Exhibit 9-5

DESCRIPTION OF CODING FIELDS FOR FORM OSM 121-C

Item No.	Description	No. of Positions	Remarks
1.	MINE ID	7	
2.	SEQ	2	Sequence
3.	TYPE	1	Mine Type (underground surface, lignite)
4.	YYQ	3	Calendar year and quarter: Example 804 for Fourth Quarter of 1980
5.	STATUS	1	Mine Status: A = Active I = Inactive E = Exempt
6.	REASON CODE	2	N = Non-mine facility Status Reason Code

STATUS AND REASON CODES FOR FORM 121-C

I (Inactive)

01 - Seasonal operation
02 - Closed by owner
03 - Closed by MSHA
04 - Changed ownership
05 - Production reported under another Mine ID
06 - Permanently abandoned
07 - Has not begun production
08 - Has not responded for 8 consecutive quarters.

E (Exempt under the Act)

21 - Coal used by landowner
22 - Mine is two acres or less
23 - Operation is incidental part of Federal, State or local government
24 - Extraction of coal is incidental to the extraction of other minerals where coal does not exceed 16 2/3 percent of mineral tonnage removed for commercial use of sale.

A (Active)

10 - Mine activated from MSHA file
11 - Mine began reporting (with or without production)
12 - Reactivate request by Auditor
13 - Reactivate request by Operator/Permittee

N (Non-mine Facility)

31 - Processing plant
32 - Tipple (preparation plant)
33 - Loading facility
34 - Experimental (research) operation
35 - Repair Shop
36 - Pipeline

Table 1
FIPS State Codes for the States and the District of Columbia

Name	FIPS State Numeric Code	FIPS State Alpha Code	Name	FIPS State Numeric Code	FIPS State Apha Code
Alabama	01	AL	Missouri	29	MO
Alaska	02	AK	Montana	30	MT
Arizona	04	AZ	Nebraska	31	NE
Arkansas	05	AR	Nevada	32	NV
California	06	CA	New Hampshire	33	NH
Colorado	08	CO	New Jersey	34	NJ
Connecticut	09	CT	New Mexico	35	NM
Delaware	10	DE	New York	36	NY
District of			North Carolina	37	NC
Columbia	11	DC	North Dakota	38	ND
Florida	12	FL	Ohio	39	OH
Georgia	13	GA	Oklahoma	40	OK
Hawaii	15	HI	Oregon	41	OR
Idaho	16	ID	Pennsylvania	42	PA
Illinois	17	IL	Rhode Island	44	RI
Indiana	18	IN	South Carolina	45	SC
Iowa	19	IA	South Dakota	46	SD
Kansas	20	KS	Tennessee	47	TN
Kentucky	21	KY	Texas	48	TX
Louisiana	22	LA	Utah	49	UT
Maine	23	ME	Vermont	50	VT
Maryland	24	MD	Virginia	51	VA
Massachusetts	25	MA	Washington	53	WA
Michigan	26	MI	West Virginia	54	WV
Minnesota	27	MN	Wisconsin	55	WI
Mississippi	28	MS	Wyoming	56	WY

STATE NAME: ALABAMA

STATE ABBREVIATION: AL

STATE CODE: 01

CODE	COUNTY NAME
001	AUTAUGA
003	BALDWIN
005	BARBOUR
007	BIBB
009	BLOUNT
011	BULLOCK
013	BUTLER
015	CALHOUN
017	CHAMBERS
019	CHEROKEE
021	CHILTON
023	CHOCTAW
025	CLARKE
027	CLAY
029	CLEBURNE
031	COFFEE
033	COLBERT
035	CONECUH
037	COOSA
039	COVINGTON
041	CRENSHAW
043	CULLMAN
045	DALE
047	DALLAS
049	DE KALB
051	ELMORE
053	ESCAMBIA
055	ETOWAH
057	FAYETTE
059	FRANKLIN
061	GENEVA
063	GREENE
065	HALE
067	HENRY
069	HOUSTON
071	JACKSON
073	JEFFERSON
075	LAMAR
077	LAUDERDALE
079	LAWRENCE
081	LEE
083	LIMESTONE
085	LOWNDES
087	MACON
089	MADISON
091	MARENGO
093	MARION
095	MARSHALL
097	MOBILE
099	MONROE
101	MONTGOMERY
103	MORGAN
105	PERRY
107	PICKENS
109	PIKE
111	RANDOLPH
113	RUSSELL
115	ST CLAIR
117	SHELBY
119	SUMTER
121	TALLADEGA
123	TALLAPOOSA
125	TUSCALOOSA
127	WALKER
129	WASHINGTON
131	WILCOX
133	WINSTON

STATE NAME: ALASKA

The official political units of Alaska are called boroughs. There are eleven organized boroughs and an unorganized borough which includes all remaining territory. The organized boroughs cover only a small percentage of the land area of the State. Because the unorganized borough is too large to provide a basis for suitable statistical analysis, the Bureau of the Census, in conjunction with the State of Alaska, has established census areas in the unorganized borough in order to provide a more effective basis for statistical purposes. Data systems using the unorganized borough may code that area as 999. Appendix B shows the relationship between the census divisions as published in FIPS 6-2 and the boroughs/census areas in this publication.

STATE ABBREVIATION: AK

STATE CODE: 02

CODE	NAME (Borough/Census Area)
010	ALEUTIAN ISLANDS
020	- ANCHORAGE
050	BETHEL
060	- BRISTOL BAY
070	DILLINGHAM
090	- FAIRBANKS NORTH STAR
100	- HAINES
110	- JUNEAU
122	- KENAI PENINSULA
130	- KETCHIKAN GATEWAY
140	KOBUK
150	- KODIAK ISLAND
170	- MATANUSKA-SUSITNA
180	NOME
185	- NORTH SLOPE
201	PRINCE OF WALES-OUTER KETCHIKAN
220	- SITKA
231	SKAGWAY-YAKUTAT-ANGOON
240	SOUTHEAST FAIRBANKS
261	VALDEZ-CORDOVA
270	WADE HAMPTON
280	WRANGELL-PETERSBURG
290	YUKON-KOYUKUK

- indicates name of an organized borough; other names are of census areas within the unorganized borough

STATE NAME: ARIZONA

STATE ABBREVIATION: AZ

STATE CODE: 04

CODE	COUNTY NAME
001	APACHE
003	COCHISE
005	COCONINO
007	GILA
009	GRAHAM
011	GREENLEE
013	MARICOPA
015	MOHAVE
017	NAVAJO
019	PIMA
021	PINAL
023	SANTA CRUZ
025	YAVAPAI
027	YUMA

STATE NAME: ARKANSAS

STATE ABBREVIATION: AR

STATE CODE: 05

CODE	COUNTY NAME
001	ARKANSAS
003	ASHLEY

ARKANSAS—CALIFORNIA—COLORADO

005	BAXTER
007	BENTON
009	BOONE
011	BRADLEY
013	CALHOUN
015	CARROLL
017	CHICOT
019	CLARK
021	CLAY
023	CLEBURNE
025	CLEVELAND
027	COLUMBIA
029	CONWAY
031	CRAIGHEAD
033	CRAWFORD
035	CRITTENDEN
037	CROSS
039	DALLAS
041	DESHA
043	DREW
045	FAULKNER
047	FRANKLIN
049	FULTON
051	GARLAND
053	GRANT
055	GREENE
057	HEMPSTEAD
059	HOT SPRING
061	HOWARD
063	INDEPENDENCE
065	IZARD
067	JACKSON
069	JEFFERSON
071	JOHNSON
073	LAFAYETTE
075	LAWRENCE
077	LEE
079	LINCOLN
081	LITTLE RIVER
083	LOGAN
085	LONOKE
087	MADISON
089	MARION
091	MILLER
093	MISSISSIPPI
095	MONROE
097	MONTGOMERY
099	NEVADA
101	NEWTON
103	OUACHITA
105	PERRY
107	PHILLIPS
109	PIKE
111	POINSETT
113	POLK
115	POPE
117	PRAIRIE
119	PULASKI
121	RANDOLPH
123	ST FRANCIS
125	SALINE
127	SCOTT
129	SEARCY
131	SEBASTIAN
133	SEVIER
135	SHARP
137	STONE
139	UNION
141	VAN BUREN
143	WASHINGTON
145	WHITE
147	WOODRUFF
149	YELL

STATE NAME: CALIFORNIA

STATE ABBREVIATION: CA

STATE CODE: 06

CODE	COUNTY NAME
001	ALAMEDA
003	ALPINE
005	AMADOR
007	BUTTE
009	CALAVERAS
011	COLUSA
013	CONTRA COSTA
015	DEL NORTE
017	EL DORADO
019	FRESNO
021	GLENN
023	HUMBOLDT
025	IMPERIAL
027	INYO
029	KERN
031	KINGS
033	LAKE
035	LASSEN
037	LOS ANGELES
039	MADERA
041	MARIN
043	MARIPOSA
045	MENDOCINO
047	MERCED
049	MODOC
051	MONO
053	MONTEREY
055	NAPA
057	NEVADA
059	ORANGE
061	PLACER
063	PLUMAS
065	RIVERSIDE
067	SACRAMENTO
069	SAN BENITO
071	SAN BERNARDINO
073	SAN DIEGO
075	SAN FRANCISCO
077	SAN JOAQUIN
079	SAN LUIS OBISPO
081	SAN MATEO
083	SANTA BARBARA
085	SANTA CLARA
087	SANTA CRUZ
089	SHASTA
091	SIERRA
093	SISKIYOU
095	SOLANO
097	SONOMA
099	STANISLAUS
101	SUTTER
103	TEHAMA
105	TRINITY
107	TULARE
109	TUOLUMNE
111	VENTURA
113	YOLO
115	YUBA

STATE NAME: COLORADO

STATE ABBREVIATION: CO

STATE CODE: 08

CODE	COUNTY NAME
001	ADAMS
003	ALAMOSA
005	ARAPAHOE
007	ARCHULETA
009	BACA

COLORADO—CONNECTICUT—DELAWARE—DISTRICT OF COLUMBIA—FLORIDA

011	BENT
013	BOULDER
015	CHAFFEE
017	CHEYENNE
019	CLEAR CREEK
021	CONEJOS
023	COSTILLA
025	CROWLEY
027	CUSTER
029	DELTA
031	DENVER
033	DOLORES
035	DOUGLAS
037	EAGLE
039	ELBERT
041	EL PASO
043	FREMONT
045	GARFIELD
047	GILPIN
049	GRAND
051	GUNNISON
053	HINSDALE
055	HUERFANO
057	JACKSON
059	JEFFERSON
061	KIOWA
063	KIT CARSON
065	LAKE
067	LA PLATA
069	LARIMER
071	LAS ANIMAS
073	LINCOLN
075	LOGAN
077	MESA
079	MINERAL
081	MOFFAT
083	MONTEZUMA
085	MONTROSE
087	MORGAN
089	OTERO
091	OURAY
093	PARK
095	PHILLIPS
097	PITKIN
099	PROWERS
101	PUEBLO
103	RIO BLANCO
105	RIO GRANDE
107	ROUTT
109	SAGUACHE
111	SAN JUAN
113	SAN MIGUEL
115	SEDGWICK
117	SUMMIT
119	TELLER
121	WASHINGTON
123	WELD
125	YUMA

STATE NAME: CONNECTICUT

STATE ABBREVIATION: CT

STATE CODE: 09

CODE	COUNTY NAME
001	FAIRFIELD
003	HARTFORD
005	LITCHFIELD
007	MIDDLESEX
009	NEW HAVEN
011	NEW LONDON
013	TOLLAND
015	WINDHAM

STATE NAME: DELAWARE

STATE ABBREVIATION: DE

STATE CODE: 10

CODE	COUNTY NAME
001	KENT
003	NEW CASTLE
005	SUSSEX

STATE NAME: DISTRICT OF COLUMBIA

STATE ABBREVIATION: DC

STATE CODE: 11

CODE	NAME
001	WASHINGTON

Washington, D.C. is a "State-equivalent area" and unique in that it is not an independent city or county.

