

# **federal register**

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November 5, 1996

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## **Part II**

### **Office of Management and Budget**

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**Economic Classification Policy  
Committee: Standard Industrial  
Classification Replacement—The North  
American Industry Classification System  
Proposed Industry Classification  
Structure; Solicitation of Comments;  
Notice**

## OFFICE OF MANAGEMENT AND BUDGET

### Economic Classification Policy Committee: Standard Industrial Classification Replacement—The North American Industry Classification System Proposed Industry Classification Structure

**AGENCY:** Office of Management and Budget, Executive Office of the President.

**ACTION:** Notice of solicitation of comments on final recommendations for the North American Industry Classification System.

**SUMMARY:** Under Title 44 U.S.C. 3504, the Office of Management and Budget (OMB) is seeking public comment on the advisability of adopting the proposed North American Industry Classification System (NAICS), the industry classification system developed by OMB's Economic Classification Policy Committee to replace the current Standard Industrial Classification (SIC) system.

OMB has previously published six Federal Register notices seeking comment on the development of NAICS and its content. The March 31, 1993, Federal Register notice, pp. 16990–17004, announced the establishment of the Economic Classification Policy Committee (ECPC) to produce a new industrial classification system for 1997. OMB charged the ECPC with a "fresh slate" examination of economic classifications for statistical purposes, including industrial classifications, product classifications, and product code groupings. The July 26, 1994, Federal Register notice, pp. 38092–38096, solicited comments on the concepts for the new system and the decision to develop NAICS in cooperation with Statistics Canada and Mexico's Instituto Nacional de Estadística, Geografía e Informática (INEGI). That notice also included a request for the public to submit recommendations for industries to be included in the new system. The deadline for submitting proposals for new or revised industries was November 7, 1994.

After considering all proposals from the public, consulting with a large number of U.S. data users and industry groups, and undertaking extensive discussions with Statistics Canada and INEGI, a new industrial structure for NAICS was developed that would apply to all three North American countries. Four Federal Register notices subsequently were published seeking comment on various parts of the

structure and industries of the NAICS system. The first of these four notices was published in the Federal Register, July 26, 1995, pp. 38436–38452, requesting comment on proposed industry structures for petroleum and coal product manufacturing, chemical manufacturing, and rubber and plastics manufacturing; for broadcasting and telecommunications; and for food services and drinking places and accommodations. The second Federal Register notice was published on February 6, 1996, pp. 4524–4578, requesting comment on proposed industry structures for crop production, animal production, forestry and logging; textile mills, textile product mills, apparel manufacturing, and leather and allied product manufacturing; food manufacturing and beverage and tobacco product manufacturing; fabricated metal product manufacturing; machinery manufacturing; electrical equipment, appliance and component manufacturing; and transportation equipment manufacturing. The third Federal Register notice was published on May 28, 1996, pp. 26558–26668, requesting comment on proposed industry structures for health and social assistance; educational services; computers and electronics product manufacturing; furniture manufacturing; printing and related support activities; professional, technical and scientific services; performing arts, spectator sports and related industries; museums, historical sites and similar institutions; recreation, amusement and gambling; information; wood product manufacturing, except furniture; rental and leasing; repair and maintenance; management and support; transportation; mining; paper manufacturing; nonmetallic minerals manufacturing; primary metal manufacturing; miscellaneous manufacturing; and postal service and couriers.

Finally, the fourth of the industry-specific Federal Register notices (constituting the sixth notice concerning the NAICS overall development) was published on July 5, 1996, pp. 35384–35515, requesting comment on proposed industry structures for finance and insurance; wholesale trade; retail trade; construction; utilities; waste management and remediation services; real estate; lessors of other non-financial assets; personal and laundry services; and religious, grant making, civic, and other membership organizations. That notice also presented the entire classification system and requested comments on the proposed hierarchy and coding system of NAICS.

The final deadline for receipt of public comments on the structure and the industries include in NAICS was September 3, 1996. Statistics Canada and INEGI also sought comments on the proposed structures. Further discussions were held among the three countries to consider public comments received from all three countries. Changes incorporated into the new system based on these comments are shown and explained in the **SUPPLEMENTARY INFORMATION** section of this notice.

After this extensive process of development and discussions by the ECPC, with maximum possible input as called for by its mandate, OMB is seeking comment on the advisability of accepting NAICS, with the changes published in this notice, as the industry classification system to be employed in relevant statistical collections by all U.S. statistical agencies. Statistics Canada and INEGI have accepted the new NAICS system, which will be used for industrial classification in the statistical programs of Canada and Mexico.

**DATES:** To ensure consideration of comments on the adoption and implementation of NAICS, comments must be in writing and should be submitted as soon as possible, but no later than December 20, 1996. This proposed industry system would become effective in the U.S. on January 1, 1997.

**ADDRESSES:** Correspondence about the adoption and implementation of NAICS as shown in this Federal Register notice should be sent to: Katherine K. Wallman, Chief Statistician, Office of Management and Budget, 10201 New Executive Office Building, Washington, D.C. 20503, telephone number: (202) 395–3093, FAX number: (202) 395–7245.

Inquiries about the content of industries or requests for electronic copies of the tables should be made to Carole Ambler, Coordinator, Economic Classification Policy Committee, Bureau of the Census, Room 2633–3, Washington, DC 20233, telephone number: (301) 457–2668, FAX number: (301) 457–1343.

**ELECTRONIC AVAILABILITY AND COMMENTS:** This document is available on the Internet from the Census Bureau via WWW browser, ftp, and E-mail.

To obtain this document via WWW browser, connect to "http://www.census.gov" then select "Subjects A to Z", then select "N", then select "NAICS (North American Industry Classification System)." This WWW page contains previous NAICS Federal

Register notices and related documents as well.

