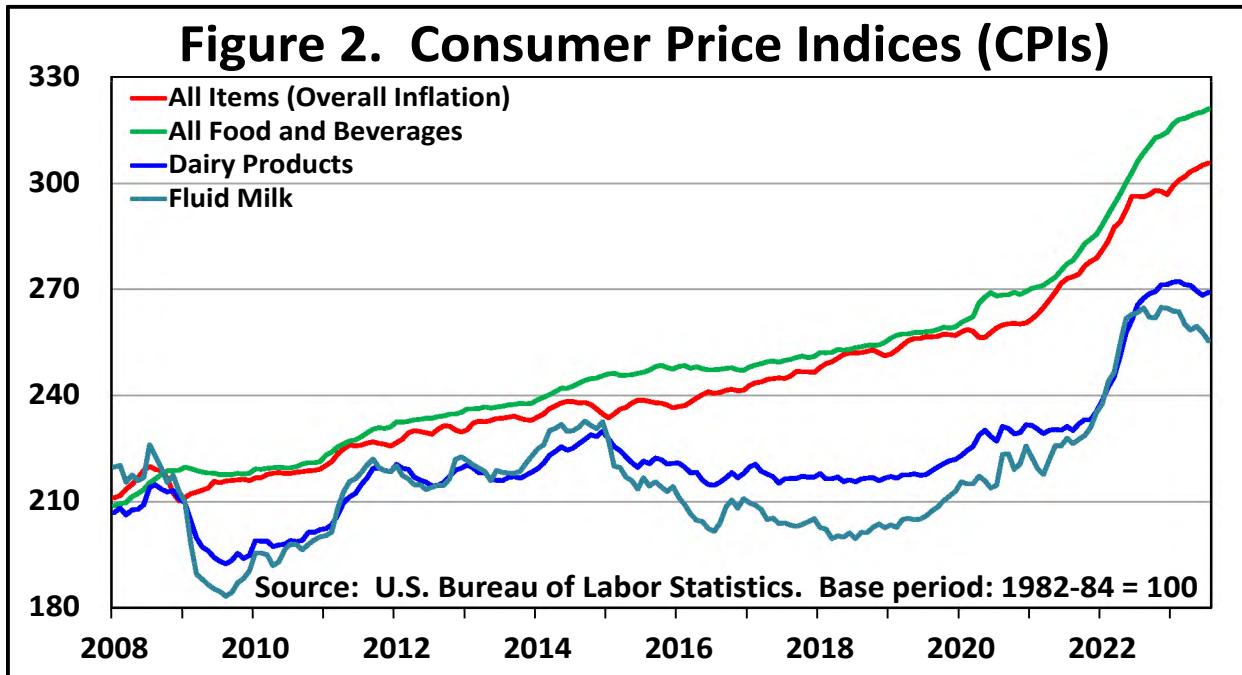


Figure 2 shows that the retail prices represented by all four of these measures had increased as of 2008 by about the same amount, slightly more than doubling during the quarter-century since the index base period. From 2008, the overall cost of living and the cost of all food and beverages have both continued to increase at a relatively steady pace, which accelerated during the recent bout of inflation, with food and beverage prices slightly outpacing the overall inflation rate, particularly in recent months.

The less aggregated dairy and fluid milk CPIs have shown a greater sensitivity to the price of producer milk, including the 2009 price plunge, the price spikes of 2014 and 2022, and the stagnation of prices between these two peaks. This closer connection between farm and retail prices for dairy stems from the fact that the cost of raw milk has averaged about 31 percent of the retail value of dairy products since 2002, while the farm value of most food and beverage products represents a much smaller share of the total retail value of the finished products, which accordingly reflect more closely the main drivers of overall retail price inflation, including such factors as energy, labor and transportation. However, these factors have also caused retail price

inflation for dairy products to outpace general and food and beverage price inflation during the recent bout of general price inflation, but also to recover more quickly from it, with dairy product retail prices actually dropping this year while the two more general CPIs continued to increase.

But, of particular significance for the current purpose, the overall cost to consumers of dairy products, and fluid milk products in particular, has declined during the illustrated period relative to both overall inflation as well as general food and beverage price inflation. One noteworthy datum is that the simple difference by which the monthly CPI for all fluid milk has fallen below the monthly CPI for all food and beverages reached its highest level ever in July 2023.

Agricultural production enjoys built-in productivity advantages due to its biological basis, which can generate increases in production per animal or increases in production per planted unit as a result of genetic improvements and other productivity enhancements unique to biological production processes. These advances generate unit cost reductions which the competitive nature farming passes on up the various agricultural and food marketing channels, eventually to consumers. This consumer cost reduction aspect of agriculture varies in direct relation to the proportion which the basic agricultural commodity represents of the total retail value of the resulting food products, which, as mentioned, is relatively high for dairy products. This aspect of agricultural production, coupled with the great productivity of U.S. agriculture, has resulted in the general cost of food representing one of the smallest proportions of total consumer income in the United States, compared to that in all other countries.

It is therefore very difficult to consider the facts presented in Figure 2, which reflect the relative influence of all economic factors at play in producing general, food and beverage, overall dairy product, and fluid milk product price inflation over the past decade and a half, a period that includes the continuous operation of the Federal Order program, and conclude that Federal Orders have had a deleterious effect on consumer welfare via the retail price of fluid milk and retail prices of dairy products in general. And, given the results of Dr. Brown's analysis, this will continue to be the case under the Federal Order modernization changes proposed by NMPF.

Another key issue is the impact of the Federal Order program, and potential changes to the regulatory provisions of that program, on small businesses. As stated in the notice for this hearing, most parties subject to a FMMO are considered a small business. A large majority of those are dairy farm businesses, which, for the purpose of the Regulatory Flexibility Act (5 U.S.C. 601-612) (RFA), are defined as a "small business" if they have an annual gross revenue of \$3.75 million or less.

Table 1 below provides simple estimates of the average herd size and average milk sales per herd of the producers pooled on the individual Federal Orders in 2022. These estimates are weighted averages by herd sizes in the individual states that lie wholly or partially in the respective Federal Order marketing areas. These estimates would indicate that most of the producers pooled in Federal Orders in 2022 would qualify as small businesses for the purpose of the RFA.

Table 1. Estimated Dairy Herd Statistics in Federal Milk Marketing Order Areas, 2022

Order #	Licensed Dairy Herds	Average Herd Size	Average Sales per Herd
		<i>Head</i>	<i>Mil.\$/Yr</i>
1	3,668	171	\$1.0
5	769	231	\$1.3
6	56	1,617	\$9.1
7	620	394	\$2.0
30	8,338	352	\$1.4
32	2,125	772	\$3.2
33	4,107	211	\$1.4
51	1,115	1,544	\$8.7
124	508	777	\$4.6
126	435	2,085	\$12.5
131	80	2,463	\$14.4

Estimates by National Milk Producers Federation

As mentioned previously, Dr. Brown's analysis and testimony will show that the Federal Order modernization changes proposed by NMPF will have a modest, positive impact on the average price of milk received by the mostly small businesses that are dairy farmers in the United States. Also as previously mentioned, any and all changes to the prices of individual dairy products, and to the Federal Order component and class prices resulting from these proposals, and therefore to the uniform prices received by dairy farmers in individual orders and regions, will be limited to those necessary to reflect changes in the costs of manufacturing those products, changes in the costs of supplying milk to processors of those products, changes in the value of the milk supplied by producers to those processors, or other changes necessary to more closely align the regulated minimum value of milk with the market value of the products from which it is produced, as translated by the Federal Order product price formulas. This will also apply to any processors and manufacturers of dairy products which are also small businesses.

Concluding comment and proposed regulatory changes

NMPF sincerely wishes to thank Secretary Vilsack and the Department for holding this important hearing and for thoughtfully considering adoption of its proposed amendments to the Federal milk marketing order regulations. NMPF has devoted considerable time and resources to thoughtfully considering and recommending the important changes it considers necessary to correct the growing misalignment between the dynamic changes in the U.S. dairy industry since Federal Order Reform and the largely unchanged factors in the critical federal order component and class price formulas originally adopted at that time. Together, NMPF is requesting the Secretary to amend certain provisions of 7 C.F.R. § 1000.50-52, applicable to all Federal milk

marketing orders, and 7 C.F.R. §1005.51(b), §1006.51(b), and §1007.51(b). The changes to these regulations that Proposal 19 would entail are as follows (includes some changes pursuant to Proposal 13):

§ 1000.50 Class prices, component prices, and advanced pricing factors.

* * * * *

(b) ***Class I skim milk price.*** The Class I skim milk price per hundredweight shall be the adjusted Class I differential specified in § 1000.52, ~~plus the adjustment to Class I prices specified in §§ 1005.51(b), 1006.51(b) and 1007.51(b) of this chapter, plus the simple average higher~~ of the advanced pricing factors computed in paragraph (q)(1) and (2) of this section rounded to the nearest cent, ~~plus \$0.74 per hundredweight~~.

(c) ***Class I butterfat price.*** The Class I butterfat price per pound shall be the adjusted Class I differential specified in § 1000.52 divided by 100, ~~plus the adjustments to Class I prices specified in §§ 1005.51(b), 1006.51(b) and 1007.51(b) divided by 100~~, plus the advanced butterfat price computed in paragraph (q)(3) of this section.

* * * * *

Delete in their entirety: §1005.51(b), §1006.51(b), and §1007.51(b).

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§ 1000.52 Adjusted Class I differentials.

The Class I differentials adjusted for location to be used in § 1000.50(b) and (c) shall be as follows: *Delete all that follows and insert in lieu thereof the following:*

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Autauga	AL	1001	5.70	
Baldwin	AL	1003	5.95	
Barbour	AL	1005	5.95	
Bibb	AL	1007	5.70	
Blount	AL	1009	5.20	
Bullock	AL	1011	5.95	
Butler	AL	1013	5.95	
Calhoun	AL	1015	5.70	
Chambers	AL	1017	5.95	
Cherokee	AL	1019	5.70	
Chilton	AL	1021	5.70	
Choctaw	AL	1023	5.70	
Clarke	AL	1025	5.70	
Clay	AL	1027	5.70	
Cleburne	AL	1029	5.70	
Coffee	AL	1031	5.95	
Colbert	AL	1033	5.20	
Conecuh	AL	1035	5.95	
Coosa	AL	1037	5.70	
Covington	AL	1039	5.95	
Crenshaw	AL	1041	5.95	
Cullman	AL	1043	5.20	
Dale	AL	1045	5.95	
Dallas	AL	1047	5.70	
DeKalb	AL	1049	5.20	
Elmore	AL	1051	5.95	
Escambia	AL	1053	5.95	
Etowah	AL	1055	5.70	
Fayette	AL	1057	5.20	
Franklin	AL	1059	5.20	
Geneva	AL	1061	5.95	
Greene	AL	1063	5.70	
Hale	AL	1065	5.70	
Henry	AL	1067	5.95	
Houston	AL	1069	5.95	
Jackson	AL	1071	5.20	
Jefferson	AL	1073	5.20	
Lamar	AL	1075	5.20	
Lauderdale	AL	1077	5.20	
Lawrence	AL	1079	5.20	
Lee	AL	1081	5.95	
Limestone	AL	1083	5.20	
Lowndes	AL	1085	5.95	
Macon	AL	1087	5.95	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Madison	AL	1089	5.20	
Marengo	AL	1091	5.70	
Marion	AL	1093	5.20	
Marshall	AL	1095	5.20	
Mobile	AL	1097	5.95	
Monroe	AL	1099	5.95	
Montgomery	AL	1101	5.95	
Morgan	AL	1103	5.20	
Perry	AL	1105	5.70	
Pickens	AL	1107	5.20	
Pike	AL	1109	5.95	
Randolph	AL	1111	5.95	
Russell	AL	1113	5.95	
Shelby	AL	1117	5.70	
St. Clair	AL	1115	5.70	
Sumter	AL	1119	5.70	
Talladega	AL	1121	5.70	
Tallapoosa	AL	1123	5.95	
Tuscaloosa	AL	1125	5.20	
Walker	AL	1127	5.20	
Washington	AL	1129	5.70	
Wilcox	AL	1131	5.70	
Winston	AL	1133	5.20	
Apache	AZ	4001	2.80	
Cochise	AZ	4003	2.80	
Coconino	AZ	4005	2.80	
Gila	AZ	4007	2.80	
Graham	AZ	4009	2.80	
Greenlee	AZ	4011	2.80	
La Paz	AZ	4012	2.90	
Maricopa	AZ	4013	3.00	
Mohave	AZ	4015	2.90	
Navajo	AZ	4017	2.80	
Pima	AZ	4019	3.00	
Pinal	AZ	4021	3.00	
Santa Cruz	AZ	4023	2.80	
Yavapai	AZ	4025	2.80	
Yuma	AZ	4027	2.90	
Arkansas	AR	5001	4.70	
Ashley	AR	5003	5.00	
Baxter	AR	5005	4.00	
Benton	AR	5007	4.00	
Boone	AR	5009	4.00	
Bradley	AR	5011	4.70	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Calhoun	AR	5013	4.70	
Carroll	AR	5015	4.00	
Chicot	AR	5017	5.00	
Clark	AR	5019	4.70	
Clay	AR	5021	4.60	
Cleburne	AR	5023	4.60	
Cleveland	AR	5025	4.70	
Columbia	AR	5027	4.70	
Conway	AR	5029	4.60	
Craighead	AR	5031	4.60	
Crawford	AR	5033	4.00	
Crittenden	AR	5035	4.70	
Cross	AR	5037	4.60	
Dallas	AR	5039	4.70	
Desha	AR	5041	4.70	
Drew	AR	5043	4.70	
Faulkner	AR	5045	4.60	
Franklin	AR	5047	4.00	
Fulton	AR	5049	4.00	
Garland	AR	5051	4.60	
Grant	AR	5053	4.70	
Greene	AR	5055	4.60	
Hempstead	AR	5057	4.70	
Hot Spring	AR	5059	4.70	
Howard	AR	5061	4.70	
Independence	AR	5063	4.60	
Izard	AR	5065	4.00	
Jackson	AR	5067	4.60	
Jefferson	AR	5069	4.70	
Johnson	AR	5071	4.00	
Lafayette	AR	5073	4.70	
Lawrence	AR	5075	4.60	
Lee	AR	5077	4.70	
Lincoln	AR	5079	4.70	
Little River	AR	5081	4.70	
Logan	AR	5083	4.60	
Lonoke	AR	5085	4.60	
Madison	AR	5087	4.00	
Marion	AR	5089	4.00	
Miller	AR	5091	4.70	
Mississippi	AR	5093	4.60	
Monroe	AR	5095	4.70	
Montgomery	AR	5097	4.60	
Nevada	AR	5099	4.70	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Newton	AR	5101	4.00	
Ouachita	AR	5103	4.70	
Perry	AR	5105	4.60	
Phillips	AR	5107	4.70	
Pike	AR	5109	4.70	
Poinsett	AR	5111	4.60	
Polk	AR	5113	4.60	
Pope	AR	5115	4.00	
Prairie	AR	5117	4.60	
Pulaski	AR	5119	4.60	
Randolph	AR	5121	4.00	
Saline	AR	5125	4.60	
Scott	AR	5127	4.60	
Searcy	AR	5129	4.00	
Sebastian	AR	5131	4.00	
Sevier	AR	5133	4.70	
Sharp	AR	5135	4.00	
St. Francis	AR	5123	4.70	
Stone	AR	5137	4.00	
Union	AR	5139	4.70	
Van Buren	AR	5141	4.60	
Washington	AR	5143	4.00	
White	AR	5145	4.60	
Woodruff	AR	5147	4.60	
Yell	AR	5149	4.60	
Alameda	CA	6001	2.90	
Alpine	CA	6003	2.50	
Amador	CA	6005	2.50	
Butte	CA	6007	2.50	
Calaveras	CA	6009	2.50	
Colusa	CA	6011	2.50	
Contra Costa	CA	6013	2.90	
Del Norte	CA	6015	2.80	
El Dorado	CA	6017	2.50	
Fresno	CA	6019	2.50	
Glenn	CA	6021	2.50	
Humboldt	CA	6023	2.80	
Imperial	CA	6025	3.00	
Inyo	CA	6027	2.50	
Kern	CA	6029	2.60	
Kings	CA	6031	2.50	
Lake	CA	6033	2.80	
Lassen	CA	6035	2.50	
Los Angeles	CA	6037	3.00	