STATE NAME: FLORIDA

STATE ABBREVIATION: FL

STATE CODE: 12

CODE	COUNTY NAME
001	ALACHUA
003	BAKER
005	BAY
007	BRADFORD
009	BREVARD
011	BROWARD
013	CALHOUN
015	CHARLOTTE
017	CITRUS
019	CLAY
021	COLLIER
023	COLUMBIA
025	DADE
027	DE SOTO
029	DIXIE
031	DUVAL
033	ESCAMBIA
035	FLAGLER
037	FRANKLIN
039	GADSDEN
041	GILCHRIST
043	GLADES
045	GULF
047	HAMILTON
049	HARDEE
051	HENDRY
053	HERNANDO
055	HIGHLANDS
057	HILLSBOROUGH
059	HOLMES
061	INDIAN RIVER
063	JACKSON
065	JEFFERSON
067	LAFAYETTE
069	LAKE
071	LEE
073	LEON
075	LEVY
077	LIBERTY
079	MADISON
081	MANATEE
083	MARION
085	MARTIN
087	MONROE
089	NASSAU
091	OKALOOSA
093	OKEECHOBEE

FLORIDA—GEORGIA

095	ORANGE
097	OSCEOLA
099	PALM BEACH
101	PASCO
103	PINELLAS
105	POLK
107	PUTNAM
109	ST JOHNS
111	ST LUCIE
113	SANTA ROSA
115	SARASOTA
117	SEMINOLE
119	SUMTER
121	SUWANNEE
123	TAYLOR
125	UNION
127	VOLUSIA
129	WAKULLA
131	WALTON
133	WASHINGTON

STATE NAME: GEORGIA

STATE ABBREVIATION: GA

STATE CODE: 13

CODE	COUNTY NAME
001	APPLING
003	ATKINSON
005	BACON
007	BAKER
009	BALDWIN
011	BANKS
013	BARROW
015	BARTOW
017	BEN HILL
019	BERRIEN
021	BIBB
023	BLECKLEY
025	BRANTLEY
027	BROOKS
029	BRYAN
031	BULLOCH
033	BURKE
035	BUTTS
037	CALHOUN
039	CAMDEN
043	CANDLER
045	CARROLL
047	CATOOSA
049	CHARLTON
051	CHATHAM
053	CHATTAHOOCHEE
055	CHATTOOGA
057	CHEROKEE
059	CLARKE
061	CLAY
063	CLAYTON
065	CLINCH
067	COBB
069	COFFEE
071	COLQUITT
073	COLUMBIA
075	COOK
077	COWETA
079	CRAWFORD
081	CRISP
083	DADE
085	DAWSON
087	DECATUR
089	DE KALB
091	DODGE
093	DOOLY
095	DOUGHERTY
097	DOUGLAS
099	EARLY
101	ECHOLS
103	EFFINGHAM
105	ELBERT
107	EMANUEL
109	EVANS
111	FANNIN
113	FAYETTE
115	FLOYD
117	FORSYTH
119	FRANKLIN
121	FULTON
123	GILMER
125	GLASCOCK
127	GLYNN
129	GORDON
131	GRADY
133	GREENE
135	GWINNETT
137	HABERSHAM
139	HALL
141	HANCOCK
143	HARALSON
145	HARRIS
147	HART
149	HEARD
151	HENRY
153	HOUSTON
155	IRWIN
157	JACKSON
159	JASPER
161	JEFF DAVIS
163	JEFFERSON
165	JENKINS
167	JOHNSON
169	JONES
171	LAMAR
173	LANIER
175	LAURENS
177	LEE
179	LIBERTY
181	LINCOLN
183	LONG
185	LOWNDES
187	LUMPKIN
189	MCDUFFIE
191	MCINTOSH
193	MACON
195	MADISON
197	MARION
199	MERIWETHER
201	MILLER
205	MITCHELL
207	MONROE
209	MONTGOMERY
211	MORGAN
213	MURRAY
215[1]	
217	NEWTON
219	OCONEE
221	OGLETHORPE
223	PAULDING
225	PEACH
227	PICKENS
229	PIERCE
231	PIKE
233	POLK
235	PULASKI
237	PUTNAM
239	QUITMAN
241	RABUN
243	RANDOLPH
245	RICHMOND
247	ROCKDALE
249	SCHLEY

251	SCREVEN
253	SEMINOLE
255	SPALDING
257	STEPHENS
259	STEWART
261	SUMTER
263	TALBOT
265	TALIAFERRO
267	TATTNALL
269	TAYLOR
271	TELFAIR
273	TERRELL
275	THOMAS
277	TIFT
279	TOOMBS
281	TOWNS
283	TREUTLEN
285	TROUP
287	TURNER
289	TWIGGS
291	UNION
293	UPSON
295	WALKER
297	WALTON
299	WARE
301	WARREN
303	WASHINGTON
305	WAYNE
307	WEBSTER
309	WHEELER
311	WHITE
313	WHITFIELD
315	WILCOX
317	WILKES
319	WILKINSON
321	WORTH

CODE	CONSOLIDATED GOVERNMENT
510	COLUMBUS

215 Muscogee, Revised FIPS 6-2, 1973 September 15. Columbus identifies a consolidated government, which has replaced Muscogee County as a primary division of the State of Georgia. The name of this new unit is not Columbus County, or Columbus City; it is just Columbus.

STATE NAME: HAWAII

STATE ABBREVIATION: HI

STATE CODE: 15

CODE	COUNTY NAME
001	HAWAII
003	HONOLULU
005[1]	KALAWAO
007	KAUAI
009	MAUI

005 Kalawao, Revised FIPS 6-1, 1970 June 15. Kalawao County has no local county government and is administered by the State of Hawaii. It may be included with Maui County for statistical purposes.

STATE NAME: IDAHO

STATE ABBREVIATION: ID

STATE CODE: 16

CODE	COUNTY NAME
001	ADA
003	ADAMS
005	BANNOCK
007	BEAR LAKE
009	BENEWAH
011	BINGHAM
013	BLAINE
015	BOISE
017	BONNER
019	BONNEVILLE
021	BOUNDARY
023	BUTTE
025	CAMAS
027	CANYON
029	CARIBOU
031	CASSIA
033	CLARK
035	CLEARWATER
037	CUSTER
039	ELMORE
041	FRANKLIN
043	FREMONT
045	GEM
047	GOODING
049	IDAHO
051	JEFFERSON
053	JEROME
055	KOOTENAI
057	LATAH
059	LEMHI
061	LEWIS
063	LINCOLN
065	MADISON
067	MINIDOKA
069	NEZ PERCE
071	ONEIDA
073	OWYHEE
075	PAYETTE
077	POWER
079	SHOSHONE
081	TETON
083	TWIN FALLS
085	VALLEY
087	WASHINGTON

STATE NAME: ILLINOIS

STATE ABBREVIATION: IL

STATE CODE: 17

CODE	COUNTY NAME
001	ADAMS
003	ALEXANDER
005	BOND
007	BOONE
009	BROWN
011	BUREAU
013	CALHOUN
015	CARROLL
017	CASS
019	CHAMPAIGN
021	CHRISTIAN
023	CLARK
025	CLAY
027	CLINTON
029	COLES
031	COOK
033	CRAWFORD
035	CUMBERLAND
037	DE KALB
039	DE WITT
041	DOUGLAS
043	DU PAGE
045	EDGAR
047	EDWARDS
049	EFFINGHAM

ILLINOIS—INDIANA

051	FAYETTE
053	FORD
055	FRANKLIN
057	FULTON
059	GALLATIN
061	GREENE
063	GRUNDY
065	HAMILTON
067	HANCOCK
069	HARDIN
071	HENDERSON
073	HENRY
075	IROQUOIS
077	JACKSON
079	JASPER
081	JEFFERSON
083	JERSEY
085	JO DAVIESS
087	JOHNSON
089	KANE
091	KANKAKEE
093	KENDALL
095	KNOX
097	LAKE
099	LA SALLE
101	LAWRENCE
103	LEE
105	LIVINGSTON
107	LOGAN
109	MCDONOUGH
111	MCHENRY
113	MCLEAN
115	MACON
117	MACOUPIN
119	MADISON
121	MARION
123	MARSHALL
125	MASON
127	MASSAC
129	MENARD
131	MERCER
133	MONROE
135	MONTGOMERY
137	MORGAN
139	MOULTRIE
141	OGLE
143	PEORIA
145	PERRY
147	PIATT
149	PIKE
151	POPE
153	PULASKI
155	PUTNAM
157	RANDOLPH
159	RICHLAND
161	ROCK ISLAND
163	ST CLAIR
165	SALINE
167	SANGAMON
169	SCHUYLER
171	SCOTT
173	SHELBY
175	STARK
177	STEPHENSON
179	TAZEWELL
181	UNION
183	VERMILION
185	WABASH
187	WARREN
189	WASHINGTON
191	WAYNE
193	WHITE
195	WHITESIDE
197	WILL
199	WILLIAMSON
201	WINNEBAGO
203	WOODFORD

STATE NAME: INDIANA

STATE ABBREVIATION: IN

STATE CODE: 18

CODE	COUNTY NAME
001	ADAMS
003	ALLEN
005	BARTHOLOMEW
007	BENTON
009	BLACKFORD
011	BOONE
013	BROWN
015	CARROLL
017	CASS
019	CLARK
021	CLAY
023	CLINTON
025	CRAWFORD
027	DAVIESS
029	DEARBORN
031	DECATUR
033	DE KALB
035	DELAWARE
037	DUBOIS
039	ELKHART
041	FAYETTE
043	FLOYD
045	FOUNTAIN
047	FRANKLIN
049	FULTON
051	GIBSON
053	GRANT
055	GREENE
057	HAMILTON
059	HANCOCK
061	HARRISON
063	HENDRICKS
065	HENRY
067	HOWARD
069	HUNTINGTON
071	JACKSON
073	JASPER
075	JAY
077	JEFFERSON
079	JENNINGS
081	JOHNSON
083	KNOX
085	KOSCIUSKO
087	LAGRANGE
089	LAKE
091	LA PORTE
093	LAWRENCE
095	MADISON
097	MARION
099	MARSHALL
101	MARTIN
103	MIAMI
105	MONROE
107	MONTGOMERY
109	MORGAN
111	NEWTON
113	NOBLE
115	OHIO
117	ORANGE
119	OWEN
121	PARKE
123	PERRY
125	PIKE
127	PORTER
129	POSEY
131	PULASKI
133	PUTNAM
135	RANDOLPH
137	RIPLEY
139	RUSH

141	ST JOSEPH
143	SCOTT
145	SHELBY
147	SPENCER
149	STARKE
151	STEUBEN
153	SULLIVAN
155	SWITZERLAND
157	TIPPECANOE
159	TIPTON
161	UNION
163	VANDERBURGH
165	VERMILLION
167	VIGO
169	WABASH
171	WARREN
173	WARRICK
175	WASHINGTON
177	WAYNE
179	WELLS
181	WHITE
183	WHITLEY