To obtain this document via ftp, login to ftp.census.gov as anonymous, and retrieve the files "naicsfr7.pdf," "naicsfr7 TBL1.pdf," and "naicsfr7 TBL2.pdf" from the "/pub/epcd/naics" directory. (That directory also contains previous NAICS Federal Register notices and related documents.)

To obtain this document via Internet E-mail, send a message to majordomo@census.gov with the body text as follows: "get gatekeeper naics.txt". Instructions for obtaining this and other NAICS documents will be delivered as a message attachment.

Comments may be sent via Internet E-mail to OMB at naics@a1.eop.gov (do not include any capital letters in the address). Comments received at this address by the date specified above will be included as part of the official record.

**FOR FURTHER INFORMATION CONTACT:** Paul Bugg, 10201 New Executive Office Bldg., Washington, DC 20503, E-mail address: bugg\_p@a1.eop.gov, telephone number: (202) 395-3093, FAX number: (202) 395-7245. Inquiries about the content of industries or requests for electronic copies of the tables should be made to Carole Ambler, Coordinator, Economic Classification Policy Committee, Bureau of the Census, Room 2633-3, Washington, DC 20233, telephone number: (301) 457-2668, FAX number: (301) 457-1343.

**SUPPLEMENTARY INFORMATION:**

The development of NAICS began in 1992 with the establishment of the Economic Classification Policy Committee by OMB to study the desirability of developing a new industry classification system for the United States based on a single economic concept. A March 31, 1993, Federal Register notice, pp. 16990-17004, announced the establishment of the Economic Classification Policy Committee (ECPC) by OMB and set out its charter including a "fresh slate" examination of economic classifications for statistical purposes, including industrial classifications, product classifications, and product code groupings. In a July 26, 1994, Federal Register notice, pp. 38092-38096, OMB announced that NAICS was being developed in cooperation with Statistics Canada and INEGI and requested comments on that decision as well as requesting public comments on the structure of the system. That notice also included the concepts of the new system and the principles upon which it would be developed. Those are as follows:

(1) NAICS will be erected on a production-oriented, or supply-based, conceptual framework. This means that producing units that use identical or similar production processes will be grouped together in NAICS.

(2) The system will give special attention to developing production-oriented classifications for (a) new and emerging industries, (b) service industries in general, and (c) industries engaged in the production of advanced technologies.

(3) Time series continuity will be maintained to the extent possible. However, changes in the economy and proposals from data users must be considered. In addition, adjustments will be required for sectors where Canada, Mexico, and the United States presently have incompatible industry classification definitions in order to produce a common industry system for all three North American countries.

(4) The system will strive for compatibility with the 2-digit level of the International Standard Industrial Classification of All Economic Activities (ISIC, Rev. 3) of the United Nations.

The structure of NAICS was developed in a series of meetings among the three countries. NAICS is organized in a hierarchical structure, much like the existing U.S. SIC. The 1987 SIC employs a 4-digit coding system, in which the first two digits designate what in NAICS is known as a "subsector," the third digit designates the industry group, and the fourth digit designates the industry. For example, in the 1987 SIC, the two digits 26 designate the manufacture of "Paper and Allied Products," within which the digits 262 designate an industry group titled "Paper Mills," which contains one 4-digit industry, SIC 2621, also titled "Paper Mills."

The NAICS coding system must be expanded beyond the four digits used in the SIC for two reasons. First, the NAICS agreements among the ECPC, INEGI, and Statistics Canada permit each country to designate detailed industries, below the level of a NAICS industry, to meet national needs. The United States will have such national industry detail in many places in the new classification, and this national detail can only be accommodated by expanding the coding system to at least five characters. In the U.S. NAICS, the sixth digit designates the U.S. detailed national industries.

Second, it is desirable that the first character or characters in a coding system designate the sector (the NAICS term "industry sector" is replacing the term "division" used in the 1987 SIC). A modern economy is too complex to be

described adequately if the first character of the coding system restricts the number of sectors to nine or ten. For example, the ECPC is recommending that NAICS have 20 industry sectors. Accordingly, the first two digits are used to designate the sector in NAICS.

The ECPC is recommending a six digit coding system in which the first two digits designate the NAICS sector, and the third, fourth, fifth, and sixth digits designate, respectively, the subsector, industry group, NAICS industry, and U.S. national industry (if any). Though the 1997 U.S. NAICS industries will now have six digits compared to four digits for 1987 SIC industries, there will not be a corresponding increase in the level of classification detail that the 1997 NAICS provides compared to the 1987 SIC. As explained above, the two additional digits are simply the result of allowing for more sectors and for individual country-level detail.

Public proposals for individual industries from all three countries were considered for acceptance if the proposed industry was based on the production-oriented concept of the system.

In response to the July 26, 1994, notice, the ECPC received 125 public responses to the call for proposals for new and revised industries, plus 8 responses from 6 State government agencies, and 9 responses from 6 Federal Government agencies. These formal responses to the July 26, 1994, Federal Register notice contained several hundred proposals. Additional proposals and suggestions for change arose from the extensive ECPC public outreach program, which consisted of meetings and other communications with industry, data user, and data respondent groups. Other proposals for modifications such as changing industry definitions and clarifying boundaries, came from U.S. statistical agency personnel who worked on NAICS, reflecting accumulated public comments and criticism, over a number of years, of the U.S. SIC system. A number of proposals to eliminate U.S. industries, or to combine them with other industries, were also received.

