

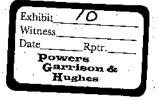
Friday April 2, 1999

Part II

Department of Agriculture

Agricultural Marketing Service

7 CFR Part 1000, et al.
Milk in the New England and Other
Marketing Areas; Decision on Proposed
Amendments to Marketing Agreements
and to Orders; Proposed Rule



ACTUAL CLASS PRICES AND FINAL DECISION CLASS PRICES AND CLASS I PRICE MOVER,* BY MONTH, JANUARY 1994
THROUGH DECEMBER 1998—Continued

[Dollars per cwt.]

Year and month	Basic for- mula price	Final class I price mover	Final class III price	Class III-A price	Final class IV price	Class II price	Final class II price
April	12.01	12.69	11.50	12.88	12.90	13.62	13.59
buan.	10.88	13.27	10.65	13.96	13,54	13.11	14.24
June	13.10	14.20	12.65	15.38	14.89	12.31	15.54
July	14,77	15.35	14.12	15.59	15.62	11.18	16.15
August	14.99	16.25	14.21	16.52	16.38	13.40	16.96
September	15.10	18.32	14.66	19.81	18.71	15.07	19.28
October	16.04	18.06	16.05	18.13	18.19	15.29	18.67
November	16.84	16.82	16.90	14.87	15.71	15.40	16.39
December	17.34	17.44	17.51	13.48	13.39	16.34	13.98
Average	14.20	15.08	13.84	14.85	14.79	13.84	15,42
60-Month Avg	12.70	12.90	12.23	12.24	12.20	12.83	12.84

^{*}Developed for informational purposes only. Advanced skim milk and butterfat prices will be used to calculate Class I price for succeeding month.

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3. Class I Pricing Structure

This decision adopts a Class I pricing structure that provides incentives for greater structural efficiencies in the assembly and shipment of milk and dairy products. In conjunction with other reforms discussed in this decision, the adopted Class I price structure provides the necessary changes needed to improve milk pricing in the consolidated markets. The adopted Class I pricing structure results from additional quantitative and qualitative analyses of Option 1A and Option 1B that were presented in the proposed rule issued January 21, 1998 (the PR). consideration of public comments received to these options, and the legislative requirements of the AMAA. The adopted Class I pricing structure utilizes USDSS model results adjusted for all known plant locations and establishes differential levels that will generate sufficient revenue to assure an adequate supply of milk while maintaining equity among handlers in the minimum prices they pay for milk bought from dairy farmers.

Background

Although not required by the 1996 Farm Bill, the legislation provided authorization for the Secretary to review the Class I price structure as part of the consolidation of the orders including the consideration of utilization rates and multiple basing points for developing a pricing system. In any event, the consolidation of orders requires the review of the pricing system because historically, Class I pricing provisions, as well as other Federal order provisions, have been reviewed primarily on an individual market basis. The reform effort provides the

opportunity to consider and establish a nationally coordinated Class I pricing surface that uses location adjustments to the differential levels to price milk for fluid use in every county in the United States

The PR provided an extensive review of 7 options that were developed and considered. After qualitative and/or quantitative analysis, all but Option 1A and Option 1B were preliminarily eliminated for various stated reasons. Nonetheless, the PR invited comments on any of the seven pricing options or any other pricing ideas. Also, the Department indicated a preference for Option 1B for a number of reasons. Nearly all of the public comments received in response to the PR on Class I price structure focused on the relative merits of Option 1A and Option 1B. No persuasive comments were received to cause the Department to further consider the other five options.

The USDSS Model

Option 1A and Option 1B were based to a significant degree on the U.S. Dairy Sector Simulator Model (USDSS). The USDSS was used to evaluate the geographic or "spatial" value of milk and milk components across the U.S. Using 240 supply locations, 334 consumption locations, 622 dairy processing plant locations, 5 product groups, 2 milk components (fat and solids-not-fat) and transportation and distribution costs among all locations, USDSS determines economic efficient location values for milk and milk components. The model initially used data from May and October 1995, and for this decision used updated data from May and October 1997.

The supply and consumption of milk used by the model are aggregated to geographic points—consumption points

and supply points—to simplify a very complex problem. The production of milk and the consumption of dairy products are fixed at the various supply and consumption points used by the model. Plant locations were restricted to those presently processing products but plant processing locations were not constrained with respect to the volume processed. Processing costs were assumed to be uniform between locations and across plant volumes (no economies of scale). Therefore, the model allowed processing to move among available locations to find the least cost solution in terms of assembly from supply points through distribution to consumption points.

Transportation costs in the model include costs of raw milk assembly, interplant bulk shipment, and the cost of hauling finished products. Transportation costs among regions reflected not only distance traveled, but also differences in wage rates and State highway weight limit restrictions. While assembly costs and interplant bulk shipments were calculated using a linear cost function, the finished product functions were non-linear. In fact, finished product hauling costs (e.g., packaged milk) fell below raw milk assembly and hauling costs on an equivalent unit basis in many cases at distances more than 900 miles. Previous spatial modeling had assumed constantly higher finished product transportation costs versus raw milk assembly and shipping costs for all distances. The updated model results were based on transportation cost analyses, particularly the reduction in distribution costs for finished products resulting in distribution costs for these products on par with bulk milk assembly and hauling costs.

The output from the USDSS model provided information as to optimal processing locations and volumes at those locations, milk assembly, and intermediate and finished product distribution flows. It represented a least cost, or "most efficient" organization of the industry. Importantly for the research, the model provided the marginal values (i.e., the value of one more unit) of milk at each location. These values, technically known as shadow prices, are indicative of values that are consistent with the optimized solution. A shadow price on one unit of milk at any processing location can be interpreted as follows: If the processor at a particular location had one more unit of milk, the entire pattern of milk assembly, and product transportation could be reorganized in such a way that marketing costs, equal to the shadow price, could be saved. This notion of marginal value is consistent with economic theory on how prices are determined in a competitive market.

The significance of the shadow value in terms of milk price regulation may be stated: If the regulated price, or cost of milk, is arbitrarily set higher than the. shadow price at a particular processing location, a lower cost solution could be found by processing more milk at another location. This would imply higher transportation costs for either raw milk assembly, finished product distribution, or both. Such a result clearly leads to a higher cost, less efficient system. It is also contrary to what is generally thought of as the "orderly marketing" of milk which is a fundamental reason for the existence and goal of Federal milk marketing

orders. It should be stressed that the calculated shadow prices of the model output provide information regarding the relationship of the prices among geographic locations. They do not provide guidance regarding the overall level of Člass I prices or differential values. That is, the model does not help us understand whether the Class I differential should arrive at a Class I price of \$14 in Minneapolis and \$15 in New York City, or \$15 in Minneapolis and \$16 in New York City. However, it does tell us that the resulting Class I price difference between the two

locations should be about one dollar.

A positive aspect of the USDSS model is the degree of detail available in the output. This detail is achieved through the careful assembly of spatially disaggregated data. However, it should be remembered that by its construction, the USDSS is a "model" and thus a simplification of a complex dairy industry. That notwithstanding, the

USDSS model does provide an objective and quantitative guidepost from which to compare current federal order differentials and in considering possible alternatives.

Several factors were considered in selecting a replacement for the current 14 Class I price structure that served to form the criteria used to examine options. First, a Class I price structure must be considered from a national, as well as a local or regional, perspective. Many comments from industry addressed Class I pricing issues from a local or regional perspective in the development of options presented in the PR. These comments provided valuable information about particular markets but generally did not consider the feasibility or impact of a local or regional issue on a national basis. While remaining mindful of local and regional concerns, USDA has also evaluated alternative Class I pricing structures from a national perspective, as should be expected, given the national concerns expressed about milk pricing.

Second, a Class I price structure must recognize the location value of milk. Results from the USDSS model confirm that milk has value at location. As described earlier, the model provided shadow prices reflecting the relative values of milk and milk components at geographic locations. While the model shadow prices did not suggest Class I differentials for specific locations, they do provide a means to evaluate price relationships among locations.

relationships among locations. Third, a Class I price structure must recognize all uses of milk. The classified pricing system contained in the Federal milk order program values milk for fluid use higher than milk used for soft or hard manufactured products. The higher Class I price encourages all milk to be used first to satisfy Class I needs. At the point where the cost of moving milk from an alternate location for Class I use is equal to the cost to supply milk for manufactured products, demand for manufactured products influences a market's ability to procure milk for Class I needs. Thus, all uses of milk must be considered when evaluating a national Class I pricing structure.

Finally, a Class I price structure must meet the requirements of the AMAA. The broad tenet of the AMAA is to establish and maintain orderly marketing conditions. For the Federal milk order program, this is achieved primarily through classified pricing and pooling. With regard to pricing, it is

recognized that the objective of the AMAA is to stabilize the marketplace with minimum prices, not to set market prices. The pricing criterion of the AMAA, section 608c(18), requires prices that are reflective of economic conditions affecting supply and demand for milk and its products. In this regard, consideration was given to whether the proposed prices would generate sufficient revenue for producers necessary to maintain an adequate supply of milk. Equally important, the prices need to provide equity to handlers with regard to raw product costs as required by section 608c(5) of the AMAA.

Evaluation Criteria

In evaluating the final Class I pricing options, nine performance criteria, based upon regulatory objectives and requirements of the AMAA, were again used as they were in the PR. The evaluation criteria are divided into two categories, objective and administrative. The objective criteria are as follows:

1. Ensure an adequate supply of milk for fluid use. Class I price levels need to provide a sufficient price signal to maintain an adequate supply of milk for fluid use. This supply level can be achieved through either the movement of milk to where it is needed, increased production, or some combination of both.

2. Recognize quality (Grade A) value of milk. Grade A milk is required for fluid use. Additional costs of obtaining and maintaining Grade A status need to be reflected in Class I prices.

 Provide appropriate market signals.
 A Class I price should send timely signals to the market regarding supply/ demand conditions.

4. Recognize value of milk at location. Basic economic theory, validated by actual market observations and University-based research, affirms that milk for Class I use has a different value at different locations. This value needs to be reflected in the Class I price in order for the system to recognize and resemble the market rather than interfere with the market.

5. Facilitate orderly marketing with coordinated system of prices. A system of Class I prices needs to be coordinated on a national level. Appropriate levels of prices will provide alignment both within and among marketing areas. This coordination is necessary for the efficient and orderly marketing of milk.

6. Recognize handler equity with regard to raw product costs. Appropriate levels of Class I prices provide known and visible prices at all locations thereby ensuring that handlers

¹⁴ Any references to the "current" system of Class I prices or the "current" price structure are to be interpreted as those established in or after the final decision based on the 1990 national hearing issued March 5, 1993 (58 FR 12634).

are able to compete for available milk supplies on an equitable basis.

Three administrative criteria are identified and described as follows:

1. Minimize regulatory burden. The Class I price structure should not significantly increase the burden on handlers, particularly small businesses. This would include increased reporting requirements and record keeping, as well as possible increases in administrative assessments should Market Administrators be required to manage a more complex regulatory system.

2. Minimize impact on small businesses. The Glass I price should be set at a level that does not disadvantage small businesses in competition with

large businesses. 3. Provide long-term viability. The Class I price structure should be expected to operate for an extended time period without major

modifications.

The nine evaluation criteria listed above are used to qualitatively evaluate each of the options. Each option is evaluated based on how the option performed compared to the current system, either better than, worse than, or the same as, for each performance criterion. The results of the qualitative analysis provided a preliminary framework for quantitative analysis using a multi-regional model developed by the Economic Research Service (ERS) of the Department.

As previously indicated, Option 2-Relative Use Differentials, Option 3A-Flat Differentials, Option 3B—Modified Flat Differentials, Option 4—Demand-Based Differentials, and Option 5-Decoupled Baseline Class I Prices with Adjustors, were eliminated from further consideration. They were eliminated for various reasons including failure to adhere to AMAA requirements, the likelihood of creating disorderly marketing conditions, and impacts on small businesses. A discussion of the five eliminated options, including the evaluation against the criteria and/or quantitative analysis were described in detail in the PR.

The Final Options

Three options formed the basis for final consideration and are described below. All options present national Class I pricing structures developed utilizing the USDSS model. The options continue to vary in their reliance and application of the USDSS model but all remain based on economic principles contained within the model. These options include Option 1A, a modified Option 1B, and the adopted Class I pricing structure.

Option 1A: Location-Specific Differentials

Option 1A establishes a \$1.60 per hundredweight fixed differential for three surplus zones (Upper Midwest, West, and Southwest) within a ninezone national price surface, and for the other six zones, an added component that reflects regional differences in the value of fluid and manufacturing milk. This option emphasized current supply and demand conditions with the USDSS model output.

Some minor changes were made to the Option 1A differential levels presented in the PR. The changes only involved adjusting certain county specific differentials to provide for more appropriate price alignment in several counties in the northeast, seven counties in Florida, and one county in North Carolina. Other than these minor changes, Option 1A is the same as published in the PR.

Modified Option 1B: Relative Value-Specific Differentials

This option continues to establish Class I differentials based on a relationship between prices and geographic location as indicated by the USDSS model, but uses more current data. Modifications were made to Option 1B with respect to how adjusted Class I differentials were established for each county in the United States. This modified version of Option 1B continues to establish differential levels by setting and equating the relative value-specific differential of \$1.20 per hundredweight in Minneapolis, Minnesota. The Option 1B differentials in the PR relied on an algorithm to set location adjusted differentials in every county. The modified Option 1B price surface takes into full account all known plant locations as was done in the development of Option 1A. This approach ensures that all plants similarly located would have similar prices.

The Adopted Class I Price Structure

The adopted Class I pricing structure establishes a price surface that also utilizes USDSS model results adjusted for all known plant locations and establishes differential levels that will result in prices that generate sufficient revenue to assure an adequate supply of milk. The differential levels will better maintain equity by raising the level 40 cents per hundredweight higher than the level proposed in Option 1B and in modified Option 1B. The higher differential level reduces the likelihood of class-price inversions, where the Class I prices are below the

manufacturing milk prices for the month.

The USDA Multi-Regional Dairy Sector Model

Option 1A, modified Option 1B and the adopted Class I pricing structure were evaluated qualitatively against the evaluation criteria and quantitatively utilizing the USDA multi-regional dairy sector model. This model was developed to answer some very specific questions about possible changes in the dairy sector, particularly changes being considered in milk marketing orders. The main focus of the model's development and use was to quantitatively examine the impacts of the changes under consideration in the classified pricing of milk and dairy products in the milk order system on an order-by-order and regional basis, and for other areas of the country not currently a part of the milk order system.

The multi-regional model establishes a baseline consistent with the USDA official baseline projections for the dairy sector. It assumes 36 regions. These include: 32 Federal Milk Marketing Order areas (including Tennessee Valley that was terminated on October 1, 1997) and four non-Federally regulated areas (California, Other Unregulated Western Counties, Unregulated Northern New York and New England and Other Unregulated Eastern Counties) and projects baseline information through the year 2005. The demarcation between the unregulated Western and Eastern counties follows a line extending north to south on the eastern State borders of North Dakota, South Dakota, Nebraska, Kansas, Oklahoma and Texas.

The model baseline also assumes that the Class III price would be the Basic Formula Price (BFP), the Class II price would be the BFP plus 30 cents, each region's Class I price would be the BFP plus the current Class I differential and the Class III-a price would continue. All other changes to milk order provisions together with the three price surface alternatives are presented as changes from the baseline over the period of the years 2000 through 2005. Each of the alternatives include the impact of consolidation into 11 regional markets and moving to wholesale product price formulas in setting the class prices.

From its baseline, the model has the ability to quantify the impacts of pricing changes in the consolidated regions and in estimating how the end use of milk may be expected to change with the changes in how the order program will price milk. The model can generate long-term supply, demand, and price

projections that are consistent with the USDA official baseline projections.

The model estimates regional milk production based estimates of milk-percow and number-of-cows for the 36 defined areas. The milk cow inventory and milk-per-cow estimates for each area is based upon reported state data. Changes in the inventory of cow numbers and output-per-cow for each region are related to regional farm milk prices and feed costs, and past regional net returns to dairy farmers (a measure of profitability). Milk marketings in the region are in direct relationship to milk production in the region.

Once the volume of regional milk marketings is determined, marketings are distributed to seven uses: bottled whole milk, bottled low-fat milk, soft manufactured dairy products, American cheese, other cheese, butter, and nonfat dry milk. Each of the seven uses has a retail demand equation. Generally, the demand for the specific product is a function of per capita income, the retail price or the Consumer Price Index (CPI) of the product, and the price or CPI of a substitute product (e.g. margarine for

Demands for raw milk for use in fluid milk products and soft manufactured dairy products have priority in the model and such demands are filled regionally from the region's raw milk supply before the national demands of the hard manufactured product markets are met. The Class I and Class II uses of milk in each region are based upon differences in prices and population by region. A CPI for fluid milk and other dairy products are estimated for each region based upon a margin mark-up equation and the region's Class I and Class II prices. These values are used to estimate regional per capita use, and when multiplied by projected population for each region, determine the amount of milk allocated to Class I and Class II uses.

The sum of each region's raw milk supply less the milk used in Class I and Class II results in a measure of the national manufacturing milk supply. The model solves for equilibrium in supply and demand by solving for wholesale prices of cheese, butter, and nonfat dry milk that equate the supply and demand in the hard manufactured dairy product markets. The hard manufactured product markets, the Class I markets, the Class II markets, and the farm level raw milk supply are linked through price equations that relate the changes in wholesale product prices to changes in prices for milk used in Class I, Class II, Class III, Class III-a (or Class IV) and the farm level all-milk price.

price is calculated from the model's estimates of wholesale cheese, butter, and nonfat dry milk prices; and these Class III and Class III-a (or Class IV) prices are used to predict Class I and Class II prices. Changes in Class I and Class II prices affect demand for Class I and Class II products and the amount of milk available nationally for cheese, butter, and nonfat dry milk production. Likewise, the amount of milk used in each class in each region and the regional class prices affect the farm level all-milk price and the supply of raw milk in the region and therefore the amount of milk available nationally for cheese, butter, and nonfat dry milk production. The model iterates until an equilibrium is achieved for the year in the wholesale product markets and then advances to the next year.

A brief summary of the quantitative impacts of each alternative price surface is included with the qualitative analysis presented below. A detailed description of the USDA multi-regional dairy model, as well as a complete discussion of the impacts of the pricing alternatives are contained in the Final RIA.

Option 1A: Location-Specific Differentials

Option 1A would establish a nationally coordinated system of location-specific Class I differentials reflecting the relative economic value of milk by location. An important feature of the option is the location adjustments that geographically align minimum Class I milk prices paid by fluid milk processors nationwide regardless of the defined milk marketing area boundaries or order pooling provisions. A basic premise of Option 1A is that the value of milk varies according to location across the United States.

Compared to the modified Option 1B and the adopted Class I price structure, this option tends to most reflect the current Class I pricing surface. Although extremely similar to the current Class I price surface, there are distinct differences. Option 1A would establish a nationally coordinated price surface that uses location adjustments to adjust the price of milk for fluid use for every county of the United States.

county of the United States.

Under Option 1A, Class I differentials are the lowest in geographical areas evidencing the largest supplies of milk relative to local/regional fluid milk needs. The differentials become progressively higher as they move from these areas to markets with less production relative to demand for fluid milk. Nine differential zones provide the basis for establishing the price structure. These zones were established

A Class III and Class III-a (or Class IV)
ice is calculated from the model's
itimates of wholesale cheese, butter,
ad nonfat dry milk prices; and these
lass III and Class III-a (or Class IV)
rices are used to predict Class I and
rices are used to predict Class I and
or class I and
results of the USDSS model,
knowledge of current supply and
demand conditions, and recognition of
other marketing conditions such as fluid
versus manufacturing markets, urban
versus rural areas, and surplus versus
deficit markets.

Class I differentials under this option range from a low of \$1.60 per hundredweight in the lowest valued zones of the Upper Midwest, Southwest, and West, where there are abundant supplies of milk in excess of fluid milk use, to a high of \$4.30 per hundredweight in Florida, where there are deficit supplies of milk for fluid use.

Analysis Based on Evaluation Criteria. Option 1A performs equal to or better than the current Class I system in each of the evaluation criteria. This is largely explained by the adjustments, improvements, and fine-tuning made to the current system of Class I differentials Option 1A was evaluated against the objective criteria as follows:

1. Ensure an adequate supply of milk for fluid use. Option 1A performs essentially the same as the current price structure in ensuring an adequate supply of milk for fluid use. Option 1A changes current differential levels in some regions to more accurately reflect current milk supply-demand conditions. Option 1A will have minimal impacts on farm level milk prices and should ensure adequate supplies of milk for fluid use.

2. Recognize quality (Grade A) value of milk. Option 1A recognizes the quality value (Grade A) of milk through the addition of a differential that begins at \$1.60 per hundredweight in the base

20ne.
3. Provide appropriate market signals.
Option 1A adjusts and refines the existing Class I price structure to provide appropriate market signals. In some geographical areas, Class I differentials would be increased. These changes indicate that current Class I differential levels are not high enough to attract adequate supplies of milk to the applicable fluid milk markets. In certain other areas, Class I differentials would be lowered, indicating that they exceed levels necessary to adequately supply the associated markets with their fluid milk needs.

4. Recognize value of milk at location.
The spatial values of milk reflected in Option 1A recognize the value of milk at location more accurately than the current system for two principal considerations. First, in structuring the differentials in Option 1A, the effect of current Class I differential levels on milk supplies, demand, and dairy farmer returns regionally during the past decade were considered. Second, the

relative values of milk and milk components at geographic locations throughout the United States from the USDSS model results were considered.

5. Facilitate orderly marketing with coordinated system of prices. Option 1A provides a comprehensive national pricing surface for Class I milk that establishes a value for Class I milk in every county. Thus the price any processor would pay for milk would be the same regardless of which order the processor is regulated under. As such, Option 1A is an improvement over the current price structure which evolved in a piecemeal fashion. Additionally, the Class I differentials and location adjustments in Option 1A would facilitate more efficient and orderly marketing of milk for fluid use through the nationwide coordination of prices when compared to the current system.

Recognize handler equity with regard to raw product costs. Class I differentials proposed under Option 1A are consistent with the inherent economic value of milk at location. The coordination and alignment of prices, based upon cost differences and current marketing conditions, better ensures handlers of equity in competing for

available milk supplies.

Option 1A was evaluated against the

objective criteria as follows:

 Minimize regulatory burden. Option 1A would not change the regulatory burden of the Federal order program. Option 1A would not result in increased reporting, record keeping, compliance, or administrative costs to handlers.

Minimize impact on small businesses. In regions where more of the actual value of flutd milk would be reflected in the differentials than is currently reflected, small businesses may have a marginal improvement in their relative competitive bargaining position vis-a-vis large businesses. This is based on the concept that large businesses (producers, cooperatives or handlers) are better able to negotiate premiums above minimum order prices due to advantages attained from their size. Overall, this option is not expected to materially impact small businesses differently than the current price structure.

3. Provide long-term viability. To the extent the location adjusted Class I differentials under Option 1A will correct instances of price misalignment and more accurately reflect the economic value of milk by location, the long-term viability of Option 1A is expected to exceed that of the current price structure.

Because the USDSS model only determines the relative value differences

for fluid milk between location, it could not be used for determining an appropriate differential level. Option 1A utilizes \$1.60 per hundredweight as the minimum differential level. A complete explanation of the factors that developed and explain this differential level was set forth in the PR. In summary of those reasons, the \$1.60 per hundredweight differential level is used in Option 1A because it would ensure a sufficient supply of milk for fluid uses in the most surplus regions.