Madera	CA	6039	2.50
Marin	CA	6041	2.90
Mariposa	CA	6043	2.50
Mendocino	CA	6045	2.80
Merced	CA	6047	2.50
Modoc	CA	6049	2.50
Mono	CA	6051	2.50
Monterey	CA	6053	2.90
Napa	CA	6055	2.90
Nevada	CA	6057	2.50
Orange	CA	6059	3.00
Placer	CA	6061	2.50
Plumas	CA	6063	2.50
Riverside	CA	6065	3.00
Sacramento	CA	6067	2.50
San Benito	CA	6069	2.90
San Bernardino	CA	6071	3.00
San Diego	CA	6073	3.00
San Francisco	CA	6075	2.90
San Joaquin	CA	6077	2.50
San Luis Obispo	CA	6079	2.90
San Mateo	CA	6081	2.90
Santa Barbara	CA	6083	2.90
Santa Clara	CA	6085	2.90
Santa Cruz	CA	6087	2.90
Shasta	CA	6089	2.50
Sierra	CA	6091	2.50
Siskiyou	CA	6093	2.50
Solano	CA	6095	2.90
Sonoma	CA	6097	2.90
Stanislaus	CA	6099	2.50
Sutter	CA	6101	2.50
Tehama	CA	6103	2.50
Trinity	CA	6105	2.80
Tulare	CA	6107	2.50
Tuolumne	CA	6109	2.50
Ventura	CA	6111	3.00
Yolo	CA	6113	2.50
Yuba	CA	6115	2.50
Adams	CO	8001	3.30
Alamosa	CO	8003	2.70
Arapahoe	CO	8005	3.30
Archuleta	CO	8007	2.70
Baca	CO	8009	3.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Bent	CO	8011	3.00
Boulder	CO	8013	3.20
Broomfield	CO	8014	3.30
Chaffee	CO	8015	2.70
Cheyenne	CO	8017	3.30
Clear Creek	CO	8019	2.70
Conejos	CO	8021	2.70
Costilla	CO	8023	2.70
Crowley	CO	8025	3.00
Custer	CO	8027	2.70
Delta	CO	8029	2.70
Denver	CO	8031	3.30
Dolores	CO	8033	2.70
Douglas	CO	8035	3.30
Eagle	CO	8037	2.70
El Paso	CO	8041	3.30
Elbert	CO	8039	3.30
Fremont	CO	8043	2.70
Garfield	CO	8045	2.70
Gilpin	CO	8047	3.30
Grand	CO	8049	2.70
Gunnison	CO	8051	2.70
Hinsdale	CO	8053	2.70
Huerfano	CO	8055	2.70
Jackson	CO	8057	2.70
Jefferson	CO	8059	3.30
Kiowa	CO	8061	3.00
Kit Carson	CO	8063	3.30
La Plata	CO	8067	2.70
Lake	CO	8065	2.70
Larimer	CO	8069	3.20
Las Animas	CO	8071	3.00
Lincoln	CO	8073	3.30
Logan	CO	8075	3.10
Mesa	CO	8077	2.70
Mineral	CO	8079	2.70
Moffat	CO	8081	2.70
Montezuma	CO	8083	2.70
Montrose	CO	8085	2.70
Morgan	CO	8087	3.10
Otero	CO	8089	3.00
Ouray	CO	8091	2.70
Park	CO	8093	2.70
Phillips	CO	8095	3.10

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Pitkin	CO	8097	2.70	
Prowers	CO	8099	3.00	
Pueblo	CO	8101	3.00	
Rio Blanco	CO	8103	2.70	
Rio Grande	CO	8105	2.70	
Routt	CO	8107	2.70	
Saguache	CO	8109	2.70	
San Juan	CO	8111	2.70	
San Miguel	CO	8113	2.70	
Sedgwick	CO	8115	3.10	
Summit	CO	8117	2.70	
Teller	CO	8119	3.30	
Washington	CO	8121	3.10	
Weld	CO	8123	3.20	
Yuma	CO	8125	3.10	
Fairfield	CT	9001	5.00	
Hartford	CT	9003	5.00	
Litchfield	CT	9005	4.85	
Middlesex	CT	9007	5.00	
New Haven	CT	9009	5.00	
New London	CT	9011	5.00	
Tolland	CT	9013	5.00	
Windham	CT	9015	5.00	
Kent	DE	10001	4.70	
New Castle	DE	10003	4.70	
Sussex	DE	10005	4.70	
District of Columbia	DC	11001	4.70	
Alachua	FL	12001	6.90	
Baker	FL	12003	6.90	
Bay	FL	12005	6.30	
Bradford	FL	12007	6.90	
Brevard	FL	12009	7.30	
Broward	FL	12011	7.90	
Calhoun	FL	12013	6.30	
Charlotte	FL	12015	7.50	
Citrus	FL	12017	7.30	
Clay	FL	12019	6.90	
Collier	FL	12021	7.90	
Columbia	FL	12023	6.90	
DeSoto	FL	12027	7.50	
Dixie	FL	12029	6.90	
Duval	FL	12031	6.90	
Escambia	FL	12033	5.95	
Flagler	FL	12035	6.90	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Franklin	FL	12037	6.30
Gadsden	FL	12039	6.30
Gilchrist	FL	12041	6.90
Glades	FL	12043	7.50
Gulf	FL	12045	6.30
Hamilton	FL	12047	6.90
Hardee	FL	12049	7.50
Hendry	FL	12051	7.90
Hernando	FL	12053	7.30
Highlands	FL	12055	7.50
Hillsborough	FL	12057	7.30
Holmes	FL	12059	5.95
Indian River	FL	12061	7.50
Jackson	FL	12063	6.30
Jefferson	FL	12065	6.30
Lafayette	FL	12067	6.90
Lake	FL	12069	7.30
Lee	FL	12071	7.50
Leon	FL	12073	6.30
Levy	FL	12075	6.90
Liberty	FL	12077	6.30
Madison	FL	12079	6.90
Manatee	FL	12081	7.50
Marion	FL	12083	6.90
Martin	FL	12085	7.50
Miami-Dade	FL	12086	7.90
Monroe	FL	12087	7.90
Nassau	FL	12089	6.90
Okaloosa	FL	12091	5.95
Okeechobee	FL	12093	7.50
Orange	FL	12095	7.30
Osceola	FL	12097	7.30
Palm Beach	FL	12099	7.90
Pasco	FL	12101	7.30
Pinellas	FL	12103	7.30
Polk	FL	12105	7.30
Putnam	FL	12107	6.90
Santa Rosa	FL	12113	5.95
Sarasota	FL	12115	7.50
Seminole	FL	12117	7.30
St. Johns	FL	12109	6.90
St. Lucie	FL	12111	7.50
Sumter	FL	12119	7.30
Suwannee	FL	12121	6.90

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Taylor	FL	12123	6.90	
Union	FL	12125	6.90	
Volusia	FL	12127	7.30	
Wakulla	FL	12129	6.30	
Walton	FL	12131	5.95	
Washington	FL	12133	6.30	
Appling	GA	13001	6.30	
Atkinson	GA	13003	6.30	
Bacon	GA	13005	6.30	
Baker	GA	13007	6.30	
Baldwin	GA	13009	5.95	
Banks	GA	13011	5.95	
Barrow	GA	13013	5.95	
Bartow	GA	13015	5.70	
Ben Hill	GA	13017	6.30	
Berrien	GA	13019	6.30	
Bibb	GA	13021	6.30	
Bleckley	GA	13023	6.30	
Brantley	GA	13025	6.30	
Brooks	GA	13027	6.30	
Bryan	GA	13029	6.30	
Bulloch	GA	13031	6.30	
Burke	GA	13033	6.30	
Butts	GA	13035	5.95	
Calhoun	GA	13037	6.30	
Camden	GA	13039	6.30	
Candler	GA	13043	6.30	
Carroll	GA	13045	5.95	
Catoosa	GA	13047	5.20	
Charlton	GA	13049	6.30	
Chatham	GA	13051	6.30	
Chattahoochee	GA	13053	6.30	
Chattooga	GA	13055	5.20	
Cherokee	GA	13057	5.70	
Clarke	GA	13059	5.95	
Clay	GA	13061	6.30	
Clayton	GA	13063	5.95	
Clinch	GA	13065	6.30	
Cobb	GA	13067	5.95	
Coffee	GA	13069	6.30	
Colquitt	GA	13071	6.30	
Columbia	GA	13073	5.95	
Cook	GA	13075	6.30	
Coweta	GA	13077	5.95	

Crawford	GA	13079	6.30
Crisp	GA	13081	6.30
Dade	GA	13083	5.20
Dawson	GA	13085	5.70
Decatur	GA	13087	6.30
DeKalb	GA	13089	5.95
Dodge	GA	13091	6.30
Dooly	GA	13093	6.30
Dougherty	GA	13095	6.30
Douglas	GA	13097	5.95
Early	GA	13099	6.30
Echols	GA	13101	6.30
Effingham	GA	13103	6.30
Elbert	GA	13105	5.95
Emanuel	GA	13107	6.30
Evans	GA	13109	6.30
Fannin	GA	13111	5.70
Fayette	GA	13113	5.95
Floyd	GA	13115	5.70
Forsyth	GA	13117	5.95
Franklin	GA	13119	5.95
Fulton	GA	13121	5.95
Gilmer	GA	13123	5.70
Glascock	GA	13125	6.30
Glynn	GA	13127	6.30
Gordon	GA	13129	5.70
Grady	GA	13131	6.30
Greene	GA	13133	5.95
Gwinnett	GA	13135	5.95
Habersham	GA	13137	5.70
Hall	GA	13139	5.95
Hancock	GA	13141	5.95
Haralson	GA	13143	5.70
Harris	GA	13145	6.30
Hart	GA	13147	5.95
Heard	GA	13149	5.95
Henry	GA	13151	5.95
Houston	GA	13153	6.30
Irwin	GA	13155	6.30
Jackson	GA	13157	5.95
Jasper	GA	13159	5.95
Jeff Davis	GA	13161	6.30
Jefferson	GA	13163	6.30
Jenkins	GA	13165	6.30

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Johnson	GA	13167	6.30
Jones	GA	13169	5.95
Lamar	GA	13171	5.95
Lanier	GA	13173	6.30
Laurens	GA	13175	6.30
Lee	GA	13177	6.30
Liberty	GA	13179	6.30
Lincoln	GA	13181	5.95
Long	GA	13183	6.30
Lowndes	GA	13185	6.30
Lumpkin	GA	13187	5.70
Macon	GA	13193	6.30
Madison	GA	13195	5.95
Marion	GA	13197	6.30
McDuffie	GA	13189	5.95
McIntosh	GA	13191	6.30
Meriwether	GA	13199	5.95
Miller	GA	13201	6.30
Mitchell	GA	13205	6.30
Monroe	GA	13207	5.95
Montgomery	GA	13209	6.30
Morgan	GA	13211	5.95
Murray	GA	13213	5.70
Muscogee	GA	13215	6.30
Newton	GA	13217	5.95
Oconee	GA	13219	5.95
Oglethorpe	GA	13221	5.95
Paulding	GA	13223	5.70
Peach	GA	13225	6.30
Pickens	GA	13227	5.70
Pierce	GA	13229	6.30
Pike	GA	13231	5.95
Polk	GA	13233	5.70
Pulaski	GA	13235	6.30
Putnam	GA	13237	5.95
Quitman	GA	13239	6.30
Rabun	GA	13241	5.70
Randolph	GA	13243	6.30
Richmond	GA	13245	6.30
Rockdale	GA	13247	5.95
Schley	GA	13249	6.30
Screven	GA	13251	6.30
Seminole	GA	13253	6.30
Spalding	GA	13255	5.95

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Stephens	GA	13257	5.95	
Stewart	GA	13259	6.30	
Sumter	GA	13261	6.30	
Talbot	GA	13263	6.30	
Taliaferro	GA	13265	5.95	
Tattnall	GA	13267	6.30	
Taylor	GA	13269	6.30	
Telfair	GA	13271	6.30	
Terrell	GA	13273	6.30	
Thomas	GA	13275	6.30	
Tift	GA	13277	6.30	
Toombs	GA	13279	6.30	
Towns	GA	13281	5.70	
Treutlen	GA	13283	6.30	
Troup	GA	13285	5.95	
Turner	GA	13287	6.30	
Twiggs	GA	13289	6.30	
Union	GA	13291	5.70	
Upson	GA	13293	5.95	
Walker	GA	13295	5.20	
Walton	GA	13297	5.95	
Ware	GA	13299	6.30	
Warren	GA	13301	5.95	
Washington	GA	13303	6.30	
Wayne	GA	13305	6.30	
Webster	GA	13307	6.30	
Wheeler	GA	13309	6.30	
White	GA	13311	5.70	
Whitfield	GA	13313	5.20	
Wilcox	GA	13315	6.30	
Wilkes	GA	13317	5.95	
Wilkinson	GA	13319	6.30	
Worth	GA	13321	6.30	
Ada	ID	16001	2.55	
Adams	ID	16003	2.20	
Bannock	ID	16005	2.55	
Bear Lake	ID	16007	2.55	
Benewah	ID	16009	2.85	
Bingham	ID	16011	2.55	
Blaine	ID	16013	2.20	
Boise	ID	16015	2.55	
Bonner	ID	16017	2.85	
Bonneville	ID	16019	2.55	
Boundary	ID	16021	2.85	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Butte	ID	16023	2.20	
Camas	ID	16025	2.20	
Canyon	ID	16027	2.55	
Caribou	ID	16029	2.55	
Cassia	ID	16031	2.55	
Clark	ID	16033	2.55	
Clearwater	ID	16035	2.20	
Custer	ID	16037	2.20	
Elmore	ID	16039	2.55	
Franklin	ID	16041	2.55	
Fremont	ID	16043	2.55	
Gem	ID	16045	2.55	
Gooding	ID	16047	2.55	
Idaho	ID	16049	2.20	
Jefferson	ID	16051	2.55	
Jerome	ID	16053	2.55	
Kootenai	ID	16055	2.85	
Latah	ID	16057	2.85	
Lemhi	ID	16059	2.20	
Lewis	ID	16061	2.20	
Lincoln	ID	16063	2.55	
Madison	ID	16065	2.55	
Minidoka	ID	16067	2.55	
Nez Perce	ID	16069	2.20	
Oneida	ID	16071	2.55	
Owyhee	ID	16073	2.55	
Payette	ID	16075	2.55	
Power	ID	16077	2.55	
Shoshone	ID	16079	2.20	
Teton	ID	16081	2.55	
Twin Falls	ID	16083	2.55	
Valley	ID	16085	2.20	
Washington	ID	16087	2.20	
Adams	IL	17001	3.70	
Alexander	IL	17003	4.00	
Bond	IL	17005	3.70	
Boone	IL	17007	3.00	
Brown	IL	17009	3.70	
Bureau	IL	17011	3.10	
Calhoun	IL	17013	3.70	
Carroll	IL	17015	3.10	
Cass	IL	17017	3.70	
Champaign	IL	17019	3.70	
Christian	IL	17021	3.70	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Clark	IL	17023	3.70
Clay	IL	17025	3.70
Clinton	IL	17027	3.70
Coles	IL	17029	3.70
Cook	IL	17031	3.10
Crawford	IL	17033	3.70
Cumberland	IL	17035	3.70
De Witt	IL	17039	3.70
DeKalb	IL	17037	3.10
Douglas	IL	17041	3.70
DuPage	IL	17043	3.10
Edgar	IL	17045	3.70
Edwards	IL	17047	3.70
Effingham	IL	17049	3.70
Fayette	IL	17051	3.70
Ford	IL	17053	3.10
Franklin	IL	17055	4.00
Fulton	IL	17057	3.10
Gallatin	IL	17059	4.00
Greene	IL	17061	3.70
Grundy	IL	17063	3.10
Hamilton	IL	17065	4.00
Hancock	IL	17067	3.10
Hardin	IL	17069	4.00
Henderson	IL	17071	3.10
Henry	IL	17073	3.10
Iroquois	IL	17075	3.10
Jackson	IL	17077	4.00
Jasper	IL	17079	3.70
Jefferson	IL	17081	3.70
Jersey	IL	17083	3.70
Jo Daviess	IL	17085	3.00
Johnson	IL	17087	4.00
Kane	IL	17089	3.10
Kankakee	IL	17091	3.10
Kendall	IL	17093	3.10
Knox	IL	17095	3.10
La Salle	IL	17099	3.10
Lake	IL	17097	3.00
Lawrence	IL	17101	3.70
Lee	IL	17103	3.10
Livingston	IL	17105	3.10
Logan	IL	17107	3.70
Macon	IL	17115	3.70