Comments to the ECPC from all these sources ranged over many aspects of the 1987 SIC system. For example, approximately 20 percent of the formal letters received concerned ambiguities in the titles and definitions of the 1987 SIC industries, and incomplete or out of date product lists. Over 40 respondents requested more and better-defined product detail within existing industries, without necessarily requesting changes to industry boundaries. These requests and

suggestions are being handled through the redesign of forms where product information is collected in the 1997 Economic Censuses.

Another group of responses to the notice were proposals for "a separate, market-oriented product grouping system" (Federal Register, July 26, 1994, p. 38095), to be put in place following the 1997 Economic Censuses. Some proposals that were submitted as industry proposals were, after analysis by the ECPC, found more appropriately to be market groupings, and have been held over for future action.

After accounting for the public responses in the above categories, a high proportion of the proposals for new industries made to the ECPC were accepted. When a proposal was not accepted, it was usually because: (a) the resulting industry would have been too small in the U.S.; (b) data indicated that the specialization ratio was low (the specialization ratio indicates to what extent the establishments in a given industry concentrate on the activities that define the industry); or (c) the proposal did not meet the production-oriented criterion for forming an industry in NAICS.

Proposals were also received for changing or modifying the boundaries of existing industries, without necessarily creating a new industry. In addition, changes to 1987 SIC industry definitions were frequently required to bring about compatibility with the Canadian and Mexican classifications (as were corresponding changes in those countries' classification systems). Those changes are listed and described in the four Federal Register notices that described the proposed NAICS system. Some changes that were required for international compatibility interacted with proposed changes from the U.S. public, and in some cases the two kinds of changes forced a broader rethinking of the entire portion of the structure. The results of the ECPC's examination of the U.S. classification system, and its work with INEGI and Statistics Canada to form a new North American system, are presented in the series of Federal Register notices listed above, culminating in the July 5, 1996, Federal Register notice, pp. 35384-35515, that contains the full NAICS system as originally proposed by the ECPC.

In response to the last four Federal Register notices containing various sections of the proposed classification system, which was summarized in the July 5, 1996, Federal Register notice, the ECPC received approximately 400 additional comments. Each comment was considered in preparing the revised structure that the ECPC is now

recommending for adoption. In the discussion below in the Significant Comments or Changes section, these four Federal Register notices, as summarized in the July 5, 1996, notice, serve as the base proposal against which changes in response to comments are noted. The ECPC also consulted with INEGI and Statistics Canada regarding the comments received and discussions were held to incorporate the necessary changes into the new system.

A significant number of comments supported the development of NAICS, expressed the view that NAICS is a significant improvement over the SIC system, or supported the inclusion in NAICS of specific industries. Other comments included offers to help write the detailed descriptions of certain industries. There were also a number of comments remarking on the need to ensure time series comparability, in the transition from the SIC system to NAICS.

Approximately 10 percent of the comments received requested clarification of a concept or industry title—for example, comments requesting further elaboration or explanation of some of the industries proposed; interpretation of the boundaries of some of the proposed industries; or requests for changes to titles of proposed industries. The ECPC subcommittees are communicating with these respondents via telephone, e-mail, or personal meetings to answer these kinds of questions. This process will continue over the next several months.

There were only a few comments regarding the proposed coding system. As discussed above, the NAICS codes requires additional digits beyond the four digits used in the SIC system. The first extra digit permits NAICS to have more than 10 sectors and to build the sector into the coding system; the final digit permits breaking out U.S. national industries, where it is important to do so, below the NAICS industry level. Four comments supported a 6-digit numeric system while three supported an alphanumeric system. Because there was no strong support for one system over the other, because both Canada and Mexico support the 6-digit system, and because implementing a 6-digit numeric system is easier and less expensive for the U.S. statistical system, the ECPC recommends the adoption of a 6-digit numeric system.

About one half of the comments received in response to the proposed system related to requests for changes. Many of these comments asked for additional industries to be recognized, even though these requests were originally due on November 7, 1994.

However, the ECPC did consider such requests. About 30 percent of these requests were accepted. Significant changes made as a result of these comments are discussed below. Changes were also made to the proposed structure based on further study and additional information about the proposed industries received by the ECPC subcommittees. Still other changes are the result of comments from Canadian and Mexican users of the new system. These too are noted below.

There also are a number of title changes to better describe the contents of the industries. Title changes are reflected in Table 1. Some revisions are made to the numerical codes for industries as published in the July 5, 1996, Federal Register notice. These changes were made to present a more logical sequencing of the industries in the coding system; to account for new industries and changes to industries as a result of the Federal Register comments; and to account for the new sector added to the structure. In addition, because there is not three country agreement for detailed industries in some of the sectors (construction, utilities, wholesale trade, retail trade, and public administration), the three countries have assigned different numbers to these sectors to signify that the industries are not comparable across the three countries.

The ECPC received a number of comments that suggested changes to NAICS that were not accepted. All of these suggestions were carefully considered. Some of the suggestions were modified at the request of the ECPC to better meet the objectives of NAICS. Others were suggestions for products that will be considered in the future development of a product system. Other suggestions for change could not be justified on a production basis, or could not be implemented in statistical programs, for a variety of reasons, and thus were not accepted. The ECPC is currently preparing a response for each of these suggestions, carefully explaining why they were not accepted.

#### Significant Comments or Changes

*Agriculture, Forestry, Fishing, and Hunting*—Major industry associations objected to moving cotton ginning from agriculture to manufacturing. They argued that cotton ginning is not a manufacturing process, but rather a service to the agriculture sector. The ECPC agreed with the arguments and cotton ginning is moved to agriculture and shown as NAICS code 115111.