Option 1A will have little impact on small businesses, either producers and processors. In certain situations, it may improve a small business' competitive marketing position as compared to current levels. Because the \$1.60 base zone differential includes a competitive factor as discussed previously, more of the actual value of fluid milk will be reflected in the minimum Federal order price. This may decrease the level of the over-order value that must be negotiated between processors and producers. Doing this would provide small businesses with a more equitable

competitive position.

Quantitative analysis of Option 1A using the USDA multi-regional model evaluated the various impacts of this pricing option. Overall, the magnitude of price and income changes under Option 1A is relatively small when compared to the baseline. Option 1A results in an 8-cent increase in the average Class I price for all current Federal orders. Further details of the impact of these Class I price changes, and others, that are based on the USDA model results are available in the final Regulatory Impact Analysis (RIA).

Modified Option 1B-Relative Value-Specific Differentials

Modified Option 1B would also establish a nationally coordinated system of Class I differentials and adjustments that recognizes several low pricing areas. Modified Option 1B more directly applies the USDSS model's optimal solution in developing the Class I price structure.

The modified Option 1B differentials differ from those published in the PR. The differences are explained largely by a more complete consideration of all known plant locations. The Option 18 differential values published in the PR relied on an algorithm to establish differential levels for those counties that were not part of the optimal solution. However, all plant locations need to be considered for setting prices at these locations and prices must be aligned between locations. This has been done in modified Option 1B and results in a

"zoned" structure of relative price differences that are aligned.

Modified 1B Differential Level

As pointed out in the Option 1A discussion, the USDSS model only provided information regarding relative differences in prices between geographic locations and offers no information for determining the level of Class I differentials used in setting Class I prices. The same is true for modified Option 1B. Modified Option 1B relies much more directly on the geographic price relationship results of the USDSS model in defining the structure and relative differences represented in its differential schedule for all locations.

While modified Option 1A establishes a \$1.70 Class I differential at Minneapolis, adjusted from a minimum level of \$1.60 (the lowest differential level at any location in Option 1A), modified Option 1B sets a Class I differential at Minneapolis at the current level of \$1.20 per hundredweight. It is important to note that any modified Option 1B zone could be discussed as the "starting" point differential. This decision only refers to and references Minneapolis at the \$1.20 level for illustrative purposes since it provides a degree of continuity in how Option 1B was presented and discussed in the PR.

Because Option 1B was expected to result in a significant change to the industry in both the pricing surface and the level of Class I differentials, it was proposed in the PR in conjunction with three alternative transitional phase-in programs. However, none of the phase-

in programs received public support.
The final RIA statement provides the full measure of the USDA multi-regional model analysis of this option. In short, modified Option 1B is rejected because the differential levels it would set would result in minimum prices that would not generate sufficient revenue to assure an adequate milk supply. Additionally, for markets with lower differential levels, there is a greater potential for class-price inversions that would increase the likelihood of disorderly marketing conditions.

The Adopted Class I Price Structure

The adopted Class I pricing structure results from additional quantitative and qualitative analyses of Option 1A and Option 1B, consideration of public comments received to these options and the legislative requirements of the AMAA. The adopted Class I pricing structure utilizes USDSS model results adjusted for all known plant locations and establishes differential levels that will generate sufficient revenue to

assure an adequate supply of milk and better maintain equity among handlers by raising the level 40 cents per hundredweight higher than the level used in modified Option 1B.

The Class I differential level was set by determining the differential level that results in prices which will generate sufficient revenue to bring forth an adequate supply of milk throughout the Federal order system. As in both Option 1A and modified Option 1B, the adopted Class I pricing structure adds a differential value to the basic formula price in setting Class I milk prices. Additionally, it is set at a level that minimizes the likelihood of class-price inversions, discussed in the BFP section

of this decision. The \$1.60 Class I differential level (at Minneapolis) achieves these objectives for a nationally coordinated Class I pricing structure.

Increasing the differential level by 40 cents per hundredweight at all locations does diminish the reliance on the marketplace and over-order premiums in establishing market prices inherent in modified Option 1B. However, the adopted Class I pricing structure retains the more efficient pricing structure that offers increased cost savings in the organization of the nation's milk supply and in the transportation of milk and dairy products.

dairy products.

The adopted Class I pricing structure moves the dairy industry into a better

organized and aligned pricing system while continuing to assure orderly marketing conditions for producers and handlers. Restructuring the relativevalue differential relationships at the level specified will, among other things, generate sufficient revenue in the national system of Federal orders to bring forth an adequate supply of milk. The higher level will also minimize instances of class-price inversions. The location adjusted differentials established for each county are set forth in the Class I Price Structure Maps, and in the General Provisions § 1000.52. The following table sets forth the location adjusted differentials at selected cities.

COMPARATIVE CLASS | DIFFERENTIALS AT SELECTED CITIES UNDER THE ADOPTED CLASS | PRICE STRUCTURE [Dollars per hundredweight]

	Ols.	Current	Adopted	Difference	
	City New York City, NY Charlotte, NC Atlanta, GA Tampa, FL Cleveland, OH Kansas City, MO Minneapolis, MN Chicago, IL Dallas, TX Salt Lake City, UT	3.14 3.08 3.08 3.88 2.00 1.92 1.20 1.40 3.16 1.90	2.50 2.55 2.90 4.20 2.00 1.90 1.60 1.95 2.10 1.50	(0.64) (0.53) (0.18) 0.32 0.00 (0.02) 0.40 0.55 (1.06) (0.40) (0.97))
,	Salt Lake City, U1 Phoenix, AZ Seattle, WA	1.90			_

The adopted Class I pricing structure was evaluated against the objective criteria as follows:

1. Ensure an adequate supply of milk for fluid use. The adopted Class I pricing structure establishes lower differentials than current levels in many of the proposed markets. Because the differential level is higher than under modified Option 1B, the adopted Class I pricing structure relies less on the use of over-order premiums as the method to attract adequate milk supplies for fluid purposes. While over-order premiums will remain useful for allowing the market to find the final value of Class I milk, the higher-level differentials of the adopted Class I pricing structure will better serve to ensure that the minimum prices set by the orders will attract an adequate supply of milk for fluid use.

2. Recognize quality (Grade A) value of milk. As with Option 1A and modified Option 1B, the adopted Class I pricing structure similarly recognizes the quality (Grade A) value of milk through the use of a differential added to the basic formula price.

3. Provide appropriate market signals. The adopted Class I pricing structure provides appropriate market signals in

all markets even though the adopted Class I pricing structure lowers differentials in some markets. Overorder pricing will likely function in most, if not all markets, even with the higher-level differentials. However, the higher differential level better ensures that the minimum prices established under the orders will generate a sufficient supply of milk and better ensures equitable minimum prices among regulated handlers than does modified Option 1B. Additionally. because class-price inversions are mitigated, more appropriate price signals are provided to the marketplace.

 Recognize value of milk at location. The adopted Class I pricing structure appropriately recognizes the value of milk at location. It is based on the location value of milk as determined by the May 1997 results of the USDSS model. It also aligns the relative-value differences while adhering to spatialvalue differences determined by the model giving full consideration to all plant locations. Thus, in utilizing the model results that determine the most efficient spatial value of milk for fluid use to establish the price surface, the adopted Class I pricing structure should perform better than the current system.

5. Facilitate orderly marketing with coordinated system of prices. The adopted Class I pricing structure establishes a coordinated system of differentials with appropriate location adjustments. Like the other two options, a comprehensive national pricing surface has been developed that establishes a value for Class I milk in every county. As a result, a processor's regulated price will be the same regardless of the order regulating it.

Recognize handler equity with regard to raw product costs. With the 40-cent per hundredweight increase in the differential level, processor equity is better maintained under the adopted Class I pricing structure. With price increases or decreases in some areas, the markets will need to adapt to the new pricing structure. While it is not the intent of the Federal order system to set market prices, the reflection of a larger portion of the price under regulation provided by the adopted Class I pricing structure, better assures handlers a reasonable degree of equity with regard to raw product costs.

The adopted Class I pricing structure was evaluated against the administrative criteria as follows:

1. Minimize regulatory burden. The adopted Class I pricing structure would not change the regulatory burden of the Federal order program in terms of reporting, recordkeeping, compliance, and administrative costs to handlers.

2. Minimize impact on small businesses. Under the adopted Class I pricing structure, a fuller measure of the Class I value needed to attract adequate milk supplies will come from regulated prices. Reliance on over-order payments negotiated outside the Federal order system is diminished, but continues to be recognized as in either the current system or in Option 1A. As a result, it is likely that small handlers who might have been disadvantaged by the original Option 1B will not be under this

modified version. Federal order Class I prices are mandatory and affect processors in a specific area equally as minimum enforced price levels. Since more of the actual value of Class I milk is represented in regulated prices, the potential for large handlers to have an advantage over small handlers is mitigated in competing for a supply of milk under the adopted Class I pricing structure. Large processors often have advantages related to economies of scale and may be able to temporarily inflate over-order prices they are willing to pay until they have forced smaller businesses out of business who could

not afford to pay higher prices. Additionally, with higher differentials and resulting higher producer blend prices, the balance of market power between producers and processors is better maintained. Producers will not need to negotiate with processors to obtain a better price for their milk to the extent that would have been expected under modified Option 1B. Small dairy farmers have less production volume, and typically have higher per hundredweight production costs. Hence, small producers who are less able to negotiate for prices that may be higher than the Federal order minimum price will be better served under the adopted Class I pricing structure. When too much reliance is placed on the use of over-order premiums (as in modified Option 1B), it is likely that dairy farmers defined as small businesses would benefit less from the regulation of milk

marketing.
Small businesses may be impacted under the adopted Class I pricing structure as adjustments are made in response to the new pricing structure. However, to the extent that small producers may not be able to bargain with processors for over-order premiums to adequately cover their costs, the increased differential level in

the adopted Class I pricing structure minimizes this potential outcome. The inability of small processors to compete with large processors at price levels above Federal order minimums is similarly eased.

3. Provide long-term viability. The adopted Class I pricing structure provides for a more efficient pricing structure. This option is an alternative from the current way the Federal order program has approached Class I pricing. Historically the Class I price established under Federal orders represented the minimum value of Class I milk in the marketplace based on the cost of maintaining Grade A milk and associated marketing costs together with the cost of alternative milk supplies. The adopted Class I pricing structure provides the opportunity for increased marketing efficiencies by promoting a more optimal organization in the assembly and distribution of milk products while establishing prices that will assure an adequate milk supply. In this way, it is expected to have longterm viability.

Quantitative analysis of the adopted Class I pricing structure using the USDA multi-regional model evaluated the various impacts of this pricing option. The evaluation assumed the eleven market order consolidation, four classes of milk use, and the BFP replacement presented earlier in this decision. Class differentials are reduced from current levels in about half of the marketing orders. The reductions range from 4 cents per hundredweight in the Ohio Valley order to as much as \$1.18 per hundredweight in the Eastern Colorado order. The Class I differential for the Eastern Ohio-Western Pennsylvania order would be unchanged. For the other markets, the Class I differential is increased, ranging from 8 cents per hundredweight in the Greater Kansas City order, to 57 cents in the Southeastern Florida order.

Under the adopted Class I pricing structure, six current milk orders would have Class I differentials lower than the differential established at Minneapolis. This gives explicit recognition that these other areas have adequate milk supplies to satisfy Class I demands at lower costs. For areas needing supplemental supplies of milk for fluid use, the Class I differentials are reflective of transportation costs from the closest alternative supply area.

According to the USDA model analysis, the adopted Class I pricing structure differential level would increase order marketings over the six-year analytical period of the years 2000-2005 when compared to the baseline. Raising the differential, in conjunction

with shortening the advance pricing notice of Class I prices by 18 days as discussed in the BFP section of this decision, minimizes class-price inversions. The rise in the all-milk price in the first year of implementation is expected to stimulate additional milk production in the milk order system. This additional milk production results primarily from Class I prices being established by using the expected higher Class IV prices in the year 2000, Over the six-year analytical period, the annual all-milk price is expected to drop by about two cents per hundredweight, but the annual average of marketings in the entire milk order system is expected to increase by about 8.3 million pounds when compared to the baseline. This increase in marketings is largely explained by the pooling of milk that was not pooled in recent years because of class-price inversions.

The USDA analytical model suggests that annual cash receipts, or revenue, for producers under the adopted Class I pricing structure will increase in many markets when compared to the baseline. The marketing areas expected to have the largest average annual increases in producer revenue include the following orders: Chicago Regional—\$43.1 million, New York-New Jersey-\$18.7 million, Iowa—\$17.5 million, Southern Michigan—\$14.1 million, and Tampa Bay-\$12.2 million. Other markets would be expected to have lower estimated annual cash receipts over a six-year analytical period of the years 2000–2005 from the baseline. The marketing orders with the largest reductions include: Texas (-\$39.7 million), Middle Atlantic (- \$39.5 million), Eastern Colorado (-\$11.4 million), Southwest Plains (-\$11.3 million) and Central Arizona (- \$10.4 million).

The USDA analytical model suggests that as the adopted Class I pricing structure results in lower Class I prices in many markets, the average annual impact on retail prices to the consumer for fluid milk will be about 2 cents per gallon less, on average, over the six-year period of the years 2000-2005 when compared to the baseline. From a national perspective, this translates into consumer savings of about \$79 million for fluid milk products annually. Sales of manufactured dairy products over the same time period are expected to decrease somewhat, but expenditures for these products will be higher.

While only summarized here, the complete USDA multi-regional model analysis of Options 1A, modified Option 1B and the adopted Class I pricing

structure are included in the final RIA statement.

Comparison of Option 1A and the Adopted Class I Price Structure

Option 1A and the adopted Class I pricing structure have similarities but rely on differing methods in constructing a nationally coordinated Class I price structure. Both recognize that milk has a location value. Both utilized the USDSS model results to establish the price surface. Both establish Class I prices by adding a fixed differential to the implied value of milk used in manufacturing. Both establish a price surface that assigns a price to every county in the United States and would assure that a price at any particular location will not vary depending upon the marketing order under which the milk is pooled.

Although similar in the above respects, they also differ. First, they differ in the method of determining the level of the Class I differential. Option 1A relies on finding that Class I differentials would be established at a level that more fully reflects the additional value of Class I milk in the most surplus regions. The adopted Class I pricing structure relies on the finding that the national system of milk order needs to result in prices that will generate sufficient revenue to bring forth an adequate milk supply.

Secondly, they differ in how the price surface should be established regardless of the level. Option 1A provides for the alignment of resulting Class I prices by evaluating the cost of alternative supplies based upon the current Class I differential structure. This results in a surface that is smoother and flows primarily from north to south and west to east. However, the adopted Class I pricing structure relies on a cost minimization model to provide for a more efficient organization and structure in milk supply and distribution. Thus, it results in more limited relative price differences and in a price surface that is flatter.

Thirdly, they differ in their reliance on the USDSS model results. Option 1A recognizes the value associated with the model results but relies on knowledge of specific marketing conditions and practices to make adjustments to existing differentials. The adopted Class I pricing structure, on the other hand, relies more directly on the USDSS model results that indicate the optimal spatial values for fluid milk which serve to promote market efficiencies, and implements this structure to encourage market efficiency within the dairy industry.

Public Comments

The majority of comments received in response to the PR dealt with the Class I price structure. In all, 4,217 comments were received on this issue. Of this number, 3,579 comments indicated support for the adoption of Option 1A and 436 comments supported the adoption of Option 1B. Some support USDA of both Class I pricing options called for changes in each of the Option's details. No comments were received that supported any sort of transition programs suggested in adopting Option 1B. Some comments, while supporting Option 1B in its general theme, proposed adopting Option 1A initially and phasing in the adoption of Option 1B over an extended time period.

It is clear from the comments received that there is broad-based support for adopting Option 1A. These commenters explained what they thought were and should be the most important goals of the milk marketing order program, the pricing policies and features that it should contain to achieve these goals, and their view of the legislative requirements that must be incorporated into milk orders. Such was similarly expressed in explaining both the support for, and opposition to, Option

Supporters for Option 1A generally saw it as the best Class I pricing option that would properly reflect the fullest measure of the AMAA's articulated goals and requirements. These supporters expressed the limitations of relying too much on the free market in setting milk prices. For example, supporters of Option 1A indicated that milk marketing orders exist because dairy farmers are at a distinct disadvantage in their marketing relationship with handlers who buy their milk. They cited the characteristics of milk—that it is highly perishable. bulky, is produced daily and must be marketed nearly as often, and is expensive to transport—as making it a unique commodity. Unlike other commodities, grains for example, milk cannot be withheld from the market in the hope for a better price, nor can it be shipped long distances in search of a higher price because transportation costs quickly erode the benefits of a higher price. Dairy farmers don't even know the price they will receive for their milk in advance of having to ship to market, they noted.

Also, supporters of Option 1A were of the opinion that marketing conditions faced by dairy farmers today are fundamentally no different than they were when the order program first

began. They point out that even though there are fewer and larger dairy farms with greater milk production, the number of plants at which to sell milk are fewer than when the order program first began. Implicit in this relationship, they said, is the degree of uneven market power that handlers have over producers. One commenter noted that the ratio of dairy farmers to milk plants today has increased threefold since 1960, an indicator of the growth in the concentration of market power among handlers. Even the prominence of dairy farmer cooperatives over the years has had little significant impact on the relative bargaining power of dairy farmers, noted many commenters. While these organizations have served with varying degrees of success in negotiating for higher milk prices for their members. they said, cooperatives do not and cannot have the ability to significantly impact prices because no entity can control or limit the supply of milk to the marketplace. Because dairy farmers face such a skewed marketing situation, most commenters view milk marketing orders as the only practicable tool to assure farmers receive a fair price for their

Supporters of Option 1A indicated that because of the continuing marketing situation they face, no basis exists for concluding that more emphasis should be placed on a dairy farmer's ability to negotiate prices with handlers. According to these commenters, relying too much on the marketplace would only provide the incentive for producers to needlessly compete with each other to supply the higher-valued fluid market. Those that are successful might receive more for their milk than those who could not, but to this end, there is no guarantee that all handlers would pay the same price for milk. Nor is there a guarantee that handlers would share the higher-valued use of milk equitably with those producers. This, they said, results in disorderly marketing conditions and the pitting of farmer against farmer in unnecessary and destructive price competition. It was these conditions, they note, that led to creation of milk orders and justified the marketwide pooling and minimum pricing provisions contained in milk orders today. Only Option 1A, say its supporters, best establishes the proper value of milk that, together with classified pricing and marketwide pooling, assures the highest degree of equity for both producers and handlers. Supporters of Option 1A agreed and

recognized that it is important to have a Class I pricing structure that is national and more reflective of

marketing conditions for milk. Some commenters were of the opinion that the geographic pattern of milk production can be expected to remain as it is today. They noted further that Option 1A gives explicit recognition to more than a single reserve supply area in the country, and that Option 1A would assign the lowest differential in each of these reserve supply areas, what many supporters of Option 1A viewed as

significant pricing reform. Option 1A supporters also thought that the USDSS model served as an excellent tool in developing a Class I price structure. However, they also recognized the limitations of relying too much on this analytical model because it does not bring into consideration all of the other necessary judgements and factors that cannot be included in a model. For example, many commenters pointed out that while Option 1A used the USDSS model as a guide, it cannot be relied upon for making adjustments to conform with known relationships between and among geographic and actual plant locations. Further, said supporters of Option 1A, the model is static, and cannot estimate the dynamics of changes that may result in supply and demand conditions over time.

In summary, Option 1A supporters indicated Option 1A best assures the continuation of dairy farmers receiving a fair price for their milk. Processors, they also pointed out, would not see a significant change in their ability to compete for a milk supply since most of the value of fluid milk would be contained in the regulated minimum price. They concluded that any changes to milk orders that would diminish these outcomes would be harmful to the dairy industry and to the public interest.

Opponents to Option 1A view it as maintaining too much of the status quo and not addressing the reform needed in Class I pricing. The opponents of Option 1A also view the current Class I pricing structure as seriously flawed. In their view, the current system relies on recognizing the Upper Midwest region as the reserve supply of milk for the country when this is no longer the case. They see Option 1A as largely maintaining this viewpoint.

Opponents to Option 1A and the current Class I pricing structure are of the opinion that today's differential levels and Option 1A differential levels are too high, or at least higher than necessary to attract adequate milk supplies in many areas. Because Class I differentials are too high, they said, improper economic incentives exist in many areas for increased milk production—in fact overproduction—beyond what is needed to meet Class I

demand. When this happens, opponents to the current system and Option 1A said, all producers nationally are negatively impacted because the overproduced milk supply drives down prices for milk used in manufactured dairy products which compete in a national market. They noted this is especially injurious to dairy farmers in markets where most of the milk produced is used in manufactured dairy products.

Adding to this, the opponents of the current Class I pricing system and Option 1A are also of the opinion that technology is available today to meet the supplemental milk needs of any milk-deficit area. Not only do they think that higher-than-necessary Class I differentials result in artificiallyinduced overproduction, they also believe that resulting high Class I prices may be reducing fluid milk consumption by consumers. They are of the opinion that it is more appropriate and efficient to attract milk to meet fluid demands by compensating those who incur the cost of shipping milk from surplus areas rather than paying a high price to local producers in milk-deficit areas to bring forth a sufficient supply of local milk to meet fluid demands

Supporters of Option 1B indicated support for the more market-oriented theme reflected in this Class I pricing option. These supporters commented that Option 1B will allow milk prices to respond more appropriately to changing supply and demand conditions. Because of this, they said, the milk order program will become more market-oriented. The overall pricing structure offered in Option 1B, they say, flattens the resulting level of Class I prices throughout a larger portion of the country, thereby providing more of a level playing field for producers

everywhere.
Supporters of Option 1B view the increased market-oriented theme as the proper direction in which to bring the Class I pricing structure as the milk order program is reformed. Not only is it consistent, in their view, with the reform mandates established by Congress in enacting the 1996 Farm Bill, the movement to a more market-oriented milk order program will provide incentives for private sector innovations that will benefit dairy farmers and consumers.

Supporters of Option 1B take a fundamentally different view than supporters of Option 1A on the appropriate level of the Class I differential. Supporters of Option 1A are of the opinion that Class I differential levels should be set high enough to assure the least amount of price inequity

among handlers and should also be at levels high enough to not lower returns to producers. However, the supporters of Option 1B think that Class I differential levels should be set at minimum levels that will allow the effective price for milk to be much more determined by the marketplace. In this way, they said, milk production and prices would respond more effectively to changing supply and demand conditions. By taking this approach, they say, Option 1B Class I differential levels will provide a sufficient degree of the structure needed for producers and handlers, while reducing market distortions that result from regulationinduced prices that discriminate against producers, especially in the Upper Midwest region.

As mentioned above, supporters of Option 1B called for certain modifications. The most significant change included the lowering of the Class I differential level for Minneapolis, Minnesota. These commenters offered a \$1.08 per hundredweight Class I differential level for this location. They based this recommendation on their own study and survey of prevailing conditions in the Minneapolis area. This proposal is consistent with their view that Class I differential levels should be set at minimum levels. This level included, they said, premiums above the Upper Midwest's order blend price, quantity and quality premiums, and hauling subsidies. From this level, all other differential levels should be set and adjusted.

These commenters also cited the USDSS model's limitation in determining the proper alignment of Class I differential levels, a similar criticism voiced by Option 1A supporters. These commenters are also of the opinion that, due to more than 60 years of Federal regulation, the relative value differences implied in the model results were too much like existing value differences than would be the case in an unregulated market. They indicated that the USDSS model's optimal solution values should be used conservatively as maximums in setting relative geographic differences to the Class I pricing structure. Some commenters suggested that because the model establishes geographic values for all milk uses, a bias results toward higher Class I values relative to manufacturing values in many markets.

