| April 7, 2005 | Exhibit 99-d | FCIC-M13 |
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Abbreviations

| Approved Abbreviation | Term |
|--------------------------|--|
| AD | Actuarial Division |
| ADM | Actuarial Data Master |
| APH | Actual Production History |
| BBL | Barrel (unit of measure) |
| BU | Bushels (unit of measure) |
| CAT | Catastrophic Risk Coverage at the 50/60 level or comparable coverage designated by FCIC. |
| СОВ | Close of Business |
| CTN | Carton (unit of measure) |
| CWT | Hundred Weight (unit of measure) |
| DAS | Data Acceptance System |
| DOL | Dollar Amount (unit of measure) |
| DQS | Data Quality Section |
| EIN | Employer Identification Number |
| FCIC | Federal Crop Insurance Corporation |
| FIPS | Federal Information Processing Standards |
| LBS | Pounds (unit of measure) |
| LUG | Lug (unit of measure) |
| NCS | Non-Standard Classification System |
| ORM | Office of Risk Management |
| Rⅅ | Research & Development Division |
| RM | Risk Management |
| RSO | Regional Service Office |
| SBI | Substantial Beneficial Interest |
| SSN | Social Security Number |
| TON | Ton Weight (unit of measure) |
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| RECORD TYPE(S) | NAME | DEFINITION |
|---------------------------------------|------------------------|--|
| 10 | ADDRESS | Street address of box number designated for mailing. |
| 10 | ADDRESS STATE | U.S. Postal Service state abbreviation. |
| 11 | GUARANTEE PER ACRE | Guarantee per acre after a LPO/PP factor has been applied. |
| 21,22 | ADJUSTER SSN | Unique number used to identify a loss adjuster. |
| 11,13,14 | AGENT SSN | Unique number used to identify an agent. |
| 15 | ANNUAL YIELD (1-10) | Average yield for each individual year in a base period. |
| 15 | APPROVED YIELD | Approved yield determined under APH procedures. |
| 9, 14 | ASSIGNED RISK | Code designating cession under the assigned risk clause of the SRA. |
| 21 | AUDIT CORRECTION | Code indicating that a loss previously identified as being incorrect through compliance, GAO, OIG Reviews, has been corrected. |
| 11, 13 | BASE PREMIUM RATE | Base premium rate from the actuarial master. |
| 11,13,15, 21,22 | UNIT NUMBER | A unique number assigned for each tract of land qualifying as an individual unit as defined in the policy. |
| 10 | BUSINESS NAME | Entity name of insured business. |
| 10 | CITY | City or town designated for mailing. |
| 20,21,22, 49 | CLAIM NUMBER | Unique number assigned to a loss claim by the servicing county for control purposes. |
| 09,10,11, 13,14,17, 20,21,22,49 | COMPANY | Code identifying the Company under the SRA. |
| 11,13,14, 15,21,22 | COVERAGE FLAG | Flag used to designate the type of coverage on the crop policy. |
| 11,13,14 21,23 | COVERAGE LEVEL PERCENT | The level of coverage chosen by the producer. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|---------------------------------------|----------------------------|--|
| 09,11,13, 14,15,17, 20,21,22,49 | CROP CODE | Code assigned by FCIC to identify the crop. |
| 09,10,11, 13,14,15,17 20,21,22 | CROP YEAR | Denotes the year in which the crop is normally harvested, and indicates the policy year for which coverage was provided. |
| 11 | DATE PLANTED | For annual crops, the calendar date on which the planting of the crop on the insurable acreage was completed. |
| 49 | DELETE TYPE | Flag to indicate the type of delete record being transmitted. |
| 21 | DETERMINED ACRES | Acres as determined by the adjuster at the time of loss. |
| 14 | DUAL COVERAGE FLAG | Flag to indicate that the crop insured under the catastrophic risk policy is on high risk land. |
| 11 | DOLLAR AMOUNT OF INSURANCE | Selected dollar amount of insurance per acre or per ton. |
| 10 | ENTITY TYPE | Code used to identify the policyholder and any entities with a SBI in the policy. |
| 11 | EXPERIENCE FACTOR | The experience adjustment factor % calculated as specified in the 'Experience-Premium Adjustment' section of the Rates and Rules manual. |