The Root, Tuber, and Peanut Farming industry group is deleted because the production process of that industry

group can not be easily differentiated from that of the Vegetable and Melon Farming industry group. Potato farming is now included with Vegetable and Melon Farming as a U.S. national industry and peanut and sugar beet farming are U.S. national industries under Other Crop Farming.

At the request of Mexico, poultry hatcheries and other poultry production are elevated to NAICS five-digit industries. No change is implied for the U.S. national industry structure. U.S. national industries are added for Oilseed and Grain Combination Farming, and Fruit and Tree Nut Combination Farming to account for those farms that carry out a range of activities. All other combination farming will be classified in All Other Crop Farming. These activities were not accounted for in the original structure as published in the July 5, 1996 Federal Register notice.

*Manufacturing*—A number of new U.S. national industries were created at the request of industry groups. All of these new industries are large, production based industries that cannot be recognized separately by either Canada or Mexico. These industries are Bottled Water Manufacturing; Secondary Smelting, Refining and Alloying of Copper; Nonferrous Metals (except Copper and Aluminum) Rolling, Drawing, and Extruding; Secondary Smelting, Refining and Alloying of Nonferrous Metals (except Copper and Aluminum); Printed Circuit/Electronics Assembly Manufacturing; and Light Truck and Utility Vehicle Manufacturing.

NAICS industry group 3116, Meat and Seafood Product Manufacturing, is split into two industry groups at the request of the province of Newfoundland. The production processes for meat and seafood products are significantly different, and the size of these industries in all three countries allow for the creation of two industry groups as follows: 3116, Meat Product Manufacturing, and 3117, Seafood Product Preparation and Packaging. NAICS 3117, Bakeries and Tortilla Manufacturing, is renumbered 3118.

U.S. NAICS 312142, Ethyl Alcohol Manufacturing, is moved to NAICS 32519, Other Organic Chemical Manufacturing, and a new U.S. NAICS industry, 325193 Ethyl Alcohol Manufacturing, is established. An error was made in placing ethyl alcohol for nonfood uses in the food industries.

The sequencing of subsector 315, Apparel Manufacturing, is changed. NAICS 3151 is revised to represent Apparel Knitting Mills; NAICS 3152 is Cut and Sew Apparel Manufacturing;

and NAICS 3159 is Apparel Accessories and Other Apparel Manufacturing. The NAICS agreement is now at the industry group level and comparable data will be shown by all three countries for NAICS 3151, 3152, and 3159. The United States and Canada, however, are establishing comparable industries below the industry group level. These industries are: 31521, Cut and Sew Apparel Contractors; 31522, Men's and Boys' Cut and Sew Apparel Manufacturing; 31523, Women's and Girls' Cut and Sew Apparel Manufacturing; and 31529, Other Cut and Sew Apparel Manufacturing. The country-level six digit detail for Canada and the U.S. also is comparable where possible. Since the fabric for knit apparel garments is first knit and then may be cut and sewn, grouping apparel knitting mills before cut and sew manufacturers is a more logical grouping in the production process. Mexico requested that the NAICS distinction for contractors be dropped since that distinction was difficult for them to make, but it is retained as shown above for Canada and the U.S.

The Wood Product Manufacturing subsector is restructured. Specifically, NAICS 3212, Laminated Wood Product Manufacturing, is retitled Veneer, Plywood, and Engineered Wood Product Manufacturing because this title better reflects terminology used within the industry. Truss Manufacturing is moved to industry group 3212 from industry group 3219, Other Wood Product Manufacturing. Truss Manufacturing is now represented by U.S. NAICS code 321214. NAICS industry group 32191, Wood Construction Product Manufacturing, is retitled Millwork. These changes are made to reflect the new and emerging industry of engineered wood and to more accurately reflect the production processes used in the manufacture of trusses. The products included in NAICS 32191, Millwork, are made from wood that is sawn and molded into wood products such as doors, windows, flooring, etc. Truss manufacturing is much more than just sawing and/or molding a product. Truss manufacturing involves fabricating (including laminating) wood into various configurations that meet certain endurance and structural requirements. Design of the truss to meet these requirements is extremely important. Many times metal pieces are affixed to the end. Trusses are made more like other products included in NAICS industry group 32121, Veneer, Plywood, and Engineered Wood Product Manufacturing, than they are like those produced in 32191, Millwork.

The ordering and title of subsector 326, Rubber and Plastics Product Manufacturing, is changed. The new title is Plastics and Rubber Product Manufacturing and NAICS industry group 3261 now represents Plastics Product Manufacturing while 3262 represents Rubber Product Manufacturing. This change was done to reflect the order in terms of the size of the two industries.

A number of changes are made to NAICS industry group 331, Primary Metal Manufacturing. Specifically, the title of U.S. national industry 331312, Primary Refining of Aluminum is changed to Primary Aluminum Production. The trade association pointed out that the original title was incorrect and should be changed. The titles for industry group 3313 and NAICS industry 33131, Smelting, Refining, Rolling, Drawing and Extruding of Aluminum, are changed to Alumina and Aluminum Production and Processing. This shortens the title and provides a better description of the content of the industry group and industry. The term alloying is added to U.S. national industries 331314, Secondary Smelting and Refining of Aluminum; and 331413, Secondary Smelting and Refining of Nonferrous Metals (renumbered and retitled 331492, Secondary Smelting, Refining, and Alloying of Nonferrous Metals (except Copper and Aluminum)). The addition of the term alloying clearly designates that the alloying activity is included in these industries.