Opponents to Option 1B did not like the idea of making the milk order program more market-oriented by reducing Class I differentials in setting Class I milk prices. If this is done, say Option 1B opponents, a cascading series of events will result that seem not only contrary to why marketing orders exist, but will return the dairy industry to the marketing situations that led to their establishment. Most important, they said, Option 1B would result in, and in fact calls for, the altering of current supply and demand conditions for milk. These commenters are of the opinion that the Department should not act to cause changes in either prices or marketing conditions. Additionally, they are also of the opinion that it was not the intent of Congress to have milk order reform result in either an increase or decrease in returns to dairy farmers.

Opponents of Option 1B were of the opinion that too much reliance was placed on directly applying the USDSS model results as the Class I pricing structure, and that inappropriate reliance was also placed on the role of over-order premiums in achieving a more market-oriented pricing plan for the milk order program. Opponents argued that today's over-order premiums are directly tied to the differential levels and the alignment of Class I prices established under the existing orders. Additionally noted, current and consolidated markets have, and will continue to have, different circumstances that will disproportionately affect the ability of producers to negotiate over-order premiums, especially in those markets where Class I differentials are lowered most from current levels.

Because Option 1B calls for reductions from current differential levels nearly everywhere, they observed, less of a minimum order price is assured to producers, In those markets where minimum order Class I prices are reduced the most, a greater burden is placed on producers and handlers in negotiating actual prices relative to those orders where price levels are not as affected, they said. In other words, noted one commenter, producers in milk-deficit areas would have Class I differentials reduced the most and would be required to be much more market-oriented than producers in milksurplus area where the differential level is maintained or increased. One commenter noted, that once over-order premiums are established, they can easily collapse because no one has the ability to control or limit milk production or the flow of milk to market. Very small additional volumes of milk to a market can destroy overorder premiums, this commenter added. On the producer side of relying too much on over-order premiums, they said, prices received would be much less equitably shared and uniform, and would tend to force dairy farmers to

engage in ruinous price competition in seeking Class I outlets. On the handler side, they noted, order prices will not be high enough to bring forth that mix of local and distant milk supplies to meet Class I needs, Related to this, some commenters noted that the relative differences in prices that would be set under Option 1B would not provide enough of a price difference to cause milk to move from surplus to deficit areas as would be provided in Option 1A. Relying too much on over-order premiums will benefit large handlers to the competitive disadvantage of small handlers, they said. Because actual milk prices paid by handlers would increasingly be determined outside of the order's minimum pricing provisions, they concluded, handlers would be much less assured of the price their competitors are paying for milk.

Conclusion

Milk is a unique agricultural commodity and faces unique marketing circumstances. It is highly perishable, is produced daily and therefore needs to be marketed in a very committed and continuous production-and-marketing cycle. These characteristics, together with the fact that there are many more dairy farmers than milk buyers, presents the opportunity for marketing problems to occur that can be disruptive and destructive to dairy farmers. This sort of marketing situation places producers at a marketing disadvantage relative to handlers, and without some government involvement, equitable terms of trade between these two entities can be difficult to achieve. These unique features of milk and the marketing situation faced by dairy farmers were noted in public comments and are reflected in the legislation authorizing milk marketing orders. Milk marketing orders, using the tools of classified pricing and marketwide pooling, can significantly mitigate the undesirable effects of this marketing situation and still satisfy the public interest by having an adequate supply of milk at reasonable prices

As noted in public comments, the structure of today's dairy industry. characterized by many dairy farmers and relatively few buyers, is basically the same as it was when the milk order program first began. No dairy farmer, dairy farmer cooperative or bargaining organization can effectively serve to either control milk production or limit the supply of milk to the marketplace to achieve a measure of reasonable price certainty. This can, from time-to-time, be achieved but such instances are generally short-lived and cannot be relied upon for serving the public's

interest in having a sustainable, stable and reliable milk supply at reasonable prices.

It is clear from the many public. comments received that dairy farmers are largely content with the current way the Federal milk order program has approached Class I milk pricing, both in its structure and the degree to which it is has returned equitable prices to producers and handlers. But some changes are needed to assure that this program remains viable to serve the needs of the dairy industry and the public well into the 21st century.

The need to reform the milk order program is clearly and uniformly recognized by industry participants and the public. To this end, most producers and handler entities are of the opinion that the reform effort should result in limited change in the prices that are established under the orders, and that any changes to the system be governed by a minimum of change in the prices and the terms of trade between producers and handlers. Other producer and handler entities are of the opinion that the "traditional" methods of Class I milk pricing are seriously flawed, resulting in a program that has become viewed as economically discriminatory to dairy farmers in certain regions of the country and is institutionally resistant to change. The public too, expects that the program should be operated in a manner that will provide and promote efficiency and offer the potential for a less expensive milk supply.

It is the Class I pricing structure that provides additional revenue above the basic value for milk to producers. Because of this, Class I pricing is often viewed as the cornerstone of the milk order program's pricing policy. This is so because the Class I fluid use of milk commands the highest-valued use in the marketplace and is the preferred outlet for milk by producers. It is also this use of milk that has the greatest effect on determining the location value of all milk and in determining the differences in blend prices that are received by

producers.

Because milk value varies by location, it is appropriate, in using a classified pricing plan, to establish Class I prices that reflect these location value differences. Supporters of Option 1A and Option 1B agree this is best accomplished with a system of Class I differentials that properly links and aligns milk value. In evaluating how best to accomplish this, it is also important to recognize the significant changes that have taken place within the dairy industry since the full measure of Class I pricing was last undertaken at a 43-day national hearing in 1990.

Today, and as evidenced in the hearing record of 1990, there was general satisfaction with the way Class I milk pricing was developed and employed in a system of orders that had evolved over nearly 60 years. The record of that hearing evidenced that technological and structural changes were underway, but the record did not contain sufficient evidence for changes at that time. The Upper Midwest region of the country can no longer be considered the single reserve supply of milk that the country can rely upon for a supply of milk to meet fluid needs in deficit areas. In fact, the reform effort has clearly revealed that there are several reserve supply areas, and the Class I pricing structure changes adopted are reflective of this change. Other issues—technological factors, improved assembly and distribution systems allowing for sales competition of ever-larger geographic areas, the growing importance of milk value based on the value of its components-all speak to the need for reforming the Federal order system.

The PR preliminarily narrowed the Class I pricing structure to two options. Both have similarities and differences that have been discussed in detail. The adopted Class I pricing structure will work in conjunction with other reforms to milk order provisions, especially the more transparent product price formulas and the reduced amount of advance notice for Class I and Class II prices. Taken as a whole, the package of reforms retain the features that are

desired and needed to achieve the goals of the AMAA articulated by Option 1A supporters while also providing the appropriate changes needed to obtain greater economic efficiency and equity—an objective voiced by supporters of Option 1B. The adopted class I pricing structure will establish Class I milk prices that will result in a sufficient supply of milk for the national system of reformed and consolidated

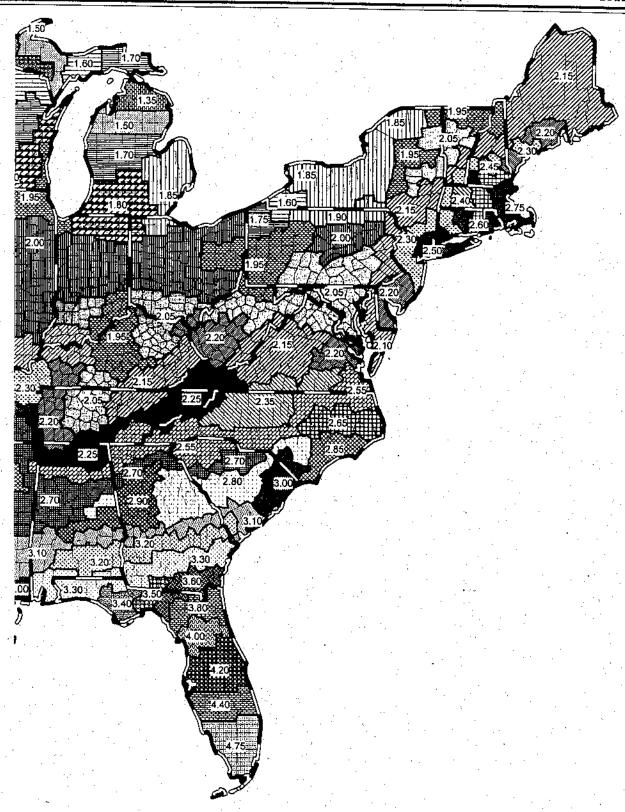
milk orders.

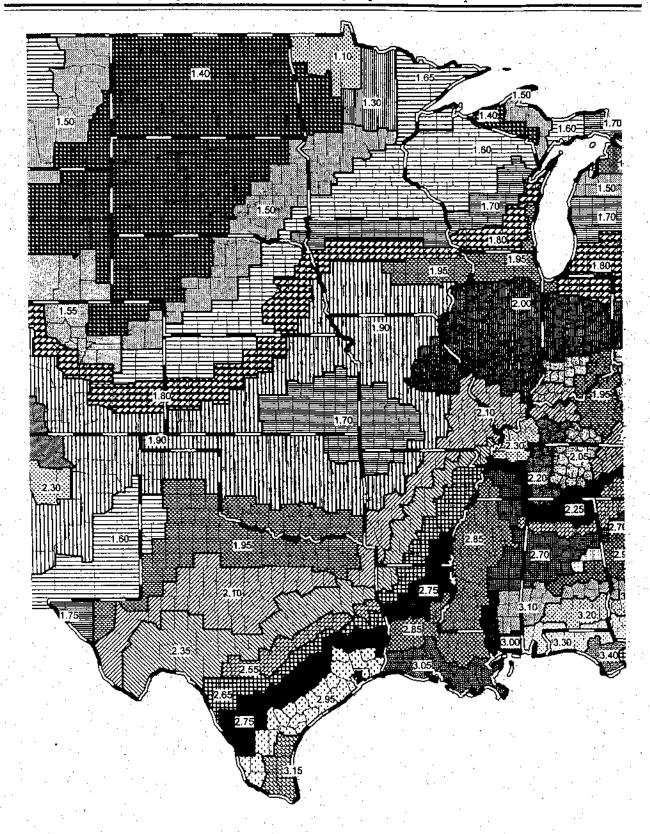
The adopted Class I pricing structure recognizes and addresses the concerns of Option 1A supporters in their view of the limitations of relying on the marketplace in establishing milk prices to producers that are equitable and reasonable given the marketing situation they face. Similarly, the adopted Class. I pricing structure recognizes that handlers will be assured a higher degree of minimum price equity. As importantly, the adopted Class I pricing structure provides the necessary structural reform needed in the dairy industry. The adopted structure provides the incentives necessary for increased efficiency in the organization and distribution of the milk supply and : dairy products that is not offered by the price structure of Option 1A.

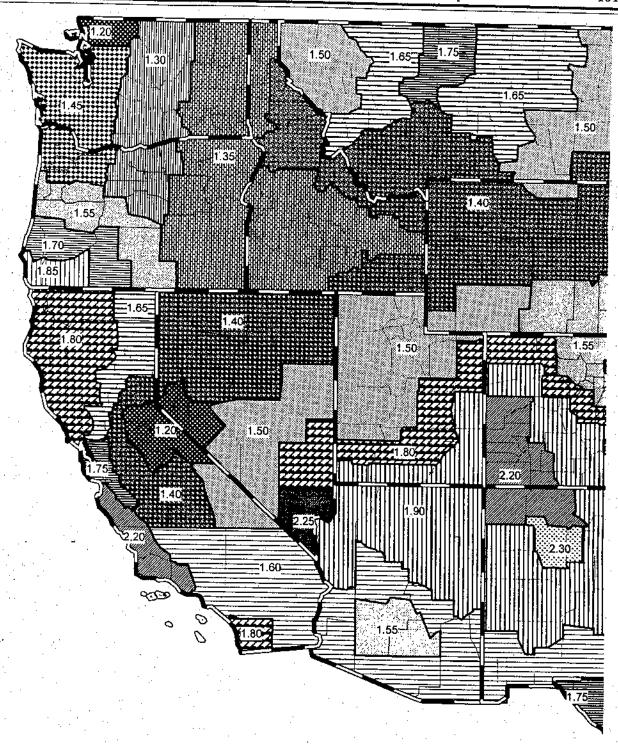
As discussed earlier, it is important and appropriate that the Class I price structure recognize all uses of milk. The classified pricing system of the Federal milk order program will continue to value fluid milk in the highest-priced class. The higher-priced classification encourages all milk to first satisfy Class I needs and the adopted Class I pricing structure accomplishes this. Additionally, it continues to consider the cost of moving milk from an alternate location for Class I use, a consideration important to both Option 1A and Option 1B supporters. This is reflected in its aligned structure, recognizing that in supplying milk for manufactured products, demand for manufactured products influences a market's ability to procure milk for Class I needs. In this way, the adopted Class I pricing structure appropriately considers all uses of milk as a national Class I pricing structure.

Finally, the adopted Class I pricing structure meets the requirements of the AMAA. The broad tenet of the AMAA is to establish and maintain marketing stability and orderly marketing conditions for milk. The Federal milk order program will continue to achieve these goals primarily through classified pricing and marketwide pooling. As to pricing requirements, the AMAA objective to stabilize the marketplace with minimum prices and not set market prices is also achieved. As a national Class I pricing structure, it specifically addresses, and adequately sets, appropriate Class I differential levels that will result in milk prices that are high enough to generate sufficient revenue for producers so that an adequate supply of milk can be maintained while continuing to provide equity to handlers.

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BILLING CODE 3410-02-C

(iii) Multiply the amount computed pursuant to paragraph (n)(3)(ii) of this

section by 1.28.

(o) Other solids price. The other solids price per pound, rounded to the nearest one-hundredth cent, shall be the U.S. average NASS dry whey survey price reported by the Department for the month minus 13.7 cents, with the result divided by 0.968.

(p) Somatic cell adjustment. The somatic cell adjustment per hundredweight of milk shall be determined as follows:

(1) Multiply .0005 by the weighted average price computed pursuant to paragraph (n)(1) of this section and round to the 5th decimal place;

(2) Subtract the somatic cell count of the milk (reported in thousands) from

350; and

(3) Multiply the amount computed in paragraph (p)(1) of this section by the amount computed in paragraph (p)(2) of this section and round to the nearest full-cent

(q) Advanced pricing factors. For the purpose of computing the Class I skim milk price, the Class II skim milk price, the Class II nonfat solids price, and the

Class I butterfat price for the following month, the following pricing factors shall be computed using the weighted average of the 2 most recent NASS U.S. average weekly survey prices announced before the 24th day of the month:

- (1) An advanced Class III skim milk price per hundredweight, rounded to the nearest cent, shall be computed as follows:
- (i) Following the procedure set forth in paragraphs (n) and (o) of this section, but using the weighted average of the NASS U.S. average weekly survey prices announced before the 24th day of the month, compute a protein price and another solids price;

(ii) Multiply the protein price computed in paragraph (q)(1)(i) of this

section by 3.1;

- (iii) Multiply the other solids price per pound computed in paragraph (q)(1)(i) of this section by 5.9; and
- (iv) Add the amounts computed in paragraphs (q)(1)(ii) and (iii) of this section.
- (2) An advanced Class IV skim milk price per hundredweight, rounded to

the nearest cent, shall be computed as follows:

- (i) Following the procedure set forth in paragraph (m) of this section, but using the weighted average of the 2 most recent NASS U.S. average weekly survey prices announced before the 24th day of the month, compute a nonfat solids price; and
- (ii) Multiply the nonfat solids price computed in paragraph (q)(2)(i) of this section by 9.
- (3) An advanced butterfat price per pound, rounded to the nearest one-hundredth cent, shall be calculated by computing a weighted average of the 2 most recent U.S. average NASS AA Butter survey prices announced before the 24th day of the month, subtracting 11.4 cents from this average, and dividing the result by 0.82.

§1000.51 [Reserved]

§ 1000.52 Adjusted Class I differentials.

The Class I differential adjusted for location to be used in § 1000.50(b) and (c) shall be as follows:

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
AUTAUGA	AL	01001	2.90
BALDWIN	ĀL	01003	3.30
BARBOUR	AL	01005	3.20
BIBB	AL	01007	2.70
BLOUNT	AL	. 01009	2.55
BULLOCK	AL	01011	3.10
BUTLER	AL	01013	3.20
CALHOUN	AL	01015	2.70
CHAMBERS	AL	01017	2.90
CHEROKEE	AL	01019	2.55
CHILTON	AL	01021	2.70
CHOCTAW	AL	01023	3.10
CLARKE	AL	01025	3.10
CLAY	AL	01027	2.80
CLEBURNE	AL	01029	2.70
COFFEE	AL	01031	3.20
COLBERT	ĀĒ	01033	2.25
CONECUH	AL	01035	3.20
COOSA	AL .	01037	2.80
COVINGTON	AL	01039	3.20
CRENSHAW	AL	01041	3.20
CULLMAN	AL	01043	2.55
DALE	ÁL	01045	3.20
DALLAS	AL	01047	2.90
DE KALB		01049	2.25
ELMORE	AL	01051	2.90
ESCAMBIA	l ÂL	01053	3.30
ETOWAH	AL	01055	2.55
FAYETTE	AL	01057	2.70
FRANKLIN	AL	01059	2.25
	AL	01061	3.30
GENEVA	AL	01063	2.70
GREENE	AL		2.70
	1	01065	
HENRY	AL .	01067	3.20
HOUSTON	AL .	01069	3.30
JACKSON	AL	01071	2.25
JEFFERSON	AL	1: 01073	2.70
LAMAR	AL	01075	2.70
LAUDERDALE	AL	l 01077	2.20

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
LAWRENCE			
LIMESTONE	AL '	01079	2.25
LIMESTONE	J AL	01081	2.90
LOWNDES	AL	01083	2.25
MACON	AL I	01085	3.10
MACON	AL	01087	r
	AL	01089	3.10
	AL	_ : : - • [2.25
	AL	01091 01093	3.10
	ΑĹ		2.55
	AL	01095	2.25
	· · · =	01097	3.30
	AL	01099	3.20
	AL	01101	3.10
	AL	01103	2.25
	AL	01105	2.70
	AL	.01107	2.70
RUSSELI	AL	01109	3.20
RUSSELL	AL	01111	2.80
RUSSELL ST. CLAIR	AL	01113	3.10
ST. CLAIR	AL	01115	2.70
	AL.	01117	
	ΑĹ	01119	2.70
	AL I	01121	2.70
	AL.		2.70
	AL	01123	2.90
		01125	2.70
	AL	01127	2.70
	AL	01129	3.10
	AL	01131	3.10
	AL	01133	2.55
	AZ	04001	1.90
COCONINO	AZ	04003	1.60
COCONINO	AZ /	04005	1.90
	AZ	04007	
W W W W W W . 1114-1-1-1114-1-1-1-1-1-1-1-1-1-1-1-1-1	AZ	04009	1.60
	AZ	04011	1.60
- 1 7 - 1474411	AZ I	04012	1.60
	AZ ,	2 2 2 2 2 -	1.60
**************************************	AZ	04013	1.55
	ÄŽ	04015	1.90
. Marc 1 1111/14-14-14-14-14-14-14-14-14-14-14-14-14-1	AZ	04017	1.90
1 11 17 1		04019	1:60
	AZ	04021	1.55
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	AZ	04023	1.60
	AZ	04025	1.60
	AZ	04027	1.60
ASHLEY	AR	05001	2,65
BAXTER	AR [05003	2.75
BAXTER	Aft .	05005	1.90
	A fi	05007	1.70
	AR :	05009	
	AR .	05011	1 1.70
	AR I	05013	2.65
- 17 11 14 OE - 11-17-17-17-17-17-17-17-17-17-17-17-17-1	AR	05015	2.65
OTTOO THIS MANAGEMENT TO THE PARTY OF THE PA	AR .		1.70
ODG III process and the second	AR	05017	2.75
		05019	2.95
OCEDOTINE, MANAGEMENT AND	AR	05021	2.35
	AR	05023	2,10
	AR	05025	2.65
CONWAY	4R	05027	2,35
CONWAY	AR	05029	2.10
	AR .	05031	2,65
	AR I	05033	1.90
	AR	05035	
	AR .	05037	2.65
	ÄÄ	05037	2.65
	AFI		2.35
		05041	2.75
	AR	05043	2.75
4 (1) 11 11 11 11 11 11 11 11 11 11 11 11 1	AR	05045	2.35
	NA	05047	1.90
	NA	05049	2.10
GRANT	NR.	05051	2.10
GRANT	AR . J	05053	2.35
	\R	05055	2.35
HEMPSTEAD	NA	05057	2.10

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
HOT SPRING	AR	05059	2.35
HOWARD	AR	05061	2.10
INDEPENDENCE	AR	05063	2.35
IZARD	AR	05065	2.10
JACKSON	AR	05067	2.35
JOHNSON	AR AR	05069 05071	2.65 1,90
LAFAYETTE	AR	0\$073	2.35
LAWRENCE	AR	05075	2,35
LEE	AR .	05077	2.65
LINCOLN	AR	05079	2.65
LITTLE RIVER	AR .	05081	2.10
LOGAN	AR	05083	1.90
LONOKE	AR	05085	2.35
MADISON	AB	05087	1.70
MARION	AR AR	05089 05091	1.90 2.10
MILLERMISSISSIPPI	I AR I	05093	2.10 2.65
MONROE	I AA	05095	2.65
MONTGOMERY	AR I	05097	2.10
NEVADA	AR	05099	2.35
NEWTON	AR	05101	1.90
OUACHITA	AR	05103	2.35
PERRY	AR	05105	2.10
PHILLIPS	1	05107	2.65
PKE	AR	05109	2.10
POINSETT	AR	05111	2.65
POPE	AR	05113	2.10
PRAIRIE	AR A	05115 05117	1.90 2.65
PULASKI	AR ·	05119	2.35
RANDOLPH	AR	05121	2.10
ST. FRANCIS	AR	05123	2.65
SALINE	AR	05125	2.35
SCOTT	AR	05127	1.90
SEARCY	AR .	05129	1.90
SEBASTIAN	AR	05131	1.90
SEVIER	AFI	05133	2.10
SHARP	AB	05135	2.10
STONE	AR	05137	2.10
UNIONVAN BUREN	AR AR	05139 05141	2.65 2.10
WASHINGTON	AR	05143	1.70
WHITE	AR	05145	2.35
WOODRUFF	AR	05147	2.65
YELL	AR	05149	2.10
ALAMEDA	CA	. 06001	1.75
ALPINE	CA	06003	1.20
AMADOR	CA	06005	, 1.20
BUTTE	CA	06007	1.65
CALAVERAS	CA	06009	1.20
CONTRA COSTA	CA	06011	1.80
DEL NORTE	CA CA	06013 06015	1.75
EL DORADO	CA	06017	1.80 1.20
FRESNO	CA	06019	1.40
GLENN	CA	-06021	1.80
HUMBOLDT	CA	06023	1.80
IMPERIAL	CA	06025	1.60
INYO	CA	06027	1.50
KERN	CA	06029	1.60
KINGS	CA	06031	1.40
LAKE	I CA	06033	1.80
LASSEN	CA	06035	1.65
LOS ANGELES	CA	06037	1.60
MARIN	CA CA	06039	1.40
MARIPOSA	CA	06041 06043	1.80
MENDOCINO	CA	06045	1.20 1.80
MERCED	CA	06045	1.40
MODOC	CA	06049	1.65
MONO		06051	1.20

