June 30, 2009 Exhibit 99-b FCIC-Appendix III

## Rounding Rules

ITEM Reported Acres	FORM APH Form Acreage Report Notice, Loss Pmt	GUIDELINES			
		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,
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 crops			
Insured Share	Acreage Report Notice, Loss Pmt	(0.001) for all crops			
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 (0.01) Round to (0.001)	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 to thousandths in 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
T. = ton
Cwt = hundred weight
Dol = Dollar
Bbl = Barrel