NAICS industry groups 3326, Spring, Wire, and Turned Product Manufacturing, and 3327, Machine Shops and Coating, Engraving, Heat Treating and Allied Activities, are restructured to better reflect the production process of the industries included in the industry groups. Specifically, the trade association pointed out that the production processes for machine shops and turned product manufacturing are similar and often the same, using the same type of machinery. The only difference is that machine shops usually produce on a small scale special or "job" order basis, while turned product manufacturing establishments usually produce on a large scale basis or "mass produce." Thus, turned product manufacturing should be grouped with machine shops rather than with spring and wire product manufacturing. Turned product manufacturing then is moved from industry group 3326 now titled, Spring and Wire Product Manufacturing, to industry group 3327, now titled Machine Shops, Turned Product, and Screw, Nut, and Bolt Manufacturing.

NAICS industry, 33272, Coating, Engraving, Heat Treating and Allied Activities, and the U.S. national industries 332721, Metal Heat Treating; 332722, Metal Coating, Engraving and Allied Services to Manufacturing (except Jewelry and Silverware); and 332723, Electroplating, Plating, Polishing, Anodizing and Coloring, are moved to a new NAICS industry group 3328, Coating, Engraving, Heat Treating, and Allied Activities. The NAICS industry has the same title and no changes are made to the U.S. detail except for the following title changes: 332822, Metal Coating, Engraving, and Allied Services to Manufacturing (except Jewelry and Silverware).

Water coolers are moved from NAICS 33522, Major Appliance Manufacturing, to NAICS 33341, Heating, Ventilating, Air-Conditioning, and Commercial Refrigeration. Water coolers are made by establishments also producing heating, ventilating, air-conditioning, and commercial refrigeration, not major appliance manufacturers.

Writing, drawing, artists and stamp pad inks are moved from NAICS industry 32591, Printing Ink Manufacturing, to 32599, Other Miscellaneous Chemical Product Manufacturing (retitled All Other Chemical Product Manufacturing). Establishments producing printing ink do not also produce writing, drawing, artists and stamp pad inks and the production processes are different.

To clarify the placement of some activities, toners are included in NAICS 32599, Other Miscellaneous Chemical Product Manufacturing (retitled All Other Chemical Product Manufacturing) while ink jet or bubble jet inks and electrostatic inks are included in NAICS 32591, Printing Ink Manufacturing. The manufacturing of these products is classified according to the production process based on a study to determine which manufacturers are making these products.

Foam products made from materials other than polystyrene and urethane are included in NAICS 32625, Urethane Foam Product Manufacturing, now titled Urethane and Other Foam Product (except Polystyrene) Manufacturing. No allowance was originally made for foam products from materials other than polystyrene and urethane.

A new NAICS industry is created for sign manufacturing. Sign manufacturing in the NAICS structure published on July 5, 1996, was dispersed throughout the manufacturing subsectors based on component material. However, the trade association pointed out that sign manufacturing is a special production process and establishments do not

specialize in sign making by type of material. Rather, they make signs from any material based on customer specifications. Therefore, NAICS is restructured to establish a separate sign manufacturing industry, 33995, Sign Manufacturing.

Gasket manufacturing is moved to NAICS 33999, All Other Miscellaneous Manufacturing, and a new U.S. national industry is created, 339991, Gasket Manufacturing. As with sign manufacturing, NAICS originally classified gasket manufacturing according to component material. However, further study indicates that producers of gaskets do not specialize by type of material, but rather produce gaskets of many materials in the same establishment. Therefore, a separate U.S. national industry is established for gasket manufacturing.

Reconditioning of barrels and drums is moved from NAICS 332499, Other Metal Container Manufacturing, to NAICS 81121, Heavy and Industrial Machinery Equipment and Repair. The industry association pointed out that the chief activity in reconditioning barrel and drum establishments is cleaning and repainting or refinishing barrels and drums. Used drums are obtained and cleaned using a chemical cleansing solvent or a burning process is used to burn out impurities. The drums are then painted or coated according to the customer's specification. Since cleaning and repainting is the main activity of these establishments, the activity more logically fits in the repair and maintenance subsector.

Automotive and truck air conditioning compressors and systems (excluding unitary systems and mechanical refrigeration equipment) is moved from U.S. NAICS 333415, Air Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing, to NAICS industry 33639, Other Motor Vehicle Part Manufacturing. A U.S. national industry, 336391, Motor Vehicle Air Conditioning Manufacturing is added. The proposed industry is well defined and highly specialized. The manufacture of this type of air conditioning equipment is distinct from other kinds (residential or industrial) due to standards required by motor vehicle manufacturers, such as size, strength of components, environmental requirements, etc. Classifying these motor vehicle parts in the Transportation Equipment Manufacturing subsector is consistent with similar decisions made in NAICS to group all transportation equipment manufacturing together.

NAICS industries and the U.S. detail under 33713, Wood Furniture Manufacturing; 33714, Metal Furniture Manufacturing, and 33715, Other Furniture Manufacturing, are changed. This change is made at the request of trade associations in both Canada and the U.S. There are now two NAICS industries for furniture. They are 33713, Wood Household Furniture Manufacturing and 33714, Non-wood Furniture Manufacturing. Within this structure, the U.S. will recognize the following industries: 337131, Wood Kitchen Cabinet and Counter Top Manufacturing; 337132, Upholstered Wood Household Furniture Manufacturing; 337133, Wood Household Furniture (except Upholstered) Manufacturing; 337134, Wood Office Furniture Manufacturing; 337135, Custom Architectural Woodwork and Millwork Manufacturing; and 337139, Other Wood Furniture Manufacturing; 337141, Nonwood Office Furniture Manufacturing; 337142, Metal Household Furniture Manufacturing; 337143, Household Furniture (except Wood and Metal) Manufacturing; 337145, Nonwood Showcase, Partition, Shelving, and Locker Manufacturing; and 337148, Other Nonwood Furniture Manufacturing. In addition, the three countries agreed that each would work towards adopting the complete structure in the future. Also convertible sofa manufacturing is moved from NAICS 33711, Mattress Manufacturing, to 33713, Wood Furniture Manufacturing. Convertible sofa manufacturing is not like mattress manufacturing, but is furniture manufacturing.