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Macoupin	IL	17117	3.70	
Madison	IL	17119	3.70	
Marion	IL	17121	3.70	
Marshall	IL	17123	3.10	
Mason	IL	17125	3.70	
Massac	IL	17127	4.00	
McDonough	IL	17109	3.10	
McHenry	IL	17111	3.00	
McLean	IL	17113	3.10	
Menard	IL	17129	3.70	
Mercer	IL	17131	3.10	
Monroe	IL	17133	3.70	
Montgomery	IL	17135	3.70	
Morgan	IL	17137	3.70	
Moultrie	IL	17139	3.70	
Ogle	IL	17141	3.10	
Peoria	IL	17143	3.10	
Perry	IL	17145	3.70	
Piatt	IL	17147	3.70	
Pike	IL	17149	3.70	
Pope	IL	17151	4.00	
Pulaski	IL	17153	4.00	
Putnam	IL	17155	3.10	
Randolph	IL	17157	3.70	
Richland	IL	17159	3.70	
Rock Island	IL	17161	3.10	
Saline	IL	17165	4.00	
Sangamon	IL	17167	3.70	
Schuylerville	IL	17169	3.10	
Scott	IL	17171	3.70	
Shelby	IL	17173	3.70	
St. Clair	IL	17163	3.70	
Stark	IL	17175	3.10	
Stephenson	IL	17177	3.00	
Tazewell	IL	17179	3.10	
Union	IL	17181	4.00	
Vermilion	IL	17183	3.70	
Wabash	IL	17185	3.70	
Warren	IL	17187	3.10	
Washington	IL	17189	3.70	
Wayne	IL	17191	3.70	
White	IL	17193	4.00	
Whiteside	IL	17195	3.10	
Will	IL	17197	3.10	

Williamson	IL	17199	4.00
Winnebago	IL	17201	3.00
Woodford	IL	17203	3.10
Adams	IN	18001	3.40
Allen	IN	18003	3.30
Bartholomew	IN	18005	3.70
Benton	IN	18007	3.30
Blackford	IN	18009	3.40
Boone	IN	18011	3.40
Brown	IN	18013	3.70
Carroll	IN	18015	3.30
Cass	IN	18017	3.30
Clark	IN	18019	4.00
Clay	IN	18021	3.70
Clinton	IN	18023	3.40
Crawford	IN	18025	4.00
Daviess	IN	18027	4.00
Dearborn	IN	18029	4.00
Decatur	IN	18031	3.70
DeKalb	IN	18033	3.30
Delaware	IN	18035	3.40
Dubois	IN	18037	4.00
Elkhart	IN	18039	3.10
Fayette	IN	18041	3.70
Floyd	IN	18043	4.00
Fountain	IN	18045	3.40
Franklin	IN	18047	4.00
Fulton	IN	18049	3.30
Gibson	IN	18051	4.00
Grant	IN	18053	3.40
Greene	IN	18055	3.70
Hamilton	IN	18057	3.40
Hancock	IN	18059	3.70
Harrison	IN	18061	4.00
Hendricks	IN	18063	3.70
Henry	IN	18065	3.70
Howard	IN	18067	3.40
Huntington	IN	18069	3.30
Jackson	IN	18071	4.00
Jasper	IN	18073	3.30
Jay	IN	18075	3.40
Jefferson	IN	18077	4.00
Jennings	IN	18079	4.00
Johnson	IN	18081	3.70

Knox	IN	18083	4.00
Kosciusko	IN	18085	3.30
LaGrange	IN	18087	3.30
Lake	IN	18089	3.10
LaPorte	IN	18091	3.10
Lawrence	IN	18093	4.00
Madison	IN	18095	3.40
Marion	IN	18097	3.70
Marshall	IN	18099	3.30
Martin	IN	18101	4.00
Miami	IN	18103	3.30
Monroe	IN	18105	3.70
Montgomery	IN	18107	3.40
Morgan	IN	18109	3.70
Newton	IN	18111	3.30
Noble	IN	18113	3.30
Ohio	IN	18115	4.00
Orange	IN	18117	4.00
Owen	IN	18119	3.70
Parke	IN	18121	3.40
Perry	IN	18123	4.00
Pike	IN	18125	4.00
Porter	IN	18127	3.10
Posey	IN	18129	4.00
Pulaski	IN	18131	3.30
Putnam	IN	18133	3.70
Randolph	IN	18135	3.40
Ripley	IN	18137	4.00
Rush	IN	18139	3.70
Scott	IN	18143	4.00
Shelby	IN	18145	3.70
Spencer	IN	18147	4.00
St. Joseph	IN	18141	3.10
Starke	IN	18149	3.30
Steuben	IN	18151	3.30
Sullivan	IN	18153	3.70
Switzerland	IN	18155	4.00
Tippecanoe	IN	18157	3.30
Tipton	IN	18159	3.40
Union	IN	18161	3.70
Vanderburgh	IN	18163	4.00
Vermillion	IN	18165	3.40
Vigo	IN	18167	3.40
Wabash	IN	18169	3.30

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Warren	IN	18171	3.30	
Warrick	IN	18173	4.00	
Washington	IN	18175	4.00	
Wayne	IN	18177	3.70	
Wells	IN	18179	3.40	
White	IN	18181	3.30	
Whitley	IN	18183	3.30	
Adair	IA	19001	3.00	
Adams	IA	19003	3.00	
Allamakee	IA	19005	3.00	
Appanoose	IA	19007	3.00	
Audubon	IA	19009	2.80	
Benton	IA	19011	3.00	
Black Hawk	IA	19013	3.00	
Boone	IA	19015	2.80	
Bremer	IA	19017	3.00	
Buchanan	IA	19019	3.00	
Buena Vista	IA	19021	2.80	
Butler	IA	19023	3.00	
Calhoun	IA	19025	2.80	
Carroll	IA	19027	2.80	
Cass	IA	19029	3.00	
Cedar	IA	19031	3.00	
Cerro Gordo	IA	19033	2.80	
Cherokee	IA	19035	2.80	
Chickasaw	IA	19037	3.00	
Clarke	IA	19039	3.00	
Clay	IA	19041	2.80	
Clayton	IA	19043	3.00	
Clinton	IA	19045	3.00	
Crawford	IA	19047	2.80	
Dallas	IA	19049	2.80	
Davis	IA	19051	3.00	
Decatur	IA	19053	3.00	
Delaware	IA	19055	3.00	
Des Moines	IA	19057	3.00	
Dickinson	IA	19059	2.80	
Dubuque	IA	19061	3.00	
Emmet	IA	19063	2.80	
Fayette	IA	19065	3.00	
Floyd	IA	19067	3.00	
Franklin	IA	19069	2.80	
Fremont	IA	19071	3.00	
Greene	IA	19073	2.80	

Grundy	IA	19075	3.00
Guthrie	IA	19077	2.80
Hamilton	IA	19079	2.80
Hancock	IA	19081	2.80
Hardin	IA	19083	2.80
Harrison	IA	19085	2.80
Henry	IA	19087	3.00
Howard	IA	19089	3.00
Humboldt	IA	19091	2.80
Ida	IA	19093	2.80
Iowa	IA	19095	3.00
Jackson	IA	19097	3.00
Jasper	IA	19099	3.00
Jefferson	IA	19101	3.00
Johnson	IA	19103	3.00
Jones	IA	19105	3.00
Keokuk	IA	19107	3.00
Kossuth	IA	19109	2.80
Lee	IA	19111	3.00
Linn	IA	19113	3.00
Louisa	IA	19115	3.00
Lucas	IA	19117	3.00
Lyon	IA	19119	2.80
Madison	IA	19121	3.00
Mahaska	IA	19123	3.00
Marion	IA	19125	3.00
Marshall	IA	19127	3.00
Mills	IA	19129	3.00
Mitchell	IA	19131	3.00
Monona	IA	19133	2.80
Monroe	IA	19135	3.00
Montgomery	IA	19137	3.00
Muscatine	IA	19139	3.00
O'Brien	IA	19141	2.80
Osceola	IA	19143	2.80
Page	IA	19145	3.00
Palo Alto	IA	19147	2.80
Plymouth	IA	19149	2.80
Pocahontas	IA	19151	2.80
Polk	IA	19153	3.00
Pottawattamie	IA	19155	3.00
Poweshiek	IA	19157	3.00
Ringgold	IA	19159	3.00
Sac	IA	19161	2.80

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Scott	IA	19163	3.00	
Shelby	IA	19165	2.80	
Sioux	IA	19167	2.80	
Story	IA	19169	3.00	
Tama	IA	19171	3.00	
Taylor	IA	19173	3.00	
Union	IA	19175	3.00	
Van Buren	IA	19177	3.00	
Wapello	IA	19179	3.00	
Warren	IA	19181	3.00	
Washington	IA	19183	3.00	
Wayne	IA	19185	3.00	
Webster	IA	19187	2.80	
Winnebago	IA	19189	2.80	
Winneshiek	IA	19191	3.00	
Woodbury	IA	19193	2.80	
Worth	IA	19195	2.80	
Wright	IA	19197	2.80	
Allen	KS	20001	3.35	
Anderson	KS	20003	3.35	
Atchison	KS	20005	3.35	
Barber	KS	20007	3.00	
Barton	KS	20009	3.00	
Bourbon	KS	20011	3.35	
Brown	KS	20013	3.35	
Butler	KS	20015	3.85	
Chase	KS	20017	3.35	
Chautauqua	KS	20019	3.85	
Cherokee	KS	20021	3.85	
Cheyenne	KS	20023	3.10	
Clark	KS	20025	3.00	
Clay	KS	20027	3.30	
Cloud	KS	20029	3.30	
Coffey	KS	20031	3.35	
Comanche	KS	20033	3.00	
Cowley	KS	20035	3.85	
Crawford	KS	20037	3.85	
Decatur	KS	20039	3.30	
Dickinson	KS	20041	3.30	
Doniphan	KS	20043	3.35	
Douglas	KS	20045	3.35	
Edwards	KS	20047	3.00	
Elk	KS	20049	3.85	
Ellis	KS	20051	3.30	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Ellsworth	KS	20053	3.30
Finney	KS	20055	3.00
Ford	KS	20057	3.00
Franklin	KS	20059	3.35
Geary	KS	20061	3.35
Gove	KS	20063	3.30
Graham	KS	20065	3.30
Grant	KS	20067	3.00
Gray	KS	20069	3.00
Greeley	KS	20071	3.00
Greenwood	KS	20073	3.35
Hamilton	KS	20075	3.00
Harper	KS	20077	3.85
Harvey	KS	20079	3.85
Haskell	KS	20081	3.00
Hodgeman	KS	20083	3.00
Jackson	KS	20085	3.35
Jefferson	KS	20087	3.35
Jewell	KS	20089	3.30
Johnson	KS	20091	3.35
Kearny	KS	20093	3.00
Kingman	KS	20095	3.85
Kiowa	KS	20097	3.00
Labette	KS	20099	3.85
Lane	KS	20101	3.00
Leavenworth	KS	20103	3.35
Lincoln	KS	20105	3.30
Linn	KS	20107	3.35
Logan	KS	20109	3.30
Lyon	KS	20111	3.35
Marion	KS	20115	3.85
Marshall	KS	20117	3.35
McPherson	KS	20113	3.85
Meade	KS	20119	3.00
Miami	KS	20121	3.35
Mitchell	KS	20123	3.30
Montgomery	KS	20125	3.85
Morris	KS	20127	3.35
Morton	KS	20129	3.00
Nemaha	KS	20131	3.35
Neosho	KS	20133	3.85
Ness	KS	20135	3.00
Norton	KS	20137	3.30
Osage	KS	20139	3.35

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Osborne	KS	20141	3.30	
Ottawa	KS	20143	3.30	
Pawnee	KS	20145	3.00	
Phillips	KS	20147	3.30	
Pottawatomie	KS	20149	3.35	
Pratt	KS	20151	3.00	
Rawlins	KS	20153	3.10	
Reno	KS	20155	3.85	
Republic	KS	20157	3.30	
Rice	KS	20159	3.85	
Riley	KS	20161	3.35	
Rooks	KS	20163	3.30	
Rush	KS	20165	3.00	
Russell	KS	20167	3.30	
Saline	KS	20169	3.30	
Scott	KS	20171	3.00	
Sedgwick	KS	20173	3.85	
Seward	KS	20175	3.00	
Shawnee	KS	20177	3.35	
Sheridan	KS	20179	3.30	
Sherman	KS	20181	3.30	
Smith	KS	20183	3.30	
Stafford	KS	20185	3.00	
Stanton	KS	20187	3.00	
Stevens	KS	20189	3.00	
Sumner	KS	20191	3.85	
Thomas	KS	20193	3.30	
Trego	KS	20195	3.30	
Wabaunsee	KS	20197	3.35	
Wallace	KS	20199	3.30	
Washington	KS	20201	3.30	
Wichita	KS	20203	3.00	
Wilson	KS	20205	3.85	
Woodson	KS	20207	3.35	
Wyandotte	KS	20209	3.35	
Adair	KY	21001	4.85	
Allen	KY	21003	4.85	
Anderson	KY	21005	4.60	
Ballard	KY	21007	4.60	
Barren	KY	21009	4.85	
Bath	KY	21011	4.60	
Bell	KY	21013	4.85	
Boone	KY	21015	4.00	
Bourbon	KY	21017	4.60	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Boyd	KY	21019	4.40
Boyle	KY	21021	4.60
Bracken	KY	21023	4.40
Breathitt	KY	21025	4.85
Breckinridge	KY	21027	4.60
Bullitt	KY	21029	4.60
Butler	KY	21031	4.60
Caldwell	KY	21033	4.60
Calloway	KY	21035	4.60
Campbell	KY	21037	4.00
Carlisle	KY	21039	4.60
Carroll	KY	21041	4.00
Carter	KY	21043	4.40
Casey	KY	21045	4.60
Christian	KY	21047	4.85
Clark	KY	21049	4.60
Clay	KY	21051	4.85
Clinton	KY	21053	4.85
Crittenden	KY	21055	4.60
Cumberland	KY	21057	4.85
Daviess	KY	21059	4.60
Edmonson	KY	21061	4.60
Elliott	KY	21063	4.60
Estill	KY	21065	4.60
Fayette	KY	21067	4.60
Fleming	KY	21069	4.40
Floyd	KY	21071	4.85
Franklin	KY	21073	4.60
Fulton	KY	21075	4.60
Gallatin	KY	21077	4.00
Garrard	KY	21079	4.60
Grant	KY	21081	4.40
Graves	KY	21083	4.60
Grayson	KY	21085	4.60
Green	KY	21087	4.60
Greenup	KY	21089	4.40
Hancock	KY	21091	4.60
Hardin	KY	21093	4.60
Harlan	KY	21095	4.85
Harrison	KY	21097	4.40
Hart	KY	21099	4.60
Henderson	KY	21101	4.00
Henry	KY	21103	4.60
Hickman	KY	21105	4.60