County/Parish/City	State	FIPS_Code	Class I differ tial adjusted location
INTEREY	CA	06053	
PA	CA	06055	
VADA	CA	06057	
ANGE	CA	06059	
ACER	CA	06061	
UMAS	CA	06063	
/ERSIDE	ČA		. 1
CRAMENTO		06065	1
N BENITO	CA .	06067	1
N BENITO	CA	06069	
N BERNARDINO	CA	06071	
V DIEGO	CA	06073	1
FRANCISCO	CA	06075	
JOAQUIN	CA	06077	-
LUIS OBISPO	.CA	06079	
MATEO			2
	CA	06081	1
TA BARBARA	CA	06083	, ' &
ITA CLARA	CA	06085	!
ITA CRUZ	CA ·	06087	· •
ISTA	CA	06089	1
RRA	CA	06091	
KIYOU			
ANO	CA	06093	
ANO	CA ·	06095	1
IOMA	CA	06097	1
NISLAUS	CA	06099	1
TER	CA	06101	
AMA	CA I		1
VTY		06103	1
ARE	ÇA	06105	1
CI 14 ANT	CA	06107	* - 1
LUMNE	CA :	06109	1
TURA	CA	06111	. 2
0	CA	06113	
Α	.CA	06115	
MS	E 2		
EAGEA	co ·	08001	1
MOSA	CO	08003	1
SPAHOE	CO	08005	- 1
CHULETA	CO ·	08007	. 2
A	CO	08009	
Т	CO	08011	
JLDER	CO	08013	
VFFEE	CO	1	
NI LE CONTROLLE		08015	1
YENNE	CO	08017	1
AR CREEK	CO	08019	
VEJOS	CO ·	08021	
STILLA	CO	08023	1
WLEY	CO	08025	
STER	co	08027	
TA	CO -		
WICO		08029	
VER	CO.	08031	
ORES	CO -	0B033 ;	·:
JGLAS	CO.	. 08035	
ile	CO	08037	•
ERT	CO	08039	
ASO	co	08041	
MONT	CO	08043	, · • · ·
FIELD	ÇO	08045	-
N	CO ·	08047	
ND	CO	08049	
INISON	CO	08051	
SDALE	co	08053	
RFANO			
	CO	08055	
KSON	CO	08057	
FERSON	co	08059	
WA	co	08061	
CARSON	co	08063	
E			
31 ATA	CO	08065	• •
PLATA	CO	08067	
IMER	co.	08069	
ANIMAS	co	08071	
COLN	co	08073	
	60		
		08075	· ·
GAN	60	08077	

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
MOFFATMONTEZUMA	co	20004	
	CO	08081 08063	1.80
Worth Com Manufacture Committee Comm	co		2.20
	co .	08085	2.20
	CO	08087	1,40
	co	08089	1.80
	co i	08091	2.20
	čo	08093	1.80
	60	08095	1,50
	co	08097	1.90
		08099	1.80
	<u>co</u> .	08101	1.80
	90	08103	1.90
	CO	08105	1.90
	Ç0 ·	08107	1.80
	<u>ço</u>	08109	1.90
	CO	08111	2.20
	co i	08113	2.20
SUMMIT	co	08115	1.40
SUMMIT	co	08117	1.80
ELLERVASHINGTON	.co .	08119	1.7
	co	08121	1.80
	čo l	08123	1.50
	čŏ l		1.40
	ČŤ	08125	1.50
	čr i	09001	2.50
	č i l	09003	2.50
	ČŤ	09005	2.30
	čť ·	09007	2.50
		09009	2.30
	CT	09011	2.60
	CT	09013	2.50
	CT	09015	2.80
	DΕ	10001	2.20
USSEX	DE.	10003	2.20
USSEX	DE	10005	2.20
ISTRICT OF COLUMBIA	DC	11001	2.05
	FL	12001	
	FL	12003	4.00
	FL .	12005	3.80
	FL	12007	3.40
	FL I		3.80
	FL I	12009	4.20
	<u> </u>	12011	4.75
		12013	3.40
	FL	12015	- 4.40
		12017	4.00
	FL	12019	3.80
	<u></u>	12021	4.75
	<u></u>	12023	3.80
	<u>.</u>	12025	4.75
	<u>-</u> L	12027	4.40
	EL	12029	3.80
SCAMBIA F	L	12031	3.80
SCAMBIA FRANCISCO FRANCISC	EL	12033	3.30
	a⊑ -	12035	
		12037	4.00
	- 1		3.40
	. 1	12039	3.40
		12041	3.80
		12043	4.40
		12045	3.40
		12047	3.60
		12049	4.40
	~ I	12051	4.75
SHLANDS FI	· .	12053	4.20
	L ++ 15	12055	4.40
	L	12057	
		12059	4.20
	- 1		3.30
	·	12061	4.40
	·- · · ·	12063	3.30
FAYETTE FL		12065	3.50
	ι.	12067	3.80
FAYETTE			
E	L	12069	
KE	L		4.20 4.75

	County/Parish/City	l '	tate	FIP	S_Code	Class I differen- tial adjusted for location
	LEVYLIBERTY	FL		1	12075	
	MADISON	FL		!	12077	4.00
	MANATEE	FL	:		12079	3.40
	MARION	FL			12081	3.60
	MARTIN	FL			12083	4.40
	MONROE NASSAU	FL.		-	12085	4.00
	NASSAU OKALOOSA	FL			12087	4.40 4.75
	OKALOOSA OKEECHOSEE	FL			12089	3.80
	OKEECHOBEE ORANGE	FL			12091	3,30
	ORANGE OSCEOLA	FL			12093	4.40
	OSCEOLA PALM BEACH	FL		1 .	12095	4.20
	PALM BEACHPASCO	FL		· [.	12097	4.20
	PASCO PINELLAS	FL			12099	4.75
,	PINELLAS POLK	FL .		1	12101	4.20
	POLKPUTNAM	FL.	٠,	1	12103	4.20
	PUTNAM ST. JOHNS	FL.			12105	4.20
	ST. JOHNS	FL.		\rightarrow	12107	4.00
	ST. LUCIE	FL		1	12109	3.80
	SANTA ROSA SARASOTA	FL.		. -	.12111	4.40
	SARASOTA SEMINOLE	FL			12113	3.30
	SEMINOLE SUMTER	FL FL			12115	4.40
	SUMTER SUWANNEE				12117	4.20
	SUWANNEE TAYLOR	FL FL		1	12119	4.20
	TAYLORUNION	FL FL		i	12121	3.80
	UNION	FL :		1	12123	3.60
	VOLUSIA	FL FL			12125	3.80
	WALTON	FL.		ì	12127	4.20
	WALTON	FL FL		1	12129	3.50
	WASHINGTON	FL		-	12131	3.30
	APPLING I	GA:		-	12133	3.40
	ATKINSON (C	GA			13001	3.30
	BACON BAKER	GA GA		!	13003	3.30
	BALDWIN	GA .			13005	3.30
٠.	BALDWIN	GA		1	13007	3.30
	BARROW (GA		ľ	13009	2.80
	BARTOW	GA			13011	2.70
	BARTOW G	GA.			13013	2.90
	BEN HILL BERRIEN	GA.			13015	2.70
	BERRIEN G	GA .		ı	13017	3.30
	BLECKLEY G	3A			13019	3.30
	BRANTLEY	SA .			13021	2.80
	BRANTLEY G	SA .			13023	3.10
	BRYAN G	AE		· .	13025	3.60
	BULLOCH G	A.	•		13029	3.50
		A.			13031	3.30
	BUTTS	i A			13033	3.20
	CALHOUN	λA			13035	2.80
	CAMDEN	ìΑ			13037	2.90
	CANDLER GARROLL G	A.			13039	3.20
	CARROLL G	ìΑ			13043	3.60 3.20
	CATOOSAG	Α			13045	2.90
	CHARLTON G	iA .			13047	2.55
		iΑ -,	- 1		13049	3.60
	CHATTAHOOCHEE G	iA .			13051	3.30
		Α			13053	3.10
	CLARKE	A ·			13055	2.55
	CLARKE G.	A	٠. ا		13057	2.70
	GLAY	Α			13059	2.80
-	CLAYTON	A	. [13061	3.20
		Α	. 1		13063	2.90
+	COFFEE G		ļ		13065	3.60
. (COFFEE		ļ		13067	2.90
- (COLUMBIA G	A .	l		13069	3.30
(COLUMBIA G	A	- !		13071	3.30
(COOK G	A	[13073	2.80
(G/G/G/G/G/G/G/G/G/G/G/G/G/G/G/G/G/G/G/	A ·	ľ	,	13075	3.30
(CRAWFORD GA	Α.	- 7		13077	2.90
(CRISP G/	Α.	ı		13079	2.90
. [DADE	Α .	. [13081	3.20
ľ	DAWSON GA	Ą	. [13083	2.55
-	G/	۸ .	- 1		13085	2.70
			-			2.10

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
DECATUR	GA	13087	3.30
DE KALB	I GA	13089	2.90
DODGE	GA .	13091	3.20
DOOLY	GA .	13093	3.20
DOUGHERTY	GA	13095	3.20
DOUGLAS	GA	13097	2.90
ECHOLS	∮ GA	13099	3.30
EFFINGHAM	GA	13101	3.60
ELBERT	GA	13103	3.20
EMANUEL	.GA	13105	2.80
EVANS	GA	13107 13109	3.10
FANNIN	GA	13111	3.20
FAYETTE	GA	13113	2.55
FLOYD	GA	13115	2.90 2.55
FORSYTH	GA .	13117	2.90
FRANKLIN	GA	13119	2,70
FULTON	GA	13121	2.90
GILMER	GA	13123	2.55
GLASCOCK	GA ·	13125	2.90
GLYNN	GA :	13127	3.60
GORDON	GA	13129	2.55
GRADY		13131	3.30
GREENE	GA	13133	2.80
GWINNETT	GA	13135	2.90
HABERSHAM	GA	· 13137	2.70
HALL	GA	13139	2.90
HARAI SON	GA .	13141	2.80
HARALSON	GA	13143	2.70
HART	GA '	13145	2.90
HEARD	GA ,	13147	2.70
HÉNRY	GA	13149	2.90
HOUSTON	GA .	13151	2.90
RWIN	GA GA	13153	3.10
JACKSON	GA	13155	3.30
JASPER	GA	13157	2.80
JEFF DAVIS	l Ga	13159 13161	2.80
JEFFEHSON	GA .	13163	9.30 2.80
JENKINS	GA	13165	3.10
JOHNSON	GA	13167	3.10
JONES	GA	13169	2.80
LAMAH	GA	13171	2.90
LANIEH	GA	13173	3.60
LAURENS	GA :	13175	3.10
	GA	13177	3.20
LIBERTY	GA	13179	3.30
LINCOLN	GA	13181	2.80
LONG	GA	13183	3.30
LOWNDES	GA	13185	3.60
	GA	13187	2.70
MCDUFFIE	[GA	13189	2.80
MACON	GA	13191	3.30
MADISON	.GA	13193	3.10
MARION	GA	13195	2.80
MERIWETHER	GA	13197	3.10
MILLER	GA	13199	2.90
MITCHELL	GA	13201	9.30
MONROE	GA	13205	3.30
WONTGOMERY	GA GA	13207	2.90
MORGAN	GA	13209	3.20
WURRAY	GA	13211	2.80
WUSCUGEE	GA	13213	2.55
NEWTON	GA.	13215	3.10
JCONEE	GA GA	13217	2.80
JGLETRORPE	GA -	13219 13221	2.80
AULDING	GA .		2.80
EACH	GA	13223 13225	2.90
TICKENS	GA	13227	2.90
1EHOE	GA	13229	2.70
PIKE	GA	13231	3.30
The state of the s		10201	2.90

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
KOOTENAI	ID	16055	1.35
LATAH	, ID	16057	1.35
LEMHI	ID	16059	1.40
LEWIS	ID	16061	1.35
LINCOLN	ID	16063	1.35
MADISON	ID ·	16065	1.40
MINIDOKA	ID D	16067	1.35
NEZ PERCE	ID	16069	1.35
ONEIDA	1D	16071	1.40
OWYHEE		16073	1.35
PAYETE		16075	1.35
POWER	ID	16077	1.40
SHOSHONE	ID II	16079	1.40
TETON	ID	16081	1.40
VALLEY	ID ID	16083	1.35
WASHINGTON	ID D	16085	1.35
ADAMS		16087	1.35
ALEXANDER	IL IL	17001 17003	2.00
BOND		17003	2.10
BOONE	1L	17005	2.00 1,95
BROWN		17007	2.00
BUREAU	liL	17011	2.00
CALHOUN	IL.	17013	2.00
CARROLL	11	17015	1.95
CASS	11.	17017	2.00
CHAMPAIGN	4L	17019	2.00
CHRISTIAN	IL	17021	2.00
CLARK	(L	17023	2.00
CLAY	IL.	17025	2.00
CLINTON	1L	17027	2.00
COLES	IL.	17029	2.00
COOK	IL .	17031	1.95
CRAWFORD	IL · .	.17033	2.00
CUMBERLAND	IL .	17035	2.00
DE KALB	IL.	17037	1.95
DE WITT	IL.	17039	2.00
DOUGLAS	IL.	17041	2.00
DU PAGEEDGAR	L.	17043	1.95
SORAWGE	L	17045	2.00
EFFINGHAM	IL	17047	2.00
FAYETTE		17049	2.00
FORD		17051	2.00
FRANKLIN	iL	17053	2:00
FULTON	i.	17055 17057	2.10
GALLATIN	iL I	17059	2.00
GREENE	l iL	17061	2,10 2.00
GRUNDY	iĹ	17063	
HAMILTON	[[17065	2.00 2.10
HANCOCK	iL	17067	2.00
HARDIN	iL /	17069	2.10
HENDERSON	IL	17071	2.00
HENRY	IL	17073	2.00
IROQUOIS	IL :	17075	2.00
JACKSON	IL	17077	2.10
JASPER	IL	17079	2.00
JEFFERSON	IL .	17081	2.00
JERSEY	IL ·	17083	2.00
JO DAVIESS	IL.	17085	1.95
JOHNSON	IL.	17087	2.10
KANE	IL.	17089	1.95
KANKAKEE		17091	2.00
KENDALI	IL	17093	2.00
KNOX	IL.	17095	2.00
LAKE		17097	• , 1.95
LA SALLE	IL.	17099	2.00
LAWRENCE	IL.	17101	2.00
LEE	IL.	17103	1.95
LIVINGSTON	IL .	17105	2.00
LOGAN	IL.	17107	2.00
MCDONOUGH	I IL	17109	2.00

County/Parish/City State FIPS_Code	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00
MCLEAN	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00
MCLEAN IL 1711 MACON IL 1711 MACOUPIN IL 1711 MARION IL 1711 MARION IL 1712 MARSHAUL IL 1712 MASSON IL 1712 MASSAC IL 1712 MENARD IL 1712 MERCER IL 1713 MONGOE IL 1713 MONTGOMERY IL 1713 MONTGOMERY IL 1713 MOOULTRIE IL 1713 MOULTRIE IL 1713	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00
MACOUPIN IL 1711 MADISON IL 1711 MARION IL 1712 MASSHALL IL 1712 MASSAC IL 1712 MENARD IL 1712 MERCER IL 1713 MONROE IL 1713 MONTGOMERY IL 1713 MORGAN IL 1713 MOULTRIE IL 1713	2.00 2.00 2.00 2.00 2.00 2.00 2.10 2.00 2.0
MADISON IL 1711 MARION IL 1712 MARSHALL IL 1712 MASON IL 1712 MENARD IL 1712 MERCER IL 1713 MONROE IL 1713 MONTGOMERY IL 1713 MORGAN IL 1713 MOULTRIE IL 1713	2.00 2.00 2.00 2.00 2.00 2.10 2.00 2.00
MARION IL 1712 MARSHALL IL 1712 MASON IL 1712 MASSAC IL 1712 MENARD IL 1712 MERCER IL 1713 MONROE IL 1713 MONTGOMERY IL 1713 MOFIGAN IL 1713 MOULTRIE IL 1713	2.00 2.00 2.00 2.10 2.10 2.00 2.00 2.00
MARSHALL IL 1712 MASON IL 1712 MASSAC IL 1712 MENARD IL 1712 MERCER II 1713 MONFIGOREY IL 1713 MONTGOMERY IL 1713 MOHORAN IL 1713 MOULTRIE II 1713	2.00 2.00 2.10 2.00 2.00 2.00 3 3 2.10
MASON IL 1712 MASSAC IL 1712 MASSAC IL 1712 MENARD IL 1713 MERCER IL 1713 MONTGOMERY IL 1713 MORGAN IL 1713 MOULTRIE MOULTRIE IL 1713 MOULTRIE	2.00 7 2.10 2.00 2.00 2.00 2.10 2.00
MASSAC MENARD MERCER MONROE MONTGOMERY MOGGAN MOULTRIE MOULTRIE	2.10 2.00 2.00 2.10 3 2.10 5 2.00
MENARD IL 1712 1713 17	2.00 2.00 2.10 2.00
MERCER IL 1713 MONROE IL 1713 MONTGOMERY IL 1713 MORGAN IL 1713 MOULTRIE II 1713	2.00 2.10 2.00
MONFIGE L 1713 MONTGOMERY L 1713 MOHGAN L 1713 MOULTRIE L 1713	2.10 2.00
MONTGOMERY	2.00
MOULTRIE II 1713	
MOULTHIE III 1713	2.00
JULE	
PEORIA	
PIATTL 1714	
PIKE	
POPE IL 1715	
PULASKI (L 1715	
PUTNAM IL 1715	5 2.00
RANDOLPH IL 1715	
RICHLAND LL 1715	
ROCK ISLAND	
ST. CLAIR	
SANGAMON LL 1716	,
SCHUYLER IL 1716	
SCOTT	77.7.2
SHELBY	
STARK IL 1717	2.00
STEPHENSON IL 1717	7 1.95
TAZEWELL IIL 1717	
UNION	
VEHMILION	
WARREN	
WASHINGTON	
WAYNE	
WHITE	I
WHITESIDEL 1719	1.95
WILL	
WILLIAMSON IL 1719 WINNEBAGO IL 1720	
WINNEBAGO	
ADAMS IN 1800	
ALLEN IN 1800	
BARTHOLOMEWIN 1800	
BENTON IN 1800	7 2.00
BLACKFORD IN 1800	9 2.00
BOONE IN 1801	
BROWN IN 1801	
CARROLL	
CARK IN 1801	
CLAY	
CLINTON IN 1802	
CRAWFORD IN 1802	
DAVIESSIN 1802	
DEARBORNIN 1802	
DECATUR IN 1803	
DE KALB IN 1803	_ '
DUROIS 1803	
DUBOIS	
ELKHART	
FLOYD	The state of the s
FOUNTAIN IN 1804	
FRANKLIN IN 1804	
FULTON IN 1804	1

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
GIBSON	IN	18051	2.10
GRANT	IN	18053	2.00
GREENE	IN .	18055	2.05
HAMILTON	IN	18057	2.00
HANCOCK	IN	18059	2.00
HARRISON	IN -	18061	1.95 2.00
HENDRICKS	IN IN	18063 18065	2.00
HOWARD	lin ·	18067	2.00
HUNTINGTON	iN	18069	2.00
JACKSON	IN	18071	2.05
JASPER	1N	18073	2.00
JAY	IN	18075	2.00
JEFFERSON	IN .	18077	1,95
JENNINGS	IN	18079	1.95
JOHNSON	IN	18081	2.00
KNOX	iN.	18083	2.05
KOSCIUSKO	IN .	18085	1.80
LAGRANGE	IN IN	18087 18089	1.80 1.95
LAKE	I IN I IN	18091	1.80
LA PORTE	l in	18093	2.05
LAWRENCE MADISON	l in	18095	2.00
MARION	l in	18097	2.00
MARSHALL	lin .	18099	1.80
MARTIN	Lin	18101	2.05
MIAMI	l in	18103	2.00
MONROE	IN	18105	2.05
MONTGOMERY	IN	18107	. 2.00
MORGAN	IN	18109	2.00
NEWTON	IN	18111	2.00
NOBLE	IN	18113	1.80
OHIO	IN	18115	1.95
ORANGE	IN	18117	2.05
OWEN	IN	18119	2.00
PARKE	IN.	18121	2.00
PERRY	IN	18123 18125	2.10 2.10
PIKE	IN. IN	18127	1.95
PORTER	IN	18129	2.10
PULASKI	iN	18131	2.00
PUTNAM	IN	18133	2.00
RANDOLPH	IN	18135	2.00
RIPLEY	Lin	18137	1.95
RUSH	IN	18139	2.00
ST, JOSEPH	IN	18141	1.80
SCOTT	IN.	18143	1,95
SHELBY	IN	18145	2.00-
SPENCER	IN six	. 18147	2.10
STARKE	IN	18149	1.80
STEUBEN	IN .	18151	1.80
SULLIVAN	IN	18153	2.05
SWITZERLAND	IN	18155	1.95
TIPPECANOE	IN (N)	18157	2.00
TIPTON		18159 18161	2.00
UNION	IN	18163	2.00 2,10
VANDERBURGH		18165	2.00
VERMILLION	The second secon	18167	2.00
VIGO		18169	2.00
WARREN		18171	2.00
WARRICK		18173	2.10
WASHINGTON		18175	1.95
WAYNE		18177	2.00
WELLS	4 (2.1	18179	2.00
WHITE	1	18181	2.00
WHITLEY		18183	1.80
ADAIR		19001	1.90
ADAMS		19003	1.90
ALLAMAKEE	IA .	19005	1.70
APPANOOSE		19007	1.90
AUDUBON	I IA,	1 19009	1.90

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
POTTAWATTAMIE	IA	19155	1.90
	IA .	19157	1.95
· · · · · · · · · · · · · · · · · · ·	IA .	19159	1.90
	IA IA	19161 19163	1.80 1.95
	IA .	19165	1.90
	IA .	19167	1.70
	IA .	19169	1.95
TAMA	IA .	19171	1.95
	IA.	19173 19175	1.90 1.90
UNION	IA IA	19177.	1.90
7.11 201 (2.1)	iA .	19179	1.90
WAPHEN	ÍA .	19181	1.90
WASHINGTON	IA	19183	1.90
WAYNE	IA	19185	1.90
WEBSTER	IA .	19187	1.80
WINNEBAGO	IA.	19169	1.70
WINNESHEK	IA IA	19191 19193	1.70 1.80
WOODBURY	IA IA	19195	1.70
WRIGHT	ΪÂ.	19197	1.80
ALLEN	KS	20001	1.70
ANDERSON	KS	20003	1,70
ATCHSON	KS	20005	1.90
BARBER	KS	20007	1.90
BOURBON	KS KS	20009 20011	1.90 1.70
BROWN	KS	20013	1,90
BUTLER	KS	20015	1.70
CHASE	KS	20017	1.70
CHAUTAUQUA	KS	20019	1.70
CHEROKEE	KS ·	20021	1.70
CHEYENNE	KS ·	20023	1.60
CLARK	KS KS	20025 20027	1.90 1.90
CLOUD	KS.	20029	1.80
COFFEY	KS	20031	1.70
COMANCHE	KS	20033	1.90
COWLEY	KS	20035	1.70
CRAWFORD	KS .	20037	1.70
DECATUR	KS	20039	1.60
DICKINSON	KS KS	20041 20043	1.90 1.90
DOUGLAS	ĸs	20045	1.70
EDWARDS	кš	20047	1.90
ELK	KS	20049	1.70
ELLIS	KS	20051	1.80
ELLSWORTH	KS	20053	1.90
FINNEY	KS	20055	1.80
FORD	KS KS	20057 20059	1.90 1.70
FRANKLINGEARY	KS	20059	1.90
GOVE	KS	20063	1.60
GRAHAM	KS	20065	1.60
GRANT	KS	20067	1.90
GRAY	KS .	20069	1.90
GRELEY	KS	20071	1.80
GREENWOOD	KS	20073	1.70
HAMILTON	KS KS	20075 20077	1.80
HARVEY	KS	20079	1.70
HASKELL	KS	20081	1.90
HODGEMAN ,,,,	KS	20083	1.80
JACKSON	₩S	20085	1.90
JEFFERSON	KS .	20087	1.90
JEWELL,	KS	20089	1.80
JOHNSON	KS	20091	1.90
KEARNY	KS	20093	1.80
KINGMAN	KS	20095	1.70
KIOWA	i KS	20097	1.90