| 14 | EXPERIENCE INQUIRY | Used to request the previous insuring experience history for a producer. |
| 11,15,21 | FARM SERIAL NUMBER | Code assigned to a farm by the FSA. |
| 21 | FARM UNIT DEFICIENCY | Loss guarantee minus production to count. |
| 09,10,11, 13,14,15, 17,21,22,49 | FCIC CONTROL DATE | Date FCIC process the information transmitted. |
| 10 | COMPANY EMPLOYEE | Code used to designate that the insured is a Company employee. |
| 15 | FSA YIELD | The yield established by the FSA county office committee or proven from production records for individual farms by FSA farm serial number. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|---------------------------------------|-------------------------|---|
| 11,21 | GUARANTEE PER ACRE | Guarantee per acre used to calculate total guarantee. |
| 21 | HARVESTED PRODUCTION | Harvested production after adjustments for quality. |
| 10 | ID NUMBER | SSN or EIN of the legal entity. |
| 10 | ID TYPE | Code identifying the type of ID NUMBER. |
| 21,22 | INDEMNITY | Amount of loss before deductions for premium. |
| 09,10,13, 14,15,17, 21,22 | INSURANCE PLAN CODE | |
| 09,10,11, 13,14,15, 17,21,22,49 | INSURANCE PROVIDER (IP) | Code designated to identify the SRA holder who is responsible for the data (05). |
| 10 | INSURED FIRST NAME | First name of the individual entity. |
| 10 | INSURED LAST NAME | Last name of the individual entity. |
| 10 | INSURED MIDDLE NAME | Middle name of the individual entity. |
| 10 | INSURED NAME SUFFIX | Name suffix of the individual entity (e.g. SR, JR, ETC.) |
| 11,13,21 22 | INSURED SHARE | The insurable interest the policyholder has in the acreage. |
| 11,13,14 | INSURED SIGNATURE DATE | Date that the insured signed the application. |
| 10 | INSURED TITLE | Name title of the individual entity (e.g. DR, TITLE, MR., ETC). |
| 11 | LAND LOCATION | Identifies specific location of land being insured. |
| 14 | LATE PROCESSED FLAG | Code denoting the reason for the late processing of a Type 14 record. |
| 11,21 | LIABILITY | Maximum dollar amount of insurance. |
| 21 | LIABILITY FACTOR | Factor used to reduce the loss guarantee/liability when under reporting/misreporting of premium has occurred. |
| 09,11,13, 14,15,17, 21,22,49 | LOCATION COUNTY | Code designating county in which insured farm is located. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|---------------------------------------|-------------------------|---|
| 09,10,11, 13,14,15, 19,21,22,49 | LOCATION STATE | FIPS code denoting state in which the insured farm is located. |
| 21 | LOSS CODE | Code to designate whether a loss claim an original or revised. |
| 21 | LOSS GUARANTEE | Stage guarantee X Determined acres X Liability Factor |
| 11 | MAP Area | Map Area from ADM |
| 11,15,21 | OPTIONAL UNIT NUMBER | A unique number assigned to a tract of land which qualifies for further subdivision based on actuarial guidelines. Does not apply to CAT policies. |
| 11,13, 14, 21, 22 | PRICE ELECTION FACTOR | Percent elected by insured to derive price selection. Applies to Dry Beans (bush variety), Green Peas, Dry Peas (wrinkled varieties), Citrus Trees, Mac Trees and Canning Beans (see Type 11 record field 54 for canning bean types). |
| 21 | PERCENT SUGAR | Percent of recoverable sugar for crop 0039. |
| 10 | PHONE NUMBER | Telephone number designated by the insured. A complete telephone number including area code and 7 digit local phone number. |
| * | PLAN CODE | See page 4 Insurance Plan Code. |
| 09,10,11, 13,14,15, 17,21,22,49 | POLICY NUMER | 6 digit number assigned to the insured by the county. |
| 14 | PRODUCER HISTORY FLAG | Indicates whether the entity was insured for the previous crop year on this crop. |
| 11,13,14, 15,21,22 | PRACTICE CODE | Code assigned by FCIC to identify the farming practice. |
| 11 | PREMIUM RATE FACTOR | Factor used to adjust premium. |
| 15 | PREVIOUS APPROVED YIELD | The approved yield from the previous year. |