STATE NAME: IOWA

STATE ABBREVIATION: IA

STATE CODE: 19

CODE	COUNTY NAME
001	ADAIR
003	ADAMS
005	ALLAMAKEE
007	APPANOOSE
009	AUDUBON
011	BENTON
013	BLACK HAWK
015	BOONE
017	BREMER
019	BUCHANAN
021	BUENA VISTA
023	BUTLER
025	CALHOUN
027	CARROLL
029	CASS
031	CEDAR
033	CERRO GORDO
035	CHEROKEE
037	CHICKASAW
039	CLARKE
041	CLAY
043	CLAYTON
045	CLINTON
047	CRAWFORD
049	DALLAS
051	DAVIS
053	DECATUR
055	DELAWARE
057	DES MOINES
059	DICKINSON
061	DUBUQUE
063	EMMET
065	FAYETTE
067	FLOYD
069	FRANKLIN
071	FREMONT
073	GREENE
075	GRUNDY
077	GUTHRIE
079	HAMILTON
081	HANCOCK
083	HARDIN
085	HARRISON
087	HENRY
089	HOWARD
091	HUMBOLDT
093	IDA
095	IOWA
097	JACKSON
099	JASPER
101	JEFFERSON
103	JOHNSON
105	JONES
107	KEOKUK
109	KOSSUTH
111	LEE
113	LINN
115	LOUISA
117	LUCAS
119	LYON
121	MADISON
123	MAHASKA
125	MARION
127	MARSHALL
129	MILLS
131	MITCHELL
133	MONONA
135	MONROE
137	MONTGOMERY
139	MUSCATINE
141	O BRIEN
143	OSCEOLA
145	PAGE
147	PALO ALTO
149	PLYMOUTH
151	POCAHONTAS
153	POLK
155	POTTAWATTAMIE
157	POWESHIEK
159	RINGGOLD
161	SAC
163	SCOTT
165	SHELBY
167	SIOUX
169	STORY
171	TAMA
173	TAYLOR
175	UNION
177	VAN BUREN
179	WAPELLO
181	WARREN
183	WASHINGTON
185	WAYNE
187	WEBSTER
189	WINNEBAGO
191	WINNESHIEK
193	WOODBURY
195	WORTH
197	WRIGHT

STATE NAME: KANSAS

STATE ABBREVIATION: KS

STATE CODE: 20

CODE	COUNTY NAME
001	ALLEN
003	ANDERSON
005	ATCHISON
007	BARBER
009	BARTON
011	BOURBON
013	BROWN
015	BUTLER
017	CHASE
019	CHAUTAUQUA
021	CHEROKEE
023	CHEYENNE
025	CLARK
027	CLAY
029	CLOUD

KANSAS—KENTUCKY

031	COFFEY
033	COMANCHE
035	COWLEY
037	CRAWFORD
039	DECATUR
041	DICKINSON
043	DONIPHAN
045	DOUGLAS
047	EDWARDS
049	ELK
051	ELLIS
053	ELLSWORTH
055	FINNEY
057	FORD
059	FRANKLIN
061	GEARY
063	GOVE
065	GRAHAM
067	GRANT
069	GRAY
071	GREELEY
073	GREENWOOD
075	HAMILTON
077	HARPER
079	HARVEY
081	HASKELL
083	HODGEMAN
085	JACKSON
087	JEFFERSON
089	JEWELL
091	JOHNSON
093	KEARNY
095	KINGMAN
097	KIOWA
099	LABETTE
101	LANE
103	LEAVENWORTH
105	LINCOLN
107	LINN
109	LOGAN
111	LYON
113	MCPHERSON
115	MARION
117	MARSHALL
119	MEADE
121	MIAMI
123	MITCHELL
125	MONTGOMERY
127	MORRIS
129	MORTON
131	NEMAHA
133	NEOSHO
135	NESS
137	NORTON
139	OSAGE
141	OSBORNE
143	OTTAWA
145	PAWNEE
147	PHILLIPS
149	POTTAWATOMIE
151	PRATT
153	RAWLINS
155	RENO
157	REPUBLIC
159	RICE
161	RILEY
163	ROOKS
165	RUSH
167	RUSSELL
169	SALINE
171	SCOTT
173	SEDGWICK
175	SEWARD
177	SHAWNEE
179	SHERIDAN
181	SHERMAN
183	SMITH
185	STAFFORD
187	STANTON
189	STEVENS
191	SUMNER
193	THOMAS
195	TREGO
197	WABAUNSEE
199	WALLACE
201	WASHINGTON
203	WICHITA
205	WILSON
207	WOODSON
209	WYANDOTTE

STATE NAME: KENTUCKY

STATE ABBREVIATION: KY

STATE CODE: 21

CODE	COUNTY NAME
001	ADAIR
003	ALLEN
005	ANDERSON
007	BALLARD
009	BARREN
011	BATH
013	BELL
015	BOONE
017	BOURBON
019	BOYD
021	BOYLE
023	BRACKEN
025	BREATHITT
027	BRECKINRIDGE
029	BULLITT
031	BUTLER
033	CALDWELL
035	CALLOWAY
037	CAMPBELL
039	CARLISLE
041	CARROLL
043	CARTER
045	CASEY
047	CHRISTIAN
049	CLARK
051	CLAY
053	CLINTON
055	CRITTENDEN
057	CUMBERLAND
059	DAVIESS
061	EDMONSON
063	ELLIOTT
065	ESTILL
067	FAYETTE
069	FLEMING
071	FLOYD
073	FRANKLIN
075	FULTON
077	GALLATIN
079	GARRARD
081	GRANT
083	GRAVES
085	GRAYSON
087	GREEN
089	GREENUP
091	HANCOCK
093	HARDIN
095	HARLAN
097	HARRISON
099	HART
101	HENDERSON
103	HENRY
105	HICKMAN
107	HOPKINS
109	JACKSON
111	JEFFERSON
113	JESSAMINE

115	JOHNSON
117	KENTON
119	KNOTT
121	KNOX
123	LARUE
125	LAUREL
127	LAWRENCE
129	LEE
131	LESLIE
133	LETCHER
135	LEWIS
137	LINCOLN
139	LIVINGSTON
141	LOGAN
143	LYON
145	MCCRACKEN
147	MCCREARY
149	MCLEAN
151	MADISON
153	MAGOFFIN
155	MARION
157	MARSHALL
159	MARTIN
161	MASON
163	MEADE
165	MENIFEE
167	MERCER
169	METCALFE
171	MONROE
173	MONTGOMERY
175	MORGAN
177	MUHLENBERG
179	NELSON
181	NICHOLAS
183	OHIO
185	OLDHAM
187	OWEN
189	OWSLEY
191	PENDLETON
193	PERRY
195	PIKE
197	POWELL
199	PULASKI
201	ROBERTSON
203	ROCKCASTLE
205	ROWAN
207	RUSSELL
209	SCOTT
211	SHELBY
213	SIMPSON
215	SPENCER
217	TAYLOR
219	TODD
221	TRIGG
223	TRIMBLE
225	UNION
227	WARREN
229	WASHINGTON
231	WAYNE
233	WEBSTER
235	WHITLEY
237	WOLFE
239	WOODFORD

STATE NAME: LOUISIANA

STATE ABBREVIATION: LA

STATE CODE: 22

CODE	COUNTY NAME (Parish)
001	ACADIA
003	ALLEN
005	ASCENSION
007	ASSUMPTION
009	AVOYELLES
011	BEAUREGARD
013	BIENVILLE
015	BOSSIER
017	CADDO
019	CALCASIEU
021	CALDWELL
023	CAMERON
025	CATAHOULA
027	CLAIBORNE
029	CONCORDIA
031	DE SOTO
033	EAST BATON ROUGE
035[1]	EAST CARROLL
037	EAST FELICIANA
039	EVANGELINE
041	FRANKLIN
043	GRANT
045	IBERIA
047	IBERVILLE
049	JACKSON
051	JEFFERSON
053	JEFFERSON DAVIS
055	LAFAYETTE
057	LAFOURCHE
059	LA SALLE
061	LINCOLN
063	LIVINGSTON
065	MADISON
067	MOREHOUSE
069	NATCHITOCHES
071	ORLEANS
073	OUACHITA
075	PLAQUEMINES
077	POINTE COUPEE
079	RAPIDES
081	RED RIVER
083	RICHLAND
085	SABINE
087	ST BERNARD
089	ST CHARLES
091	ST HELENA
093	ST JAMES
095	ST JOHN THE BAPTIST
097	ST LANDRY
099	ST MARTIN
101	ST MARY
103	ST TAMMANY
105	TANGIPAHOA
107	TENSAS
109	TERREBONNE
111	UNION
113	VERMILION
115	VERNON
117	WASHINGTON
119	WEBSTER
121	WEST BATON ROUGE
123	WEST CARROLL
125	WEST FELICIANA
127	WINN

035 East Carroll, Revised FIPS 6-1, 1970 June 15. (Spelling correction from "East Carrol.")

STATE NAME: MAINE

STATE ABBREVIATION: ME

STATE CODE: 23

CODE	COUNTY NAME
001	ANDROSCOGGIN
003	AROOSTOOK
005	CUMBERLAND
007	FRANKLIN
009	HANCOCK
011	KENNEBEC
013	KNOX

MAINE—MARYLAND—MASSACHUSETTS—MICHIGAN

015	LINCOLN
017	OXFORD
019	PENOBSCOT
021	PISCATAQUIS
023	SAGADAHOC
025	SOMERSET
027	WALDO
029	WASHINGTON
031	YORK

STATE NAME: MARYLAND

STATE ABBREVIATION: MD

STATE CODE: 24

CODE	COUNTY NAME
001	ALLEGANY
003	ANNE ARUNDEL
005	BALTIMORE
009	CALVERT
011	CAROLINE
013	CARROLL
015	CECIL
017	CHARLES
019	DORCHESTER
021	FREDERICK
023	GARRETT
025	HARFORD
027	HOWARD
029	KENT
031	MONTGOMERY
033	PRINCE GEORGES
035	QUEEN ANNES
037	ST MARYS
039	SOMERSET
041	TALBOT
043	WASHINGTON
045	WICOMICO
047	WORCESTER

CODE	INDEPENDENT CITY
510	BALTIMORE CITY

STATE NAME: MASSACHUSETTS

STATE ABBREVIATION: MA

STATE CODE: 25

CODE	COUNTY NAME
001	BARNSTABLE
003	BERKSHIRE
005	BRISTOL
007	DUKES
009	ESSEX
011	FRANKLIN
013	HAMPDEN
015	HAMPSHIRE
017	MIDDLESEX
019	NANTUCKET
021	NORFOLK
023	PLYMOUTH
025	SUFFOLK
027	WORCESTER

STATE NAME: MICHIGAN

STATE ABBREVIATION: MI

STATE CODE: 26

CODE	COUNTY NAME
001	ALCONA
003	ALGER
005	ALLEGAN
007	ALPENA
009	ANTRIM
011	ARENAC
013	BARAGA
015	BARRY
017	BAY
019	BENZIE
021	BERRIEN
023	BRANCH
025	CALHOUN
027	CASS
029	CHARLEVOIX
031	CHEBOYGAN
033	CHIPPEWA
035	CLARE
037	CLINTON
039	CRAWFORD
041	DELTA
043	DICKINSON
045	EATON
047	EMMET
049	GENESEE
051	GLADWIN
053	GOGEBIC
055	GRAND TRAVERSE
057	GRATIOT
059	HILLSDALE
061	HOUGHTON
063	HURON
065	INGHAM
067	IONIA
069	IOSCO
071	IRON
073	ISABELLA
075	JACKSON
077	KALAMAZOO
079	KALKASKA
081	KENT
083	KEWEENAW
085	LAKE
087	LAPEER
089	LEELANAU
091	LENAWEE
093	LIVINGSTON
095	LUCE
097	MACKINAC
099	MACOMB
101	MANISTEE
103	MARQUETTE
105	MASON
107	MECOSTA
109	MENOMINEE
111	MIDLAND
113	MISSAUKEE
115	MONROE
117	MONTCALM
119	MONTMORENCY
121	MUSKEGON
123	NEWAYGO
125	OAKLAND
127	OCEANA
129	OGEMAW
131	ONTONAGON
133	OSCEOLA
135	OSCODA
137	OTSEGO
139	OTTAWA
141	PRESQUE ISLE
143	ROSCOMMON
145	SAGINAW

147	ST CLAIR
149	ST JOSEPH
151	SANILAC
153	SCHOOLCRAFT
155	SHIAWASSEE
157	TUSCOLA
159	VAN BUREN
161	WASHTENAW
163	WAYNE
165	WEXFORD