Hopkins	KY	21107	4.60
Jackson	KY	21109	4.60
Jefferson	KY	21111	4.60
Jessamine	KY	21113	4.60
Johnson	KY	21115	4.70
Kenton	KY	21117	4.00
Knott	KY	21119	4.85
Knox	KY	21121	4.85
Larue	KY	21123	4.60
Laurel	KY	21125	4.85
Lawrence	KY	21127	4.70
Lee	KY	21129	4.60
Leslie	KY	21131	4.85
Letcher	KY	21133	4.85
Lewis	KY	21135	4.40
Lincoln	KY	21137	4.60
Livingston	KY	21139	4.60
Logan	KY	21141	4.85
Lyon	KY	21143	4.60
Madison	KY	21151	4.60
Magoffin	KY	21153	4.85
Marion	KY	21155	4.60
Marshall	KY	21157	4.60
Martin	KY	21159	4.70
Mason	KY	21161	4.40
McCracken	KY	21145	4.60
McCreary	KY	21147	4.85
McLean	KY	21149	4.60
Meade	KY	21163	4.60
Menifee	KY	21165	4.60
Mercer	KY	21167	4.60
Metcalf	KY	21169	4.85
Monroe	KY	21171	4.85
Montgomery	KY	21173	4.60
Morgan	KY	21175	4.60
Muhlenberg	KY	21177	4.60
Nelson	KY	21179	4.60
Nicholas	KY	21181	4.40
Ohio	KY	21183	4.60
Oldham	KY	21185	4.60
Owen	KY	21187	4.40
Owsley	KY	21189	4.60
Pendleton	KY	21191	4.40
Perry	KY	21193	4.85

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Pike	KY	21195	4.85	
Powell	KY	21197	4.60	
Pulaski	KY	21199	4.85	
Robertson	KY	21201	4.40	
Rockcastle	KY	21203	4.60	
Rowan	KY	21205	4.60	
Russell	KY	21207	4.85	
Scott	KY	21209	4.60	
Shelby	KY	21211	4.60	
Simpson	KY	21213	4.85	
Spencer	KY	21215	4.60	
Taylor	KY	21217	4.60	
Todd	KY	21219	4.85	
Trigg	KY	21221	4.60	
Trimble	KY	21223	4.00	
Union	KY	21225	4.00	
Warren	KY	21227	4.60	
Washington	KY	21229	4.60	
Wayne	KY	21231	4.85	
Webster	KY	21233	4.60	
Whitley	KY	21235	4.85	
Wolfe	KY	21237	4.60	
Woodford	KY	21239	4.60	
Acadia Parish	LA	22001	5.70	
Allen Parish	LA	22003	5.70	
Ascension Parish	LA	22005	5.70	
Assumption Parish	LA	22007	5.70	
Avoyelles Parish	LA	22009	5.50	
Beauregard Parish	LA	22011	5.70	
Bienville Parish	LA	22013	5.00	
Bossier Parish	LA	22015	4.70	
Caddo Parish	LA	22017	4.70	
Calcasieu Parish	LA	22019	5.70	
Caldwell Parish	LA	22021	5.50	
Cameron Parish	LA	22023	5.70	
Catahoula Parish	LA	22025	5.50	
Claiborne Parish	LA	22027	4.70	
Concordia Parish	LA	22029	5.50	
De Soto Parish	LA	22031	5.00	
East Baton Rouge Parish	LA	22033	5.70	
East Carroll Parish	LA	22035	5.50	
East Feliciana Parish	LA	22037	5.70	
Evangeline Parish	LA	22039	5.70	
Franklin Parish	LA	22041	5.50	

Grant Parish	LA	22043	5.50
Iberia Parish	LA	22045	5.70
Iberville Parish	LA	22047	5.70
Jackson Parish	LA	22049	5.00
Jefferson Davis Parish	LA	22053	5.70
Jefferson Parish	LA	22051	5.70
La Salle Parish	LA	22059	5.50
Lafayette Parish	LA	22055	5.70
Lafourche Parish	LA	22057	5.70
Lincoln Parish	LA	22061	5.00
Livingston Parish	LA	22063	5.70
Madison Parish	LA	22065	5.50
Morehouse Parish	LA	22067	5.00
Natchitoches Parish	LA	22069	5.50
Orleans Parish	LA	22071	5.70
Ouachita Parish	LA	22073	5.00
Plaquemines Parish	LA	22075	5.70
Pointe Coupee Parish	LA	22077	5.70
Rapides Parish	LA	22079	5.50
Red River Parish	LA	22081	5.00
Richland Parish	LA	22083	5.50
Sabine Parish	LA	22085	5.50
St. Bernard Parish	LA	22087	5.70
St. Charles Parish	LA	22089	5.70
St. Helena Parish	LA	22091	5.70
St. James Parish	LA	22093	5.70
St. John the Baptist Parish	LA	22095	5.70
St. Landry Parish	LA	22097	5.70
St. Martin Parish	LA	22099	5.70
St. Mary Parish	LA	22101	5.70
St. Tammany Parish	LA	22103	5.70
Tangipahoa Parish	LA	22105	5.70
Tensas Parish	LA	22107	5.50
Terrebonne Parish	LA	22109	5.70
Union Parish	LA	22111	5.00
Vermilion Parish	LA	22113	5.70
Vernon Parish	LA	22115	5.50
Washington Parish	LA	22117	5.70
Webster Parish	LA	22119	4.70
West Baton Rouge Parish	LA	22121	5.70
West Carroll Parish	LA	22123	5.00
West Feliciana Parish	LA	22125	5.70
Winn Parish	LA	22127	5.50
Androscoggin	ME	23001	4.65

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Aroostook	ME	23003	4.45	
Cumberland	ME	23005	4.85	
Franklin	ME	23007	4.45	
Hancock	ME	23009	4.65	
Kennebec	ME	23011	4.65	
Knox	ME	23013	4.65	
Lincoln	ME	23015	4.65	
Oxford	ME	23017	4.65	
Penobscot	ME	23019	4.65	
Piscataquis	ME	23021	4.45	
Sagadahoc	ME	23023	4.65	
Somerset	ME	23025	4.45	
Waldo	ME	23027	4.65	
Washington	ME	23029	4.65	
York	ME	23031	4.85	
Allegany	MD	24001	4.40	
Anne Arundel	MD	24003	4.70	
Baltimore	MD	24005	4.70	
Baltimore City	MD	24510	4.70	
Calvert	MD	24009	4.70	
Caroline	MD	24011	4.70	
Carroll	MD	24013	4.60	
Cecil	MD	24015	4.70	
Charles	MD	24017	4.70	
Dorchester	MD	24019	4.70	
Frederick	MD	24021	4.60	
Garrett	MD	24023	4.40	
Harford	MD	24025	4.70	
Howard	MD	24027	4.70	
Kent	MD	24029	4.70	
Montgomery	MD	24031	4.70	
Prince George's	MD	24033	4.70	
Queen Anne's	MD	24035	4.70	
Somerset	MD	24039	4.70	
St. Mary's	MD	24037	4.70	
Talbot	MD	24041	4.70	
Washington	MD	24043	4.50	
Wicomico	MD	24045	4.70	
Worcester	MD	24047	4.70	
Barnstable	MA	25001	5.10	
Berkshire	MA	25003	4.65	
Bristol	MA	25005	5.10	
Dukes	MA	25007	5.10	
Essex	MA	25009	5.10	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Franklin	MA	25011	4.85	
Hampden	MA	25013	4.85	
Hampshire	MA	25015	4.85	
Middlesex	MA	25017	5.10	
Nantucket	MA	25019	5.10	
Norfolk	MA	25021	5.10	
Plymouth	MA	25023	5.10	
Suffolk	MA	25025	5.10	
Worcester	MA	25027	5.00	
Alcona	MI	26001	2.80	
Alger	MI	26003	2.80	
Allegan	MI	26005	3.10	
Alpena	MI	26007	2.80	
Antrim	MI	26009	2.80	
Arenac	MI	26011	3.00	
Baraga	MI	26013	2.80	
Barry	MI	26015	3.10	
Bay	MI	26017	3.00	
Benzie	MI	26019	2.80	
Berrien	MI	26021	3.10	
Branch	MI	26023	3.10	
Calhoun	MI	26025	3.10	
Cass	MI	26027	3.10	
Charlevoix	MI	26029	2.80	
Cheboygan	MI	26031	2.80	
Chippewa	MI	26033	2.80	
Clare	MI	26035	3.00	
Clinton	MI	26037	3.10	
Crawford	MI	26039	2.80	
Delta	MI	26041	2.80	
Dickinson	MI	26043	2.80	
Eaton	MI	26045	3.10	
Emmet	MI	26047	2.80	
Genesee	MI	26049	3.00	
Gladwin	MI	26051	3.00	
Gogebic	MI	26053	2.80	
Grand Traverse	MI	26055	2.80	
Gratiot	MI	26057	3.10	
Hillsdale	MI	26059	3.10	
Houghton	MI	26061	2.80	
Huron	MI	26063	3.00	
Ingham	MI	26065	3.10	
Ionia	MI	26067	3.10	
Iosco	MI	26069	2.80	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Iron	MI	26071	2.80	
Isabella	MI	26073	3.00	
Jackson	MI	26075	3.10	
Kalamazoo	MI	26077	3.10	
Kalkaska	MI	26079	2.80	
Kent	MI	26081	3.10	
Keweenaw	MI	26083	2.80	
Lake	MI	26085	3.00	
Lapeer	MI	26087	3.00	
Leelanau	MI	26089	2.80	
Lenawee	MI	26091	3.30	
Livingston	MI	26093	3.30	
Luce	MI	26095	2.80	
Mackinac	MI	26097	2.80	
Macomb	MI	26099	3.30	
Manistee	MI	26101	2.80	
Marquette	MI	26103	2.80	
Mason	MI	26105	3.00	
Mecosta	MI	26107	3.00	
Menominee	MI	26109	2.80	
Midland	MI	26111	3.00	
Missaukee	MI	26113	2.80	
Monroe	MI	26115	3.30	
Montcalm	MI	26117	3.10	
Montmorency	MI	26119	2.80	
Muskegon	MI	26121	3.10	
Newaygo	MI	26123	3.00	
Oakland	MI	26125	3.30	
Oceana	MI	26127	3.00	
Ogemaw	MI	26129	2.80	
Ontonagon	MI	26131	2.80	
Osceola	MI	26133	3.00	
Oscoda	MI	26135	2.80	
Otsego	MI	26137	2.80	
Ottawa	MI	26139	3.10	
Presque Isle	MI	26141	2.80	
Roscommon	MI	26143	2.80	
Saginaw	MI	26145	3.00	
Sanilac	MI	26151	3.00	
Schoolcraft	MI	26153	2.80	
Shiawassee	MI	26155	3.10	
St. Clair	MI	26147	3.00	
St. Joseph	MI	26149	3.10	
Tuscola	MI	26157	3.00	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Van Buren	MI	26159	3.10	
Washtenaw	MI	26161	3.30	
Wayne	MI	26163	3.30	
Wexford	MI	26165	2.80	
Aitkin	MN	27001	2.80	
Anoka	MN	27003	3.00	
Becker	MN	27005	2.80	
Beltrami	MN	27007	2.80	
Benton	MN	27009	2.80	
Big Stone	MN	27011	2.80	
Blue Earth	MN	27013	3.00	
Brown	MN	27015	3.00	
Carlton	MN	27017	2.80	
Carver	MN	27019	3.00	
Cass	MN	27021	2.80	
Chippewa	MN	27023	2.80	
Chisago	MN	27025	3.00	
Clay	MN	27027	2.80	
Clearwater	MN	27029	2.80	
Cook	MN	27031	2.80	
Cottonwood	MN	27033	3.00	
Crow Wing	MN	27035	2.80	
Dakota	MN	27037	3.00	
Dodge	MN	27039	3.00	
Douglas	MN	27041	2.80	
Faribault	MN	27043	3.00	
Fillmore	MN	27045	3.00	
Freeborn	MN	27047	3.00	
Goodhue	MN	27049	3.00	
Grant	MN	27051	2.80	
Hennepin	MN	27053	3.00	
Houston	MN	27055	3.00	
Hubbard	MN	27057	2.80	
Isanti	MN	27059	3.00	
Itasca	MN	27061	2.80	
Jackson	MN	27063	3.00	
Kanabec	MN	27065	2.80	
Kandiyohi	MN	27067	3.00	
Kittson	MN	27069	2.80	
Koochiching	MN	27071	2.80	
Lac qui Parle	MN	27073	2.80	
Lake	MN	27075	2.80	
Lake of the Woods	MN	27077	2.80	
Le Sueur	MN	27079	3.00	

Lincoln	MN	27081	2.80
Lyon	MN	27083	2.80
Mahnomen	MN	27087	2.80
Marshall	MN	27089	2.80
Martin	MN	27091	3.00
McLeod	MN	27085	3.00
Meeker	MN	27093	3.00
Mille Lacs	MN	27095	2.80
Morrison	MN	27097	2.80
Mower	MN	27099	3.00
Murray	MN	27101	2.80
Nicollet	MN	27103	3.00
Nobles	MN	27105	2.80
Norman	MN	27107	2.80
Olmsted	MN	27109	3.00
Otter Tail	MN	27111	2.80
Pennington	MN	27113	2.80
Pine	MN	27115	2.80
Pipestone	MN	27117	2.80
Polk	MN	27119	2.80
Pope	MN	27121	2.80
Ramsey	MN	27123	3.00
Red Lake	MN	27125	2.80
Redwood	MN	27127	3.00
Renville	MN	27129	3.00
Rice	MN	27131	3.00
Rock	MN	27133	2.80
Roseau	MN	27135	2.80
Scott	MN	27139	3.00
Sherburne	MN	27141	3.00
Sibley	MN	27143	3.00
St. Louis	MN	27137	2.80
Stearns	MN	27145	3.00
Steele	MN	27147	3.00
Stevens	MN	27149	2.80
Swift	MN	27151	2.80
Todd	MN	27153	2.80
Traverse	MN	27155	2.80
Wabasha	MN	27157	3.00
Wadena	MN	27159	2.80
Waseca	MN	27161	3.00
Washington	MN	27163	3.00
Watonwan	MN	27165	3.00
Wilkin	MN	27167	2.80