County/Parish/City	State	FIPSCode	Class I differ tial adjusted location
NE	KS	20101	
AVENWORTH	KS	20103	
IÇOLN	KS	20105	
N	KS	20107	15
GAN	KS .	20109	
ON	KS .	20111	
PHERSON	KS	20113	1
PION	ks !	20115	•
ASHALL	кs	20117	
ADE	кs	222	
MI	KS	20119	
CHELL		20121	
NTGOMERY	KS	20123	1
NIGOWECT	KS	20125	1
RRIS	KS	20127	. 1
RTON	KS	20129	. 1
AHAN	KS	20131	1
OSHO	ks l	20133	· ' i
35	KS	20135	
RTON	kš l		
AGE	KS I	20137	
RORNE	1 1 1	20139	
SORNE	KS	20141	1
AWA	KS	20143	
YNEE	KS	20145	1
LIPS	KS	20147	1
TAWATOMIE	KS	20149	1
Π	KS	20149	
VLINS			1
0	KS	20153	1
IBIG	KS	20155	1
UBLIC	KS	20157	1
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	KS	20159	1
Υ	KS I	20161	. 1
KS	KS I	20163	1
H	KS	20165	i
SELL	kš I		
NE		20167	. 1
TT	KS	20169	1
	KS	20171	1
GWICK	KS	20173	. 1
/ARD	KS	20175	
WNEE	KS	20177	1
RIDAN	KS	20179	· 1
RMAN	KS	20181	and the second second
TH	KS .		1
FFORD		20183	1.
NTON	KS	20185	1.
NT LOT	KS	20187	1.
VENS	KS	20189	. 1
NER	KS	20191	T
MAS	KS	20193	. 1
GO	KS I	20195	1
BAUNSEE	ĸš l	20197	i
LACE	ks	20199	i
HINGTON	1.2		
HITA	KS .	20201	1
20M	KS	20203	. 1
50N	KS	20205	1
DDSON	KS	20207	. 1
NDOTTE	KS .	20209	` 1
IR	KΥ	21001	1
N	KY I	21003	2
ERSON	κγ	21005	1
LARD			
PEN	· KY	21007	2
REN	KY	21009	2
Н	KY	21011	2
	KY .	21013	2
NE	KY .	21015	ĩ
IRBON	KY	21017	ż
Ö	KY	21019	. 2
CE	the second secon		
CYEN	KY .	21021	1
CKEN	KY.	21023	2
ATHITT	KY	21025	2
CKINRIDGE	KY !	21027	2
LITT	KY	21029	1
LER	ΚΥ	21023	
		Z 11631 L	2

County/Panish/City	State	FIPS_Code	Class I differe tial adjusted for location
CALLOWAYCAMPBELL	 		location
CAMPBELLCARLISLE	, KY	21035	2.
		21037	2.
CARTOLL CARTER	l ky	21039	2.
		21041	1.
		21043	2.
		21045 21047	1.
		21049	2.
		21051	2.
		21053	2.
		21055	2. 2,
WAVIESS DOWN	KY .	21057	2.0
		21059	2.
		21061	2.0
		21063	2.0
		21065	2.0
		21067	2,0
		21069	2.0
		21071	2.1
		21073	1.9
		21075	2,3
		21077	1.9
		21079	. 1.9
		21081	. 1.9
		21083	2.3
	KY [21085	2.1
		21087	1.9
	KY	21089	2.2
		21091	2,1
		21093	1.9
		21095	2.1
		21097	2.0
	l KY	21099	1.9
		21101	2.1
		21103	1.9
	KY	21105	2.3
	KY	21107	2.2
	lky l	21109	1.9
	lky l	21111	1.9
	l ky	21113	1.98
	KY.	21115	2.15
	ΚΥ	21117	2.05
	ΚΥ	21119	2.13
	ΚΥ	21121	2.15
	ŔŸ	21123 21125	1.95
	ΚÝ	21127	2.15
	KY !	21129	2.15
	KY	21131	2.05
	KY	21133	2.15
	KY	21135	2.15
	ΚΥ	21137	2.05
	KY	21137	1.95
	KY	21141	2.30
	KY	21143	2.20
	KY	21145	2.30
	KY .	21143	2,30
	KY	21149	2.15
	KY	21151	2,10
	KY	21153	2.05
	KY	21155	2.15 1.95
	KY	21157	2,30
	KY	21159	2.30
	KY .	21161	
	KY.	21163	2.05
	KY .	21165	1.95
RCER	KY`	21167	2.05
VROE	KY .	21169	1.95
NROE	KŸ	21171	2.05
	KY ·	21173	2.05
		611631	2.05
		21175	2.05

SABINE	County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
SABINE	RICHLAND	LA	= :::::	2.75
ST. BERNARID ST. CHARLES U.A. 22089 SS. T. CHARLES ST. CHARLES ST. HELENA L.A. 22083 SS. T. ALLENA L.A. 22083 SS. T. ALLENA L.A. 22083 SS. T. ALLENA L.A. 22097 SS. T. ALLENA L.A. 22098 SS. T. ALLE	SABINE	LA .		2.75
ST. CHARLES ST. HALENA ST. HALENA ST. JAMES ST. JAMES ST. JAMES LA 22083 ST. JAMES ST. JAMES LA 22085 ST. JAMES LA 22085 ST. JAMES LA 22097 ST. JAMES LA 22097 ST. JAMES LA 22097 ST. JAMES ST. JAMES LA 22097 ST. JAMES ST. JAMES ST. JAMES LA 22096 ST. JAMES ST. JAMES LA 22096 ST. JAMES ST. JAMES LA 22096 ST. JAMES LA 22096 ST. JAMES LA 22097 ST. JAMES LA 22097 ST. JAMES LA 22096 ST. JAMES LA 22097 ST. JAMES LA 22097 ST. JAMES LA 22097 ST. JAMES LA 22016 LA 22016 LA 22017 LA 22017 LA 22018 LA 22019 LA 22019 LA 22019 LA 22019 LA 22019 LA 22019 LA 22011 LA 22012 LA 22011 LA 22012 LA 22013 LA 22012 LA 22013 LA 220	ST. BERNARD	LA		3.05
ST. HELENA	ST. CHARLES	LA	22089	3.05
ST JAMAES ST JOHN THE BAPTIST UA 22039 ST JOHN THE BAPTIST UA 22039 ST LANDORY UA 22039 ST LANDORY UA 22101 33 ST MARTIN UA 22103 32 ST MARTIN UA 22105 22 ST MARTIN UA 22105 22 ST MARTIN UA 22105 22 ST MARTIN UA 22107 22	ST. HELENA	LA:	22091	2,85
ST. JOHN THE BAPTIST JA 22099 ST. LANDRY LA 22099 ST. MARTIN LA 22103 ST. MARTIN LA 22107 LA 22107 LA 22107 LA 22107 ST. MARTIN LA 22109 ST. MARTIN LA 22111 LA 22111 LA 22111 LA 22111 LA 22117 LA 22117 LA 22117 LA 22117 LA 22117 LA 22117 LA 22118 LA 22118 LA 22118 LA 22118 LA 22119 LA 22117 LA 22118 LA 22119 LA 22117 LA 22119 LA 22119 LA 22117 LA 22119 LA 22111	ST JAMES	LA ·	22093	2.85
ST. LANDRY ST. MARTIN LA 22099 S. S. ST. MARTIN LA 22099 S. S. ST. MARTIN ST. MARY ST. MARY ST. AMANY LA 22105 LA 22107 LA 22111 LA 221	ST JOHN THE BAPTIST	LA .	22095	2.85
ST. MARTIN ST. MARY LA 22193 2.2 ST. MARY LA 22105 2.2 ST. TARMANY LA 22106 2.2 LA 22107 2.2 LA 22108 3.3 LA 22111 2.2 LA 22111 2.2 LA 22111 2.2 LA 22115 2.2 LA 22116 2.2 LA 22117 2.2 LA 22118 2.2 LA 22118 2.2 LA 22118 2.2 LA 22119 2.2 LA	ST LANDRY	LA	22097	3.05
ST. NAMANY	ST MARTIN	LA	22099	3.05
ST. TAMMANY I. A. 22105 TANGPAHOA I. A. 22107 TENBAS I. A. 22107 TENBAS I. A. 22107 TENBAS I. A. 22111 JURON I. A. 22115 JURON I. A. 22115 JURON I. A. 22117 JURON I. A. 22115 JURON II. A. 22117 JURON II. A. 22117 JURON II. A. 22119 JURON WESST CARROLL II. A. 22121 JURON WEST CARROLL WEST FELICIANA WE 23000 JURON ME 23001 JURON ME 23001 JURON ME 23000 JURON ME 23000 JURON ME 23001 JURON JURON ME 23001 JURON JURON JURON JURON ME 23001 JURON JUR	ST MARY	LA	22101	3.05
TANGPAHOA IA 22110 ETRINBAS IA 22109 ETRINBEDNINE IA 22109 ETRINBEDNINE IA 22111 2009 ETRINBEDNINE IA 22111 2010 VERMILON IA 22111 2011	CT TAMMANY	ila 🗀	22103	2.85
TENSAS IA 22107 2. TENREDONNE IA 22109 3. S. LA 22109 1. S. LA 22110 1. S. LA 22111 1. S. LA 2	TANGPAHOA	l LA	, 22105	2.65
TERRIEDONIE IA 22119 3.	TENSAS	LA	22107	2.85
UNION	TERRERONNE	LA:	22109	3.05
VERMILION LA 22113 3. VERNON LA 22117 2. WASHINGTON LA 22117 2. WEST GARROLL LA 22118 2. WEST CARROLL LA 22123 2. WEST FELICIANA LA 22127 2. WINN ME 23003 2. ANDROSCOGGIN ME 23001 2. ANDROSCOGGIN ME 23001 2. ANDROSCOGGIN ME 23003 2. ANDROSCOGGIN ME 23000 2. ANDROSCOGGIN ME 23003 2. KENNEBE ME 23011 2. KENNEBE ME 23011 2. KENNEBE ME	TINION	1 **	22111	2.65
VERNON			22113	3.05
WASHNOTON				2.85
WEBSTER	YENGUN			2.65
MEST CARPOLL LA 22123 2.	WEDGED			2.35
VEST CARROLL	WEDSTER		1 '	2.85
WEST FELICIANA	WEST BATON HOUGE	h .	77.00	2.75
VINITY	WEST CARROLL	i		2.85
AND-OSCOGIN	WEST FELICIANA		1	2.75
ARDOSTOCK	WINN		I	
AROCSTOCK ME 23005 CUMBERLAND ME 23007 ARCHARLIN ME 23007 ARCHARLIN ME 23007 ARCHARLIN ME 23007 ARCHARLIN ME 23017 ARCHARLIN ME 23013 ARCHARLIN ME 23015 ARCHARLIN ME 23015 ARCHARLIN ME 23016 ARCHARLIN ME 23017 ARCHARLIN ME 23017 ARCHARLIN ME 23017 ARCHARLIN ME 23019 ARCHARLIN ME 23019 ARCHARLIN ARC	ANDROSCOGGIN	1 1 2 1		2.20
FRANKLIN	AROOSTOOK	1 '		2.15
MANCOCK	CUMBERLAND			2.30
MANCOCK	FRANKLIN	J ME		2.15
KENNEBEC ME 23011 2. KNOX ME 23013 2. LINCOLN ME 23015 2. CAPORD ME 23017 2. PENOESCOT ME 23019 2. PENOESCOT ME 23019 2. PENOESCOT ME 23019 2. PENOESCOT ME 23019 2. PENOESCOT ME 23023 2. SOMERSET ME 23023 2. SOMERSET ME 23025 2. WASHINGTON ME 23029 2. WASHINGTON ME 23029 2. WASHINGTON ME 23029 2. ANIE ARRINDEL MO 24001 2. ANIE ARRINDEL MO 24001 2. BALTIMORE MD 24005 2. CAPOLINE MD 24011 2. CARROLL MD 24019 2. CARROLL MD 24011 2. CARROL	HANCOCK	ME		2.15
KNOX	KENNEBEC		4 17 1	2.20
LINCOLN ME 23017 ME 23017 PENOBSCOT ME 23021 22 PENOBSCOT ME 23021 22 SAGADAHOC ME 23023 2 SMERSET ME 23025 2 SMERSET ME 23025 2 WASHINGTON ME 23027 2 WASHINGTON ME 23029 2 WASHINGTON ME 24001 2 WASHINGTON MD 24001 2 WASHINGTON MD 24001 2 WASHINGTON MD 24011 2 CAPROLL CAPROLL CAPROLL MD 24011 2 CAPROLL CAPROLL CAPROLL MD 24011 2 CAPROLL CAPROLL CAPROLL MD 24011 2 CAPROLL CAPROLL CAPROLL MD 24011 2 CAPROLL CAPROLL CAPROLL CAPROLL CAPROLL MD 24011 2 CAPROLL CAPROLL	KMOX	ME	23013	2.20
OXFORD ME 23019 2 PENOBSCOT ME 23019 2 PISCATAQUIS ME 23021 2 SAGADAHOC ME 23023 2 SAGADAHOC ME 23025 2 WALDO ME 23027 2 WASHINGTON ME 23029 2 YORK ME 23031 2 ALLEGANY MD 24001 2 ANHE ARUNDEL MD 24003 2 BALTHMORE MD 24003 2 CALVERT MD 24009 2 CARROLL MD 24011 2 CARROLL MD 24011 2 CECIL MD 24013 2 CECIL MD 24017 2 CECIL MD 24017 2 CECIL MD 24017 2 CECIL MD 24017 2 CECI	LINCOLN	ME	23015	2.20
PENOBSCOT ME 23019 2 PISCATAQUIS ME 23021 2 PISCATAQUIS ME 23023 2 SOMERSET ME 23025 2 WALDO ME 23027 2 WALDO ME 23027 2 WASHINGTON ME 23029 2 WASHINGTON MD 24001 2 ANNE ARUNDEL MD 24001 2 ANNE ARUNDEL MD 24005 2 CALVERT MD 24005 2 CAROLINE MD 24011 2 CAROLINE MD 24011 2 CAROLINE MD 24013 2 CHARLES MD 24017 2 CHARLES MD 24019 2 CHARLES MD 24019 2 CHARLES MD 24021 2 GARRETT MD 24021 2 GARRETT MD 24025 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24029 2 MONTGOMERY MD 24031 2 MONTGOMERY	OVEODE	ME	23017	2.15
PISCATAQUIS ME 23023 2 2 2 2 2 2 2 2 2	DENORSCOT		23019	2.15
SAGADAHOC	PENOBACCI	ME		2.15
SADARACO ME 23025 22 WALDO ME 23027 22 WASHINGTON ME 23031 22 WASHINGTON ME 23031 23 ANNE ARUNDEL MD 24001 24003 24 ANNE ARUNDEL MD 24009 24 26 CAPCOLL CARROLL MD 24011 26 CARROLL MD 24016 CECIL MD 24017 CECIL MD 24016 CECIL MD 24017 CECIL MD 24019 24017 CECIL MD 24019 24017 CECIL MD 24019 24017 CECIL MD 24019 24019 CECIL MD 24019 24019 CECIL MD 24019 CECIL MD 24019 CECIL MD 24021 CECIL MD 24021 CECIL MD 24021 CECIL MD 24021 CECIL MD 24019 CECIL MD 24021 CECIL MD 24023 CECIL MD 24024 CECIL MD 24025 CECIL MD 24026 CECIL MD 24027 CECIL MD 24029 CECIL CHARLES MD 24026 CECIL CARROLL CECIL MD 24027 CECIL CHARLES MD 24027 CECIL CHARLES MD 24027 CECIL CARROLL CECIL CARROLL CECIL CARROLL CECIL CARROLL CARROLL CECIL CARROLL CECIL MD 24021 CECIL CARROLL CECIL CARROLL CECIL CARROLL CECIL CARROLL CARROLL CARROLL CECIL CARROLL C	PISCA I AUGIS	ME		2.30
ME 23027 2 2 2 2 2 2 2 2 2	SAGADAHOC	MC		2.15
WALDU ME 23029 2 YORK ME 23031 2 ALLEGANY MD 24001 2 ANNE ARUNDEL MD 24003 2 BALTIMORE MD 24009 2 CALVERT MD 24011 2 CARROLINE MD 24011 2 CARROLL MD 24015 2 CECIL MD 24015 2 CHARLES MD 24019 2 DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24021 2 HOWARD MD 24022 2 HOWARD MD 24025 2 HOWARD MD 24021 2 KENT MD 24021 2 KENT MD 24029 2 KENT MD 24031 2 MONTGOMERY <td>SOMERSET</td> <td>ME</td> <td></td> <td>2.20</td>	SOMERSET	ME		2.20
VASHING ION ME 23031 2 2 2 2 2 2 2 2 2	WALDO	ME .		2.15
ALLEGANY ANNE ARUNDEL MD 24003 2 ANNE ARUNDEL MD 24005 2 CALVERT MD 24005 2 CALVERT MD 24011 2 CARROLL MD 24011 2 CARROLL MD 24013 2 CECIL MD 24017 2 CHARLES MD 24017 2 CHARLES MD 24017 2 CHARLES MD 24019 2 CHARLES MD 24021 2 CHARLES MD 24022 2 CHARLES MD 24023 2 CHARLES MD 24023 2 CHARLES MD 24025 2 CHARLES MD 24033 2 CHARLES MD 24035 2 CHARLES MD 24035 2 CHARLES MD 24039 2 CHARLES CHARLES MD 24041 2 CHARLES CHARLES MD 24041 2 CHARLES CHARLES MD 24045 2 CHARLES CHARLES MD 24045 2 CHARLES CHARLES MD 24045 2 CHARLES CHARLES CHARLES MD 24045 2 CHARLES CHARL	WASHINGTON	ME		2.45
ANNE ARUNDEL MD 24003 2 BALTIMORE MD 24006 2 CALVERT MD 24009 2 CAROLINE MD 24011 2 CARROLL MD 24016 2 CAROLINE MD 24016 2 CHARLES MD 24017 2 DORCHESTER MD 24019 DORCHESTER MD 24019 TREDERICK MD 24021 2 GARRETT MD 24021 2 GARRETT MD 24021 2 GARRETT MD 24021 2 GARRETT MD 24022 2 HARFORD MD 24025 2 HOWARD MD 24025 2 HOWARD MD 24025 2 HOWARD MD 24025 2 HOWARD MD 24025 2 ST. MARY'S MD 24031 2 CHARLES MD 24033 2 CHARLES MD 24033 2 CHARLES MD 24033 2 CHARLES MD 24033 2 CHARLES MD 24034 2 CHARLES MD 24035 2 CHARLES MD 24035 2 CHARLES MD 24036 2 CHARLES MD 24037 2 CHARLES MD 24031 2 C	YORK			2.05
BALTIMORE	ALLEGANY	IMD	1	2.05
CALVERT				
CAROLINE MD 24011 2 CARROLL MD 24015 2 CECIL MD 24016 2 CECIL MD 24017 2 CHARLES MD 24019 2 DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24023 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24027 2 MONTGOMERY MD 24031 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24033 2 ST, MARY'S MD 24035 2 ST, MARY'S MD 24037 2 SOMERSET MD 24041 2 WASHINGTON MD 24041 2 WASHINGTON MD 24045 2				2.05
CARROLL MD 24013 2 CEGIL MD 24016 2 CHARLES MD 24017 2 DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24023 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24031 2 MONTGOMERY MD 24031 2 PRINCE GEORGE'S MD 24033 2 OUEEN ANNE'S MD 24033 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24043 2 WORCESTER MD 24510 MA 25001 BARNSTABLE MA 25001 BERKSHIRE MA 25005 DUKES MA 25007 DUKES			T.111	2.05
CECIL	CAROLINE		1 7 1 1 1	2.10
CEGIL MD 24015 2 CHARLES MD 24017 2 DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24023 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24031 2 MONTGOMERY MD 24033 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24043 2 WASHINGTON MD 24041 2 WASHINGTON MD 24045 2 WORCESTER MD 24045 2 BALTIMORE CITY MD 24047 2 BARKSHIRE MA 25003 2 <	CARROLL	, MD	1 7 7 77 1	2.05
DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24023 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24029 2 KENT MD 24031 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 2 WORCESTER MD 24047 2 BALTIMORE CITY MD 24047 2 BARNSTABLE MA 25001 3 BERKSHIRE MA 25003 3 BERKSHIRE MA 25005 3 </td <td>CECIL</td> <td>, MD</td> <td></td> <td></td>	CECIL	, MD		
DORCHESTER MD 24019 2 FREDERICK MD 24021 2 GARRETT MD 24023 2 HARFORD MD 24025 2 HOWARD MD 24027 2 KENT MD 24029 2 KENT MD 24031 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 2 WORCESTER MD 24047 2 BALTIMORE CITY MD 24047 2 BARNSTABLE MA 25001 3 BERKSHIRE MA 25003 3 BERKSHIRE MA 25005 3 </td <td>CHARLES</td> <td>, MD</td> <td>24017</td> <td>2.05</td>	CHARLES	, MD	24017	2.05
FREDERICK	DORCHESTER	. ⊦MD	24019	2.10
GARRETT MD 24023 2 HARFORD MD 24027 2 MD 24027 2 KENT MD 24029 2 MONTGOMERY MD 24031 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 3 WORCESTER MD 24047 3 BALTIMORE CITY MD 24510 3 BARNSTABLE MA 25001 3 BERKSHIRE MA 25003 3 BRISTOL MA 25005 3 DUKES MA 25005 FRANKLIN MA 25011 HAMPDEN MA 25013	EBEDERICK	. MD	24021	2.05
HARFORD			24023	2.05
HOWARD		LID	24025	2.05
KENT MD 24029 2 MONTGOMERY MD 24031 2 PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24037 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 2 WORCESTER MD 24047 2 BALTIMORE CITY MD 24510 3 BERKSHIRE MA 25003 3 BRISTOL MA 25005 3 DUKES MA 25007 3 ESSEX MA 25009 4 FRANKLIN MA 25011 4 HAMPDEN MA 25013		4	24027	2.05
MONTGOMERY MD 24031 22 PRINCE GEORGE'S MD 24033 22 QUEEN ANNE'S MD 24035 22 ST. MARY'S MD 24039 22 SOMERSET MD 24039 22 TALBOT MD 24041 22 WASHINGTON MD 24043 22 WICOMICO MD 24045 22 WORCESTER MD 24047 24				
PRINCE GEORGE'S MD 24033 2 QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 2 WORCESTER MD 24047 2 BALTIMORE CITY MD 24510 2 BARNSTABLE MA 25001 3 BERKSHIRE MA 25003 3 BRISTOL MA 25005 3 DUKES MA 25009 4 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013		* I : : : : .		1
QUEEN ANNE'S MD 24035 2 ST. MARY'S MD 24037 2 SOMERSET MD 24039 2 TALBOT MD 24041 2 WASHINGTON MD 24043 2 WICOMICO MD 24045 2 WORCESTER MD 24047 2 BALTIMORE CITY MD 24510 2 BARNSTABLE MA 25001 3 BERKSHIRE MA 25003 3 BRISTOL MA 25005 3 DUKES MA 25007 3 ESSEX MA 25009 3 FRANKLIN MA 25011 3 HAMPDEN MA 25013 3		1		·
ST. MARY'S MD 24037 SOMERSET MD 24039 TALBOT MD 24041 WASHINGTON MD 24045 WICOMICO MD 24045 WORCESTER MD 24047 BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013	PHINCE GEONGE'S			3.1
MO 24039 2	QUEEN ANNE'S	MD		
TALBOT MD 24041 WASHINGTON MD 24043 WICOMICO MD 24045 WORCESTER MD 24047 BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013	ST. MARY'S		1	1
WASHINGTON MD 24043 WICOMICO MD 24045 WORCESTER MD 24047 BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013				
WICOMICO MD 24045 WORCESTER MD 24047 BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013				
WORCESTER MD 24047 BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013		" ::: <u>*</u>		
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BALTIMORE CITY MD 24510 BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKUN MA 25011 HAMPDEN MA 25013		MD		
BARNSTABLE MA 25001 BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013				
BERKSHIRE MA 25003 BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013				
BRISTOL MA 25005 DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013			25003	3 2.30
DUKES MA 25007 ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013		T-1	2500	2.79
ESSEX MA 25009 FRANKLIN MA 25011 HAMPDEN MA 25013			1 .	
FRANKLIN MA 25011 HAMPDEN MA 25013				
HAMPDEN MA 25013				
DAVIE DEN		1		1
HAMPSHIRE 1 25015 1		" 1	1	
TAME OF HELD INCOME.	HAMPSHIRE		I	1