STATE NAME: MINNESOTA

STATE ABBREVIATION: MN

STATE CODE: 27

CODE	COUNTY NAME
001	AITKIN
003	ANOKA
005	BECKER
007	BELTRAMI
009	BENTON
011	BIG STONE
013	BLUE EARTH
015	BROWN
017	CARLTON
019	CARVER
021	CASS
023	CHIPPEWA
025	CHISAGO
027	CLAY
029	CLEARWATER
031	COOK
033	COTTONWOOD
035	CROW WING
037	DAKOTA
039	DODGE
041	DOUGLAS
043	FARIBAULT
045	FILLMORE
047	FREEBORN
049	GOODHUE
051	GRANT
053	HENNEPIN
055	HOUSTON
057	HUBBARD
059	ISANTI
061	ITASCA
063	JACKSON
065	KANABEC
067	KANDIYOHI
069	KITTSON
071	KOOCHICHING
073	LAC QUI PARLE
075	LAKE
077	LAKE OF THE WOODS
079	LE SUEUR
081	LINCOLN
083	LYON
085	MCLEOD
087	MAHNOMEN
089	MARSHALL
091	MARTIN
093	MEEKER
095	MILLE LACS
097	MORRISON
099	MOWER
101	MURRAY
103	NICOLLET
105	NOBLES
107	NORMAN
109	OLMSTED
111	OTTER TAIL
113	PENNINGTON
115	PINE
117	PIPESTONE
119	POLK
121	POPE
123	RAMSEY
125	RED LAKE
127	REDWOOD
129	RENVILLE
131	RICE
133	ROCK
135	ROSEAU
137	ST LOUIS
139	SCOTT
141	SHERBURNE
143	SIBLEY
145	STEARNS
147	STEELE
149	STEVENS
151	SWIFT
153	TODD
155	TRAVERSE
157	WABASHA
159	WADENA
161	WASECA
163	WASHINGTON
165	WATONWAN
167	WILKIN
169	WINONA
171	WRIGHT
173	YELLOW MEDICINE

STATE NAME: MISSISSIPPI

STATE ABBREVIATION: MS

STATE CODE: 28

CODE	COUNTY NAME
001	ADAMS
003	ALCORN
005	AMITE
007	ATTALA
009	BENTON
011	BOLIVAR
013	CALHOUN
015	CARROLL
017	CHICKASAW
019	CHOCTAW
021	CLAIBORNE
023	CLARKE
025	CLAY
027	COAHOMA
029	COPIAH
031	COVINGTON
033	DE SOTO
035	FORREST
037	FRANKLIN
039	GEORGE
041	GREENE
043	GRENADA
045	HANCOCK
047	HARRISON
049	HINDS
051	HOLMES
053	HUMPHREYS
055	ISSAQUENA
057	ITAWAMBA
059	JACKSON
061	JASPER
063	JEFFERSON
065	JEFFERSON DAVIS
067	JONES
069	KEMPER
071	LAFAYETTE
073	LAMAR
075	LAUDERDALE

077	LAWRENCE
079	LEAKE
081	LEE
083	LEFLORE
085	LINCOLN
087	LOWNDES
089	MADISON
091	MARION
093	MARSHALL
095	MONROE
097	MONTGOMERY
099	NESHOBA
101	NEWTON
103	NOXUBEE
105	OKTIBBEHA
107	PANOLA
109	PEARL RIVER
111	PERRY
113	PIKE
115	PONTOTOC
117	PRENTISS
119	QUITMAN
121	RANKIN
123	SCOTT
125	SHARKEY
127	SIMPSON
129	SMITH
131	STONE
133	SUNFLOWER
135	TALLAHATCHIE
137	TATE
139	TIPPAH
141	TISHOMINGO
143	TUNICA
145	UNION
147	WALTHALL
149	WARREN
151	WASHINGTON
153	WAYNE
155	WEBSTER
157	WILKINSON
159	WINSTON
161	YALOBUSHA
163	YAZOO

STATE NAME: MISSOURI

STATE ABBREVIATION: MO

STATE CODE: 29

CODE	COUNTY NAME
001	ADAIR
003	ANDREW
005	ATCHISON
007	AUDRAIN
009	BARRY
011	BARTON
013	BATES
015	BENTON
017	BOLLINGER
019	BOONE
021	BUCHANAN
023	BUTLER
025	CALDWELL
027	CALLAWAY
029	CAMDEN
031	CAPE GIRARDEAU
033	CARROLL
035	CARTER
037	CASS
039	CEDAR
041	CHARITON
043	CHRISTIAN
045	CLARK
047	CLAY
049	CLINTON
051	COLE
053	COOPER
055	CRAWFORD
057	DADE
059	DALLAS
061	DAVIESS
063	DE KALB
065	DENT
067	DOUGLAS
069	DUNKLIN
071	FRANKLIN
073	GASCONADE
075	GENTRY
077	GREENE
079	GRUNDY
081	HARRISON
083	HENRY
085	HICKORY
087	HOLT
089	HOWARD
091	HOWELL
093	IRON
095	JACKSON
097	JASPER
099	JEFFERSON
101	JOHNSON
103	KNOX
105	LACLEDE
107	LAFAYETTE
109	LAWRENCE
111	LEWIS
113	LINCOLN
115	LINN
117	LIVINGSTON
119	MCDONALD
121	MACON
123	MADISON
125	MARIES
127	MARION
129	MERCER
131	MILLER
133	MISSISSIPPI
135	MONITEAU
137	MONROE
139	MONTGOMERY
141	MORGAN
143	NEW MADRID
145	NEWTON
147	NODAWAY
149	OREGON
151	OSAGE
153	OZARK
155	PEMISCOT
157	PERRY
159	PETTIS
161	PHELPS
163	PIKE
165	PLATTE
167	POLK
169	PULASKI
171	PUTNAM
173	RALLS
175	RANDOLPH
177	RAY
179	REYNOLDS
181	RIPLEY
183	ST CHARLES
185	ST CLAIR
*186'	STE GENEVIEVE
187	ST FRANCOIS

189	ST LOUIS
*193[1]	
195	SALINE
197	SCHUYLER
199	SCOTLAND
201	SCOTT
203	SHANNON
205	SHELBY
207	STODDARD
209	STONE
211	SULLIVAN
213	TANEY
215	TEXAS
217	VERNON
219	WARREN
221	WASHINGTON
223	WAYNE
225	WEBSTER
227	WORTH
229	WRIGHT

CODE	INDEPENDENT CITY
510	ST LOUIS CITY

193. Ste Genevieve, revised FIPS 6-3. 1979 December 15.
Code 193 changed to 186 in order to maintain consistency in alphabetization.

STATE NAME: MONTANA

STATE ABBREVIATION: MT

STATE CODE: 30

CODE	COUNTY NAME
001	BEAVERHEAD
003	BIG HORN
005	BLAINE
007	BROADWATER
009	CARBON
011	CARTER
013	CASCADE
015	CHOUTEAU
017	CUSTER
019	DANIELS
021	DAWSON
023	DEER LODGE
025	FALLON
027	FERGUS
029	FLATHEAD
031	GALLATIN
033	GARFIELD
035	GLACIER
037	GOLDEN VALLEY
039	GRANITE
041	HILL
043	JEFFERSON
045	JUDITH BASIN
047	LAKE
049	LEWIS AND CLARK
051	LIBERTY
053	LINCOLN
055	MCCONE
057	MADISON
059	MEAGHER
061	MINERAL
063	MISSOULA
065	MUSSELSHELL
067	PARK
069	PETROLEUM
071	PHILLIPS
073	PONDERA
075	POWDER RIVER
077	POWELL
079	PRAIRIE
081	RAVALLI
083	RICHLAND
085	ROOSEVELT
087	ROSEBUD
089	SANDERS
091	SHERIDAN
093	SILVER BOW
095	STILLWATER
097	SWEET GRASS
099	TETON
101	TOOLE
103	TREASURE
105	VALLEY
107	WHEATLAND
109	WIBAUX
111	YELLOWSTONE
113	YELLOWSTONE NATIONAL PARK (PART)

STATE NAME: NEBRASKA

STATE ABBREVIATION: NE

STATE CODE: 31

CODE	COUNTY NAME
001	ADAMS
003	ANTELOPE
005	ARTHUR
007	BANNER
009	BLAINE
011	BOONE
013	BOX BUTTE
015	BOYD
017	BROWN
019	BUFFALO
021	BURT
023	BUTLER
025	CASS
027	CEDAR
029	CHASE
031	CHERRY
033	CHEYENNE
035	CLAY
037	COLFAX
039	CUMING
041	CUSTER
043	DAKOTA
045	DAWES
047	DAWSON
049	DEUEL
051	DIXON
053	DODGE
055	DOUGLAS
057	DUNDY
059	FILLMORE
061	FRANKLIN
063	FRONTIER
065	FURNAS
067	GAGE
069	GARDEN
071	GARFIELD
073	GOSPER
075	GRANT
077	GREELEY
079	HALL
081	HAMILTON
083	HARLAN
085	HAYES
087	HITCHCOCK
089	HOLT

NEBRASKA—NEVADA—NEW HAMPSHIRE—NEW JERSEY—NEW MEXICO

091	HOOKER
093	HOWARD
095	JEFFERSON
097	JOHNSON
099	KEARNEY
101	KEITH
103	KEYA PAHA
105	KIMBALL
107	KNOX
109	LANCASTER
111	LINCOLN
113	LOGAN
115	LOUP
117	MCPHERSON
119	MADISON
121	MERRICK
123	MORRILL
125	NANCE
127	NEMAHA
129	NUCKOLLS
131	OTOE
133	PAWNEE
135	PERKINS
137	PHELPS
139	PIERCE
141	PLATTE
143	POLK
145	RED WILLOW
147	RICHARDSON
149	ROCK
151	SALINE
153	SARPY
155	SAUNDERS
157	SCOTTS BLUFF
159	SEWARD
161	SHERIDAN
163	SHERMAN
165	SIOUX
167	STANTON
169	THAYER
171	THOMAS
173	THURSTON
175	VALLEY
177	WASHINGTON
179	WAYNE
181	WEBSTER
183	WHEELER
185	YORK

STATE NAME: NEVADA

STATE ABBREVIATION: NV

STATE CODE: 32

CODE	COUNTY NAME
001	CHURCHILL
003	CLARK
005	DOUGLAS
007	ELKO
009	ESMERALDA
011	EUREKA
013	HUMBOLDT
015	LANDER
017	LINCOLN
019	LYON
021	MINERAL
023	NYE
025[1]	
027	PERSHING
029	STOREY
031	WASHOE
033	WHITE PINE

CODE	INDEPENDENT CITY
510[1]	CARSON CITY

025 Ormsby, and 510 Carson City. Revised FIPS 6-1, 1970 June 15.
Code 025 was previously assigned to Ormsby County which has been incorporated as the independent city of Carson City.