Quick printing is moved from NAICS 571431 (renumbered 561431), Photocopying and Duplicating Services, to NAICS 32311, Printing. A new U.S. national industry, 323114, Quick Printing, is established. Industry representatives pointed out that quick printing uses inputs, labor skills, and capital equipment that are similar to those used in traditional printing establishments and therefore should be classified in the printing subsector. These establishments do, however, employ different production processes than traditional printers and should be classified in a separate industry within the printing subsector. Quick printing includes any establishment that has an offset printer with a maximum paper size less than "18" X "23" and no other "traditional" type printing equipment such as "large offset, flexographic, screen, etc." Also included are establishments that have photocopy type equipment and offer prepress

services; and establishments that have electrostatic digital type printers only, that primarily print text type documents. Excluded from this industry are establishments known as copy shops, which use only photocopy type equipment and do not offer prepress services. These establishments remain in U.S. NAICS 561431.

A new U.S. national industry is created for Digital Printing, U.S. NAICS 323115. Digital printing includes establishments that use a unique process involving heavy "front end" or prepress processing. Establishments in this industry use sophisticated scanning equipment and powerful computing equipment to prepare computerized input to newly developed digital output devices (printers). The products of this industry are typically banners, signs, and posters that are generally of high quality and large size. They are graphic as opposed to textual products. This is a distinct production process that is a new and emerging industry that should be recognized in NAICS.

U.S. NAICS industry 323111, Printing on Apparel, is combined with 323116, (renumbered 323113) Commercial Screen Printing. Industry representatives commented that almost all printing on apparel is screen printing and thus a separate industry for printing on apparel should not be recognized. Printing on apparel involves the use of the same kind of equipment (screen printing machines) and has the same highly skilled screen plate labor, and similar raw materials.

The U.S. national industries within NAICS 32311, Printing, are renumbered to reflect the addition of the two industries noted above and the deletion of a separate industry for printing on apparel. The industries are as follows: 323110, Commercial Lithographic Printing; 323111, Commercial Gravure Printing; 323112, Commercial Flexographic Printing; 323113, Commercial Screen Printing; 323114, Quick Printing; 323115, Digital Printing; 323116, Manifold Business Form Printing; 323117, Book Printing; 323118, Blankbook, Loose-leaf Binder, and Device Manufacturing; and 323119, Other Commercial Printing.

NAICS industries 32721, Glass and Glass Product Manufacturing, and 32722, Glass Container Manufacturing are combined. The glass container manufacturing industry is too small to support in Canada. The U.S. will maintain the detail as published in the July 5, 1996, Federal Register notice under the new NAICS industry 32721, Glass and Glass Product Manufacturing.

*Retail Trade*—At the request of industry associations, NAICS industry

44823, Accessories Stores (retitled Clothing Accessories Stores), is moved to NAICS industry group 4481, Clothing Stores (retitled Clothing and Clothing Accessories Stores). As a result of that change, NAICS industry group 4482, Jewelry and Accessories Stores, is retitled Jewelry, Luggage, and Leather Goods Stores. In addition, the sequencing of industry groups 4482 and 4483 is changed so that 4482 now represents shoe stores and 4483, jewelry, luggage, and leather goods stores. These changes were made to ensure that all clothing stores are grouped together and to reflect the relative importance of the industries within the industry group.

*Transportation*—In the Federal Register published on July 5, 1996, warehousing was shown as an industry group within subsector 488, Support Activities for Transportation. Industry associations pointed out that warehousing is not a support activity only for transportation; a modern warehouse provides not only storage, but other services, including inventory control, and provides them to many using industries. Further, they indicated that warehousing is such an important activity in all three NAICS countries that NAICS should reflect industries for general warehousing and storage. All three countries agreed with this description of the warehousing industry and the following changes are made: sector 48–49 is retitled Transportation and Warehousing and the former industry group 4886, Storage Facilities, is elevated to a subsector and retitled Warehousing and Storage Facilities. U.S. national detail industries 488691, General Storage Facilities, and 488699, All Other Storage Facilities, are elevated to five-digit NAICS industries and retitled General Warehousing and Storage Facilities and All Other Warehousing and Storage Facilities, respectively. The new subsector is 493, Warehousing and Storage Facilities.

*Information*—NAICS industry 51213, Teleproduction and Other Post Production Services, is combined with NAICS 51219, Other Motion Picture and Video Industries, and 51219 is retitled Post Production and Other Motion Picture and Video Industries. The U.S. establishes a 6-digit national industry 512191, Teleproduction and Other Post Production Services, for this industry. The combination is made at the NAICS level because the industry is not large enough in Canada to recognize as a separate NAICS industry.

*Finance and Insurance*—U.S. industry group 5251, Holding Companies, is moved to a new sector called Management of Companies and

Enterprises, NAICS 55. See the explanation of this sector below for a description of the industries to be included in the new sector.

NAICS 52411 is expanded to include both life and health insurance establishments. The industry 52411 is retitled Direct Life, Health, and Medical Insurance Carriers and NAICS 52412 is retitled Direct Insurance Carriers (except Life, Health, and Medical). The U.S. national detail shows the following industries under each: 524111, Direct Life Insurance Carriers; 524112, Direct Health and Medical Insurance Carriers; 524121, Direct Property and Casualty Insurance Carriers; 524122, Direct Title Insurance Carriers; and 524129, Other Direct Insurance Carriers (except Life, Health, and Medical). This change was requested by Canada because of the structure of their health insurance industry and their inability to separate life insurance carriers from health and medical insurance carriers.