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
ANTUCKET	MA -	25019	2.7
UNTULK	MA	25021	2.7
LIMOUIT	LEA	25023	2.7
UFFOLK	MA	25025	2.75
ORCESTER	MA	25027	2.60
EOONA	MI	26001	1.50
LGER	MI	26003	1.60
LLEGAN	MI '	26005	1.80
LPENA	MI :	26007	1.35
NTRIM	-[MI	26009	1.35
RENAC	MI	26011	1.70
AHAUA	1.01	26013	1.50
ARRY	MI	26015	1.80
AY	Mt	26017	1.70
ENZIE	A SEL	26019	1,50
EMPIEN	A.I.	26021	1.80
TANCT	LAI .	26023	1.80
ALHOUN ,,	l Mili	26025	
88	I KAL	26025	1.80
MAHLEYUIX	Mi		1.80
EBOYGAN	MI	26029	1.35
HPPEWA	1 6777	26031	1.35
ARE	MI	26033	1.70
LINTON	MI .	26035	1.70
AWFORD	MI	26037	1.80
TA TA	Mt	26039	1.50
CKINSON	Mt	26041	1.60
CKINSON	MI	26043	1,40
TON	MI	26045	1.80
MET	MI	26047	1,35
NESEE	MI	26049	1.85
ADWIN	MI	26051	1.70
JGEBIC	MI .	26053	1.40
HAND ! HAVEHSE	3.61	26055	
HATIOT	MI	26057	1.50
LLSDALE	MI	26059	1.70
JUGHTON	641		1.80
JRON	Mt	26061	1.50
GHAM	840	26063	1.85
NIA		26065	1.80
800	I MI	26067	1.80
ON	MI	26069	1.50
ABELLA	MI	26071	1.40
CKSON	MI	26073	1.70
CKSON	MI	26075	1.80
LAMAZOO	· Mi	26077	1.80
LKASKA	MI I	26079	1.50
NT	MI:	26081	1.70
WEENAW	MI I	26083	1.50
KE	انساد ا	26085	1.70
PEEK	I kata [26087	1.85
ECANAU	Mi	26089	1.50
NAWEE	мі	26091	
INGSTON	i Mi	26093	1.80
CE	l Mi		1.85
CKINAC	1	26095	1.70
COMB	MI	26097	1.70
NISTEE] MI	26099	1.85
BOLIETTE	[M!]	26101	1.50
ROUETTE	M!	26103	1.50
SON	MI	26105	1.70
COSTA	MI ·	26107	1.70
NOMINEE	MI .	26109	1,50
DLAND	MI	26111	1.70
SSAUKEE	MI	26113	1,50
ONROE	MI	26115	1.85
NTGALM	MI	26117	1.70
NTMORENCY	MI		
ISKEGON		26119	1.3!
WAYGO	MI	26121	1.70
KI AND	Mi	26123	1.70
KLAND	Mf	26125	1.85
CEANA	MI	26127	1.70
SEMAW	MI	26129	1,50
NTONAGON	MI	26131	1.40

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
OSCODA	MI	26135	1.50
OTSEGO	MI	26137	1.35
OTTAWA	MI .	26139	1.70
PRESOUE ISLE	MI	26141 26143	1,35 1,50
ROSCOMMON	MI	26145	1.85
ST. CLAIR	MI	26147	1.85
ST, JOSEPH	MI	26149	1.80
SANILAC	MI ·	26151	1.85
SCHOOLCRAFT	MI	26153	1.60
SHIAWASSEE	MI	26155 26157	1.85 1.85
TUSCOLA	MI I MI	26159	1.80
WASHTENAW	MI	26161	1.85
WAYNE	MI ·	26163	1.85
WEXFORD	MI :	26165	1.50
AITKIN	MN	27001	1.30
ANOKA	MN :	27003	1.60
BECKER	MN	27005 27007	1.40 1.10
BENTON	MN	27009	1.50
BIG STONE	MN	27011	1.50
BLUE EARTH	MN	27013	1.60
BROWN	MN	27015	1.60
CARLTON	MN	27017	1.65
CARVEH	MN MN	27019 27021	1.60 1.30
CASS	MN	27023	1.50
CHISAGO	MN	27025	1.60
CLAY	MN · ·	27027	1.40
CLEARWATER	MN	27029	1.10
COOK	MN	27031	1.65
COTTONWOOD	MN	27033	1.60
DAKOTA	MN MN	27035 27037	1.30 1.60
DODGE	MN	27039	1.60
DOUGLAS	MN	27.041	1.50
FARIBAULT	MN	27043	1.60
FILLMORE	MN	27045	1.60
FREEBORN	MN	27047	1.60
GOODHUE	MN	27049 27051	1.60 1.50
HENNEPIN	MN	27053	1.60
HOUSTON	MN	27055	1.60
HUBBARD	MN	27057	1.30
ISANTI	MN	27059	1.60
ITASCA	MN .	27061	1.30
JACKSON	MN	27063	1.60
KANABECKANDIYOHI		27065 27067	1.50 1.50
KITISON	MN	27069	1.10
KOOCHICHING	MN	27071	1.30
LAC QUI PARLE	MN	27073	1.50
LAKE		27075	1.65
LAKE OF THE WOODS	MN	27077	1.10
LE SUEUR	1	27079 27081	1.60
LYON		27083	1.50
MCLEOD	1.22	27085	1.60
MAHNOMEN		27087	1.40
MARSHALL	MN .	27089	1.10
MARTIN		27091	1.60
MEEKER	IMN	27093	1.60
MILLE LACS		27095	1.50
- MORRISON	MN MN	27097 27099	1.50 1.60
MURRAY	1	27101	1.60
NICOLLET	1	27103	1.60
NOSLES	l' · ·	27105	1.60
NORMAN	MN	27107	1.40
OLMSTED	1	27109	1.60
OTTER TAIL	I MN	│ 27111	1 1,40

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
DE KALB	MO	29063	
UCN	MO	29065	1.90 1.90
DOUGLAG	MO	29067	1.70
DUNKLIN	MQ	29069	2.35
FRANKLIN	MO	29071	2.00
GASCONACE	MO-	29073	2.00
GENTRY	MO	29075	1.90
GREENE	MO	29077	1.70
GRUNDY	MO	29079	1.90
HARRISON	MO ··	29081	1.90
HENRY	MO '	29083	1.70
HICKORY	МО	29085	1.70
HOWARD	MO	29087	1.90
HOWELL	MO	29089	1.90
RON	MO	29091	1.90
JACKSON	МО	29093	2.10
JASPER	MO :	29095	1.90
JEFFERSON	MO	29097	1.70
JOHNSON	MO	29099	2.10
KNOX	MO	29101	1.90
ACLEDE	MO	29103	1.90
AFAYETTE	MO I	29105	1.70
AWRENCE	MO.	29107	1.90
EWIS	MO	29109	1.70
INCOLN	MO ·	29111	1.90
INN	MO	29113	. 2.00
WINGSTON	MO	29115	1.90
VCDONALD	MO	29117	1.90
MACON	MO I	29119	1.70
MADISON	MO :	29121	1.90
MARIES	MO	29123	2.10
MARIUN : I	MO	29125	1.90
MERCER	MO	29127	2.00
WLER	MO	29129	1.90
MSSISSIPPI	MO	29131	1.90
MONITEAU	MO	29133	2.10
	MO	29135	2.00
	MO	29137	2.00
	MO	29139	2.00
	MO .	29141	1.90
MENA 17 11A	MO	29143	2.35
ULII DAVVAY	MO.	29145	1.70
JREGON	MO	29147	1.90
JOBI T	MO ·	29149	2.10
	MO	29151	2.00
EMISCUT	MO	29153	1.90
EMMY	MO	29155	2.35
E1118		29157	2.10
MELES	MO	29159	1.90
INE	MO .	29161	1.90
LATTE	MO ·	29163	2.00
OLN	MO	29165	1.90
ULASKI	MO	29167	1.70
THINAM	MO	29169	1.90
	MO	29171	1.90
	MO	29173	2.00
	MO	29175	1.90
	MO	29177	1.90
	MO	29179	2.10
I. UTANLES	MO	29181	2.10
	MO	29183	2.00
	MO	29185	1.70
	MO .	29186	2.10
1 COURS	MO	29187	2.10
	MO	29189	2.10
	MO	29195	1.90
	MO	29197	1.90
	MO	29199	1.90
	MO ·	29201	2,10
LEI BV	MO .	29203	1.90
TELDI			
	MO .	29205	1.90

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
STONE	мо	29209	1.70
SULLIVAN	MO .	29211	1.90
TANEY	MO	29213	1.70
TEXAS	MO	29215	1.90
VERNON	MO	29217	1.70
WARREN		29219	2.00
WASHINGTON	MO	29221	2.10
WAYNE	MO	29223	2.10
WEBSTER		29225	1.70
WORITH		29227 29229	1.90 1.70
ST. LOUIS CITY		29510	2.10
BEAVERHEAD	MT	30001	1.40
BIG HORN	MT	30003	1.50
BLAINE	MT .	30005	1.65
BROADWATER	MT	30007	1,40
CARBON		30009	1.40
CARTER		30011	1.40
CASCADE		30013	1,75
CHOUTEAU		30015	1.75
CUSTER		30017	1.50
DANIELS		30019	1.50
DAWSON		30021	1.50
DEER LODGE		30023	1.40
FALLON		30025	1.40
FERGUS		30027	1.65
FLATHEAD		30029	1.50
GALLATIN		30031	1.40
GARFIELD	MT	30033	1.65
GLACIER	МΥ	30035	1.65
GOLDEN VALLEY	MT	30037	1.65
GRANITE	MT	30039	1.65
HILL	MT ,	30041	1.75
JEFFERSON		30043	1.40
JUDITH BASIN	MT.	30045	1.65
LAKE		30047	1.50
LEWIS AND CLARK	1	30049	1.65
LIBERTY		30051	1.75
UNCOLN		30053	1.50
MCCONE		30055	1.50
MADISON		30057	1.40
MEAGHER		30059	1.40
MINERAL		30061	1.50
MISSOULA		30063	1.50
MUSSELSHELL PARK		30065 30067	1.65
		30069	1.65
PHILLIPS		30003	1.65
PONDERA		30073	1.65
POWDER RIVER		30075	1.40
POWELL	1	30077	1.65
PRAIRIE	1	30079	1.50
RAVALLI		30081	1.65
RICHLAND		30083	1.50
ROOSEVELT		30085	1.50
ROSEBUD		30087	1.50
SANDERS		30089	1.50
SHERIDAN	1	30091	1.50
SILVER BOW		30093	
STILLWATER		30095	
SWEET GRASS		30097	1.40
TETON		30099	1
TOOLE		30101	1.65
TREASURE		30103	
VALLEY		30105	
WHEATLAND	1	30107	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
WIBAUX	1	30109	
	1 '	30111	
TELLOWSTONE	1		1
	, MT	30113	1.40
YELLOWSTONE NATIONAL PARK	L	31001	1.60
YELLOWSTONE YELLOWSTONE NATIONAL PARK ADAMS ANTELOPE	. NE		1.60

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
BANNER	NE	31007	1.40
BLAINE	NE	31009	1.50
BOONE	NE	31011	1.60
BOX BUTTE	NE	31013	1.40
BOYD	NE	31015	1.50
BROWN	NE	31017	1.50
BURT	NE NE	31019	1.60
BU!LEH	NE	31021 31023	1.80
CASS	NE	31025	1.80 1.90
GEDAR	NE	31027	1.60
CHASE	NE .	31029	1,50
CHERRY	NE	31031	1,40
CHEYENNE	NE	31033	1.40
CLAY	NE	-31035	1.80
CUMING	NE	31037	· 1.80
CUSTER	NE NE	31039	1.80
DAROTA	NE	31041	1,50
DAWES	I NE	31043 31045	1.80
DAWSON-	NE	31045	1.40 1.60
DEUEL	NE	31049	1.40
DIXON	NE	31051	1.60
DODGE	NE .	31053	1.80
DOUGLAS	NE .	31055	1.90
DUNDY	NE	31057	1,60
FILMOREFRANKLIN	NE	31059	1.80
FRONTIER	NE	31061	1.60
FURNAS	NE !	31063	1.60
GAGE	NE NE	31065	1,60
GAHDEN	NE I	31067 31069	1.90
GARFIELD	NE I	31003	1.40 1.50
GOSPEH	NE	31073	1.60
GHANT	NE	31075	1.40
GAEELEY	NE	31077	1.60
HALL	NE	31079	1.60
HAMILTONHARLAN	NE	31081	1.80
HAYES	NE	31083	1.60
НТСНСОСК	NE I	31085	1.60
HOLI	NE	31087	1.60
HOOKEH	NE	31089 31091	1.50
HOWARD	NE I	31093	1.40 1.60
JEFFERSON	NE	31095	1.80
JOHNSON	NE.	31097	1.90
KEARNEY	NE	31099	1.60
KEVA DAHA	NE	. 31101	1.40
KEYA PAHA KIMBALL	NE	31103	1.50
KNOX	NE	31105	1.40
LANCASTER	NE	31107	1.60
LINCOLN	NE I	31109	1.80
LUGAN	NE .	31111	1.50
LOUP	NE	31115	1.50 1.50
MUPHERSON	NE	31117	1.50
MADISON	NE	31119	1.60
MERHICK	NE	31121	1.60
MORRILL	NE	31123	1.40
NANCE	NE	31125	1.60
NEMAHA	NE	31127	1.90
NUCKOLLS	NE	31129	1.60
PAWNEE	NE NE	31131	1.90
PERKINS	NE L	31133	1.90
PHELPS	NE NE	31135	1.50
PIERCE	NE .	31137 31139	1.60
*LATTE	NE	31139	1.60 1.80
POLK	NE	31143	1.80
RED WILLOW	NE	31145	1.60
RICHARDSON	NE	31147	1.90

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
SALINE	NE	31151	1.80
SARPY	NE .	31153	1.90
SAUNDERS		31155	1.80
SCOTTS BLUFF	NE	31157	1.40
SEWARD	NE	31159	1.80
SHERIDAN	NE	31161	1.40
SHEAMAN	NE	31163	1.60
BIOUX	NE	31165	1.40
STANTON	NE .	31167	1.60
THAYER	NE .	31169	1.80
THOMAS	NE	31171	1.40
THURSTON	NE .	31173	1.80
/ALLEY	NE	31175	1,60
WASHINGTON	NE	31177	1.90
WAYNE	NE	31179	1.60
WEBSTER	NE	31181	1.60
WHEELER	. NE	31183	1.60
YORK	NE	31185	1.80
CHURCHILL	NV	32001	1.40
CLARK	NV	32003	2.25
DOUGLAS	NV	32005	1.20
ELKO	NV	32007	1.40
SMERALDA	NV	32009	1.50
UREKA	NV	32011	1.40
HUMBOLDT	NV	32013	1.40
REDUKA.	NV ·	32015	1.40
INCOLN	NV	32017	1.80
YON	NV	32019	1.20
	NV	1	
MINERAL		32021	1.20
<u>YE</u>	NV	32023	1.50
PERSHING	NV.	32027	1.40
STOREY	NV	32029	1.20
WASHOE	NV	32031	1.40
NHITE PINE	NV .	32033	1.50
CARSON CITY	NV .	32510	1.20
BELKNAP	NH	33001	2.30
CARROLL	NH	33003	2.15
DHESHIRE:	NH	33005	2.50
DOOS	NH .	33007	1.95
BRAFTON	NH	33009	2.15
IILLS80ROUGH	NH	33011	2.60
MERRIMACK	NH	33013	2.45
ROCKINGHAM	NH	33015	2.60
STRAFFORD	INH.	33017	2.45
SULLIVAN	NH ·	33019	2.30
ATLANTIC	NJ	34001	2.20
BERGEN		34003	
	1		2.50
BURLINGTON	NJ	34005	2.20
SAMPEN	NJ	34007	2.20
CAPE MAY	1 1 .5	34009	, 2.20
CUMBERLAND	NJ	34011	2.20
SSEX	NJ:	34013	2.50
ALOUCESTER	NJ	34015	2.20
HUDSON	NJ ·	34017	2.50
HUNTERDON	NJ	34019	_ 2.30
MERCER	NJ	34021	2,30
AIDDLESEX		34023	2.30
MONMOUTH	NJ	34025	2.30
AOARIS		34027	2.30
DCEAN	4	34029	2.30
ASSAIC	1	34031	2.50
		34033	2.20
ALEM	1		
OMERSET		34035	2.30
SUSSEX		34037	2.30
JNION	NJ	34039	2.50
VARREN		34041	2.30
BERNALILLO	NM -	35001	2.30
CATRON		35003	1.90
DHAVES	NM	35005	1.60
CIBOLA		35006	1.90
COLFAX		35007	1.90
		35009	1.60
CURRY	IADAL	1 33009	1.00

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
DE BACA	NM	35011	1.6
DONA ANA	NM ·	35013	1.6
DDY	NM	35015	
SHANT	NM		1.6
SUADALUPE	INM	35017	1.6
IARDING	NM	35019	1.9
IDAL CO	NM	35021	1.9
IIDALGO	NM	35023	1.6
EA	NM	35025	1.6
INCOLN	NM	35027	1.9
OS ALAMOS	NM	35028	2.3
UNA	. I NM	35029	1.6
CKINLEY	. INM.	35031	1.9
ORA	. NM	35033	
TERO	. NM		1.9
JAY	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	35035	1.60
O ARRIBA	NM	35037	1.60
O Alvator	. NM	35039	2.20
DOSEVELT	NM	35041	1.60
ANDOVAL	. NM	35043	.2.3
N JUAN	NM	35045	2.2
N MIGUEL	NM	35047	1.9
NTA FE	NM	35049	
ERRA	. NM	1 1	2,30
DCORRO	. INIVI	35051	- 1.90
OS .	. NM	35053	1.90
OS	. NM	35055	1.90
PRIANCE	. NM	35057	1.90
ION	. NM	35059	1.90
LENCIA	, NM	35061	1.90
BANY	NY :	36001	2.15
LEGANY	. NY		
ONX	. NY	36003	1.85
OOME	" INT	36005	. 2.50
TTAGAIOIRO	. NY	36007	1.90
ATTARAUGUS	. NY	36009	1.60
YUGA	. NY	36011	1.89
AUTAUQUA	. NY	36013	1,60
HEMUNG	INY	36015	1.8
IENANGO	NY	36017	1.8
INTON	. NY	36019	
DLUMBIA	NY	1.5.	1.99
ORTLAND	· INT	36021	2.19
I AMADE	. NY	36023	. 1.85
LAWARE	., NY -	36025	2.15
JTCHESS	NY	36027	2.30
IE	NY	36029	1.85
SEX	. NY	36031	2.05
ANKLIN	NY	36033	1.85
ILTON	. NY	36035	2.0
ENESEE	NY	1	
RENE		36037	1.89
MILTON	NY	36039	2.1
IOVINED	NY	36041	1.99
RKIMER	NY	36043	1,9
FFERSON	NY	36045	1.89
YGS	NY	36047	2.50
WIS	NY	36049	1.8
/INGSTON	NY	36051	1.8
DISON	NY		·
NROE	14 14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	36053	1.8
MITCOMEDY	[NY	36055	1.8
ONTGOMERY	NY	36057	2.0
SSAU	NY .	36059	2.5
W YORK	NY	36061	. 2.5
AGARA	NY ·	36063	1.8
YEIDA	NY	36065	1.7
IONDAGA	" NV		1.8
VTARIO	NY	36067	1.88
ANACE	NY	36069	1.89
ANGE	NY	36071	2.30
PLEANS	NY	36073	1,8
SWEGO	NY	36075	1.8
rsego	NY	36077	1.9
JTNAM	NY	l '	
JEENS	" NO	36079	2.3
ENICCEI AED	NY	36081	2.5
INSSELAER	NY	36083	2.1
CHMOND	l NY	36085	2.5
OCKLAND	NY	36087	2.5
F, LAWRENCE			

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
ARATOGA		36091	2.0
CHENECTADY	NY	36093	2.1
ALICA MARIE BIRAHOHO	NY	36095	2.0
CHUYLER		36097	1.8
ENECA		36099	1.8
TEUBEN		36101	1.8
UFFOLK ,	NY	36103	2.5
ULLIVAN	NY	36105	2.1
OGA		36107	1.9
OMPKINS		36109	1.8
LSTER		36111	2.1
ARREN		36113	1.9
'ASHINGTON		36115	2.0
'AYNE		36117	1.8
ESTCHESTER		36119	2.5
YOMING		36121	1.8
ATES	. NY	36123	1.8
LAMANCE	, NC	37001	2.3
I EXANDER	. NC	37003	2,3
LEGHANY	. NC	37005	2.3
NSON	, NC	37007	2.5
SHE	. NC	37009	. 2.2
VERY	. NC	37011	2.2
EAUFORT	, NC	37013	2.6
ERTIE		37015	2.6
LADEN	, NC	37017	2.8
RUNSWICK		37019	2.8
UNCOMBE	. NC	37021	2.5
URKE	. NC	37023	2.3
ABAFIRUS	. NC	37025	2.5
ALDWELL	. NC	37027	2.3
AMDEN		37029	2.5
ARTERET		37031	2.8
ASWELL		37033	2.3
ATAWBA		37035	2.3
HATHAM		37037	2.3
HEROKEE		37039	2.5
HOWAN		37041	2.5
LAY	· ::=	37043	2.5
LEVELAND		37045	2.5
OLUMBUS		37047	3.0
RAVEN	- 1	37049	2.8
UMBERLAND	· 1::=	37051	2.8
UARITUCK		37053	2.5
ARE		37055	2.6
AVIDSON		37057	2.3
AVIDSON		37059	- 2.3
DUPLIN		37061	2.8
DURHAM		37063	
		37065	
DGECOMBE		1	
ORSYTH		37067 37069	2.3
FRANKLIN			1
SASTON		37071	2.5
SATES		37073	2.5
BRAHAM	1	37075	2.5
BRANVILLE		37077	2.5
REENE :		37079	
SUILFORD	1	37081	2.3
ALIFAX	l ' '	37083	
ARNETT		37085	
AYWOOD		37087	
HENDERSON		37089	
IERTFORD	. NC	37091	2.
HOKE		37093	2.0
YDE		37095	2.
REDELL		37097	2.
ACKSON	·	37099	
OHNSTON	··· 112	37101	
	1	37103	
ONES	1 2.4		
EE		37105 37107	
ENOIR		27107	` .