STATE NAME: NEW HAMPSHIRE

STATE ABBREVIATION: NH

STATE CODE: 33

CODE	COUNTY NAME
001	BELKNAP
003	CARROLL
005	CHESHIRE
007	COOS
009	GRAFTON
011[1]	HILLSBOROUGH
013	MERRIMACK
015	ROCKINGHAM
017	STRAFFORD
019	SULLIVAN

011 Hillsborough. Revised FIPS 6-1, 1970 June 15. (May also be spelled "Hillsboro.")

STATE NAME: NEW JERSEY

STATE ABBREVIATION: NJ

STATE CODE: 34

CODE	COUNTY NAME
001	ATLANTIC
003	BERGEN
005	BURLINGTON
007	CAMDEN
009	CAPE MAY
011	CUMBERLAND
013	ESSEX
015	GLOUCESTER
017	HUDSON
019	HUNTERDON
021	MERCER
023	MIDDLESEX
025	MONMOUTH
027	MORRIS
029	OCEAN
031	PASSAIC
033	SALEM
035	SOMERSET
037	SUSSEX
039	UNION
041	WARREN

STATE NAME: NEW MEXICO

STATE ABBREVIATION: NM

STATE CODE: 35

CODE	COUNTY NAME
001	BERNALILLO
003	CATRON
005	CHAVES
007	COLFAX
009	CURRY
011	DE BACA
013	DONA ANA
015	EDDY
017	GRANT
019	GUADALUPE
021	HARDING
023	HIDALGO
025	LEA
027	LINCOLN
028	LOS ALAMOS

029	LUNA
031	MCKINLEY
033	MORA
035	OTERO
037	QUAY
039	RIO ARRIBA
041	ROOSEVELT
043	SANDOVAL
045	SAN JUAN
047	SAN MIGUEL
049	SANTA FE
051	SIERRA
053	SOCORRO
055	TAOS
057	TORRANCE
059	UNION
061	VALENCIA

STATE NAME: NEW YORK

STATE ABBREVIATION: NY

STATE CODE: 36

CODE	COUNTY NAME
001	ALBANY
003	ALLEGANY
005	BRONX
007	BROOME
009	CATTARAUGUS
011	CAYUGA
013	CHAUTAUQUA
015	CHEMUNG
017	CHENANGO
019	CLINTON
021	COLUMBIA
023	CORTLAND
025	DELAWARE
027	DUTCHESS
029	ERIE
031	ESSEX
033	FRANKLIN
035	FULTON
037	GENESEE
039	GREENE
041	HAMILTON
043	HERKIMER
045	JEFFERSON
047	KINGS
049	LEWIS
051	LIVINGSTON
053	MADISON
055	MONROE
057	MONTGOMERY
059	NASSAU
061	NEW YORK
063	NIAGARA
065	ONEIDA
067	ONONDAGA
069	ONTARIO
071	ORANGE
073	ORLEANS
075	OSWEGO
077	OTSEGO
079	PUTNAM
081	QUEENS
083	RENSSELAER
085	RICHMOND
087	ROCKLAND
089	ST LAWRENCE
091	SARATOGA
093	SCHENECTADY
095	SCHOHARIE
097	SCHUYLER
099	SENECA
101	STEUBEN
103	SUFFOLK
105	SULLIVAN
107	TIOGA
109	TOMPKINS
111	ULSTER
113	WARREN
115	WASHINGTON
117	WAYNE
119	WESTCHESTER
121	WYOMING
123	YATES

STATE NAME: NORTH CAROLINA

STATE ABBREVIATION: NC

STATE CODE: 37

CODE	COUNTY NAME
001	ALAMANCE
003	ALEXANDER
005	ALLEGHANY
007	ANSON
009	ASHE
011	AVERY
013	BEAUFORT
015	BERTIE
017	BLADEN
019	BRUNSWICK
021	BUNCOMBE
023	BURKE
025	CABARRUS
027	CALDWELL
029	CAMDEN
031	CARTERET
033	CASWELL
035	CATAWBA
037	CHATHAM
039	CHEROKEE
041	CHOWAN
043	CLAY
045	CLEVELAND
047	COLUMBUS
049	CRAVEN
051	CUMBERLAND
053	CURRITUCK
055	DARE
057	DAVIDSON
059	DAVIE
061	DUPLIN
063	DURHAM
065	EDGECOMBE
067	FORSYTH
069	FRANKLIN
071	GASTON
073	GATES
075	GRAHAM
077	GRANVILLE
079	GREENE
081	GUILFORD
083	HALIFAX
085	HARNETT
087	HAYWOOD
089	HENDERSON
091	HERTFORD
093	HOKE
095	HYDE
097	IREDELL
099	JACKSON
101	JOHNSTON
103	JONES
105	LEE
107	LENOIR
109	LINCOLN

NORTH CAROLINA—NORTH DAKOTA—OHIO

111	MCDOWELL
113	MACON
115	MADISON
117	MARTIN
119	MECKLENBURG
121	MITCHELL
123	MONTGOMERY
125	MOORE
127	NASH
129	NEW HANOVER
131	NORTHAMPTON
133	ONSLOW
135	ORANGE
137	PAMLICO
139	PASQUOTANK
141	PENDER
143	PERQUIMANS
145	PERSON
147	PITT
149	POLK
151	RANDOLPH
153	RICHMOND
155	ROBESON
157	ROCKINGHAM
159	ROWAN
161	RUTHERFORD
163	SAMPSON
165	SCOTLAND
167	STANLY
169	STOKES
171	SURRY
173	SWAIN
175	TRANSYLVANIA
177	TYRRELL
179	UNION
181	VANCE
183	WAKE
185	WARREN
187	WASHINGTON
189	WATAUGA
191	WAYNE
193	WILKES
195	WILSON
197	YADKIN
199	YANCEY

STATE NAME: NORTH DAKOTA

STATE ABBREVIATION: ND

STATE CODE: 38

CODE	COUNTY NAME
001	ADAMS
003	BARNES
005	BENSON
007	BILLINGS
009	BOTTINEAU
011	BOWMAN
013	BURKE
015	BURLEIGH
017	CASS
019	CAVALIER
021	DICKEY
023	DIVIDE
025	DUNN
027	EDDY
029	EMMONS
031	FOSTER
033	GOLDEN VALLEY
035	GRAND FORKS
037	GRANT
039	GRIGGS
041	HETTINGER
043	KIDDER
045	LA MOURE
047	LOGAN
049	MCHENRY
051	MCINTOSH
053	MCKENZIE
055	MCLEAN
057	MERCER
059	MORTON
061	MOUNTRIAL
063	NELSON
065	OLIVER
067	PEMBINA
069	PIERCE
071	RAMSEY
073	RANSOM
075	RENVILLE
077	RICHLAND
079	ROLETTE
081	SARGENT
083	SHERIDAN
085	SIOUX
087	SLOPE
089	STARK
091	STEELE
093	STUTSMAN
095	TOWNER
097	TRAILL
099	WALSH
101	WARD
103	WELLS
105	WILLIAMS

STATE NAME: OHIO

STATE ABBREVIATION: OH

STATE CODE: 39

CODE	COUNTY NAME
001	ADAMS
003	ALLEN
005	ASHLAND
007	ASHTABULA
009	ATHENS
011	AUGLAIZE
013	BELMONT
015	BROWN
017	BUTLER
019	CARROLL
021	CHAMPAIGN
023	CLARK
025	CLERMONT
027	CLINTON
029	COLUMBIANA
031	COSHOCTON
033	CRAWFORD
035	CUYAHOGA
037	DARKE
039	DEFIANCE
041	DELAWARE
043	ERIE
045	FAIRFIELD
047	FAYETTE
049	FRANKLIN
051	FULTON
053	GALLIA
055	GEAUGA
057	GREENE
059	GUERNSEY
061	HAMILTON
063	HANCOCK
065	HARDIN
067	HARRISON
069	HENRY

071	HIGHLAND
073	HOCKING
075	HOLMES
077	HURON
079	JACKSON
081	JEFFERSON
083	KNOX
085	LAKE
087	LAWRENCE
089	LICKING
091	LOGAN
093	LORAIN
095	LUCAS
097	MADISON
099	MAHONING
101	MARION
103	MEDINA
105	MEIGS
107	MERCER
109	MIAMI
111	MONROE
113	MONTGOMERY
115	MORGAN
117	MORROW
119	MUSKINGUM
121	NOBLE
123	OTTAWA
125	PAULDING
127	PERRY
129	PICKAWAY
131	PIKE
133	PORTAGE
135	PREBLE
137	PUTNAM
139	RICHLAND
141	ROSS
143	SANDUSKY
145	SCIOTO
147	SENECA
149	SHELBY
151	STARK
153	SUMMIT
155	TRUMBULL
157	TUSCARAWAS
159	UNION
161	VAN WERT
163	VINTON
165	WARREN
167	WASHINGTON
169	WAYNE
171	WILLIAMS
173	WOOD
175	WYANDOT

STATE NAME: OKLAHOMA

STATE ABBREVIATION: OK

STATE CODE: 40

CODE	COUNTY NAME
001	ADAIR
003	ALFALFA
005	ATOKA
007	BEAVER
009	BECKHAM
011	BLAINE
013	BRYAN
015	CADDO
017	CANADIAN
019	CARTER
021	CHEROKEE
023	CHOCTAW
025	CIMARRON
027	CLEVELAND
029	COAL
031	COMANCHE
033	COTTON
035	CRAIG
037	CREEK
039	CUSTER
041	DELAWARE
043	DEWEY
045	ELLIS
047	GARFIELD
049	GARVIN
051	GRADY
053	GRANT
055	GREER
057	HARMON
059	HARPER
061	HASKELL
063	HUGHES
065	JACKSON
067	JEFFERSON
069	JOHNSTON
071	KAY
073	KINGFISHER
075	KIOWA
077	LATIMER
079	LE FLORE
081	LINCOLN
083	LOGAN
085	LOVE
087	MCCLAIN
089	MCCURTAIN
091	MCINTOSH
093	MAJOR
095	MARSHALL
097	MAYES
099	MURRAY
101	MUSKOGEE
103	NOBLE
105	NOWATA
107	OKFUSKEE
109	OKLAHOMA
111	OKMULGEE
113	OSAGE
115	OTTAWA
117	PAWNEE
119	PAYNE
121	PITTSBURG
123	PONTOTOC
125	POTTAWATOMIE
127	PUSHMATAHA
129	ROGER MILLS
131	ROGERS
133	SEMINOLE
135	SEQUOYAH
137	STEPHENS
139	TEXAS
141	TILLMAN
143	TULSA
145	WAGONER
147	WASHINGTON
149	WASHITA
151	WOODS
153	WOODWARD

STATE NAME: OREGON

STATE ABBREVIATION: OR

STATE CODE: 41

CODE	COUNTY NAME
001	BAKER
003	BENTON
005	CLACKAMAS
007	CLATSOP
009	COLUMBIA

OREGON—PENNSYLVANIA—RHODE ISLAND—SOUTH CAROLINA

011	COOS
013	CROOK
015	CURRY
017	DESCHUTES
019	DOUGLAS
021	GILLIAM
023	GRANT
025	HARNEY
027	HOOD RIVER
029	JACKSON
031	JEFFERSON
033	JOSEPHINE
035	KLAMATH
037	LAKE
039	LANE
041	LINCOLN
043	LINN
045	MALHEUR
047	MARION
049	MORROW
051	MULTNOMAH
053	POLK
055	SHERMAN
057	TILLAMOOK
059	UMATILLA
061	UNION
063	WALLOWA
065	WASCO
067	WASHINGTON
069	WHEELER
071	YAMHILL

STATE NAME: PENNSYLVANIA

STATE ABBREVIATION: PA

STATE CODE: 42

CODE	COUNTY NAME
001	ADAMS
003	ALLEGHENY
005	ARMSTRONG
007	BEAVER
009	BEDFORD
011	BERKS
013	BLAIR
015	BRADFORD
017	BUCKS
019	BUTLER
021	CAMBRIA
023	CAMERON
025	CARBON
027	CENTRE
029	CHESTER
031	CLARION
033	CLEARFIELD
035	CLINTON
037	COLUMBIA
039	CRAWFORD
041	CUMBERLAND
043	DAUPHIN
045	DELAWARE
047	ELK
049	ERIE
051	FAYETTE
053	FOREST
055	FRANKLIN
057	FULTON
059	GREENE
061	HUNTINGDON
063	INDIANA
065	JEFFERSON
067	JUNIATA
069	LACKAWANNA
071	LANCASTER
073	LAWRENCE
075	LEBANON
077	LEHIGH
079	LUZERNE
081	LYCOMING
083	MCKEAN
085	MERCER
087	MIFFLIN
089	MONROE
091	MONTGOMERY
093	MONTOUR
095	NORTHAMPTON
097	NORTHUMBERLAND
099	PERRY
101	PHILADELPHIA
103	PIKE
105	POTTER
107	SCHUYLKILL
109	SNYDER
111	SOMERSET
113	SULLIVAN
115	SUSQUEHANNA
117	TIOGA
119	UNION
121	VENANGO
123	WARREN
125	WASHINGTON
127	WAYNE
129	WESTMORELAND
131	WYOMING
133	YORK