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Winona	MN	27169	3.00	
Wright	MN	27171	3.00	
Yellow Medicine	MN	27173	2.80	
Adams	MS	28001	5.70	
Alcorn	MS	28003	5.00	
Amite	MS	28005	5.70	
Attala	MS	28007	5.50	
Benton	MS	28009	5.00	
Bolivar	MS	28011	5.00	
Calhoun	MS	28013	5.50	
Carroll	MS	28015	5.50	
Chickasaw	MS	28017	5.50	
Choctaw	MS	28019	5.50	
Claiborne	MS	28021	5.50	
Clarke	MS	28023	5.50	
Clay	MS	28025	5.50	
Coahoma	MS	28027	5.00	
Copiah	MS	28029	5.50	
Covington	MS	28031	5.70	
DeSoto	MS	28033	5.00	
Forrest	MS	28035	5.70	
Franklin	MS	28037	5.70	
George	MS	28039	5.70	
Greene	MS	28041	5.70	
Grenada	MS	28043	5.50	
Hancock	MS	28045	5.70	
Harrison	MS	28047	5.70	
Hinds	MS	28049	5.50	
Holmes	MS	28051	5.50	
Humphreys	MS	28053	5.50	
Issaquena	MS	28055	5.50	
Itawamba	MS	28057	5.50	
Jackson	MS	28059	5.70	
Jasper	MS	28061	5.50	
Jefferson	MS	28063	5.50	
Jefferson Davis	MS	28065	5.70	
Jones	MS	28067	5.70	
Kemper	MS	28069	5.50	
Lafayette	MS	28071	5.00	
Lamar	MS	28073	5.70	
Lauderdale	MS	28075	5.50	
Lawrence	MS	28077	5.70	
Leake	MS	28079	5.50	
Lee	MS	28081	5.50	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Leflore	MS	28083	5.50	
Lincoln	MS	28085	5.70	
Lowndes	MS	28087	5.50	
Madison	MS	28089	5.50	
Marion	MS	28091	5.70	
Marshall	MS	28093	5.00	
Monroe	MS	28095	5.50	
Montgomery	MS	28097	5.50	
Neshoba	MS	28099	5.50	
Newton	MS	28101	5.50	
Noxubee	MS	28103	5.50	
Oktibbeha	MS	28105	5.50	
Panola	MS	28107	5.00	
Pearl River	MS	28109	5.70	
Perry	MS	28111	5.70	
Pike	MS	28113	5.70	
Pontotoc	MS	28115	5.50	
Prentiss	MS	28117	5.50	
Quitman	MS	28119	5.00	
Rankin	MS	28121	5.50	
Scott	MS	28123	5.50	
Sharkey	MS	28125	5.50	
Simpson	MS	28127	5.50	
Smith	MS	28129	5.50	
Stone	MS	28131	5.70	
Sunflower	MS	28133	5.00	
Tallahatchie	MS	28135	5.00	
Tate	MS	28137	5.00	
Tippah	MS	28139	5.00	
Tishomingo	MS	28141	5.50	
Tunica	MS	28143	5.00	
Union	MS	28145	5.00	
Walthall	MS	28147	5.70	
Warren	MS	28149	5.50	
Washington	MS	28151	5.00	
Wayne	MS	28153	5.70	
Webster	MS	28155	5.50	
Wilkinson	MS	28157	5.70	
Winston	MS	28159	5.50	
Yalobusha	MS	28161	5.00	
Yazoo	MS	28163	5.50	
Adair	MO	29001	3.00	
Andrew	MO	29003	3.35	
Atchison	MO	29005	3.00	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Audrain	MO	29007	3.70
Barry	MO	29009	4.00
Barton	MO	29011	3.70
Bates	MO	29013	3.35
Benton	MO	29015	3.35
Bollinger	MO	29017	4.00
Boone	MO	29019	3.70
Buchanan	MO	29021	3.35
Butler	MO	29023	4.00
Caldwell	MO	29025	3.35
Callaway	MO	29027	3.70
Camden	MO	29029	3.70
Cape Girardeau	MO	29031	4.00
Carroll	MO	29033	3.35
Carter	MO	29035	4.00
Cass	MO	29037	3.35
Cedar	MO	29039	3.70
Chariton	MO	29041	3.70
Christian	MO	29043	4.00
Clark	MO	29045	3.70
Clay	MO	29047	3.35
Clinton	MO	29049	3.35
Cole	MO	29051	3.70
Cooper	MO	29053	3.70
Crawford	MO	29055	3.70
Dade	MO	29057	3.70
Dallas	MO	29059	3.70
Daviess	MO	29061	3.35
DeKalb	MO	29063	3.35
Dent	MO	29065	3.70
Douglas	MO	29067	4.00
Dunklin	MO	29069	4.60
Franklin	MO	29071	3.70
Gasconade	MO	29073	3.70
Gentry	MO	29075	3.00
Greene	MO	29077	4.00
Grundy	MO	29079	3.00
Harrison	MO	29081	3.00
Henry	MO	29083	3.35
Hickory	MO	29085	3.70
Holt	MO	29087	3.00
Howard	MO	29089	3.70
Howell	MO	29091	4.00
Iron	MO	29093	3.70

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Jackson	MO	29095	3.35
Jasper	MO	29097	4.00
Jefferson	MO	29099	3.70
Johnson	MO	29101	3.35
Knox	MO	29103	3.70
Laclede	MO	29105	3.70
Lafayette	MO	29107	3.35
Lawrence	MO	29109	4.00
Lewis	MO	29111	3.70
Lincoln	MO	29113	3.70
Linn	MO	29115	3.70
Livingston	MO	29117	3.35
Macon	MO	29121	3.70
Madison	MO	29123	4.00
Maries	MO	29125	3.70
Marion	MO	29127	3.70
McDonald	MO	29119	4.00
Mercer	MO	29129	3.00
Miller	MO	29131	3.70
Mississippi	MO	29133	4.60
Moniteau	MO	29135	3.70
Monroe	MO	29137	3.70
Montgomery	MO	29139	3.70
Morgan	MO	29141	3.70
New Madrid	MO	29143	4.60
Newton	MO	29145	4.00
Nodaway	MO	29147	3.00
Oregon	MO	29149	4.00
Osage	MO	29151	3.70
Ozark	MO	29153	4.00
Pemiscot	MO	29155	4.60
Perry	MO	29157	4.00
Pettis	MO	29159	3.35
Phelps	MO	29161	3.70
Pike	MO	29163	3.70
Platte	MO	29165	3.35
Polk	MO	29167	3.70
Pulaski	MO	29169	3.70
Putnam	MO	29171	3.00
Ralls	MO	29173	3.70
Randolph	MO	29175	3.70
Ray	MO	29177	3.35
Reynolds	MO	29179	4.00
Ripley	MO	29181	4.00

Saline	MO	29195	3.35
Schuylerville	MO	29197	3.00
Scotland	MO	29199	3.70
Scott	MO	29201	4.00
Shannon	MO	29203	4.00
Shelby	MO	29205	3.70
St. Charles	MO	29183	3.70
St. Clair	MO	29185	3.70
St. Francois	MO	29187	3.70
St. Louis	MO	29189	3.70
St. Louis City	MO	29510	3.70
Ste. Genevieve	MO	29186	3.70
Stoddard	MO	29207	4.00
Stone	MO	29209	4.00
Sullivan	MO	29211	3.00
Taney	MO	29213	4.00
Texas	MO	29215	4.00
Vernon	MO	29217	3.70
Warren	MO	29219	3.70
Washington	MO	29221	3.70
Wayne	MO	29223	4.00
Webster	MO	29225	4.00
Worth	MO	29227	3.00
Wright	MO	29229	4.00
Beaverhead	MT	30001	2.55
Big Horn	MT	30003	2.55
Blaine	MT	30005	2.55
Broadwater	MT	30007	2.55
Carbon	MT	30009	2.55
Carter	MT	30011	2.55
Cascade	MT	30013	2.55
Chouteau	MT	30015	2.55
Custer	MT	30017	2.55
Daniels	MT	30019	2.55
Dawson	MT	30021	2.55
Deer Lodge	MT	30023	2.55
Fallon	MT	30025	2.55
Fergus	MT	30027	2.55
Flathead	MT	30029	2.55
Gallatin	MT	30031	2.55
Garfield	MT	30033	2.55
Glacier	MT	30035	2.55
Golden Valley	MT	30037	2.55
Granite	MT	30039	2.55

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Hill	MT	30041	2.55	
Jefferson	MT	30043	2.55	
Judith Basin	MT	30045	2.55	
Lake	MT	30047	2.55	
Lewis and Clark	MT	30049	2.55	
Liberty	MT	30051	2.55	
Lincoln	MT	30053	2.55	
Madison	MT	30057	2.55	
McCone	MT	30055	2.55	
Meagher	MT	30059	2.55	
Mineral	MT	30061	2.55	
Missoula	MT	30063	2.55	
Musselshell	MT	30065	2.55	
Park	MT	30067	2.55	
Petroleum	MT	30069	2.55	
Phillips	MT	30071	2.55	
Pondera	MT	30073	2.55	
Powder River	MT	30075	2.55	
Powell	MT	30077	2.55	
Prairie	MT	30079	2.55	
Ravalli	MT	30081	2.55	
Richland	MT	30083	2.55	
Roosevelt	MT	30085	2.55	
Rosebud	MT	30087	2.55	
Sanders	MT	30089	2.55	
Sheridan	MT	30091	2.55	
Silver Bow	MT	30093	2.55	
Stillwater	MT	30095	2.55	
Sweet Grass	MT	30097	2.55	
Teton	MT	30099	2.55	
Toole	MT	30101	2.55	
Treasure	MT	30103	2.55	
Valley	MT	30105	2.55	
Wheatland	MT	30107	2.55	
Wibaux	MT	30109	2.55	
Yellowstone	MT	30111	2.55	
Adams	NE	31001	3.00	
Antelope	NE	31003	2.80	
Arthur	NE	31005	2.60	
Banner	NE	31007	2.60	
Blaine	NE	31009	2.60	
Boone	NE	31011	2.80	
Box Butte	NE	31013	2.60	
Boyd	NE	31015	2.60	

Brown	NE	31017	2.60
Buffalo	NE	31019	2.60
Burt	NE	31021	2.80
Butler	NE	31023	3.00
Cass	NE	31025	3.00
Cedar	NE	31027	2.80
Chase	NE	31029	2.60
Cherry	NE	31031	2.60
Cheyenne	NE	31033	2.60
Clay	NE	31035	3.00
Colfax	NE	31037	2.80
Cuming	NE	31039	2.80
Custer	NE	31041	2.60
Dakota	NE	31043	2.80
Dawes	NE	31045	2.60
Dawson	NE	31047	2.60
Deuel	NE	31049	2.60
Dixon	NE	31051	2.80
Dodge	NE	31053	3.00
Douglas	NE	31055	3.00
Dundy	NE	31057	2.60
Fillmore	NE	31059	3.00
Franklin	NE	31061	3.00
Frontier	NE	31063	2.60
Furnas	NE	31065	2.60
Gage	NE	31067	3.00
Garden County	NE	31069	2.60
Garfield	NE	31071	2.60
Gosper	NE	31073	2.60
Grant	NE	31075	2.60
Greeley	NE	31077	2.60
Hall	NE	31079	3.00
Hamilton	NE	31081	3.00
Harlan	NE	31083	2.60
Hayes	NE	31085	2.60
Hitchcock	NE	31087	2.60
Holt	NE	31089	2.60
Hooker	NE	31091	2.60
Howard	NE	31093	2.60
Jefferson	NE	31095	3.00
Johnson	NE	31097	3.00
Kearney	NE	31099	3.00
Keith	NE	31101	2.60
Keya Paha	NE	31103	2.60

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Kimball	NE	31105	2.60	
Knox	NE	31107	2.80	
Lancaster	NE	31109	3.00	
Lincoln	NE	31111	2.60	
Logan	NE	31113	2.60	
Loup	NE	31115	2.60	
Madison	NE	31119	2.80	
McPherson	NE	31117	2.60	
Merrick	NE	31121	3.00	
Morrill	NE	31123	2.60	
Nance	NE	31125	2.80	
Nemaha	NE	31127	3.00	
Nuckolls	NE	31129	3.00	
Otoe	NE	31131	3.00	
Pawnee	NE	31133	3.00	
Perkins	NE	31135	2.60	
Phelps	NE	31137	2.60	
Pierce	NE	31139	2.80	
Platte	NE	31141	2.80	
Polk	NE	31143	3.00	
Red Willow	NE	31145	2.60	
Richardson	NE	31147	3.00	
Rock	NE	31149	2.60	
Saline	NE	31151	3.00	
Sarpy	NE	31153	3.00	
Saunders	NE	31155	3.00	
Scotts Bluff	NE	31157	2.60	
Seward	NE	31159	3.00	
Sheridan	NE	31161	2.60	
Sherman	NE	31163	2.60	
Sioux	NE	31165	2.60	
Stanton	NE	31167	2.80	
Thayer	NE	31169	3.00	
Thomas	NE	31171	2.60	
Thurston	NE	31173	2.80	
Valley	NE	31175	2.60	
Washington	NE	31177	3.00	
Wayne	NE	31179	2.80	
Webster	NE	31181	3.00	
Wheeler	NE	31183	2.60	
York	NE	31185	3.00	
Carson City	NV	32510	2.50	
Churchill	NV	32001	2.50	
Clark	NV	32003	2.90	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Douglas	NV	32005	2.50
Elko	NV	32007	2.50
Esmeralda	NV	32009	2.50
Eureka	NV	32011	2.50
Humboldt	NV	32013	2.50
Lander	NV	32015	2.50
Lincoln	NV	32017	2.55
Lyon	NV	32019	2.50
Mineral	NV	32021	2.50
Nye	NV	32023	2.50
Pershing	NV	32027	2.50
Storey	NV	32029	2.50
Washoe	NV	32031	2.50
White Pine	NV	32033	2.55
Belknap	NH	33001	4.65
Carroll	NH	33003	4.65
Cheshire	NH	33005	4.65
Coos	NH	33007	4.35
Grafton	NH	33009	4.35
Hillsborough	NH	33011	4.85
Merrimack	NH	33013	4.85
Rockingham	NH	33015	4.85
Strafford	NH	33017	4.85
Sullivan	NH	33019	4.65
Atlantic	NJ	34001	4.80
Bergen	NJ	34003	5.00
Burlington	NJ	34005	4.80
Camden	NJ	34007	4.80
Cape May	NJ	34009	4.80
Cumberland	NJ	34011	4.80
Essex	NJ	34013	5.00
Gloucester	NJ	34015	4.80
Hudson	NJ	34017	5.00
Hunterdon	NJ	34019	4.85
Mercer	NJ	34021	4.85
Middlesex	NJ	34023	5.00
Monmouth	NJ	34025	5.00
Morris	NJ	34027	5.00
Ocean	NJ	34029	5.00
Passaic	NJ	34031	5.00
Salem	NJ	34033	4.80
Somerset	NJ	34035	5.00
Sussex	NJ	34037	4.85
Union	NJ	34039	5.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Warren	NJ	34041	4.85	
Bernalillo	NM	35001	2.70	
Catron	NM	35003	2.70	
Chaves	NM	35005	2.70	
Cibola	NM	35006	2.70	
Colfax	NM	35007	2.70	
Curry	NM	35009	2.70	
DeBaca	NM	35011	2.70	
Dona Ana	NM	35013	2.70	
Eddy	NM	35015	2.70	
Grant	NM	35017	2.70	
Guadalupe	NM	35019	2.70	
Harding	NM	35021	2.70	
Hidalgo	NM	35023	2.70	
Lea	NM	35025	2.70	
Lincoln	NM	35027	2.70	
Los Alamos	NM	35028	2.70	
Luna	NM	35029	2.70	
McKinley	NM	35031	2.70	
Mora	NM	35033	2.70	
Otero	NM	35035	2.70	
Quay	NM	35037	2.70	
Rio Arriba	NM	35039	2.70	
Roosevelt	NM	35041	2.70	
San Juan	NM	35045	2.70	
San Miguel	NM	35047	2.70	
Sandoval	NM	35043	2.70	
Santa Fe	NM	35049	2.70	
Sierra	NM	35051	2.70	
Socorro	NM	35053	2.70	
Taos	NM	35055	2.70	
Torrance	NM	35057	2.70	
Union	NM	35059	2.70	
Valencia	NM	35061	2.70	
Albany	NY	36001	4.40	
Allegany	NY	36003	4.00	
Bronx	NY	36005	5.00	
Broome	NY	36007	4.20	
Cattaraugus	NY	36009	4.00	
Cayuga	NY	36011	4.00	
Chautauqua	NY	36013	4.00	
Chemung	NY	36015	4.20	
Chenango	NY	36017	4.20	
Clinton	NY	36019	4.00	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Columbia	NY	36021	4.40	
Cortland	NY	36023	4.20	
Delaware	NY	36025	4.40	
Dutchess	NY	36027	4.50	
Erie	NY	36029	4.00	
Essex	NY	36031	4.00	
Franklin	NY	36033	4.00	
Fulton	NY	36035	4.20	
Genesee	NY	36037	4.00	
Greene	NY	36039	4.40	
Hamilton	NY	36041	4.20	
Herkimer	NY	36043	4.20	
Jefferson	NY	36045	4.00	
Kings	NY	36047	5.00	
Lewis	NY	36049	4.00	
Livingston	NY	36051	4.00	
Madison	NY	36053	4.20	
Monroe	NY	36055	4.00	
Montgomery	NY	36057	4.40	
Nassau	NY	36059	5.00	
New York County	NY	36061	5.00	
Niagara	NY	36063	4.00	
Oneida	NY	36065	4.20	
Onondaga	NY	36067	4.20	
Ontario	NY	36069	4.00	
Orange	NY	36071	4.85	
Orleans	NY	36073	4.00	
Oswego	NY	36075	4.00	
Otsego	NY	36077	4.20	
Putnam	NY	36079	4.85	
Queens	NY	36081	5.00	
Rensselaer	NY	36083	4.40	
Richmond	NY	36085	5.00	
Rockland	NY	36087	5.00	
Saratoga	NY	36091	4.40	
Schenectady	NY	36093	4.40	
Schoharie	NY	36095	4.40	
Schuyler	NY	36097	4.00	
Seneca	NY	36099	4.00	
St. Lawrence	NY	36089	4.00	
Steuben	NY	36101	4.00	
Suffolk	NY	36103	5.00	
Sullivan	NY	36105	4.50	
Tioga	NY	36107	4.20	