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
MCDOWELL	NC.	37111	2.35
MACON	NC	37113	2.55
MARTIN	NC .	37115	2.25
MECKLENBURG	NC.	37117	2.65
MITCHELL	NC .	37119	2.55
MONTGOMERY	NC I	37121	2.25
MOOHE	NC .	37123	2.55
NASH	NC .	37125 37127	2.55
NEW HANOVER	NC ·	37129	2.65 2.85
NORTHAMPTON	NC.	37131	2.55
UNSLOW	NC	37133	2.85
ORANGE	NC .	37135	2.35
PAMLICO	NC	37137	2.85
PASQUOTANK PENDER	NC .	37139	2.55
PERQUIMANS	NC	37141	2.85
PERSON	NC NC	37143	2.55
PITT	NC I	37145	2.35
PULK	NC	37147	2.65
HANDOLPH	NC .	37149 37151	2.55
HICHMOND	NC .	37151 37153	2.35
HOBESON	NC .	37155	2.55 3.00
HOCKINGHAM	NC I	37157	2.35
HOWAN	NC	37159	2.35
RUTHERFORD	NC	37161	2.55
SAMPSON	NC	37163	2.80
SCOTLAND	NC [37165	2.80
STANLYSTOKES	NC	37167	2.55
SUARY	NC	37169	2.35
SWAIN	NC	37171	2.35
TRANSYLVANIA	NC .	37173	2.25
TYRRELL	NC NC	37175	2.55
UNION	NC	37177	2.65
VANCE	NC	37179 37181	2.55
WAKE	NC	37183	2.55 2.55
WAHHEN	NC .	37185	2.55
WASHINGTON	NC	37187	2.65
WATAUGA	NC	37189	2.25
MAYNE	NC -	37191	2.65
MILKES	NC	37193	2.35
WILSONYADKIN	NC	37195	2.65
YANCEY	NC .	37197	2.35
ADAMS	NC ND	37199	2.25
BARNES	ND	38001	1.40
BENSUN	ND :	38003 38005	1.40
BILLINGS	ND	38007	1.40 1.40
BOTTINEAU	ND	38009	1.40
3UWMAN	ND	38011	1.40
SUPIKE	ND	38013	1.40
SURLEIGH	NO CIN	38015	1.40
DAYALIED	ND	38017	1.40
CAVALIER	ND	38019	1.40
DICKEY	ND	38021	1.40
DIVIDE	ND	38023	1.40
DDY	ND	38025	- 1.40
MMONS	ND	38027	1.40
OSTER	ND	38029	1.40
JULUEN VALLEY	ND ND	38031	1.40
JRAND FORKS	ND	38033 38035	1.40
JHAN1	ND	38037	1.40
BRIGGS	ND	38039	1.40 1.40
1E INGEH	ND	38041	1.40
GDDEH	ND	38043	1.40
A MOURE	ND	38045	1.40
OGAN	ND	38047	1.40
MCHENRY	ND	38049	1.40
	ND	38051	1.40
ACKENZIE		,	

County/Parish/City	1	ate	FIPS	Code	tial ad	I differ justed cation	
ACLEAN	ND			38055	ļ.		1.40
MERCER	ND			38057			1.40
MORTON	ND		· . ·	38059			1.40
MOUNTRAIL	ND.			38061			1.40
JELSON	ND ND		1	38063 38065			1.40 1.40
DLIVER	ND :			38067	1		1.40
PERCE	NO:			38069			1.40
RAMSEY	ND			38071	1		1.40
RANSOM	ND			38073			1.40
RENVILLE	ND.			38075			1.40
RICHLAND	ND ·			38077	ļ		1.40
ROLETTE	ND			38079	ļ		1.40
SARGENT	ND			38081			1.40
SHERIDAN	ND		· [38083			1.40
SOUX				38085			1.40
SLOPE	ND ND		1	38087 38089	ŀ		1.40 1.40
STEELE	1 112		·	38091]		1.40
STUTSMAN			1.	38093			1.40
OWNER				38095	.		1.40
TAILL			' '	38097			1.40
VALSH		-	1	38099			1.40
VARD				38101	1		1.40
NELLS	ND			38103			1.40
WILLIAMS				38105			1.40
ADAMS	OH			39001			2.05
ALLEN				39003			2.00
ASHLAND	I			39005	1		2.00
ASHTABULA	1			39007 39009			2.00
ATHENS	1			39011	[2.00 2.00
AUGLAIZE	1 =			39013	1		2.00
ROWN	=:::			39015			2.05
BUTLER				39017			2.05
CARROLL			ļ	39019			1.95
CHAMPAIGN			.	39021			2.00
DLARK				39023	1		2,00
CLERMONT	OH			39025			2.05
CLINTON		-		39027			2.05
COLUMBIANA				39029			1.95
COSHOCTON				39031			1.95
SRAWFORD				39033			2.00
CUYAHOGA			١.	39035			2.00
DARKE				39037 39039			2.00 1.80
DEFIANCEDELAWARE				39041			2.00
ERE				39043	1 .		2.00
FAIRFIELD				39045			2.00
FAYETTE			-	39047			2.00
FRANKLIN			1 .	39049			2.00
FULTON				39051			1.85
GALLIA			1	39053			2.20
GEAUGA			1	39055			2.00
GREENE		·** .		39057	1		2.00
GUERNSEY		٠.		39059	1		2.00
HAMILTON			-]	39061	1		2.05
HANCOCK			Ι.	39063	1		2.00
HARDIN			· . · ·	39065 39067		-	2.00 1.95
HARRISON	1	**	· [39069			1.85
HENRYHIGHLAND	· 1]	39071			2.05
HOCKING			1	39073			2.00
HOLMES				39075	1		1.95
HURON				39077			2.00
JACKSON				39079	•		2.05
JEFFERSON				39081			1.95
KNOX				39083			2.00
LAKE				39085	5		2.00
LAWRENCE				39087	7	٠.	2.20
LICKING				39089	} •		2.00
	. OH		1 3	39091	ı I		2.00

County/Parish/City		State	FIPS_Code	Class I differen- tial adjusted for location
LORAIN		ОН	20000	0.00
LUCAS		OH .	39093 39095	2.00
MADISON		ОН	39097	1.85 2.00
MAHONING	***************************************	OH	39099	1.95
MARION		ОН	39101	2.00
MEDINAMEIGS		OH	39103	2.00
MERCER		OH	39105	2.05
MIAMI		OH	39107	2.00
MONHOE	·	OH I OH	39109	2.00
MONIGOMENY		OH OH	39111 39113	2.00
MOHGAN		OH	39115	2.00 2.00
MORROW		OH	39117	2.00
MUSKINGUM	·	OH .	39119	2.00
NOBLE		OH	39121	2.00
OTTAWA	44	OH	39123	1.85
PAULDING		OH :	39125	1.80
PICKAWAY		OH	39127	. 2.00
PIKE		OH OH	39129	2.00
POHTAGE		OH .	39131	2.05
PHEBLE	·	OH ·	39133 39135 i	2.00
PUINAM		OH	39137	2.00
HICHLAND		OH	39139	2.00 2.00
ROSS		OH	39141	2.05
SANDUSKY		OH	39143	2.00
SCIOTO	***************************************	OH	39145	2.05
SENECA		OH	. 39147	2.00
SHELBY		OH	39149	2.00
SUMMIT		OH	39151	1.95
TRUMBULL	***************************************	OH	39153	2.00
IUSCAHAWAS	• •	OH OH	39155	2.00
UNION		OH .	39157 39159	1.95
VAN WEHT	·	OH .	39161	2.00 2.00
VINTON		ОH	39163	2.05
MAHHEN		OH	39165	2.05
WASHINGTON		OH ·	39167	2.00
WAYNE		ОН	39169	1.95
WILLIAMS		OH	39171	1.80
WOOD	***************************************	OH	39173	1.85
ADAIR	11*************************************	OH	39175	2.00
ALFALFA	15*************************************	OK OK	40001	1.90
*10KA	i	OK .	40003 40005	1.90
3EAVER		OK	40005	1.95 1.90
BECKHAM	i	ŎŔ ·	40009	1.90
SLAINE		OK .	40011	1.90
BRYAN		OK	40013	1.95
CADDO	***************************************	OK	40015	1.90
CANADIAN	***************************************	OK	40017	1.90
CARTER		OK	40019	1.95
HOCTAW	***************************************	OK	40021	1.90
MARRON		OK	40023	1.95
CLEVELAND		OK OK	40025	1.90
COAL		OK OK	40027 40029	1.90
COMANCHE		OK .	40029	1.95
JOTSON		OK I	40033	1.95 1.95
JHAKG		ŎK	40035	1.70
HEEK		OK -	40037	1.90
CUSTER		OK	40039	1.90
DELAWARE		OK	40041	1,70
DEWEY		OK	40043	1.90
ELLIS		OK	40045	1.90
SARFIELD		OK	40047	1.90
SRADY	***************************************	OK .	40049	1.95
BRANT	***************************************	OK.	40051	1.90
		OK I	40053 I	
REER		`i		1.90
REER ARMON		OK OK	40055 40057	1.90 1,95 1,95

County/Parish/City	State	FIPS_Code	Class I differential adjusted for location
HASKELL	ок	40061	1.90
HUGHES	OK	40063	1.90
JACKSON	OK	40065	1.95
JEFFERSON	OK OK	40067 40069	1.95 1.95
JOHNSTONKAY	OK OK	40071	1.90
KINGFISHER	lok	40073	1.90
KIOWA	OK .	40075	1.95
LATIMER	OK	40077	1.90
LE FLORE	OK	40079 40081	1.90 1.90
LINCOLN LOGAN	OK OK	40083	1.90
LOVE	OK	40085	1.95
MCCLAIN	OK	40087	1.90
MCCURTAIN	OK .	40089	1.95
MCINTOSH	OK	40091 40093	1.90
MAJOR	OK OK	40095	1.90 1.95
MARSHALL MAYES	1	40097	1.70
MURRAY	OK	40099	1.95
MUSKOGEE	OK.	40101	1.90
NOBLE		40103 40105	1.90 1.70
NOWATA OKFUSKEE	OK OK	40103	1.90
OKLAHOMA		40109	1.90
OKMULGEE		40111	1.90
OSAGE	OK .	40113	1,90
OTTAWA	OK	40115	1.70
PAWNEE		40117 40119	1.90 1.90
PAYNE PITTSBURG	T 7 7 7	40121	1.90
PONTOTOC		40123	1.95
POTTAWATOMIE	OK	40125	1.90
PUSHMATAHA		40127	1.95
ROGER MILLS		40129 40131	1.90
ROGERS SEMINOLE	1 - '	40133	1.90
SEQUOYAH	1 1.1	40135	1.90
STEPHENS		40137	1.95
TEXAS		40139	
TILLMAN		40141 40143	1.95 1.90
TULSA		40145	1
WASHINGTON	1	40147	I'
WASHITA		40149	1.90
WOODS	. <u>o</u> ĸ	40151	1.90
WOODWARD		40153 41001	1.90 1.35
BAKER BENTON		41003	
CLACKAMAS		41005	
CLATSOP	. OR	41007	
COLUMBIA	. OR	41009	
COOS		41011	
CROOK		41013 41015	
DESCHUTES		41017	
DOUGLAS	. OR	41019	1.70
GILLIAM	. OR	41021	
GRANT		41023	
HARNEY		41025 41027	•
JACKSON		41029	
JEFFERSON	1 44	41031	
JOSEPHINE	.∤OR	41033	
KLAMATH	, OR	41035	t .
LAKE		41037	
LINCOLN		41039 41041	
LINO	1	41043	
MALHEUR		41045	
MARION	. OR	41047	
WORROW	.lor	41049	1.30

County/Paristr/City	State	FiPS_Code	Class I differential adjusted for location
MULTNOMAH	OR	41051	
	OR .	41053	1.45
SHEAMAN	OR	41055	1.45
	OA	41057	1.30 1.45
	OR	41059	1.35
	OR	41061	1.35
	OR	41063	1.35
	OFI OR	41065	1.30
	OR	41067	1.45
	ŎR	41069 41071	1.30
	PA	42001	1.45
ARMSTRONG	PA	42003	2.05
	PA :	42005	1.95 · 1.95
	PA	42007	1.95
	PA	42009	2.05
	PA	42011	2.05
	PA PA	42013	2.05
	PA	42015	1.90
	PA I	42017	2.10
	PA	42019 42021	1.95
	PA	42023	2.05
CENTRE	PA	42025	1.95
	PA	42027	2.10 2.00
	PA	42029	2.10 2.10
	PA	42031	1.95
	PA	42033	1.95
	PA PA	42035	2.00
	PA	42037	2.00
	PA I	42039	1.75
	PA	42041 42043	2.05
	PA	42045	2.05
ELK	PA	42047	2.20 1.95
	PA	42049	1.75
	PA	42051	1.95
	PA	42053	1.75
	PA .	42055	2.05
	PA	42057	2.05
	SA I	42059	1,95
	-Â I	42061	2.05
	PΑ	42063 42065	1.95
	PA	42067	1.95
LACKAWANNA FACTOR FACTO	A A	42069	2.00 2.00
	PA .	42071	2.05
	PA I	42073	1,95
	?A	42075	2.05
	<u> </u>	42077	2.10
	PA	42079	2.00
	Â	42081	2.00
	À	42083 42085	1.65
	À	42087	1.75
	A	42089	2.00 2.10
MONTGOMERY P MONTOUR P NORTHAMPTON P	'A	42091	2.10
	'A	42093	2.00
		42095	2.10
		42097	2.00
		42099	2.05
		42101	2.20
		42103	2.15
		42105	1.90
		42107 42109	2.05
	· .	42109	2.00
		42113	2.05 2.00
TIOGA P		42115	1.90
JNIONPA		42117	1.90
/ENANGO P/	Α	42119	2.00
I P/	Α Ι	42121	1.75

County/Parish/City		State	FIPS_Code	Class I differen- tial adjusted for location
WARREN		PA	42123	1,60
WASHINGTON		PA	42125	1.95
WAYNE		PA .	42127	2.15
WESTMORELAND		PA .	42129	1.95
WYOMING		PA	42131	2.00
YORK		PA	42133	2.05
BRISTOL		R	44001	2.75
KENT		, RI	44003	2.75
NEWPORT		RI	44005	2.75
PROVIDENCE			44007	2.75
WASHINGTON		RI	44009	2.75
ABBEVILLE		SC	45001	2.70
AIKEN			45003	2.80
ALLENDALE			45005	3.10
ANDERSON		SC	45007	2.55
BAMBERG		SC	45009	3.10
BARNWELL		\$C	45011	2.80
BEAUFORT		SC	45013	3.10
BERKELEY		SC '	45015	3.00
CALHOUN		SC	45017	2.80
CHARLESTON		SC	45019	3.10
CHEROKEE		SC	45021	2.55
CHESTER			45023	2.70
CHESTERFIELD		SC	45025	2.70
CLARENDON		SC	45027	2.80
COLLETON		SC	45029	3.10
DARLINGTON		SC	45031	2.80
DILLON		l sc	45033	3.00
DORCHESTER		lsc ·	45035	3.10
EDGEFIELD		sc	45037	2.80
FAIRFIELD		SC	45039	2.70
			45039	
FLORENCE		SC	1	3,00
GEORGETOWN		SC	45043	3.00
GREENVILLE		SC	45045	2.55
GREENWOOD		SC	45047	2.70
HAMPTON		SC	45049	3.20
HORRY		I SC	45051	3.00
JASPER		SC	45053	3.20
KERSHAW		SC	45055	2.70
LANCASTER		SC	45057	2.70
LAURENS		SC	45059	2.55
LEE	***************************************	SC	45061	2.80
LEXINGTON	******************************	SC	45063	2.80
MCCORMICK		SC	45065	2.80
MARION	***************************************	SC	45067	3.00
MARLBORO		sc	45069	2.80
NEWBERRY		sc	45071	2.70
OCONEE		SC	45073	2.55
ORANGEBURG		SC	45075	2,80
PICKENS		SC	45077	2.55
RICHLAND		SC	45079	2.80
SALUDA	·	SC	45081	2.80
SPARTANBURG		SC	45083	2.55
SUMTER		sc	45085	2.80
UNION			45087	2.55
WILLIAMSBURG		SC	45089	3.00
YORK		SC	45091	2.55
		1 '	46003	1 .
AURORA				1.50
BEADLE		SD	46005	1.50
BENNETT		SD	46007	1.40
BON HOMME			46009	1.50
BROOKINGS		SD	46011	1.50
BROWN		SD	46013	1.40
BRULE		SD	46015	1.50
BUFFALO		SD	46017	1.40
BUTTE		SD	46019	1.40
CAMPBELL	·	SD	46021	1.40
CHARLES MIX		SD	46023	1.50
CLARK		SD	46025	1.50
		SD	46027	1.70
ULAY		- OL		
CODINGTON			46029	1.50

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
CUSTER	SD	46033	
DAVISON	SD	46035	1.4 1.5
UA1	SD	46037	1.4
DEUEL	SD	46039	1.5
DEWEY	SD	46041	1.4
DOUGLAS	SD	46043	1.5
EDMUNDS	SD	46045	1.4
FAULK	SD	46047	1.4
GRANT	SD	46049	1.4
	SD	46051	1.5
TARKON	SD SD	46053	1.5
TANKLIN,	SD	46055	1.4
TAND WALLEST THE PROPERTY OF T	SD	46057 46059	1.5
TAINSOIN	SD	46061	1.4
TANDENG	SD	46063	1.5
109ПСО	SD	46065	1.4 1.4
101CHINSON	SD ·	46067	1.5
11 <i>0</i> C	SD	46069	1.4
ACROUN	SD	46071	1.4
ENAULD	SD	46073	1,5
ONES	SD	46075	1.4
MINGOEUMT	SD	46077	1.50
ANG management and a second and	SD	46079	1.50
AWRENCE	SD	46081	1,40
INCOLN	SD	46083	1.60
YMAN	SD .	46085	1.40
ICCOOK ICPHERSON	SD	46087	1.50
MARSHALL	SD	46089	1,40
EADE	SD	46091	1.4
ELLETTE	SD	46093	1.4
INER	SD	46095	1,4
INNEHAHA	SD	46097	1.5
OODY	SD	46099	1.6
ENNINGTON	SD	46101	1.5
ERKINS	SD .	46103	1,4
OTTER AND	SD	46105	1.4
OBERTS	SD SD	46107	1.40
ANOURN	SD	46109	1.50
MANNUN	SD	46111	1.50
FINA	SD	46113	1.40
TANLEY	SD	46115 46117	3,3 1.40
OLLI	SD	46119	1.40
OOD	SD	46121	1.40
TIPP	SD	46123	1.40 1.40
UNINCH	SD ·	46125	1.60
INON	SD	46127	1.70
ALWORTH	SD	46129	1.40
ANATON	SD	46135	1.60
IEDAOR	SD ·	46137	1.40
NDERSON	TN	47001	2.15
EUFURO	TN	47003	2.05
ENTON	TN	47005	2.20
LEDSOE	TN	47007	2.25
LOUNT	TN	47009	2.25
PADLEY	TN	47011	2.55
AMPBELL	TN	47013	2.15
ANNON	TN	47015	2.05
IMIER I	TN -	47017	2.50
	TN	47019	2.25
	TN	47021	2.05
	TN	47023	2.70
	TN	47025	2.15
	<u>TN</u>	47027	2.05
	TN	47029	2.25
	TN	47031	2.05
	TN	47033	2.70
	TN	47035	2.15
FO LTUG	TN	47037	2.05
EUATUH			
	TN j	47039 47041	2.20 2.05

County/Parlsh/City	State	FiPS_Code	Class I differen- tial adjusted for location
DICKSON	TN	47043	2.20
DYER	TN	47045	2.50
FAYETTE	TN	47047	2,85
FENTRESS	TN	47049	2.15
FRANKLIN	TN	47051	2.25
GIBSON	TN	47053	2,50
GILES	TN	47055	2.20
GRAINGER	TN	47057	2.25
GREENE	TN	47059	2.25 2.25
GRUNDY	TN	47061	2.25 2.25
HAMBLEN	TN	47063 47065	2.55
HAMILTON	TN TN	47067	2.25
HANCOCK	TN	47069	2.70
HARDEMAN	TN	47071	2.50
HARDIN	TN	47073	2.25
HAWKINS	TN	47075	2.70
HAYWOODHENDERSON	TN	47077	2.50
HENRY	TN	47079	2.30
HICKMAN		47081	2.20
HOUSTON	TN	47083	2.20
HUMPHREYS	TN	47085	2.20
JACKSON	TN	47087	2.05
JEFFERSON	TN	47089	2.25
JOHNSON	TN	47091	2.25
KNOX	TN	47093	2.25
LAKE	TN	47095	2.30
LAUDERDALE	TN .	47097	2.70
LAWRENCE	TN	47099	2.20
LEWIS	TN	47101	2.20
LINCOLN	TN	47103	2.25
LOUDON	TN	47105	2.25
MCMINN	TN	47107	2.55
MCNAIRY	TN	47109	2.70
MACON	TN .	47117	2.05 2.70
MADISON	TN	47113 47115	2.70
MARION	TN	47117	2.05
MARSHALL	TN	47119	2.05
MAURY		47121	2.55
MEIGS		47123	2.55
MONROE		47125	2.20
MONTGOMERY	TN	47127	2.25
MORGAN	200	47129	2.15
		47131	2.30
OBION		47133	2.15
PERRY		47135	2.20
PICKETT	· ·	47137	2.15
POLK		47139	2.55
PUTNAM	TN	47141	2.15
RHEA		47143	2.25
ROANE		47145	2.25
ROBERTSON		· 47147	2.05
RUTHERFORD		47149	2.05
SCOTT		47151	2.15
SEQUATCHIE		47153	2.25
SEVIER	. TN -	47155	1 1
SHELBY		47157	4
SMITH		4/159	
STEWART		47161	
SULLIVAN		47163	1
SUMNER		47165	
TIPTON		47167	
TROUSDALE		47169	
UNICOI		47171	1
UNION		47173	1
VAN BUREN		47175	
WARREN		47177 47179	
WASHINGTON		47175	1 222
WAYNE		47183	
WEAKLEY	· I <u></u> ::		
WHITE	ITN	47185	2.19