STATE NAME: RHODE ISLAND

STATE ABBREVIATION: RI

STATE CODE: 44

CODE	COUNTY NAME
001	BRISTOL
003	KENT
005	NEWPORT
007	PROVIDENCE
009	WASHINGTON

STATE NAME: SOUTH CAROLINA

STATE ABBREVIATION: SC

STATE CODE: 45

CODE	COUNTY NAME
001	ABBEVILLE
003	AIKEN
005	ALLENDALE
007	ANDERSON
009	BAMBERG
011	BARNWELL
013	BEAUFORT
015	BERKELEY
017	CALHOUN
019	CHARLESTON
021	CHEROKEE
023	CHESTER
025	CHESTERFIELD
027	CLARENDON
029	COLLETON
031	DARLINGTON
033	DILLON
035	DORCHESTER
037	EDGEFIELD
039	FAIRFIELD

041	FLORENCE
043	GEORGETOWN
045	GREENVILLE
047	GREENWOOD
049	HAMPTON
051	HORRY
053	JASPER
055	KERSHAW
057	LANCASTER
059	LAURENS
061	LEE
063	LEXINGTON
065	MCCORMICK
067	MARION
069	MARLBORO
071	NEWBERRY
073	OCONEE
075	ORANGEBURG
077	PICKENS
079	RICHLAND
081	SALUDA
083	SPARTANBURG
085	SUMTER
087	UNION
089	WILLIAMSBURG
091	YORK

STATE NAME: SOUTH DAKOTA

STATE ABBREVIATION: SD

STATE CODE: 46

CODE	COUNTY NAME
003	AURORA
005	BEADLE
007	BENNETT
009	BON HOMME
011	BROOKINGS
013	BROWN
015	BRULE
017	BUFFALO
019	BUTTE
021	CAMPBELL
023	CHARLES MIX
025	CLARK
027	CLAY
029	CODINGTON
031	CORSON
033	CUSTER
035	DAVISON
037	DAY
039	DEUEL
041	DEWEY
043	DOUGLAS
045	EDMUNDS
047	FALL RIVER
049	FAULK
051	GRANT
053	GREGORY
055	HAAKON
057	HAMLIN
059	HAND
061	HANSON
063	HARDING
065	HUGHES
067	HUTCHINSON
069	HYDE
*071[1]	JACKSON
073	JERAULD
075	JONES
077	KINGSBURY
079	LAKE
081	LAWRENCE
083	LINCOLN
085	LYMAN
087	MCCOOK
089	MCPHERSON
091	MARSHALL
093	MEADE
095	MELLETTE
097	MINER
099	MINNEHAHA
101	MOODY
103	PENNINGTON
105	PERKINS
107	POTTER
109	ROBERTS
111	SANBORN
113	SHANNON
115	SPINK
117	STANLEY
119	SULLY
121	TODD
123	TRIPP
125	TURNER
127	UNION
129	WALWORTH
*131[1]	
135	YANKTON
137	ZIEBACH

131. Washabaugh, revised FIPS 6-3, 1979 December 15.
Washabaugh County merged with Jackson County (Code 071).

STATE NAME: TENNESSEE

STATE ABBREVIATION: TN

STATE CODE: 47

CODE	COUNTY NAME
001	ANDERSON
003	BEDFORD
005	BENTON
007	BLEDSOE
009	BLOUNT
011	BRADLEY
013	CAMPBELL
015	CANNON
017	CARROLL
019	CARTER
021	CHEATHAM
023	CHESTER
025	CLAIBORNE
027	CLAY
029	COCKE
031	COFFEE
033	CROCKETT
035	CUMBERLAND
037	DAVIDSON
039	DECATUR
041	DE KALB
043	DICKSON
045	DYER
047	FAYETTE
049	FENTRESS
051	FRANKLIN
053	GIBSON
055	GILES
057	GRAINGER
059	GREENE
061	GRUNDY
063	HAMBLEN
065	HAMILTON
067	HANCOCK
069	HARDEMAN

TENNESSEE—TEXAS

071	HARDIN
073	HAWKINS
075	HAYWOOD
077	HENDERSON
079	HENRY
081	HICKMAN
083	HOUSTON
085	HUMPHREYS
087	JACKSON
089	JEFFERSON
091	JOHNSON
093	KNOX
095	LAKE
097	LAUDERDALE
099	LAWRENCE
101	LEWIS
103	LINCOLN
105	LOUDON
107	MCMINN
109	MCNAIRY
111	MACON
113	MADISON
115	MARION
117	MARSHALL
119	MAURY
121	MEIGS
123	MONROE
125	MONTGOMERY
127	MOORE
129	MORGAN
131	OBION
133	OVERTON
135	PERRY
137	PICKETT
139	POLK
141	PUTNAM
143	RHEA
145	ROANE
147	ROBERTSON
149	RUTHERFORD
151	SCOTT
153	SEQUATCHIE
155	SEVIER
157	SHELBY
159	SMITH
161	STEWART
163	SULLIVAN
165	SUMNER
167	TIPTON
169	TROUSDALE
171	UNICOI
173	UNION
175	VAN BUREN
177	WARREN
179	WASHINGTON
181	WAYNE
183	WEAKLEY
185	WHITE
187	WILLIAMSON
189	WILSON

STATE NAME: TEXAS

STATE ABBREVIATION: TX

STATE CODE: 48

CODE	COUNTY NAME
001	ANDERSON
003	ANDREWS
005	ANGELINA
007	ARANSAS
009	ARCHER
011	ARMSTRONG
013	ATASCOSA
015	AUSTIN
017	BAILEY
019	BANDERA
021	BASTROP
023	BAYLOR
025	BEE
027	BELL
029	BEXAR
031	BLANCO
033	BORDEN
035	BOSQUE
037	BOWIE
039	BRAZORIA
041	BRAZOS
043	BREWSTER
045	BRISCOE
047	BROOKS
049	BROWN
051	BURLESON
053	BURNET
055	CALDWELL
057	CALHOUN
059	CALLAHAN
061	CAMERON
063	CAMP
065	CARSON
067	CASS
069	CASTRO
071	CHAMBERS
073	CHEROKEE
075	CHILDRESS
077	CLAY
079	COCHRAN
081	COKE
083	COLEMAN
085	COLLIN
087	COLLINGSWORTH
089	COLORADO
091	COMAL
093	COMANCHE
095	CONCHO
097	COOKE
099	CORYELL
101	COTTLE
103	CRANE
105	CROCKETT
107	CROSBY
109	CULBERSON
111	DALLAM
113	DALLAS
115	DAWSON
117	DEAF SMITH
119	DELTA
121	DENTON
123	DE WITT
125	DICKENS
127	DIMMIT
129	DONLEY
131	DUVAL
133	EASTLAND
135	ECTOR
137	EDWARDS
139	ELLIS
141	EL PASO
143	ERATH
145	FALLS
147	FANNIN
149	FAYETTE
151	FISHER
153	FLOYD
155	FOARD
157	FORT BEND
159	FRANKLIN
161	FREESTONE
163	FRIO
165	GAINES
167	GALVESTON
169	GARZA

TEXAS

171	GILLESPIE
173	GLASSCOCK
175	GOLIAD
177	GONZALES
179	GRAY
181	GRAYSON
183	GREGG
185	GRIMES
187	GUADALUPE
189	HALE
191	HALL
193	HAMILTON
195	HANSFORD
197	HARDEMAN
199	HARDIN
201	HARRIS
203	HARRISON
205	HARTLEY
207	HASKELL
209	HAYS
211	HEMPHILL
213	HENDERSON
215	HIDALGO
217	HILL
219	HOCKLEY
221	HOOD
223	HOPKINS
225	HOUSTON
227	HOWARD
229	HUDSPETH
231	HUNT
233	HUTCHINSON
235	IRION
237	JACK
239	JACKSON
241	JASPER
243	JEFF DAVIS
245	JEFFERSON
247	JIM HOGG
249	JIM WELLS
251	JOHNSON
253	JONES
255	KARNES
257	KAUFMAN
259	KENDALL
261	KENEDY
263	KENT
265	KERR
267	KIMBLE
269	KING
271	KINNEY
273	KLEBERG
275	KNOX
277	LAMAR
279	LAMB
281	LAMPASAS
283	LA SALLE
285	LAVACA
287	LEE
289	LEON
291	LIBERTY
293	LIMESTONE
295	LIPSCOMB
297	LIVE OAK
299	LLANO
301	LOVING
303	LUBBOCK
305	LYNN
307	MCCULLOCH
309	MCLENNAN
311	MCMULLEN
313	MADISON
315	MARION
317	MARTIN
319	MASON
321	MATAGORDA
323	MAVERICK
325	MEDINA
327	MENARD
329	MIDLAND
331	MILAM
333	MILLS
335	MITCHELL
337	MONTAGUE
339	MONTGOMERY
341	MOORE
343	MORRIS
345	MOTLEY
347	NACOGDOCHES
349	NAVARRO
351	NEWTON
353	NOLAN
355	NUECES
357	OCHILTREE
359	OLDHAM
361	ORANGE
363	PALO PINTO
365	PANOLA
367	PARKER
369	PARMER
371	PECOS
373	POLK
375	POTTER
377	PRESIDIO
379	RAINS
381	RANDALL
383	REAGAN
385	REAL
387	RED RIVER
389	REEVES
391	REFUGIO
393	ROBERTS
395	ROBERTSON
397	ROCKWALL
399	RUNNELS
401	RUSK
403	SABINE
405	SAN AUGUSTINE
407	SAN JACINTO
409	SAN PATRICIO
411	SAN SABA
413	SCHLEICHER
415	SCURRY
417	SHACKELFORD
419	SHELBY
421	SHERMAN
423	SMITH
425	SOMERVELL
427	STARR
429	STEPHENS
431	STERLING
433	STONEWALL
435	SUTTON
437	SWISHER
439	TARRANT
441	TAYLOR
443	TERRELL
445	TERRY
447	THROCKMORTON
449	TITUS
451	TOM GREEN
453	TRAVIS
455	TRINITY
457	TYLER
459	UPSHUR
461	UPTON
463	UVALDE
465	VAL VERDE
467	VAN ZANDT
469	VICTORIA

471	WALKER
473	WALLER
475	WARD
477	WASHINGTON
479	WEBB
481	WHARTON
483	WHEELER
485	WICHITA
487	WILBARGER
489	WILLACY
491	WILLIAMSON
493	WILSON
495	WINKLER
497	WISE
499	WOOD
501	YOAKUM
503	YOUNG
505	ZAPATA
507	ZAVALA

STATE NAME: UTAH

STATE ABBREVIATION: UT

STATE CODE: 49

CODE	COUNTY NAME
001	BEAVER
003	BOX ELDER
005	CACHE
007	CARBON
009	DAGGETT
011	DAVIS
013	DUCHESNE
015	EMERY
017	GARFIELD
019	GRAND
021	IRON
023	JUAB
025	KANE
027	MILLARD
029	MORGAN
031	PIUTE
033	RICH
035	SALT LAKE
037	SAN JUAN
039	SANPETE
041	SEVIER
043	SUMMIT
045	TOOELE
047	UINTAH
049	UTAH
051	WASATCH
053	WASHINGTON
055	WAYNE
057	WEBER

STATE NAME: VERMONT

STATE ABBREVIATION: VT

STATE CODE: 50

CODE	COUNTY NAME
001	ADDISON
003	BENNINGTON
005	CALEDONIA
007	CHITTENDEN
009	ESSEX
011	FRANKLIN
013	GRAND ISLE
015	LAMOILLE
017	ORANGE
019	ORLEANS
021	RUTLAND
023	WASHINGTON
025	WINDHAM
027	WINDSOR