Tompkins	NY	36109	4.20
Ulster	NY	36111	4.50
Warren	NY	36113	4.20
Washington	NY	36115	4.35
Wayne	NY	36117	4.00
Westchester	NY	36119	5.00
Wyoming	NY	36121	4.00
Yates	NY	36123	4.00
Alamance	NC	37001	5.20
Alexander	NC	37003	5.20
Alleghany	NC	37005	5.20
Anson	NC	37007	5.60
Ashe	NC	37009	5.20
Avery	NC	37011	5.40
Beaufort	NC	37013	5.60
Bertie	NC	37015	5.20
Bladen	NC	37017	5.60
Brunswick	NC	37019	5.60
Buncombe	NC	37021	5.40
Burke	NC	37023	5.40
Cabarrus	NC	37025	5.60
Caldwell	NC	37027	5.40
Camden	NC	37029	5.20
Carteret	NC	37031	5.60
Caswell	NC	37033	5.20
Catawba	NC	37035	5.20
Chatham	NC	37037	5.20
Cherokee	NC	37039	5.40
Chowan	NC	37041	5.20
Clay	NC	37043	5.40
Cleveland	NC	37045	5.40
Columbus	NC	37047	5.60
Craven	NC	37049	5.60
Cumberland	NC	37051	5.60
Currituck	NC	37053	5.20
Dare	NC	37055	5.60
Davidson	NC	37057	5.20
Davie	NC	37059	5.20
Duplin	NC	37061	5.60
Durham	NC	37063	5.20
Edgecombe	NC	37065	5.20
Forsyth	NC	37067	5.20
Franklin	NC	37069	5.20
Gaston	NC	37071	5.60

Gates	NC	37073	5.20
Graham	NC	37075	5.40
Granville	NC	37077	5.20
Greene	NC	37079	5.60
Guilford	NC	37081	5.20
Halifax	NC	37083	5.20
Harnett	NC	37085	5.60
Haywood	NC	37087	5.40
Henderson	NC	37089	5.40
Hertford	NC	37091	5.20
Hoke	NC	37093	5.60
Hyde	NC	37095	5.60
Iredell	NC	37097	5.20
Jackson	NC	37099	5.40
Johnston	NC	37101	5.60
Jones	NC	37103	5.60
Lee	NC	37105	5.60
Lenoir	NC	37107	5.60
Lincoln	NC	37109	5.20
Macon	NC	37113	5.40
Madison	NC	37115	5.40
Martin	NC	37117	5.20
McDowell	NC	37111	5.40
Mecklenburg	NC	37119	5.60
Mitchell	NC	37121	5.40
Montgomery	NC	37123	5.60
Moore	NC	37125	5.60
Nash	NC	37127	5.20
New Hanover	NC	37129	5.60
Northhampton	NC	37131	5.20
Onslow	NC	37133	5.60
Orange	NC	37135	5.20
Pamlico	NC	37137	5.60
Pasquotank	NC	37139	5.20
Pender	NC	37141	5.60
Perquimans	NC	37143	5.20
Person	NC	37145	5.20
Pitt	NC	37147	5.60
Polk	NC	37149	5.40
Randolph	NC	37151	5.20
Richmond	NC	37153	5.60
Robeson	NC	37155	5.60
Rockingham	NC	37157	5.20
Rowan	NC	37159	5.20

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Rutherford	NC	37161	5.40	
Sampson	NC	37163	5.60	
Scotland	NC	37165	5.60	
Stanly	NC	37167	5.60	
Stokes	NC	37169	5.20	
Surry	NC	37171	5.20	
Swain	NC	37173	5.40	
Transylvania	NC	37175	5.40	
Tyrrell	NC	37177	5.20	
Union	NC	37179	5.60	
Vance	NC	37181	5.20	
Wake	NC	37183	5.20	
Warren	NC	37185	5.20	
Washington	NC	37187	5.20	
Watauga	NC	37189	5.40	
Wayne	NC	37191	5.60	
Wilkes	NC	37193	5.20	
Wilson	NC	37195	5.20	
Yadkin	NC	37197	5.20	
Yancey	NC	37199	5.40	
Adams	ND	38001	2.55	
Barnes	ND	38003	2.80	
Benson	ND	38005	2.55	
Billings	ND	38007	2.55	
Bottineau	ND	38009	2.55	
Bowman	ND	38011	2.55	
Burke	ND	38013	2.55	
Burleigh	ND	38015	2.55	
Cass	ND	38017	2.80	
Cavalier	ND	38019	2.80	
Dickey	ND	38021	2.55	
Divide	ND	38023	2.55	
Dunn	ND	38025	2.55	
Eddy	ND	38027	2.55	
Emmons	ND	38029	2.55	
Foster	ND	38031	2.55	
Golden Valley	ND	38033	2.55	
Grand Forks	ND	38035	2.80	
Grant	ND	38037	2.55	
Griggs	ND	38039	2.80	
Hettinger	ND	38041	2.55	
Kidder	ND	38043	2.55	
LaMoure	ND	38045	2.55	
Logan	ND	38047	2.55	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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McHenry	ND	38049	2.55	
McIntosh	ND	38051	2.55	
McKenzie	ND	38053	2.55	
McLean	ND	38055	2.55	
Mercer	ND	38057	2.55	
Morton	ND	38059	2.55	
Mountrail	ND	38061	2.55	
Nelson	ND	38063	2.80	
Oliver	ND	38065	2.55	
Pembina	ND	38067	2.80	
Pierce	ND	38069	2.55	
Ramsey	ND	38071	2.80	
Ransom	ND	38073	2.80	
Renville	ND	38075	2.55	
Richland	ND	38077	2.80	
Rolette	ND	38079	2.55	
Sargent	ND	38081	2.80	
Sheridan	ND	38083	2.55	
Sioux	ND	38085	2.55	
Slope	ND	38087	2.55	
Stark	ND	38089	2.55	
Steele	ND	38091	2.80	
Stutsman	ND	38093	2.55	
Towner	ND	38095	2.55	
Traill	ND	38097	2.80	
Walsh	ND	38099	2.80	
Ward	ND	38101	2.55	
Wells	ND	38103	2.55	
Williams	ND	38105	2.55	
Adams	OH	39001	4.00	
Allen	OH	39003	3.40	
Ashland	OH	39005	3.70	
Ashtabula	OH	39007	3.70	
Athens	OH	39009	4.40	
Auglaize	OH	39011	3.40	
Belmont	OH	39013	4.40	
Brown	OH	39015	4.00	
Butler	OH	39017	4.00	
Carroll	OH	39019	4.00	
Champaign	OH	39021	3.70	
Clark	OH	39023	4.00	
Clermont	OH	39025	4.00	
Clinton	OH	39027	4.00	
Columbiana	OH	39029	4.00	

Coshocton	OH	39031	4.00
Crawford	OH	39033	3.40
Cuyahoga	OH	39035	3.70
Darke	OH	39037	3.70
Defiance	OH	39039	3.30
Delaware	OH	39041	3.70
Erie	OH	39043	3.40
Fairfield	OH	39045	4.00
Fayette	OH	39047	4.00
Franklin	OH	39049	4.00
Fulton	OH	39051	3.30
Gallia	OH	39053	4.40
Geauga	OH	39055	3.70
Greene	OH	39057	4.00
Guernsey	OH	39059	4.00
Hamilton	OH	39061	4.00
Hancock	OH	39063	3.40
Hardin	OH	39065	3.40
Harrison	OH	39067	4.00
Henry	OH	39069	3.30
Highland	OH	39071	4.00
Hocking	OH	39073	4.40
Holmes	OH	39075	3.70
Huron	OH	39077	3.40
Jackson	OH	39079	4.40
Jefferson	OH	39081	4.00
Knox	OH	39083	3.70
Lake	OH	39085	3.70
Lawrence	OH	39087	4.40
Licking	OH	39089	4.00
Logan	OH	39091	3.70
Lorain	OH	39093	3.70
Lucas	OH	39095	3.30
Madison	OH	39097	4.00
Mahoning	OH	39099	4.00
Marion	OH	39101	3.70
Medina	OH	39103	3.70
Meigs	OH	39105	4.40
Mercer	OH	39107	3.40
Miami	OH	39109	3.70
Monroe	OH	39111	4.40
Montgomery	OH	39113	3.70
Morgan	OH	39115	4.40
Morrow	OH	39117	3.70

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Muskingum	OH	39119	4.00	
Noble	OH	39121	4.40	
Ottawa	OH	39123	3.40	
Paulding	OH	39125	3.40	
Perry	OH	39127	4.00	
Pickaway	OH	39129	4.00	
Pike	OH	39131	4.00	
Portage	OH	39133	3.70	
Preble	OH	39135	3.70	
Putnam	OH	39137	3.40	
Richland	OH	39139	3.70	
Ross	OH	39141	4.00	
Sandusky	OH	39143	3.40	
Scioto	OH	39145	4.40	
Seneca	OH	39147	3.40	
Shelby	OH	39149	3.70	
Stark	OH	39151	3.70	
Summit	OH	39153	3.70	
Trumbull	OH	39155	4.00	
Tuscarawas	OH	39157	4.00	
Union	OH	39159	3.70	
Van Wert	OH	39161	3.40	
Vinton	OH	39163	4.40	
Warren	OH	39165	4.00	
Washington	OH	39167	4.40	
Wayne	OH	39169	3.70	
Williams	OH	39171	3.30	
Wood	OH	39173	3.40	
Wyandot	OH	39175	3.40	
Adair	OK	40001	4.00	
Alfalfa	OK	40003	3.85	
Atoka	OK	40005	4.00	
Beaver	OK	40007	3.00	
Beckham	OK	40009	3.85	
Blaine	OK	40011	3.85	
Bryan	OK	40013	4.00	
Caddo	OK	40015	3.85	
Canadian	OK	40017	3.85	
Carter	OK	40019	4.00	
Cherokee	OK	40021	4.00	
Choctaw	OK	40023	4.00	
Cimarron	OK	40025	3.00	
Cleveland	OK	40027	3.85	
Coal	OK	40029	4.00	

Comanche	OK	40031	3.85
Cotton	OK	40033	3.85
Craig	OK	40035	3.85
Creek	OK	40037	3.85
Custer	OK	40039	3.85
Delaware	OK	40041	3.85
Dewey	OK	40043	3.85
Ellis	OK	40045	3.85
Garfield	OK	40047	3.85
Garvin	OK	40049	4.00
Grady	OK	40051	3.85
Grant	OK	40053	3.85
Greer	OK	40055	3.85
Harmon	OK	40057	3.85
Harper	OK	40059	3.85
Haskell	OK	40061	4.00
Hughes	OK	40063	4.00
Jackson	OK	40065	3.85
Jefferson	OK	40067	4.00
Johnston	OK	40069	4.00
Kay	OK	40071	3.85
Kingfisher	OK	40073	3.85
Kiowa	OK	40075	3.85
Latimer	OK	40077	4.00
Le Flore	OK	40079	4.00
Lincoln	OK	40081	3.85
Logan	OK	40083	3.85
Love	OK	40085	4.00
Major	OK	40093	3.85
Marshall	OK	40095	4.00
Mayes	OK	40097	3.85
McClain	OK	40087	3.85
McCurtain	OK	40089	4.00
McIntosh	OK	40091	4.00
Murray	OK	40099	4.00
Muskogee	OK	40101	4.00
Noble	OK	40103	3.85
Nowata	OK	40105	3.85
Oklfuskee	OK	40107	3.85
Oklahoma	OK	40109	3.85
Okmulgee	OK	40111	3.85
Osage	OK	40113	3.85
Ottawa	OK	40115	3.85
Pawnee	OK	40117	3.85

Payne	OK	40119	3.85
Pittsburg	OK	40121	4.00
Pontotoc	OK	40123	4.00
Pottawatomie	OK	40125	3.85
Pushmataha	OK	40127	4.00
Roger Mills	OK	40129	3.85
Rogers	OK	40131	3.85
Seminole	OK	40133	4.00
Sequoyah	OK	40135	4.00
Stephens	OK	40137	3.85
Texas	OK	40139	3.00
Tillman	OK	40141	3.85
Tulsa	OK	40143	3.85
Wagoner	OK	40145	3.85
Washington	OK	40147	3.85
Washita	OK	40149	3.85
Woods	OK	40151	3.85
Woodward	OK	40153	3.85
Baker	OR	41001	2.85
Benton	OR	41003	3.00
Clackamas	OR	41005	3.00
Clatsop	OR	41007	3.00
Columbia	OR	41009	3.00
Coos	OR	41011	3.00
Crook	OR	41013	2.85
Curry	OR	41015	3.00
Deschutes	OR	41017	2.85
Douglas	OR	41019	3.00
Gilliam	OR	41021	2.85
Grant	OR	41023	2.85
Harney	OR	41025	2.50
Hood River	OR	41027	3.00
Jackson	OR	41029	3.00
Jefferson	OR	41031	2.85
Josephine	OR	41033	3.00
Klamath	OR	41035	2.85
Lake	OR	41037	2.50
Lane	OR	41039	3.00
Lincoln	OR	41041	3.00
Linn	OR	41043	3.00
Malheur	OR	41045	2.55
Marion	OR	41047	3.00
Morrow	OR	41049	2.85
Multnomah	OR	41051	3.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Polk	OR	41053	3.00	
Sherman	OR	41055	2.85	
Tillamook	OR	41057	3.00	
Umatilla	OR	41059	2.85	
Union	OR	41061	2.85	
Wallowa	OR	41063	2.85	
Wasco	OR	41065	2.85	
Washington	OR	41067	3.00	
Wheeler	OR	41069	2.85	
Yamhill	OR	41071	3.00	
Adams	PA	42001	4.60	
Allegheny	PA	42003	4.40	
Armstrong	PA	42005	4.20	
Beaver	PA	42007	4.20	
Bedford	PA	42009	4.40	
Berks	PA	42011	4.50	
Blair	PA	42013	4.40	
Bradford	PA	42015	4.20	
Bucks	PA	42017	4.70	
Butler	PA	42019	4.20	
Cambria	PA	42021	4.40	
Cameron	PA	42023	4.20	
Carbon	PA	42025	4.50	
Centre	PA	42027	4.20	
Chester	PA	42029	4.70	
Clarion	PA	42031	4.00	
Clearfield	PA	42033	4.20	
Clinton	PA	42035	4.20	
Columbia	PA	42037	4.40	
Crawford	PA	42039	4.00	
Cumberland	PA	42041	4.50	
Dauphin	PA	42043	4.50	
Delaware	PA	42045	4.70	
Elk	PA	42047	4.00	
Erie	PA	42049	4.00	
Fayette	PA	42051	4.40	
Forest	PA	42053	4.00	
Franklin	PA	42055	4.50	
Fulton	PA	42057	4.40	
Greene	PA	42059	4.40	
Huntingdon	PA	42061	4.40	
Indiana	PA	42063	4.20	
Jefferson	PA	42065	4.00	
Juniata	PA	42067	4.40	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Lackawanna	PA	42069	4.40	
Lancaster	PA	42071	4.60	
Lawrence	PA	42073	4.00	
Lebanon	PA	42075	4.50	
Lehigh	PA	42077	4.50	
Luzerne	PA	42079	4.40	
Lycoming	PA	42081	4.20	
McKean	PA	42083	4.00	
Mercer	PA	42085	4.00	
Mifflin	PA	42087	4.40	
Monroe	PA	42089	4.50	
Montgomery	PA	42091	4.70	
Montour	PA	42093	4.40	
Northampton	PA	42095	4.50	
Northumberland	PA	42097	4.40	
Perry	PA	42099	4.40	
Philadelphia	PA	42101	4.70	
Pike	PA	42103	4.50	
Potter	PA	42105	4.20	
Schuylkill	PA	42107	4.50	
Snyder	PA	42109	4.40	
Somerset	PA	42111	4.40	
Sullivan	PA	42113	4.20	
Susquehanna	PA	42115	4.20	
Tioga	PA	42117	4.20	
Union	PA	42119	4.40	
Venango	PA	42121	4.00	
Warren	PA	42123	4.00	
Washington	PA	42125	4.40	
Wayne	PA	42127	4.40	
Westmoreland	PA	42129	4.40	
Wyoming	PA	42131	4.20	
York	PA	42133	4.60	
Bristol	RI	44001	5.10	
Kent	RI	44003	5.10	
Newport	RI	44005	5.10	
Providence	RI	44007	5.10	
Washington	RI	44009	5.10	
Abbeville	SC	45001	5.60	
Aiken	SC	45003	6.30	
Allendale	SC	45005	6.30	
Anderson	SC	45007	5.60	
Bamberg	SC	45009	6.30	
Barnwell	SC	45011	6.30	

