UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF MISSOURI

In Re:	)	**In Proceedings Under Chapter 11**
	)	
FARMLAND INDUSTRIES, INC., et al.,	)	**Case No. 02-50557-JWV**
	)	**Jointly Administered**
Debtors.	)	

CERTIFICATE OF SERVICE

The undersigned, attorneys for Farmland Industries, Inc., et al., Debtors and Debtors in Possession, certify that the Debtors' Limited Objection to Motion for Leave to File Late Claim Filed on Behalf of Iowa Department of Revenue and Finance was served by U.S. Mail, first class, postage prepaid, on the party listed below, on April 8, 2003:

John Waters
Iowa Department of Revenue and Finance
Collections Section
P.O. Box 10457
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Chad Kelsch
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FARMLAND INDUSTRIES, INC., et al.

By: /s/ Cynthia Dillard Parres

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