STATE NAME: VIRGINIA

STATE ABBREVIATION: VA

STATE CODE: 51

CODE	COUNTY NAME
001	ACCOMACK
003	ALBEMARLE
005	ALLEGHANY
007	AMELIA
009	AMHERST
011	APPOMATTOX
013	ARLINGTON
015	AUGUSTA
017	BATH
019	BEDFORD
021	BLAND
023	BOTETOURT
025	BRUNSWICK
027	BUCHANAN
029	BUCKINGHAM
031	CAMPBELL
033	CAROLINE
035	CARROLL
037	CHARLES CITY
039	CHARLOTTE
041	CHESTERFIELD
043	CLARKE
045	CRAIG
047	CULPEPER
049	CUMBERLAND
051	DICKENSON
053	DINWIDDIE
057	ESSEX
059	FAIRFAX
061	FAUQUIER
063	FLOYD
065	FLUVANNA
067	FRANKLIN
069	FREDERICK
071	GILES
073	GLOUCESTER
075	GOOCHLAND
077	GRAYSON
079	GREENE
081	GREENSVILLE
083	HALIFAX
085	HANOVER
087	HENRICO
089	HENRY
091	HIGHLAND
093	ISLE OF WIGHT
095	JAMES CITY
097	KING AND QUEEN
099	KING GEORGE
101	KING WILLIAM
103	LANCASTER
105	LEE
107	LOUDOUN
109	LOUISA
111	LUNENBURG
113	MADISON
115	MATHEWS
117	MECKLENBURG
119	MIDDLESEX
121	MONTGOMERY
123	
125	NELSON
127	NEW KENT
131	NORTHAMPTON
133	NORTHUMBERLAND

135	NOTTOWAY
137	ORANGE
139	PAGE
141	PATRICK
143	PITTSYLVANIA
145	POWHATAN
147	PRINCE EDWARD
149	PRINCE GEORGE
153	PRINCE WILLIAM
155	PULASKI
157	RAPPAHANNOCK
159	RICHMOND
161	ROANOKE
163	ROCKBRIDGE
165	ROCKINGHAM
167	RUSSELL
169	SCOTT
171	SHENANDOAH
173	SMYTH
175	SOUTHAMPTON
177	SPOTSYLVANIA
179	STAFFORD
181	SURRY
183	SUSSEX
185	TAZEWELL
187	WARREN
191	WASHINGTON
193	WESTMORELAND
195	WISE
197	WYTHE
199	YORK

CODE	INDEPENDENT CITIES
510	ALEXANDRIA
515[1]	BEDFORD
520	BRISTOL
530	BUENA VISTA
540	CHARLOTTESVILLE
550	CHESAPEAKE
560	CLIFTON FORGE
570	COLONIAL HEIGHTS
580	COVINGTON
590	DANVILLE
595	EMPORIA
600	FAIRFAX
610	FALLS CHURCH
620	FRANKLIN
630	FREDERICKSBURG
640	GALAX
650	HAMPTON
660	HARRISONBURG
670	HOPEWELL
678	LEXINGTON
680	LYNCHBURG
* 683	MANASSAS
* 685	MANASSAS PARK
690	MARTINSVILLE
* 695[2]	
700	NEWPORT NEWS
710	NORFOLK
720	NORTON
730	PETERSBURG
* 735	POQUOSON
740	PORTSMOUTH
750	RADFORD
760	RICHMOND
770	ROANOKE
775	SALEM
780	SOUTH BOSTON
790	STAUNTON
* 800[3]	SUFFOLK
810	VIRGINIA BEACH
820	WAYNESBORO
830	WILLIAMSBURG
840	WINCHESTER

515 Bedford, Independent City, Revised FIPS 6-1, 1970 June 15

Bedford, formerly part of Bedford County, has been incorporated as an independent city.

683 Manassas, added FIPS 6-3, 1979 December 15. Manassas has been incorporated as an independent city.

685 Manassas Park, added FIPS 6-3, 1979 December 15. Manassas Park has been incorporated as an independent city.

695 Nansemond, independent city, Revised FIPS 6-2, 1973 December 15. Formerly Nansemond County (Code 123).

695 Nansemond, independent city, Revised FIPS 6-3, 1979 December 15. Nansemond now part of the independent city of Suffolk (Code 800).

735 Poquoson, added FIPS 6-3, 1979 December 15. Poquoson has been incorporated as an independent city.

STATE NAME: WASHINGTON

STATE ABBREVIATION: WA

STATE CODE: 53

CODE	COUNTY NAME
001	ADAMS
003	ASOTIN
005	BENTON
007	CHELAN
009	CLALLAM
011	CLARK
013	COLUMBIA
015	COWLITZ
017	DOUGLAS
019	FERRY
021	FRANKLIN
023	GARFIELD
025	GRANT
027	GRAYS HARBOR
029	ISLAND
031	JEFFERSON
033	KING
035	KITSAP
037	KITTITAS
039	KLICKITAT
041	LEWIS
043	LINCOLN
045	MASON
047	OKANOGAN
049	PACIFIC
051	PEND OREILLE
053	PIERCE
055	SAN JUAN
057	SKAGIT
059	SKAMANIA
061	SNOHOMISH
063	SPOKANE
065	STEVENS
067	THURSTON
069	WAHKIAKUM
071	WALLA WALLA
073	WHATCOM
075	WHITMAN
077	YAKIMA

STATE NAME: WEST VIRGINIA

STATE ABBREVIATION: WV

STATE CODE: 54

CODE	COUNTY NAME
001	BARBOUR
003	BERKELEY
005	BOONE
007	BRAXTON
009	BROOKE
011	CABELL
013	CALHOUN
015	CLAY
017	DODDRIDGE
019	FAYETTE
021	GILMER
023	GRANT
025	GREENBRIER
027	HAMPSHIRE
029	HANCOCK

WEST VRIGINIA—WISCONSIN—WYOMING

031	HARDY
033	HARRISON
035	JACKSON
037	JEFFERSON
039	KANAWHA
041	LEWIS
043	LINCOLN
045	LOGAN
047	MCDOWELL
049	MARION
051	MARSHALL
053	MASON
055	MERCER
057	MINERAL
059	MINGO
061	MONONGALIA
063	MONROE
065	MORGAN
067	NICHOLAS
069	OHIO
071	PENDLETON
073	PLEASANTS
075	POCAHONTAS
077	PRESTON.
079	PUTNAM
081	RALEIGH
083	RANDOLPH
085	RITCHIE
087	ROANE
089	SUMMERS
091	TAYLOR
093	TUCKER
095	TYLER
097	UPSHUR
099	WAYNE
101	WEBSTER
103	WETZEL
105	WIRT
107	WOOD
109	WYOMING

STATE NAME: WISCONSIN

STATE ABBREVIATION: WI

STATE CODE: 55

CODE	COUNTY NAME
001	ADAMS
003	ASHLAND
005	BARRON
007	BAYFIELD
009	BROWN
011	BUFFALO
013	BURNETT
015	CALUMET
017	CHIPPEWA
019	CLARK
021	COLUMBIA
023	CRAWFORD
025	DANE
027	DODGE
029	DOOR
031	DOUGLAS
033	DUNN
035	EAU CLAIRE
037	FLORENCE
039	FOND DU LAC
041	FOREST
043	GRANT
045	GREEN
047	GREEN LAKE
049	IOWA
051	IRON
053	JACKSON
055	JEFFERSON
057	JUNEAU
059	KENOSHA
061	KEWAUNEE
063	LA CROSSE
065	LAFAYETTE
067	LANGLADE
069	LINCOLN
071	MANITOWOC
073	MARATHON
075	MARINETTE
077	MARQUETTE
078	MENOMINEE
079	MILWAUKEE
081	MONROE
083	OCONTO
085	ONEIDA
087	OUTAGAMIE
089	OZAUKEE
091	PEPIN
093	PIERCE
095	POLK
097	PORTAGE
099	PRICE
101	RACINE
103	RICHLAND
105	ROCK
107	RUSK
109	ST CROIX
111	SAUK
113	SAWYER
115	SHAWANO
117	SHEBOYGAN
119	TAYLOR
121	TREMPEALEAU
123	VERNON
125	VILAS
127	WALWORTH
129	WASHBURN
131	WASHINGTON
133	WAUKESHA
135	WAUPACA
137	WAUSHARA
139	WINNEBAGO
141	WOOD

STATE NAME: WYOMING

STATE ABBREVIATION: WY

STATE CODE: 56

CODE	COUNTY NAME
001	ALBANY
003	BIG HORN
005	CAMPBELL
007	CARBON
009	CONVERSE
011	CROOK
013	FREMONT
015	GOSHEN
017	HOT SPRINGS
019	JOHNSON
021	LARAMIE
023	LINCOLN
025	NATRONA
027	NIOBRARA
029	PARK
031	PLATTE
033	SHERIDAN
035	SUBLETTE
037	SWEETWATER
039	TETON
041	UINTA
043	WASHAKIE
045	WESTON

EXHIBIT 9-8

REASON CODES USED ON THE
OSM-121A, OSM-121B, AND OSM-121C

Mine Status CODES

X-00 Original Status (Prior to Existence)

I-01 Inactive - Seasonal Operations
I-02 Inactive - Closed by Owner
I-03 Inactive - Closed by MSHA
I-04 Inactive - Changed Owner
I-05 Inactive - Production Reported Under Another Mine
I-06 Inactive - Permanently Abandoned
I-07 Inactive - Has Not Begun Production
I-08 Inactive - Inactive for 8 Quarters

A-10 Active - Activated from MSHA File
A-11 Active - Reporting With or Without Production
A-12 Active - Reactivated Request by FCO
A-13 Active - Reactivated by Operator Request

E-21 Exempt - Coal Used by Landowner
E-22 Exempt - Mine is Two Acres or Less
E-23 Exempt - Operation is Incidental Part of Federal, State or Local Government
E-24 Exempt - Extraction of Coal is Incidental to Extraction of Other Minerals Where Coal Does Not Exceed 16-2/3% of Minerals Removed for Commercial Use or Sale

N-31 Non-Mine Facility - Processing Plant
N-32 Non-Mine Facility - Tipple (Preparation Plant)
N-33 Non-Mine Facility - Loading Facility
N-34 Non-Mine Facility - Experimental (Research) Operation
N-35 Non-Mine Facility - Repair Shop
N-36 Non-Mine Facility - Pipeline

Bill Status CODES

00 - Bill Not Sent Yet
01 - Bill Sent
02 - Settlement Agreement - Bill Sent
03 - Settlement Agreement - Bill Not Sent
04 - Referred to Solicitor
05 - Referred to Collection Agency
06 - Department of Justice
07 - Bill Issued in Error
08 - Bill Paid in Full
09 - Bankrupt

Order in Which Terminations are Applied

1) Court Costs
2) Post Judgement Interest
3) Penalty
4) Administrative Fee
5) Interest
6) Fees

Order in Which Payments are Applied

1) Court Cost
2) Post Judgement Interest
3) Penalty
4) Administration Fee
5) Interest
6) Fees

Termination CODES

11 - Inability to Collect Substantial Amount (to AVS)
12 - Inability to Locate Debtor (to AVS)
13 - Cost Will Exceed Recovery (to AVS)
14 - Compromise Agreement (Reported to AVS, but not billed)
15 - Bankruptcy When Debts Are Not Discharged (to AVS)
21 - Claim Without Legal Merit
22 - Claim Cannot be Substantiated by Evidence
23 - Bankruptcy
24 - Fee Due as a Result of Rounding
25 - Settlement Agreement
51 - Private Collection Agency
52 - Fee Less Than $600.00/Qtr With Termination Dates Earlier Than 8/15/87

Mail CODES

1 or A - Mail to Owner
2 or B - Mail to Operator
3 or C - Mail to Owner and Operator
4 or D - Do Not Mail
5 or E - Mail to Permittee
6 or F - Mail to Operator and Permittee
7 or G - Mail to Owner and Permittee
8 or H - Mail to Owner, Operator, and Permittee

Penalty Waiver Flag

0 or blank - Penalty is Charged
1 - Penalty Will Never be Charged (for settlement agreements)
2 - Penalty Will Not be Charged Unless a Transaction is Made to Cause Penalty to Calculate (For errors)
* - To Remove a Penalty Waiver Flag

Administrative Cost Waiver Flag

0 or blank - Administrative Cost is Charged
1 - Administrative Cost Will Never be Charged
2 - Administrative Cost Will Not be Charged Unless a Transaction is Made to Cause Penalty to Calculate
* - To Remove Administrative Cost Waiver Flag

NOTE: Administrative Costs are updated to the system when AVS runs.