Beaufort	SC	45013	6.30
Berkeley	SC	45015	6.30
Calhoun	SC	45017	6.30
Charleston	SC	45019	6.30
Cherokee	SC	45021	5.60
Chester	SC	45023	5.60
Chesterfield	SC	45025	5.60
Clarendon	SC	45027	6.30
Colleton	SC	45029	6.30
Darlington	SC	45031	6.30
Dillon	SC	45033	6.30
Dorchester	SC	45035	6.30
Edgefield	SC	45037	5.60
Fairfield	SC	45039	5.60
Florence	SC	45041	6.30
Georgetown	SC	45043	6.30
Greenville	SC	45045	5.60
Greenwood	SC	45047	5.60
Hampton	SC	45049	6.30
Horry	SC	45051	6.30
Jasper	SC	45053	6.30
Kershaw	SC	45055	6.30
Lancaster	SC	45057	5.60
Laurens	SC	45059	5.60
Lee	SC	45061	6.30
Lexington	SC	45063	6.30
Marion	SC	45067	6.30
Marlboro	SC	45069	5.60
McCormick	SC	45065	5.60
Newberry	SC	45071	5.60
Oconee	SC	45073	5.60
Orangeburg	SC	45075	6.30
Pickens	SC	45077	5.60
Richland	SC	45079	6.30
Saluda	SC	45081	5.60
Spartanburg	SC	45083	5.60
Sumter	SC	45085	6.30
Union	SC	45087	5.60
Williamsburg	SC	45089	6.30
York	SC	45091	5.60
Aurora	SD	46003	2.55
Beadle	SD	46005	2.55
Bennett	SD	46007	2.55
Bon Homme	SD	46009	2.55

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Brookings	SD	46011	2.80	
Brown	SD	46013	2.55	
Brule	SD	46015	2.55	
Buffalo	SD	46017	2.55	
Butte	SD	46019	2.55	
Campbell	SD	46021	2.55	
Charles Mix	SD	46023	2.55	
Clark	SD	46025	2.80	
Clay	SD	46027	2.80	
Codington	SD	46029	2.80	
Corson	SD	46031	2.55	
Custer	SD	46033	2.55	
Davison	SD	46035	2.55	
Day	SD	46037	2.80	
Deuel	SD	46039	2.80	
Dewey	SD	46041	2.55	
Douglas	SD	46043	2.55	
Edmunds	SD	46045	2.55	
Fall River	SD	46047	2.55	
Faulk	SD	46049	2.55	
Grant	SD	46051	2.80	
Gregory	SD	46053	2.55	
Haakon	SD	46055	2.55	
Hamlin	SD	46057	2.80	
Hand	SD	46059	2.55	
Hanson	SD	46061	2.55	
Harding	SD	46063	2.55	
Hughes	SD	46065	2.55	
Hutchinson	SD	46067	2.55	
Hyde	SD	46069	2.55	
Jackson	SD	46071	2.55	
Jerauld	SD	46073	2.55	
Jones	SD	46075	2.55	
Kingsbury	SD	46077	2.80	
Lake	SD	46079	2.80	
Lawrence	SD	46081	2.55	
Lincoln	SD	46083	2.80	
Lyman	SD	46085	2.55	
Marshall	SD	46091	2.80	
McCook	SD	46087	2.80	
McPherson	SD	46089	2.55	
Meade	SD	46093	2.55	
Mellette	SD	46095	2.55	
Miner	SD	46097	2.80	

Minnehaha	SD	46099	2.80
Moody	SD	46101	2.80
Oglala Lakota	SD	46102	2.55
Pennington	SD	46103	2.55
Perkins	SD	46105	2.55
Potter	SD	46107	2.55
Roberts	SD	46109	2.80
Sanborn	SD	46111	2.55
Spink	SD	46115	2.55
Stanley	SD	46117	2.55
Sully	SD	46119	2.55
Todd	SD	46121	2.55
Tripp	SD	46123	2.55
Turner	SD	46125	2.80
Union	SD	46127	2.80
Walworth	SD	46129	2.55
Yankton	SD	46135	2.80
Ziebach	SD	46137	2.55
Anderson	TN	47001	5.20
Bedford	TN	47003	4.85
Benton	TN	47005	4.75
Bledsoe	TN	47007	5.20
Blount	TN	47009	5.20
Bradley	TN	47011	5.20
Campbell	TN	47013	5.20
Cannon	TN	47015	4.85
Carroll	TN	47017	4.75
Carter	TN	47019	5.20
Cheatham	TN	47021	4.85
Chester	TN	47023	4.75
Claiborne	TN	47025	5.20
Clay	TN	47027	4.85
Cocke	TN	47029	5.20
Coffee	TN	47031	4.85
Crockett	TN	47033	4.75
Cumberland	TN	47035	5.20
Davidson	TN	47037	4.85
Decatur	TN	47039	4.85
DeKalb	TN	47041	4.85
Dickson	TN	47043	4.85
Dyer	TN	47045	4.60
Fayette	TN	47047	4.75
Fentress	TN	47049	4.85
Franklin	TN	47051	5.20

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Gibson	TN	47053	4.75
Giles	TN	47055	4.85
Grainger	TN	47057	5.20
Greene	TN	47059	5.20
Grundy	TN	47061	5.20
Hamblen	TN	47063	5.20
Hamilton	TN	47065	5.20
Hancock	TN	47067	5.20
Hardeman	TN	47069	4.75
Hardin	TN	47071	4.85
Hawkins	TN	47073	5.20
Haywood	TN	47075	4.75
Henderson	TN	47077	4.75
Henry	TN	47079	4.60
Hickman	TN	47081	4.85
Houston	TN	47083	4.75
Humphreys	TN	47085	4.75
Jackson	TN	47087	4.85
Jefferson	TN	47089	5.20
Johnson	TN	47091	5.20
Knox	TN	47093	5.20
Lake	TN	47095	4.60
Lauderdale	TN	47097	4.75
Lawrence	TN	47099	4.85
Lewis	TN	47101	4.85
Lincoln	TN	47103	5.20
Loudon	TN	47105	5.20
Macon	TN	47111	4.85
Madison	TN	47113	4.75
Marion	TN	47115	5.20
Marshall	TN	47117	4.85
Maury	TN	47119	4.85
McMinn	TN	47107	5.20
McNairy	TN	47109	4.75
Meigs	TN	47121	5.20
Monroe	TN	47123	5.20
Montgomery	TN	47125	4.85
Moore	TN	47127	5.20
Morgan	TN	47129	5.20
Obion	TN	47131	4.60
Overton	TN	47133	4.85
Perry	TN	47135	4.85
Pickett	TN	47137	4.85
Polk	TN	47139	5.20

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Putnam	TN	47141	4.85	
Rhea	TN	47143	5.20	
Roane	TN	47145	5.20	
Robertson	TN	47147	4.85	
Rutherford	TN	47149	4.85	
Scott	TN	47151	5.20	
Sequatchie	TN	47153	5.20	
Sevier	TN	47155	5.20	
Shelby	TN	47157	4.75	
Smith	TN	47159	4.85	
Stewart	TN	47161	4.60	
Sullivan	TN	47163	5.20	
Sumner	TN	47165	4.85	
Tipton	TN	47167	4.75	
Trousdale	TN	47169	4.85	
Unicoi	TN	47171	5.20	
Union	TN	47173	5.20	
Van Buren	TN	47175	4.85	
Warren	TN	47177	4.85	
Washington	TN	47179	5.20	
Wayne	TN	47181	4.85	
Weakley	TN	47183	4.60	
White	TN	47185	4.85	
Williamson	TN	47187	4.85	
Wilson	TN	47189	4.85	
Anderson	TX	48001	4.70	
Andrews	TX	48003	3.35	
Angelina	TX	48005	5.00	
Aransas	TX	48007	5.40	
Archer	TX	48009	4.00	
Armstrong	TX	48011	3.00	
Atascosa	TX	48013	4.70	
Austin	TX	48015	5.00	
Bailey	TX	48017	3.00	
Bandera	TX	48019	4.70	
Bastrop	TX	48021	4.70	
Baylor	TX	48023	3.85	
Bee	TX	48025	5.40	
Bell	TX	48027	4.35	
Bexar	TX	48029	4.70	
Blanco	TX	48031	4.70	
Borden	TX	48033	3.35	
Bosque	TX	48035	4.35	
Bowie	TX	48037	4.70	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Brazoria	TX	48039	5.00
Brazos	TX	48041	4.70
Brewster	TX	48043	3.35
Briscoe	TX	48045	3.00
Brooks	TX	48047	5.40
Brown	TX	48049	3.85
Burleson	TX	48051	4.70
Burnet	TX	48053	4.35
Caldwell	TX	48055	4.70
Calhoun	TX	48057	5.40
Callahan	TX	48059	3.85
Cameron	TX	48061	5.40
Camp	TX	48063	4.35
Carson	TX	48065	3.00
Cass	TX	48067	4.70
Castro	TX	48069	3.00
Chambers	TX	48071	5.00
Cherokee	TX	48073	4.70
Childress	TX	48075	3.00
Clay	TX	48077	4.00
Cochran	TX	48079	3.00
Coke	TX	48081	3.85
Coleman	TX	48083	3.85
Collin	TX	48085	4.00
Collingsworth	TX	48087	3.00
Colorado	TX	48089	5.40
Comal	TX	48091	4.70
Comanche	TX	48093	4.35
Concho	TX	48095	3.85
Cooke	TX	48097	4.00
Coryell	TX	48099	4.35
Cottle	TX	48101	3.00
Crane	TX	48103	3.35
Crockett	TX	48105	3.85
Crosby	TX	48107	3.00
Culberson	TX	48109	2.85
Dallam	TX	48111	3.00
Dallas	TX	48113	4.00
Dawson	TX	48115	3.35
Deaf Smith	TX	48117	3.00
Delta	TX	48119	4.35
Denton	TX	48121	4.00
DeWitt	TX	48123	5.40
Dickens	TX	48125	3.00

Dimmit	TX	48127	4.70
Donley	TX	48129	3.00
Duval	TX	48131	5.40
Eastland	TX	48133	3.85
Ector	TX	48135	3.35
Edwards	TX	48137	4.70
El Paso	TX	48141	2.85
Ellis	TX	48139	4.35
Erath	TX	48143	4.00
Falls	TX	48145	4.35
Fannin	TX	48147	4.00
Fayette	TX	48149	4.70
Fisher	TX	48151	3.85
Floyd	TX	48153	3.00
Foard	TX	48155	3.85
Fort Bend	TX	48157	5.00
Franklin	TX	48159	4.35
Freestone	TX	48161	4.35
Frio	TX	48163	4.70
Gaines	TX	48165	3.35
Galveston	TX	48167	5.00
Garza	TX	48169	3.35
Gillespie	TX	48171	4.35
Glasscock	TX	48173	3.35
Goliad	TX	48175	5.40
Gonzales	TX	48177	4.70
Gray	TX	48179	3.00
Grayson	TX	48181	4.00
Gregg	TX	48183	4.70
Grimes	TX	48185	4.70
Guadalupe	TX	48187	4.70
Hale	TX	48189	3.00
Hall	TX	48191	3.00
Hamilton	TX	48193	4.35
Hansford	TX	48195	3.00
Hardeman	TX	48197	3.85
Hardin	TX	48199	5.00
Harris	TX	48201	5.00
Harrison	TX	48203	4.70
Hartley	TX	48205	3.00
Haskell	TX	48207	3.85
Hays	TX	48209	4.70
Hemphill	TX	48211	3.00
Henderson	TX	48213	4.35

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Hidalgo	TX	48215	5.40	
Hill	TX	48217	4.35	
Hockley	TX	48219	3.00	
Hood	TX	48221	4.00	
Hopkins	TX	48223	4.35	
Houston	TX	48225	4.70	
Howard	TX	48227	3.35	
Hudspeth	TX	48229	2.85	
Hunt	TX	48231	4.35	
Hutchinson	TX	48233	3.00	
Irion	TX	48235	3.85	
Jack	TX	48237	4.00	
Jackson	TX	48239	5.40	
Jasper	TX	48241	5.00	
Jeff Davis	TX	48243	2.85	
Jefferson	TX	48245	5.00	
Jim Hogg	TX	48247	5.40	
Jim Wells	TX	48249	5.40	
Johnson	TX	48251	4.00	
Jones	TX	48253	3.85	
Karnes	TX	48255	5.40	
Kaufman	TX	48257	4.00	
Kendall	TX	48259	4.70	
Kenedy	TX	48261	5.40	
Kent	TX	48263	3.85	
Kerr	TX	48265	4.70	
Kimble	TX	48267	3.85	
King	TX	48269	3.85	
Kinney	TX	48271	4.70	
Kleberg	TX	48273	5.40	
Knox	TX	48275	3.85	
La Salle	TX	48283	5.40	
Lamar	TX	48277	4.35	
Lamb	TX	48279	3.00	
Lampasas	TX	48281	4.35	
Lavaca	TX	48285	5.40	
Lee	TX	48287	4.70	
Leon	TX	48289	4.70	
Liberty	TX	48291	5.00	
Limestone	TX	48293	4.35	
Lipscomb	TX	48295	3.00	
Live Oak	TX	48297	5.40	
Llano	TX	48299	4.35	
Loving	TX	48301	2.85	

Lubbock	TX	48303	3.00
Lynn	TX	48305	3.35
Madison	TX	48313	4.70
Marion	TX	48315	4.70
Martin	TX	48317	3.35
Mason	TX	48319	4.35
Matagorda	TX	48321	5.40
Maverick	TX	48323	4.70
McCulloch	TX	48307	3.85
McLennan	TX	48309	4.35
McMullen	TX	48311	5.40
Medina	TX	48325	4.70
Menard	TX	48327	3.85
Midland	TX	48329	3.35
Milam	TX	48331	4.70
Mills	TX	48333	4.35
Mitchell	TX	48335	3.85
Montague	TX	48337	4.00
Montgomery	TX	48339	5.00
Moore	TX	48341	3.00
Morris	TX	48343	4.35
Motley	TX	48345	3.00
Nacogdoches	TX	48347	5.00
Navarro	TX	48349	4.35
Newton	TX	48351	5.00
Nolan	TX	48353	3.85
Nueces	TX	48355	5.40
Ochiltree	TX	48357	3.00
Oldham	TX	48359	3.00
Orange	TX	48361	5.00
Palo Pinto	TX	48363	4.00
Panola	TX	48365	4.70
Parker	TX	48367	4.00
Parmer	TX	48369	3.00
Pecos	TX	48371	3.35
Polk	TX	48373	5.00
Potter	TX	48375	3.00
Presidio	TX	48377	2.85
Rains	TX	48379	4.35
Randall	TX	48381	3.00
Reagan	TX	48383	3.35
Real	TX	48385	4.70
Red River	TX	48387	4.35
Reeves	TX	48389	2.85
Refugio	TX	48391	5.40

