June 28, 2007 Exhibit 99-b FCIC-Appendix III

Rounding Rules

ITEM _	FORM APH Form Acreage Report Notice, Loss Pmt	GUIDELINES			
Reported Acres		Tobacco - Round to (0.01) All other Crops - Round to (0.10)			
		UNIT OF MEASURE Round to:			
		Bushels, Boxes, Cartons, Lugs,			
		Hundredweight(cwt)	Tons		Dollars, unds
APH Yields	APH Form Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(0.10)	(1.00)
Guarantee Per Acre Stage Guarantee	Acreage Report Notice, Loss Pmt	(0.10)	(0.01)	(0.10)	(1.00)
Total Guarantee Loss Guarantee	Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(0.10)	(1.00)
Total Producer Premiums & Losses	Acreage Report Notice, Loss Pmt	(1.00) for all cr	ops		
Insured Share	Acreage Report Notice, Loss Pmt	(0.001) for all c	rops		
Production to Count Farm Unit Deficiency		(0.10)	(0.10)	(0.10)	(1.00)
NOTE:					
Round to (1.00) Round to (0.10)	Round to whole numbers in a 2 position decimal field. Round to tenths in a 2 position decimal field. Round to hundredths in a 2 position decimal field.				

Round t	o (1.00)	Round to	whole numbers	in a 2 position decimal field.
Round t	0 (0.10)	Round to	tenths in a 2	position decimal field.
Round t	o (0.01)	Round to	hundredths in	a 2 position decimal field.
Round t	0 (0.001)	Round to	thousandths in	n a 3 position decimal field.

Raisins are not covered by this table. See the Raisin Crop Handbook for rounding rules.

Bu. = bushel(s) Ctns. = cartons Lbs. = pounds Т. = ton

Cwt = hundred weight

Dol = Dollar Bbl = Barrel