| 11,13,21 | PRICE ELECTION | The price per commodity unit elected by the insured or for Dry Beans (Bush varieties), Green Peas and Dry Peas (wrinkled varieties), the contract price. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|--|------------------------|--|
| 21,22 | PRIMARY CAUSE | Code denoting the peril which caused 50% or more of the loss. |
| 21,22 | PRIMARY DATE OF DAMAGE | Date on which primary cause of loss occurred. |
| 21,22 | PRIMARY PERCENT | Percent of loss due to primary cause. |
| 11, 50 | PRIVATE POLICY CODE | Code designating the type of Reinsured Private Policy. |
| 11,13 | PRODUCER PREMIUM | Amount of premium due from the insured. |
| 21 | PRODUCTION TO COUNT | The amount of appraised and harvested production after adjustments for quality. |
| 11,21 | RATE CLASSIFICATION | The classification of the insured acreage as determined from the actuarial documents. |
| 11,14,15 | RATE COUNTY | Code designating the county to be used for editing prices and dates. |
| 11,14,15 | RATE STATE | Code denoting the state to be used for editing prices and dates. |
| 09,10,11, 13,14,15, 17,20,21,22 | RECORD NUMBER | Unique number assigned to a record within record type. |
| 09,10,11, 13,14,15, 17,21,22,49 | RECORD TYPE | Type of record in 550 format(e.g. record type 10,11,etc.) |
| 11 | REPORTED ACRES | The total number of insurable acres, before adjustment for share as reported by the insured. |
| * | REPORTING ORGANIZATION | See pg 4.Insurance Provider. |
| 15 | REVIEW FLAG | Code denoting if a record is selected for field review. |
| 11,21 | RISK/AREA | The classification of the insured acreage as determined from the actuarial documents. |
| 09,10,11, 13,14,15, 17,20,21,22 49,50,55,56 | | Date transaction batch file was received. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|------------------------------|-----------------------------------|---|
| 21,22 | SECONDARY CAUSE | Code denoting the peril which caused 50% or less of the loss. |
| 21,22 | SECONDARY DATE OF DAMAGE | Date on which secondary cause of loss occurred. |
| 11 | SEED COMPANY CODE | Seed company code for hybrid corn seed and hybrid grain sorghum seed planted by the insured. |
| 21 | STAGE CODE | Code denoting stage of crop growth or period |
| 21 | STAGE GUARANTEE | of development at the time of loss. Commodity guarantee per acre established for specific stage of crop growth or period of development. |
| 11,13 | TOTAL PREMIUM | Premium earned for protection provided. |
| * | TOWNSHIP | See pg. 4 Land Location. |
| 15 | TRANSITIONAL/ DETERMINED YIELD | An estimated yield provided in the actuarial table which is used in calculating average/approved APH yields when less than 4 years of actual, temporary or assigned yields are available. |
| 21 | TRIGGER YIELD FACTOR | A factor used to calculate the GRP payment calculation factor for preliminary payments for GRP crops only. |
| 09,11,13, 14,15,21, 22 | TYPE CODE | Code assigned by FCIC to identify a crop type, class, or variety. |
| 15 | YIELD ACRE 1-10 | Acreage for each individual year in base period. |
| 11 | YIELD CONVERSION | Factor used in determining non-irrigated solid planted yield when cotton or ELS cotton is planted in skip row pattern. |
| 15 | YIELD INDICATOR | Code denoting an exception to a yield type, yield pattern, etc. |
| 15 | YIELD LIMITATION FLAG | Code denoting if approved yield is capped, cupped, normal or not applicable. |

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| RECORD TYPE(S) | NAME | DEFINITION |
|-------------------|-----------------|---|
| 11,21 | YIELD/QUOTA | APH approved yield or pound quota. |
| 15 | YIELD TYPE | Code showing how a yield was established. |
| 15 | YIELD YEAR 1-10 | Crop year for which production is reported. Lowest year in base period is 1 and highest year is 10. |
| 10 | ZIP CODE | U.S. Postal Service code. |
| 10 | ZIP EXTENSION | Extended U.S. Postal Service |

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