*Real Estate; Rental and Leasing*—A separate industry group is created for NAICS 55122, Offices of Real Estate Agents and Brokers. It becomes industry group 5512, Offices of Real Estate Agents and Brokers, with one NAICS industry in that industry group, 55121, Offices of Real Estate Agents and Brokers. NAICS 5212, Activities Related to Real Estate, becomes industry group 5213, Activities Related to Real Estate, with the same national detail as published in the July 5, 1996, Federal Register notice, except for real estate agents and brokers. This change is made to recognize the importance of this industry to real estate and to recognize the different production process of the industry.

U.S. NAICS 531291, Title Abstract Offices, is moved to U.S. NAICS 541191, Title Abstract and Settlement Offices, in the Professional, Scientific, and Technical Services sector under industry 56119 (renumbered 54119), Other Legal Services. Title abstract offices provide a type of legal services and thus "fit" better in the legal services industry group.

Condominium associations are moved to NAICS 81399, All Other Organizations. Some of these organizations provide property management services, but others do not. In the U.S., it is not possible to separate the two types of organizations, so it was decided to place them all in 81399.

With the changes to offices of real estate agents and brokers, title abstract offices, and condominium associations, agreement is reached with Canada and Mexico on the structure of the real estate subsector at the industry group level, though not at the NAICS industry

level. The previously published structure would not have provided common North American data for this subsector.

U.S. NAICS industry 532212, Home and Garden Equipment Rental is deleted. A new industry group 5323, General Rental Centers, is created and any establishments primarily renting home and garden equipment and/or a wide range of consumer, and commercial/industrial equipment is included. A new NAICS industry, 53231, General Rental Centers, is also created. Very few establishments primarily rent home and garden equipment. Rental of these items is done either by hardware stores or "rental centers" that rent many different types of equipment, both home and garden and other consumer and commercial/industrial equipment. Therefore, the U.S. industry for home and garden equipment rental is deleted.

*Professional, Scientific, and Technical Services*—The sector has been renumbered 54 from 56. This renumbering was done to provide for a more logical sequencing of the numbers. Therefore, the first two digit of all numbers within this subsector now are 54.

NAICS industry group 5612 (renumbered 5412) Accounting, Tax Preparation, Bookkeeping and Payroll Services is restructured. NAICS industries 56121, Offices of Accountants, and 56122, Tax Preparation, Bookkeeping, and Payroll Services are deleted. U.S. national industries 561212, Offices of Accountants, Except Certified, and 561222, Bookkeeping and Billing Services, are also deleted. It was determined in writing descriptions for these industries that many of the activities outlined in the tax preparation, bookkeeping, and payroll services industries also were performed by accountants. A clear distinction between the industries could not be made. Therefore, the industry group is restructured to include only one NAICS industry 54121, Accounting, Tax Preparation, Bookkeeping and Payroll Services. Four national industries are included in this NAICS industry as follows: 541211, Offices of Certified Public Accountants; 541212, Tax Preparation Services; 541213, Payroll Services; and 541219, Other Accounting Services.

NAICS industry group 5613 (renumbered 5413), Architectural, Engineering, and Related Services, is reordered to include NAICS 56135 (renumbered 54132), Landscape Architectural Services, after 56131 (renumbered 54131), Architectural

Services. Industry groups pointed out that landscape architecture firms perform design services comparable to architectural and engineering firms and grouping them in sequence reflects the similarities in process among them. Industry group 5413 is structured as follows: 54131, Architectural Services; 54132, Landscape Architectural Services; 54133, Engineering Services; 54134, Drafting Services; 54135, Building Inspection Services; 54136 Geophysical Surveying and Mapping Services; 54137, Survey and Mapping (except Geophysical) Services; and 54138, Testing Laboratories.

U.S. NAICS industries 561491, Land Use Planners Services, and 561499, All Other Design Services, are deleted. Land use planning services are now included with 54132, Landscape Architectural Services. It was pointed out by an industry association that there are not specialized establishments providing land use planning services; rather, this is an activity normally carried out by landscape architects. That activity is therefore included with NAICS 54132, Landscape Architectural Services.

*Management of Companies and Enterprises*—A new sector is created that includes holding companies and corporate, subsidiary, and regional managing offices. All of these establishments are engaged in the management of large, multiple establishment companies and do not fit logically into the structure of any of the other NAICS sectors. Within the new sector the U.S. will recognize three national industries 551111, Bank Holding Companies; 551112, Other Holding Companies; and 551113, Corporate, Subsidiary, and Regional Managing Offices. The three countries recognized that holding companies are economic entities with employees and receipts that should be recognized in NAICS and not included in the U.S. only subsector 525, Funds, Trusts, and Other Financial Vehicles. See the section on auxiliaries below for a full description of the corporate, subsidiary, and regional managing office industry.

*Management, Support, Waste Management, and Remediation Services*—The sector is renumbered 56 from 57. This renumbering was done to provide for a more logical sequencing of the numbers and to accommodate the new sector described above. Therefore, the first two digits of all numbers within this subsector now are 56. The sector is also retitled Administrative and Support, Waste Management and Remediation Services to distinguish it from the new sector Management of Companies and Enterprises.

Farm management and construction management are moved to the agriculture and construction sectors, respectively. The activities carried out in these establishments require specialized knowledge of the agriculture and construction industries and are not in any way like the activities in NAICS 57111, Management Services (now renumbered and retitled 56111, Office Administrative Services), where they were originally classified. New NAICS 56111, Office Administrative Services, now includes only those establishments that are primarily engaged in providing office administrative services, a much more homogeneous grouping.