Interest Waiver Flag

0 or blank - Interest Cost Charged
1 - Interest Will Never be Charged
2 - Interest Will Not be Charged Unless a Transaction is Made to Cause Interest to Calculate
* - To Remove Interest Cost Waiver Flag

Audit Waiver Status CODES

01 - Out of Business Prior to 1982
02 - Non-Producing Facility
03 - No Production Under SMCRA
04 - Costs Expected to Exceed Recovery
05 - Out of Business Prior to SMCRA
06 - Mine Abandoned Prior to SMCRA
07 - Mine Closed Prior to SMCRA
08 - Inability to Locate Records
09 - Mine Closed Prior to 1982
10 - Non-Producing Site
11 - Inactive Prior to SMCRA
12 - Incorrect ID
13 - Permanently Abandoned Prior to SMCRA
14 - Permanently Abandoned
15 - No Currently Active ID
16 - State Forfeited Company's Bond
17 - No Active Permit
18 - No Production This Quarter(s)
19 - Exempt - 2 Acre
20 - Exempt - Incidental Boundary
21 - Referred to SOL
22 - Bankrupt

10. APPLICANT VIOLATOR SYSTEM (AVS) PROCEDURES

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LIST OF EXHIBITS

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10. APPLICANT VIOLATOR SYSTEM (AVS) PROCEDURES

10.1 PURPOSE

To establish uniform procedures and guidelines for processing AVS inquiries referred to the Branch of AML Collections from the AVS Clearinghouse.

10.1.1 References

(1) Draft directive entitled, "Data Resolution in the Implementation of Applicant Violator System," dated September 24, 1987.

(2) Directive entitled, "Oversight Procedures for States' Use of the Applicant Violator System," dated October 1, 1987.

10.1.2 Scope

These procedures and guidelines apply to employees of the Branch of AML Collections, Division of Debt Management.

10.1.3 Responsibility

(1) AVS Clearinghouse is responsible for:

a. Providing service to Field Operations staff in their use of the AVS.

b. Assisting the States and the Field Offices in resolving case-specific and system-related problems and providing updated or additional information needed for permitting units to confirm or disavow matches.

c. Referring unabated Federal cessation orders or unpaid Federal civil penalties or unpaid AML fees to the appropriate OSMRE unit for resolution.

(2) Branch of AML Collections is responsible for:

a. Researching all Federal civil penalty and AML debt problems;

b. Negotiating payment schedules with applicants/permittees, in conjunction with the Office of the Field Solicitor;

c. Updating the CMIS/AML databases; and,

d. Reporting research results to the AVS Clearinghouse within the prescribed timeframe.

Branch of AML Collections employees who resolve data resolution referrals from the AVS Clearinghouse must adhere to the policies and procedures outlined in Section 10.3.

10.2 "AVS CLEARINGHOUSE" PROCEDURES

The "AVS Clearinghouse" (Branch of Systems User Support) provides assistance to State and Federal permitting authorities in implementing Section 510(c) of the Surface Mining Control and Reclamation Act of 1977 (SMCRA) and in the State and Federal permitting authorities' use of the AVS. The AVS is used to identify applicants who have an unabated Federal cessation order(s), unpaid AML reclamation fees or unpaid Federal civil penalties.

All inquiries from State or Federal permitting authorities about the use of the AVS and permit issue/deny decisions are handled by the AVS Clearinghouse.

10.2.1 Permit Denial

If the AVS shows that the applicant is a violator, the State or Federal permitting authority will inform the applicant/operator that the permit is denied. Applicants/operators who disagree with the database information or wish to resolve the problem should be referred to the following OSM Officials:

Branch of AML Collections - unpaid civil penalties and/or AML fees.

Appropriate Field Office - unabated Federal cessation orders.

AVS Clearinghouse - ownership/control issues.

10.2.2 Permit Approval

The AVS Clearinghouse notifies the permitting authority when the applicant has no compliance problems (30 CFR 773.15(c).

10.3 BRANCH OF AML COLLECTIONS DATA RESOLUTION PROCEDURES

The Branch of AML Collections receives data resolution requests from the AVS Clearinghouse. These requests are researched and closed within 48 hours. Any deviation from this deadline must be approved by the Chief, AML Research Section.

10.3.1 Chief, AML Research Section

The Chief, AML Research Section, controls, coordinates, and assigns AVS data resolution requests and notifies the AVS Clearinghouse of the results.

10.3.2 Program Assistant

The Program Assistant tracks AVS data resolution requests utilizing the Case Management System (see Exhibit 10-1). Requests are entered by operator name, date request is received, type of request, date assigned, name of Collection Specialist, date assignment is due, and amount collected.

10.3.3 Collection Specialist

To respond to an AVS Clearinghouse request, the Collection Specialist should:

(1) Research all records of AML debt, including

a. audit tracking system;

b. alpha mine list; and,

c. mine reference list.

(2) Research the AML database by entering all pertinent MSHA ID numbers. Using the resulting printout, analyze all quarters for balance due and nonrespondent quarters. Depending on the information obtained, the Collection Specialist can close the AVS request by:

a. confirming outstanding balances and/or nonrespondent quarters;

b. preparing appropriate coding sheet(s) to update/change the AML database (see Chapter 9); and,

c. obtaining relevant information from the Office of the Solicitor; for example, compromises, payment plans, etc.

(3) Research CMIS by company index number to determine civil penalty debt status. Depending on the information obtained, the Collection Specialist can close the AVS request by:

a. confirming civil penalty debt;

b. requesting appropriate CMIS coding, if appropriate; and,

c. obtaining relevant information from the Office of the Solicitor.

(4) Document the research results on the AVS Clearinghouse Data Resolution Form.

(5) Submit completed AVS form along with case file to the Chief, AML Research Section for approval.

10.3.4 Closing Procedures

The Program Assistant receives closed file from the Chief, AML Research Section and will update Case Management System and route AVS Data Resolution Form to the AVS Clearinghouse.

CASE MANAGEMENT SYSTEM

OPERATOR	DATE RECEIVED	TYPE OF CASE	DATE ASSIGNED	ASSIGNED TO	DUE DATE	DATE COMPLETED	COLLECTED	EXTENDED DUE DATE	REVIEW DATE
SS Joe Burford Inc	12/01/88	AVSCH	12/01/88	K. Sewell	12/05/88	12/02/88			01/05/89
Old Ben Coal Co	12/01/88	AVSCH	12/01/88	K. Sewell	12/05/88	12/01/88			01/05/89
Solitaire Coal Co	12/01/88	AVSCH	12/01/88	K. Sewell	12/05/88	12/01/88			01/05/89
Cherry Hill Development	12/02/88	AVSCH	12/02/88	L. Kates	12/06/88	12/05/88			01/05/89
Royal Gem	12/02/88	AVSCH	12/02/88	M. Augustosky	12/06/88	12/06/88			01/05/89
Eastern Mineral Inc	12/02/88	AVSCH	12/02/88	K. Sewell	12/06/88	12/02/88			01/05/89
Pittsburg & Midway Coal	12/02/88	AVSCH	12/02/88	M. Jones	12/06/88	12/06/88			01/05/89
White Oak Coal Corp	12/02/88	AVSCH	12/02/88	L. Kates	12/06/88	12/06/88			01/05/89
Energy Producers Assc Inc	12/02/88	AVSCH	12/02/88	K. Sewell	12/06/88	12/05/88			01/05/89
Rupert Feed & Supply Inc	12/02/88	AVSCH	12/02/88	M. Jones	12/02/88	12/06/88	$125.57		01/05/89
Kirkwood Excavating Inc	12/05/88	AVSCH	12/05/88	M. Davis	12/07/88	12/05/88			01/05/89
Sand Mountain Mineral Inc	12/06/88	AVSCH	12/06/88	K. Sewell	12/08/88	12/07/88			01/05/89
RCT Engineering	12/06/88	AVSCH	12/06/88	K. Sewell	12/08/88	12/06/88			01/05/89
Harlan Cumberland Coal Co	12/06/88	AVSCH	12/06/88	K. Sewell	12/08/88	12/06/88		Sol/Ref	01/05/89
M & W Sales	12/06/88	AVSCH	12/06/88	K. Sewell	12/08/88	12/07/88			01/05/89
Black Berry Creek	12/08/88	AVSCH	12/08/88	M. Augustosky	12/12/88	12/09/88			01/05/89
Dupage Coal Corp	12/08/88	AVSCH	12/08/88	K. Sewell	12/12/88	12/09/88			01/05/89
Abston Construction Co Inc	12/08/88	AVSCH	12/08/88	K. Sewell	12/12/88	12/09/88			01/05/89
Mare Creek Sand Co Inc	12/08/88	AVSCH	12/08/88	K. Sewell	12/12/88	12/09/88			01/05/89
B C McCullah Brothers	12/15/88	AVSCH	12/15/88	M. Davis	12/19/88	12/16/88			01/05/89
White Oak Coal Corp	12/19/88	AVSCH	12/19/88	M. Davis	12/21/88	12/19/88			01/05/89
Manning Coal Corp	12/19/88	AVSCH	12/19/88	M. Davis	12/21/88	12/19/88			01/05/89
Kaiser Coal Corp	12/29/88	AVSCH	12/29/88	K. Sewell	01/03/89	12/29/88			01/05/89
Tennessee Consolidated	12/30/88	AVSCH	12/30/88	K. Sewell	01/04/89	12/30/88			01/05/89
Action Coal Co Inc	12/30/88	AVSCH	12/30/88	K. Sewell	01/04/89	12/30/88			01/05/89
Rapoca Energy Co	12/30/88	AVSCH	12/30/88	M. Augustosky	01/04/89	12/30/88			01/05/89
Quinland Coals	01/05/89	AVSCH	01/05/89	C. Christian	01/09/89	01/09/89			
Maben Energy	01/05/89	AVSCH	01/05/89	C. Christian	01/09/89	01/09/89			
Elk River Sewell Coal Co	01/09/89	AVSCH	01/09/89	L. Kates	01/11/89	01/10/89			
T H K Coal Co	01/10/89	AVSCH	01/10/89	C. Christian	01/12/89	01/10/89			
R & M Coal Co	01/10/89	AVSCH	01/10/89	C. Christian	01/13/89	01/11/89			
K & G Coal Co	01/10/89	AVSCH	01/10/89	C. Christian	01/12/89	01/12/89			
White Oak Coal Co	01/10/89	AVSCH	01/10/89	M. Workman	01/12/89	01/11/89			
Benjamin Coal Co	01/10/89	AVSCH	01/10/89	S. Moss	01/12/89	01/11/89			
Consolidation Coal Co	01/11/89	AVSCH	01/11/89	C. Christian	01/13/89	01/11/89			
Larry Brown Coal Co	01/11/89	AVSCH	01/11/89	L. Kates	01/17/89	01/13/89			
Anthracite Technology	01/11/89	AVSCH	01/11/89	S. Moss	01/13/89	01/12/89			
Javlin Mining Inc	01/11/89	AVSCH	01/11/89	C. Christian	01/17/89	01/13/89			
Baker Coal Co	01/13/89	AVSCH	01/13/89	C. Christian	01/18/89	01/17/89			
Gary Bridges Logging	01/17/89	AVSCH	01/17/89	S. Moss	01/19/89	01/18/89			
Can't Hardley Coal Co	01/17/89	AVSCH	01/17/89	S. Moss	01/19/89	01/18/89			
Mack Coal Co/Rapoca Energy	01/17/89	AVSCH	01/17/89	L. Kates	01/19/89	01/18/89			
Wilson Coal Co	01/19/89	AVSCH	01/19/89	C. Christian	01/24/89	01/23/89			
R & C Processing Co	01/14/89	AVSCH	01/24/89	L. Kates	01/26/89	01/24/89			
United Coal Corp	01/24/89	AVSCH	01/24/89	S. Moss	01/26/89	01/25/89			
J & T Coal	01/25/89	AVSCH	01/25/89	S. Moss	01/27/89	01/25/89			
JAD Coal Mcaffe/Arthur Woodard	01/25/89	AVSCH	01/25/89	C. Christian	01/27/89	01/27/89			