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Roberts	TX	48393	3.00
Robertson	TX	48395	4.70
Rockwall	TX	48397	4.00
Runnels	TX	48399	3.85
Rusk	TX	48401	4.70
Sabine	TX	48403	5.00
San Augustine	TX	48405	5.00
San Jacinto	TX	48407	5.00
San Patricio	TX	48409	5.40
San Saba	TX	48411	4.35
Schleicher	TX	48413	3.85
Scurry	TX	48415	3.85
Shackelford	TX	48417	3.85
Shelby	TX	48419	5.00
Sherman	TX	48421	3.00
Smith	TX	48423	4.35
Somervell	TX	48425	4.00
Starr	TX	48427	5.40
Stephens	TX	48429	4.00
Sterling	TX	48431	3.85
Stonewall	TX	48433	3.85
Sutton	TX	48435	3.85
Swisher	TX	48437	3.00
Tarrant	TX	48439	4.00
Taylor	TX	48441	3.85
Terrell	TX	48443	3.35
Terry	TX	48445	3.00
Throckmorton	TX	48447	3.85
Titus	TX	48449	4.35
Tom Green	TX	48451	3.85
Travis	TX	48453	4.70
Trinity	TX	48455	5.00
Tyler	TX	48457	5.00
Upshur	TX	48459	4.35
Upton	TX	48461	3.35
Uvalde	TX	48463	4.70
Val Verde	TX	48465	3.85
Van Zandt	TX	48467	4.35
Victoria	TX	48469	5.40
Walker	TX	48471	5.00
Waller	TX	48473	5.00
Ward	TX	48475	2.85
Washington	TX	48477	4.70
Webb	TX	48479	5.40

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
Wharton	TX	48481	5.40	
Wheeler	TX	48483	3.00	
Wichita	TX	48485	4.00	
Wilbarger	TX	48487	3.85	
Willacy	TX	48489	5.40	
Williamson	TX	48491	4.70	
Wilson	TX	48493	4.70	
Winkler	TX	48495	2.85	
Wise	TX	48497	4.00	
Wood	TX	48499	4.35	
Yoakum	TX	48501	3.00	
Young	TX	48503	4.00	
Zapata	TX	48505	5.40	
Zavala	TX	48507	4.70	
Beaver	UT	49001	2.55	
Box Elder	UT	49003	2.55	
Cache	UT	49005	2.55	
Carbon	UT	49007	2.55	
Daggett	UT	49009	2.55	
Davis	UT	49011	2.55	
Duchesne	UT	49013	2.55	
Emery	UT	49015	2.55	
Garfield	UT	49017	2.55	
Grand	UT	49019	2.55	
Iron	UT	49021	2.55	
Juab	UT	49023	2.55	
Kane	UT	49025	2.55	
Millard	UT	49027	2.55	
Morgan	UT	49029	2.55	
Piute	UT	49031	2.55	
Rich	UT	49033	2.55	
Salt Lake	UT	49035	2.55	
San Juan	UT	49037	2.55	
Sanpete	UT	49039	2.55	
Sevier	UT	49041	2.55	
Summit	UT	49043	2.55	
Tooele	UT	49045	2.55	
Uintah	UT	49047	2.55	
Utah	UT	49049	2.55	
Wasatch	UT	49051	2.55	
Washington	UT	49053	2.55	
Wayne	UT	49055	2.55	
Weber	UT	49057	2.55	
Addison	VT	50001	4.35	
Bennington	VT	50003	4.65	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Caledonia	VT	50005	4.35
Chittenden	VT	50007	4.25
Essex	VT	50009	4.15
Franklin	VT	50011	4.15
Grand Isle	VT	50013	4.15
Lamoille	VT	50015	4.25
Orange	VT	50017	4.35
Orleans	VT	50019	4.15
Rutland	VT	50021	4.35
Washington	VT	50023	4.35
Windham	VT	50025	4.65
Windsor	VT	50027	4.65
Accomack	VA	51001	5.00
Albemarle	VA	51003	4.70
Alexandria City	VA	51510	4.70
Alleghany	VA	51005	4.70
Amelia	VA	51007	5.00
Amherst	VA	51009	4.70
Appomattox	VA	51011	5.00
Arlington	VA	51013	4.70
Augusta	VA	51015	4.70
Bath	VA	51017	4.70
Bedford	VA	51019	5.00
Bland	VA	51021	4.85
Botetourt	VA	51023	4.70
Bristol City	VA	51520	5.20
Brunswick	VA	51025	5.00
Buchanan	VA	51027	4.85
Buckingham	VA	51029	5.00
Buena Vista City	VA	51530	4.70
Campbell	VA	51031	5.00
Caroline	VA	51033	5.00
Carroll	VA	51035	5.00
Charles City	VA	51036	5.00
Charlotte	VA	51037	5.00
Charlottesville	VA	51540	4.70
Chesapeake City	VA	51550	5.00
Chesterfield	VA	51041	5.00
Clarke	VA	51043	4.50
Colonial Heights	VA	51570	5.00
Covington	VA	51580	4.70
Craig	VA	51045	4.70
Culpeper	VA	51047	4.70
Cumberland	VA	51049	5.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Danville City	VA	51590	5.00
Dickenson	VA	51051	4.85
Dinwiddie	VA	51053	5.00
Emporia	VA	51595	5.00
Essex	VA	51057	5.00
Fairfax	VA	51059	4.70
Fairfax City	VA	51600	4.70
Falls Church City	VA	51610	4.70
Fauquier	VA	51061	4.70
Floyd	VA	51063	5.00
Fluvanna	VA	51065	4.70
Franklin City	VA	51620	5.00
Franklin County	VA	51067	5.00
Frederick	VA	51069	4.50
Fredericksburg City	VA	51630	4.70
Galax City	VA	51640	5.00
Giles	VA	51071	4.85
Gloucester	VA	51073	5.00
Goochland	VA	51075	5.00
Grayson	VA	51077	5.00
Greene	VA	51079	4.70
Greenville	VA	51081	5.00
Halifax	VA	51083	5.00
Hampton City	VA	51650	5.00
Hanover	VA	51085	5.00
Harrisonburg	VA	51660	4.70
Henrico	VA	51087	5.00
Henry	VA	51089	5.00
Highland	VA	51091	4.70
Hopewell	VA	51670	5.00
Isle of Wight	VA	51093	5.00
James City	VA	51095	5.00
King and Queen	VA	51097	5.00
King George	VA	51099	5.00
King William	VA	51101	5.00
Lancaster	VA	51103	5.00
Lee	VA	51105	5.20
Lexington	VA	51678	4.70
Loudoun	VA	51107	4.70
Louisa	VA	51109	4.70
Lunenburg	VA	51111	5.00
Lynchburg City	VA	51680	5.00
Madison	VA	51113	4.70
Manassas	VA	51683	4.70

Manassas Park	VA	51685	4.70
Martinsville City	VA	51690	5.00
Mathews	VA	51115	5.00
Mecklenburg	VA	51117	5.00
Middlesex	VA	51119	5.00
Montgomery	VA	51121	5.00
Nelson	VA	51125	4.70
New Kent	VA	51127	5.00
Newport News City	VA	51700	5.00
Norfolk City	VA	51710	5.00
Northampton	VA	51131	5.00
Northumberland	VA	51133	5.00
Norton City	VA	51720	4.85
Nottoway	VA	51135	5.00
Orange	VA	51137	4.70
Page	VA	51139	4.70
Patrick	VA	51141	5.00
Petersburg City	VA	51730	5.00
Pittsylvania	VA	51143	5.00
Poquoson City	VA	51735	5.00
Portsmouth City	VA	51740	5.00
Powhatan	VA	51145	5.00
Prince Edward	VA	51147	5.00
Prince George	VA	51149	5.00
Prince William	VA	51153	4.70
Pulaski	VA	51155	5.00
Radford City	VA	51750	5.00
Rappahannock	VA	51157	4.70
Richmond City	VA	51760	5.00
Richmond County	VA	51159	5.00
Roanoke	VA	51161	4.70
Roanoke City	VA	51770	4.70
Rockbridge	VA	51163	4.70
Rockingham	VA	51165	4.70
Russell	VA	51167	5.20
Salem City	VA	51775	4.70
Scott	VA	51169	5.20
Shenandoah	VA	51171	4.70
Smyth	VA	51173	5.00
Southampton	VA	51175	5.00
Spotsylvania	VA	51177	4.70
Stafford	VA	51179	4.70
Staunton	VA	51790	4.70
Suffolk City	VA	51800	5.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Surry	VA	51181	5.00	
Sussex	VA	51183	5.00	
Tazewell	VA	51185	4.85	
Virginia Beach City	VA	51810	5.00	
Warren	VA	51187	4.70	
Washington	VA	51191	5.20	
Waynesboro	VA	51820	4.70	
Westmoreland	VA	51193	5.00	
Williamsburg	VA	51830	5.00	
Winchester City	VA	51840	4.50	
Wise	VA	51195	4.85	
Wythe	VA	51197	5.00	
York	VA	51199	5.00	
Adams	WA	53001	2.85	
Asotin	WA	53003	2.85	
Benton	WA	53005	2.85	
Chelan	WA	53007	2.85	
Clallam	WA	53009	3.00	
Clark	WA	53011	3.00	
Columbia	WA	53013	2.85	
Cowlitz	WA	53015	3.00	
Douglas	WA	53017	2.85	
Ferry	WA	53019	3.00	
Franklin	WA	53021	2.85	
Garfield	WA	53023	2.85	
Grant	WA	53025	2.85	
Grays Harbor	WA	53027	3.00	
Island	WA	53029	3.00	
Jefferson	WA	53031	3.00	
King	WA	53033	3.00	
Kitsap	WA	53035	3.00	
Kittitas	WA	53037	2.85	
Klickitat	WA	53039	2.85	
Lewis	WA	53041	3.00	
Lincoln	WA	53043	3.00	
Mason	WA	53045	3.00	
Okanogan	WA	53047	2.85	
Pacific	WA	53049	3.00	
Pend Oreille	WA	53051	3.00	
Pierce	WA	53053	3.00	
San Juan	WA	53055	3.00	
Skagit	WA	53057	3.00	
Skamania	WA	53059	3.00	
Snohomish	WA	53061	3.00	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Spokane	WA	53063	3.00	
Stevens	WA	53065	3.00	
Thurston	WA	53067	3.00	
Wahkiakum	WA	53069	3.00	
Walla Walla	WA	53071	2.85	
Whatcom	WA	53073	3.00	
Whitman	WA	53075	2.85	
Yakima	WA	53077	2.85	
Barbour	WV	54001	4.70	
Berkeley	WV	54003	4.50	
Boone	WV	54005	4.70	
Braxton	WV	54007	4.70	
Brooke	WV	54009	4.00	
Cabell	WV	54011	4.70	
Calhoun	WV	54013	4.70	
Clay	WV	54015	4.70	
Doddridge	WV	54017	4.40	
Fayette	WV	54019	4.70	
Gilmer	WV	54021	4.70	
Grant	WV	54023	4.40	
Greenbrier	WV	54025	4.85	
Hampshire	WV	54027	4.40	
Hancock	WV	54029	4.00	
Hardy	WV	54031	4.40	
Harrison	WV	54033	4.40	
Jackson	WV	54035	4.70	
Jefferson	WV	54037	4.50	
Kanawha	WV	54039	4.70	
Lewis	WV	54041	4.70	
Lincoln	WV	54043	4.70	
Logan	WV	54045	4.70	
Marion	WV	54049	4.40	
Marshall	WV	54051	4.40	
Mason	WV	54053	4.70	
McDowell	WV	54047	4.70	
Mercer	WV	54055	4.85	
Mineral	WV	54057	4.40	
Mingo	WV	54059	4.70	
Monongalia	WV	54061	4.40	
Monroe	WV	54063	4.85	
Morgan	WV	54065	4.50	
Nicholas	WV	54067	4.70	
Ohio	WV	54069	4.40	
Pendleton	WV	54071	4.40	

Pleasants	WV	54073	4.40
Pocahontas	WV	54075	4.70
Preston	WV	54077	4.40
Putnam	WV	54079	4.70
Raleigh	WV	54081	4.70
Randolph	WV	54083	4.70
Ritchie	WV	54085	4.40
Roane	WV	54087	4.70
Summers	WV	54089	4.85
Taylor	WV	54091	4.40
Tucker	WV	54093	4.40
Tyler	WV	54095	4.40
Upshur	WV	54097	4.70
Wayne	WV	54099	4.70
Webster	WV	54101	4.70
Wetzel	WV	54103	4.40
Wirt	WV	54105	4.40
Wood	WV	54107	4.40
Wyoming	WV	54109	4.70
Adams	WI	55001	3.00
Ashland	WI	55003	2.80
Barron	WI	55005	2.80
Bayfield	WI	55007	2.80
Brown	WI	55009	3.00
Buffalo	WI	55011	3.00
Burnett	WI	55013	2.80
Calumet	WI	55015	3.00
Chippewa	WI	55017	3.00
Clark	WI	55019	3.00
Columbia	WI	55021	3.00
Crawford	WI	55023	3.00
Dane	WI	55025	3.00
Dodge	WI	55027	3.00
Door	WI	55029	3.00
Douglas	WI	55031	2.80
Dunn	WI	55033	3.00
Eau Claire	WI	55035	3.00
Florence	WI	55037	2.80
Fond du Lac	WI	55039	3.00
Forest	WI	55041	2.80
Grant	WI	55043	3.00
Green	WI	55045	3.00
Green Lake	WI	55047	3.00
Iowa	WI	55049	3.00

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Iron	WI	55051	2.80	
Jackson	WI	55053	3.00	
Jefferson	WI	55055	3.00	
Juneau	WI	55057	3.00	
Kenosha	WI	55059	3.00	
Kewaunee	WI	55061	3.00	
La Crosse	WI	55063	3.00	
Lafayette	WI	55065	3.00	
Langlade	WI	55067	2.80	
Lincoln	WI	55069	2.80	
Manitowoc	WI	55071	3.00	
Marathon	WI	55073	3.00	
Marinette	WI	55075	2.80	
Marquette	WI	55077	3.00	
Menominee	WI	55078	3.00	
Milwaukee	WI	55079	3.00	
Monroe	WI	55081	3.00	
Oconto	WI	55083	2.80	
Oneida	WI	55085	2.80	
Outagamie	WI	55087	3.00	
Ozaukee	WI	55089	3.00	
Pepin	WI	55091	3.00	
Pierce	WI	55093	3.00	
Polk	WI	55095	2.80	
Portage	WI	55097	3.00	
Price	WI	55099	2.80	
Racine	WI	55101	3.00	
Richland	WI	55103	3.00	
Rock	WI	55105	3.00	
Rusk	WI	55107	2.80	
Sauk	WI	55111	3.00	
Sawyer	WI	55113	2.80	
Shawano	WI	55115	3.00	
Sheboygan	WI	55117	3.00	
St. Croix	WI	55109	3.00	
Taylor	WI	55119	2.80	
Trempealeau	WI	55121	3.00	
Vernon	WI	55123	3.00	
Vilas	WI	55125	2.80	
Walworth	WI	55127	3.00	
Washburn	WI	55129	2.80	
Washington	WI	55131	3.00	
Waukesha	WI	55133	3.00	
Waupaca	WI	55135	3.00	

County/parish/city	State	FIPS code	Class I differential adjusted for location	Exhibit NMPF-35
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Waushara	WI	55137	3.00
Winnebago	WI	55139	3.00
Wood	WI	55141	3.00
Albany	WY	56001	3.20
Big Horn	WY	56003	2.55
Campbell	WY	56005	2.55
Carbon	WY	56007	3.20
Converse	WY	56009	2.55
Crook	WY	56011	2.55
Fremont	WY	56013	2.55
Goshen	WY	56015	2.55
Hot Springs	WY	56017	2.55
Johnson	WY	56019	2.55
Laramie	WY	56021	3.20
Lincoln	WY	56023	2.55
Natrona	WY	56025	2.55
Niobrara	WY	56027	2.55
Park	WY	56029	2.55
Platte	WY	56031	2.55
Sheridan	WY	56033	2.55
Sublette	WY	56035	2.55
Sweetwater	WY	56037	2.55
Teton	WY	56039	2.55
Uinta	WY	56041	2.55
Washakie	WY	56043	2.55
Weston	WY	56045	2.55