County/Parish/Clty	State	FIPS_Code	Class I differen- tial adjusted for location
WILLIAMSON	TN	47187	2.05
WILSON	TN	47189	2.05
ANDREWS	TX.	48001	2.35
ANGELINA	TX TX	48003	1.95
AHANSAS	l tiĝ	48005 48007	2.65
ARCHER	TX	48009	2,95 1.95
ARMSTRONG	TX	- 48011	1.95
AUSTIN	[™	48013	2.75
BAILEY	TX I	48015 48017	2.75
DANDERA	Τχ	48019	1.60 2.55
DASTRUP	TX	48021	2.65
BAYLOR	TX .	48023	1.95
BELL	TX TX	48025	2.95
BEXAH	l tiĝ l	48027 48029 i	2.35
DLANCU	İπχ	48031	2.65 2.55
BORDEN	TX	48033	2.10
BOSQUE BOWIE	TX	48035	2.35
DAAZUNIA	TX TX	48037	2.10
3HAZOS	liĝ l	48039 48041	2.95
THEWSIEH	ΤX	48043	2.65 2.35
PRISCUE	TX	48045	2.35 1,95
BROOKS BROWN	TX	48047	3.15
BURLESON	TX	48049	2.10
SURNET	TX TX	48051	2.65
ALUWELL	li x	48053 48055	2.35
ALHOUN	TX	48057	2.65 2.95
ALLAHAN	TX	48059	2.10
AMERON	<u>TX</u>	48061	3,15
ARSON	TX TX	48063	1.95
ASS	π̂ l	48065 48067	1.95
ASTHO	TX	48069	2.10 1.60
HAMBERS	TX	48071	2.95
HILDRESS	TX	48073	2.35
LAY	TX	48075	1.95
OCHRAN	TX TX	48077 48079	1.95
OKE	Τ̈́X	48081	1.60 2.10
OLEMAN	TX.	48083	2.10
COLLINGSWORTH	TX	48085	1.95
OLORADO	<u>TX</u>	48087	1.95
OMAL	TX	48089 48091	2.75
UMANCHE	ΤX	48093	2.55 2.10
ONCHO	TX	48095	2.10
OOKE	TX	48097	1.95
OTTLE	TX	48099	2.35
HANE	TX TX	48101	1.95
HUCKETT	Τ χ Ι	48103 48105	2.10 2.35
HO981	TX	48107	1.95
ULBERSON	TX	48109	1.95
ALLAS	TX .	48111	1.90
AWSON	TX TX	48113	2.10
CAF SMITH	τx	48115 48117	1.95
ECIA	TX	48119	1.60 1.95
ENTON	TX	48121	1.95
E WITT	TX	48123	2.75
ICKENS	TX	48125	1.95
UNLET	TX TX	48127	2.75
OVAL	쓨	48129 48131	1.95
ASTLAND	πx	48133	2.95 2.10
GIOR	TX	48135	2.10
	TX	481,37	2.35
	77.4	48139 i	2.10

County/Parish/City		State		FIPS_	_Code	Class I o tial adjus locat	sted for
PASO	ΤX				48141		1.7
ATH	TX		- 1		48143	l . '	2.1
LLS	TX		.]		48145		2.3 1.9
NNIN	TX TX	: .			48147 48149		2.7
YETTE					48151		2.1
OYD				•	48153		1.9
ARD			. [48155	İ	1,9
AT BEND	TX		1		48157		~ 2.9
ANKLIN		•	- 1		48159		1.9
EESTONE	TX		ĺ	- '	48161 48163		2.3
NO			- 1		48165	ļ.	1.9
KLVESTON	TX				48167		2.9
NZA	TX				48169		1.9
LLESPIE	TX		- '		48171	· · ·	. 2.3
ASSCOCK	TX				48173		2.1
DLIAD	TX				48175		2.9
DNZALES	TX				48177 48179	· .	2.7 1.9
AY	TX TX				48181		1.9
RAYSON	ΙŔ				48183		2.1
RIMES					48185	1	2.7
JADALUPE	TX				48187	Ι.	2.€
LE	TX				48189	2.5	1,9
LL	TX				48191		1.5
AMILTON			- 1		48193		2.1
ANSFORD	TX		į	1.0	48195		1.5
ARDEMAN	TX	4.7		: .	48197	1	1,9 2,9
ARDIN					48199 48201	1	2.9
ARRIS					48203		2.1
ARRISONARTLEY					48205		1.9
ASKELL	ΤX				48207	,	1.9
AYS	TX				48209	1.	2.5
EMPHILL	TX			1	48211		1,8
ENDERSON		•		• .	48213		2.3
DALGO				1 .	48215	•	3.1
L					48217 48219	1	2.3 1.9
OCKLEY				١.,	48221		2.
DPKINS	- 1				48223	1	1.9
OUSTON				1 .	48225		2.
ORANO DE LA CONTROL DE LA CONT	I				48227	' '	2.
UDSPETH					48229)	1.3
UNT	. TX			100	48231		1.5
UTCHINSON		•			48233	1.	1,9
NON					48235	1	2.
ACK	·ΙX				48237 48239	1 .	1. 2.
ACKSON	· TX TX				48241	1 '	. 2.
ASPER				[.	48243		2.
EFFERSON			100		48245	·	2.
M HOGG				1	48247	7	2.9
M WELLS					48249)	2.
DHNSON					48251		2.
DNES				}	48253	- 1	2.
ARNES					48258		2.
AUFMAN					48253 48259		2. 2.
ENDALL				1	. 4826		3.
ENT				1 .	4826		2.
ERR					4826		2.
IMBLE	1				4826		2.
ING			٠.		4826	9	1.
INNEY	· 1				4827	1	2.
LEBERG	. TX			· · · ·	4827		3.
NOX					4827	I - I	1.
AMAR:				ļ	- 48271 48271		1.
AMB	[48279 4828		1. 2.
AMPASAS							

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location	
LAVACA	TX	48285	2.75	
LEE	TX i	48287	2.65	
LIBERTY	TX	48289	2.55	
LIMESTONE	<u> 1</u> 1X.	48291	2.95	
LIPSCOMB	TX	48293	2.35	
LIVE OAK	TX	48295	1.90	
LLANO	TX TX	48297	2.95	
LOVING	l t â l	48299 48301	2.35	
LUBBOCK	Τ̈́X	48303	1.95 1.95	
LYNN	TX ·	48305	1.95	
MCCULLOCH	TX I	48307	2.10	
MCLENNAN	אד	48309	2.35	
MCMULLEN	TX	48311	2.75	
MADISON	<u> TX </u>	48313	2.65	
MARION	EX	48315	2.10	
MASON	TX ·	48317	2.10	
MATAGORDA	TX TX	48319	2.35	
MAVERICK	l tx	48321	2.95	
MEDINA	Τ̈́X	48323 48325	2.65	
MENARD	l tiĝ	48327	2.65 2.35	
MIDLAND	TX I	48329	2.10	
MILAM	lπ̂	48331	2.10 2.55	
MILLS	TX I	48333	2.10	
MITCHELL	TX	48335	2,10	
MONTAGUE	TX	48337	1.95	
MONTGOMERY	TX	48339	2.95	
MOORE	TX .	48341	1.90	
MORRIS	TX	48343	1.95 /	
NACOGDOCHES	TX I	48345	1.95	
NAVARRO	TX .	48347	2.55	
NEWTON	TX TX	48349 48351	2.35	
NOLAN	Τχ	48353	2.75 2.10	
NUECES	TX	48355	3.15	
OCHILTREE	TX I	48357	1.90	
OLDHAM	TX	48359	1.90	
ORANGE	TX	48361	2.95	
PALO PINTO	TX	48363	2.10	
PANOLA	TX	48365	2.35	
PARKER	TX	48367	2.10	
PARMER	TX	48369	1.60	
POLK	TX.	48371	. 2.35	
POTTER	TX TX	48373	2.75	
PRESIDIO	ltî l	48375 48377	1.95	
RAINS	l†û · I	48379	2.10 1.95	
RANDALL	TX '	48381	1.95	
REAGAN	TX	48383	2.35	
REAL	TΧ	48385	2.55	
RED AIVER	TX ·	48387	1.95	
REEVES	TX [48389	2.10	
REFUGIO	TX	48391	2.95	
POBERTS	TX	48393	1.90	
ROBERTSON	<u> </u>	48395	2.55	
ROCKWALL	TX	48397	1.95	
AUNNELS	TX	48399	2.10	
SABINE	TX TX	48401 48403	2,35	
SAN AUGUSTINE	l t â l	48405	2.65 2.65	
SAN JACINTO	l t â l	48407	2.65 2.75	
SAN PATRICIO	lτx	48409	2.95	
SAN SABA	TX	48411	2.10	
SCHLEICHER	TX	48413	2.35	
SCURRY	TX ·	48415	2,10	
SHACKELFORD	TX	48417	2.10	
SHELBY	TX .	48419	2.55	
SHERMAN	TX .	48421	1.90	
SMITH	TX	48423	2.35	
SOMERVELL	TX	48425	2.10	
STARR	ITX I	48427 l	2.95	

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
STEPHENS		48429	2.10
STERLING	TX	48431	2.10
STONEWALL		48433 48435	2.10 2.35
SUTTON		48437	1.95
TARRANT		48439	2.10
FOLYA	1	48441	2.10
TERRELL	TX	48443	2.35
TERRY	TX	48445	1.95
THROCKMORTON	TX	48447 48449	1.95 1.95
TITUS TOM GREEN	TX TX	48451	2.10
TRAVIS	Τ̂Χ	48453	2.55
TRINITY	TX	48455	2.65
TYLER	, TX	48457	2.75
UPSHUR		48459	2.10
UPTON	. TX	48461	2.35 2.65
UVALDE	. TX TX	48463 48465	2.35
VAL VERDEVAN ZANDT	∷l¦ά	48467	2.10
VICTORIA		48469	2.95
WALKER	1	48471	2.75
MALLER REJUNDANIA DE LA CONTROL DE LA	, TX	48473	2.75
WARD		48475	2.10
WASHINGTON		48477 48479	2.75 2.75
WEBBWHARTON	1	48479	2.75
WHEELER		45483	1.90
WICHITA		48485	1.95
WILBARGER		48487	1.95
WILLACY		48489	3.15
WILLIAMSON		48491	2.55
WILSON		48493 48495	2.75 1.95
WINKLER	2.4	48497	1.95
WOOD		48499	1,95
YOAKUM		48501	1.95
YOUNG		48503	1.95
ZAPATA		48505	2.95
ZAVALA		48507	2.65
BEAVER	UT UT	49001 49003	1.50
BOX ELDER	l ŭ i	49005	1.50
CARBON	· .: ·	49007	1.80
DAGGETT		49009	1.50
DAVIS	υτ	49011	1.50
DUCHESNE	J UT	49013	
EMERY	. UT	49015	
GARFIELD	UT UT	49017 49019	
GRAND		49021	1.80
JUAB		49023	
KANE		49025	
MILLARD		49027	1.50
MORGAN		49029	1
PIUTE		49031	
RICH	1.1997	49033 49035	
SAN JUAN	··· 1	49037	1
SANPETE		49039	
SEVIER	7 L	49041	
SUMMIT	UT	49043	
TOOELE	UT	49045	
UINTAH		49047	
UTAH	1 1 1 2 2	49049 49051	1 '
WASATCH		49051	
WAYNE	· I :	49055	
WEBER		49057	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
ADDISON	- I	50001	
			1.
BENNINGTON	VT	50003	3 2.19

County/Parish/City	State	FIPSCode	Class I differen- tial adjusted for location
CHITTENDEN	VT	50007	2.05
ESSEX	VT	50009	1.95
FRANKLIN	ΛĬ	50011	1.95
LAMOILLE	VT VT	50013 50015	1.96
ORANGE	Vī	50017	1.95 2.05
ORLEANS	VΤ	50019	1.95
RUTLAND	\vi	50021	2.05
WINDHAM	VT VT	50023 50025	2.05 2.30
WINDSOR	VΤ	50027	2.15
ACCOMACK ALBEMARLE	YA .	51001	2.10
ALLEGHANY	VA VA	51003 51005	2.15
AMELIA	VÃ	51003	2,15 2,20
AMHERST	VA ·	51009	2.15
APPOMATTOXARLINGTON	VA	51011	2.15
AUGUSTA	VA VA	51013 51015	2.05 2.15
BATH	VÃ	51017	2.15
BEDFORD	VA	51019	2,15
BLAND	VA	51021	2.25
BRUNSWICK	VA VA	51023 51025	2.15
BUCHANAN	vâ ·	51025	2.35 2.25
BUCKINGHAM	VA	51029	2.15
CAMPBELL CAROLINE	VA	51031	2.15
CARROLL	VA VA	51033 51035	2.20 2.25
CHARLES CITY	VA	51036	2.20
CHARLOTTE	VA	51037	2.15
CHESTERFIELD	VA .	51041	2.20
CRAIG	VA VA	51043 51045	2.05 2.15
CULPEPER	VA	51047	2.05
CUMBERLAND	VA	51049	2.15
DICKENSON	VA VA	51051	2.25
ESSEX	VÂ ·	51053 51057	2.35 2.20
FAIRFAX	VA ·	51059	2.05
FAUQUIÉR	VA	51061	2.05
FLUVANNA	VA ·	51063	2.15
FRANKLIN	VA	51065 51067	2.15 2.15
FREDERICK	VA	51069	2.05
GLES	VA	51071	2.15
GOOCHLAND	VA VA	51073 51075	2.20 2.20
GRAYSON	VÃ	51075	2.25
GREENE	· VA	51079	2.15
GREENSVILLE	VA ·	51081	2.35
HANOVER	VA VA	51083 51085	2.35 2.20
HENRICO		51087	2.20
HENRY	VA	51089	2.35
HIGHLANDISLE OF WIGHT	VA	51091	2.15
JAMES CITY	VA VA	51093 51095	2.55 2.55
KING AND QUEEN	VA	51097	2,20
KING GEORGE	VA	51099	2.05
KING WILLIAMLANCASTER	VA VA	51101	2.20
LEE	VA VA	51103 51105	2.20 2.25
LOUDOUN	VÂ	51107	2.05
LOUISA	VA	51109	2.15
LUNENBURG	VA	51111	2.35
MATHEWS	VA VA	51113 i 51115 i	2.15 2.20
MECKLENBURG	VÃ	51117	2.20 2.35
MIDDLESEX	VA	51119	2.20
MONTGOMERY	VA	51121	2.15
NELSON	I VA	l . 51125 l	2.15

County/Parist/City			State	FIPS_Code	tial adjuste	Class I differen- tial adjusted for location	
<u> </u>			A	51127		2.20	
LEW KENT			·.·	51131		2.10	
LE DEL LANDON DEL				51133		2.20	
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			'A.	51135 51137		2.15	
		41114414411441144114411	Ά	51137	Ι.		
JHANGE		<u></u> ∀	'A	51139		2.05	
			Α	51141	L .	2.35	
			/A	51143		2.35	
			/A	51145		2.20	
				51147	1 .	2.15	
			/A		. 1	2.35	
			/A	51149	1		
HINGE GEORGE		I V	/A	51153	.	2.05	
PRINCE WILLIAM			/A	61155	1	2.15	
			/A -	51157	Ή .	2.05	
			/A	51159		2.20	
				5116		2.15	
			/A .			2.15	
			VA ·	5116	1		
			VA .	5116	[2.15	
ROCKINGHAM		\ \	VA	5116	7 .	2.25	
			VA	5116	9	2.28	
			VÃ	5117		2.05	
				5117	. !	2.25	
			VA	1 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	- I	2.5	
			VA	5117	_ '		
SOUTHAMPTON			VA	5117	- 1	2.15	
			VA -	5117	9 .	2.0	
			VA	5118	11 -	2.5	
				5118	I	2.3	
			VA			2.2	
			VA	5118	_ (2.0	
I MAEYYELL			VA.	5118	. •		
WARHEN			VA	5119	1 -	2.2	
WASHINGTON			VA	5119	3 !	2.0	
LICATION CONT. AND		*********************	VA '	5119	_ 1 ' .	2.2	
NAME :				5119	_	2.2	
IAD CTUE		*************************	VA			2.5	
Land 14			VA	5119	- 1		
TORK			VA *	5151		2.0	
ALEXANDRIA CITY		1	VA.	5151	5	2.1	
			VA	5152	0	2.2	
RESECTED CITY		***************************************		5150		2.1	
CUENA MOYA CITY		**********************	VA	515		2.1	
ALCOHOLOTTICOURLE CITY			VA			2.5	
OUTOADEAKE OITY		***********	VA	515			
			VA	515		2.1	
CLIFTON FORGE CITY			VA :	515	70	2.3	
COLONIAL HEIGHTS CITY		474114-7	VA :	515		2.1	
ACCUMOTOM CITY			1	515	_ 1	2.3	
		*** 14 ***44 *****	VA			2.3	
			VA ·	515	1 .		
	4.		VA	516	- 1	2.0	
FAIRFAX CITY			VA	516	10	2,1	
FALLS CHURCH CITY			VA	516	20	2.	
EDIAMONIA OITV		************************		516	. 1	2.	
FORBERIOVEDUDO CITY: 1			I VA		I	2.	
			VA :	516			
LIALABTON OUTV			VA	516		2.	
HAMPTON CITY	b*************************************		VA	516	60	2.	
HARRISONBURG CITY			ÍVÁ	516	70	2.	
MODELLICITY			l Vâ	518		2.	
LEVINOTON CITY			1	516		. 2.	
TAMOUNDO OTV			VA		1	2.	
A A A A A C CO A C CITY			VA	516			
MANASSAS CITT			VA .	516	-	2.	
MANASSAS PARK CITY		*****	VA	516	90	. 2.	
THE PERSON OF CITY				51		2.	
NOVERDOWN NEWER CITY			LVA		10	2	
HAREOUX AITV			1 ***	1		. 2	
MACTON CITY		************************	1 ***.	511			
NUMBER OF STREET			VA ·	1	730	2	
PETERSBUHG CITY			VA	51	735	2	
COCUROCON CITY			1 ***		740 .	. 2	
		**********************	1 ***		750	. 2	
A A DEODD OITY		**********************	1 ***			2	
CHOING ON COM			1	-	760		
HICHMOND CITY			. I VA	51	770	. 2	
-0 MOVE 0177/		14	1	51	775	2	
O LL CLA OUTM		************************			790	2	
ATALINITANI CITY							
STAUNTON OUT			. VA		800	2	
SUPPOLK CITY			l va	l 51	810 .	2	
001,001,01			. 77			. 2	

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
WILLIAMSBURG CITY	VA	51830	2.55
ADAMS	VA	51840	2.05
7 100 1171 1111111111111111111111111111		53001	1.35
		53003	1.35
VI ICO 11 1111111111111111111111111111111	144-	53005	1.30
VW 766 (41 (4141144-11-14-14		53007	1.30
WEST III this consequentification of the second sec	1	53009 53011	1.45
OCTOMORY	1	53011	1.45
	1	53015	1.35
DODGEG	WA	53017	1.45 1.30
· LI 17 1 111/444	1 1444	53019	1.35
FRANKLIN GARFIELD	WA	53021	1.35
GRANT CRAVE LADROR		53023	1.35
GRAYS HARBOR	WA :	53025	1.30
IGLANU	WA	53027	1.45
JEFFERSON	WA	53029	1.45
MING	WA I	53031	1,45
NIOAP	₩Ã	53033 53035	1.45
NITITAS	WA	53037	1.45
ALIONITAT	WA .	53039	1.30
LEY10	WA	53041	1.30 1.45
LIIVOOLIV	WA	53043	1.35
MASON	WA I	53045	1.45
DKANOGAN	WA	53047	1.30
PACIFIC	WA	53049	1,45
PEND OREILLE PIERCE SAN BIAN		53051	1.35
SAN JUAN	WA	53053	1.45
SKAGIT	WA	53055	1.45
STATESTICAL STREET, ST	itara	53057	1.20
SNOT IOWIGH	I WA	53059	1.45
or Grovie	WA WA	53061	1.45
71 C 7 C 1 C 7 C 7 C 7 C 7 C 7 C 7 C 7 C	l WA	53063	1.35
HONOTON	lwa l	53065 53067	1.35
TOTAL DATA CONT.	WA	53069	1.45
TALLA TYALLA	WA	53071	7.45 1.35
WHATCOM	WA	53073	1.20
VHITMAN	WA	53075	1.35
AKIMA	WA ·	53077	1,30
SARBOUR SERKELEY	w ·	54001	2.05
BOONE	WV .	54003	2.05
BRAXTON	WV	54005	2.20
MOONE	WV	54007	2.20
ADELL management of the contract of the contra	WV	54009	1.95
MERCOOK MANAGEMENT AND AND AND AND AND AND AND AND AND AND	w	54011	2.20
1LP(111-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	l wv	54013 54015	2.05
ODAIDGE	wv	54017	2.20
ATCHE	wv .	54019	2.05 2.20
PLVCA	wv i	54021	2.20
	wv	54023	2.05
ANDOUGE	Ŵ۷	54025	2.15
IAMPSHIRE	WV:	54027	2.05
IANCOCK	WV .	54029	1.95
IARDY	WV .	54031	2.05
ACKSON	WV	54033	2.05
EFFERSON	WV	54035	2.05
ANAWHA		54037	2.05
EWIS	WV	54039	2.20
WOOLIN III.III	WV-	54041	2.05
OGAN	WV	54043	2.20
CDOYACTE	WV	54045	2.20
ANION	WV	54047	2.20
IARIORALL	WV	54049	1.95
AOOR	.wv	54051 54053	1.95
ICHOCH	wv	54055	2.05
MINERAL MARKET M	wv	54057	2.15
RNGO	1401	54059	2.05 2.20
ONONGALIA	wv	54061	1.95
		U-7001 1	1.95

County/Parish/City	State	FIPS_Code	Class I differen- tial adjusted for location
MONROE	wv .	54063	2.15
MORGAN	WV	54065	2.05
NICHOLAS	WV	54067	2.20
OHIOPENDLETON	WV	54069	1.95
PLEASANTS	WV WV	54071	2.15
POCAHONTAS	WV :	54073	2.05
PRESTON	l wv	54075 54077	2.15 1.95
PUTNAM	WV	54079	2.20
HALEIGH	l wv	54081	2.20
RANDOLPH		54083	2.05
RITCHIE ROANE	WV	54085	2.05
SUMMERS	WV	54087	2.20
TAYLOR	WV I	54089	2.15
TUCKEH	I WV	54091 54093	1.95
TYLER	WV	54095	2.05 2.05
UPSHUR	l wv	54097	2.05
WAYNE	WV	54099	2.20
WEBSTER	WV	54101	2.05
WETZEL WIRT	WV	54103	1.95
WOOD	WV	54105	2.05
WYOMING	WV	54107	2.05
ADAMS	Wi ·	54109	2.20
ASHLAND	l wi	55001 . 55003	1.70
BARHON	l ŵi	55005	1.60 1.60
BAYFIELD	wi i	55007	1.65
BROWN	WI .	55009	1.80
BUFFALO	W	55011	1.60
BURNETT	W	55013	1.60
CALUMET	Wi	55015	1.80
CLARK	Wi	55017	1.60
COLUMBIA	Wi	55019	1.60
CHAWFOHD	Wi	55021 55023	1.70
DANE	l wi	55025	1.70 1.80
DODGE	Wi	55027	1.80
DOOR	WI	55029	1.80
DOUGLAS	WI	55031	1.65
DUNNEAU CLAIRE :	WI	55033	1.60
FLORENCE	WI .	55035	1.60
FOND DU LAC	Wi	55037	1.60
FOREST	Wi	55039 55041	1,80
GRANT	l Wi	55043	1.60 1.80
GREEN	l wi	55045	1.80
GREEN LAKE	WI v	55047	1.70
IOWA	WI .	55049	1.80
JACKSON	W!	55051	1.60
JACKSON	WI	55053	1.60
JUNEAU	WI	55055	1.80
KENOSHA	W	55057 55059	1.70
KEWAUNEE	lwi l	55061	1.95
LA CHOSSE	l wi	55063	1,80 1,60
LAPAYETTE	wi .	55065	1.80
LANGLADE	WI :	55067	1.60
LINCOLN	WI .	55069	1.60
MANITOWOC	WI	55071	.1.80
MARINETTE	Wi	55073	1.60
MARQUETTE	WI WI	55075	1.60
MENOMINEE	W	. 55077	1.70
MILWAUKEE	l Wi	55078 55079	1.70
MONROE	lwi l	55079 55081	1.95
OCONTO	l wi	55083	1.60 1.70
ONEIDA	wi	55085	1.60
OUTAGAMIE	wi	55087	1.70
OZAUKEE	Wi	55089	1.95
PEPIN	WI .	55091	1.60
PIERCE	IWI , I	55093	1.60