U.S. national industries 571731, Lawn and Garden Services, and 571732, Ornamental Shrub and Tree Services, are deleted. There is no clear distinction between the activities of the establishments included in these industries since many establishments that care for shrubs and trees also provide lawn and garden services. It is also true that establishments that provide lawn services care for shrubs and trees.

A question was raised by an industry group on the placement of landscape installation services. That activity is included in NAICS 57172 (renumbered 56172), Landscape Care and Maintenance, which is retitled Landscape Services.

NAICS industry 57112, Facilities Support Management, is elevated to an industry group. This is a U.S. only activity and is very different from the activities included in NAICS 57111 (renumbered 56111), Management Services (retitled Office Administrative Services), with which facilities support management was grouped. The new industry group and industry are 5612, Facilities Support Services, and 56121, Facilities Support Services.

*Educational Services*—U.S. NAICS industry 611512, Vocational and Technical Schools, is combined with U.S. NAICS industry 611519, Other Technical and Trade Schools. No distinction can be made between these two industries so they are combined.

The comparability among the three countries for NAICS 6111, Elementary and Secondary Schools, is at this industry group level. Mexico needs additional industries that can only be accommodated if NAICS comparability is at the industry group level. This does not affect the U.S. structure.

*Health Care and Social Assistance*—U.S. NAICS industry 621611, Home Health Agencies, is combined with U.S. NAICS industry 621619, Other Home Health Care Services. No distinction



between these two industries can be made so they are combined.

*Arts, Entertainment, and Recreation*—NAICS industry group 7131, Operators of Sports and Recreation Facilities, is deleted and those NAICS industries formerly included in this industry group are move to NAICS industry group 7139 retitled Other Amusement and Recreation Industries. The following NAICS industries are included under that industry group: 71391, Golf Courses and Country Clubs; 71392, Skiing Facilities; 71393, Marinas; 71394, Fitness and Recreational Sports Centers; 71395, Bowling Centers; and 71399, All Other Amusement and Recreation Industries. NAICS 7132, Amusement Facilities, is renumbered 7131 and retitled Amusement Parks and Arcades. Establishments providing coin-operated amusement devices are now in 71399, All Other Amusement and Recreation Industries. An industry group pointed out that the production processes of amusement parks and arcades is much different from that of those establishments only providing coin-operated amusement devices for use by amusement parks and arcades. NAICS industries in 7131 are 71311, Amusement and Theme Parks, and 71312, Amusement Arcades. NAICS 7133, Gambling Industries, is renumbered 7132. The industries in 7132 remain the same but are renumbered 71321, Casinos (except Hotel Casinos), and 71322, Other Gambling Industries.

*Accommodation and Food Services*—NAICS industry 72222, Refreshment Places, is deleted. Therefore, this NAICS industry will be shown as U.S. national industry 722213, Snack and Nonalcoholic Beverage Bars. Neither Mexico nor Canada could support this as a NAICS industry, but U.S. comments indicated that snack and nonalcoholic beverage bars are an important industry that should be recognized in the U.S.

*Other Services, Except Public Administration*—U.S. NAICS industry 811211, Transportation Equipment Repair and Maintenance, is combined with U.S. industry 811212, Other Industrial Machinery and Equipment Repair and Maintenance (renumbered and retitled 81131, Commercial and Industrial (except Automotive and Electronic) Machinery and Equipment Repair and Maintenance). There are very few establishments primarily engaged in repairing and maintaining transportation equipment (except automotive) since most of the repairs are done at the factory or by the establishment that owns and uses the equipment. Therefore, this industry is too small to recognize separately and is

combined with other industrial machinery and equipment repair and maintenance. The sequencing of NAICS industry groups 8112, Heavy and Industrial Machinery and Equipment Repair and Maintenance (retitled Commercial and Industrial (except Automotive and Electronic) Machinery and Equipment Repair and Maintenance), and 8113, Electronic and Precision Equipment Repair and Maintenance, is changed. NAICS 8112 now represents Electronic and Precision Equipment Repair and Maintenance and 8113 is Commercial and Industrial (except Automotive and Electronic) Machinery and Equipment Repair and Maintenance.

U.S. NAICS industries 813411, Civic and Social Organizations with Restaurants and Bars, and 813412, Civic and Social Organizations without Restaurants and Bars, are combined. These establishments are small and difficult to classify.

#### Auxiliaries

In the 1987 SIC, auxiliary units, defined as those units that primarily produce support services not intended for use outside the enterprise, are classified to industries based on the industry classification of the establishments they serve—not the auxiliaries' primary activity. However, establishments that produce goods for use by other units of the same enterprise are classified based on what they do, not whom they serve. The traditional treatment of auxiliary units implies that captive services producing establishments should be treated differently from captive goods producing units. For example, a computer services establishment of an automobile producer that performs services for its automobile assembly plants is classified in the automobile industry. However, if the automobile producer has a captive automotive hose and belting establishment, that establishment is classified into the rubber and plastic hose and belting industry, and not into the automobile assembly industry.

As production activities have become more diverse, complex, and integrated, the classification of auxiliary operations has taken on more and more qualifiers and it has become increasingly difficult to discern to which using industry the auxiliary establishment should be coded. In a multi-national conglomerate, a "central office" may serve a variety of establishments, each classified to a different industry. In addition, the type of personnel employed and the service performed are generic and can transfer from servicing a manufacturing

operation, to a retailer, to a government operation with little or no conversion costs. The geographic locations of central management units tend to be similar, usually appearing in or near large cities, and unrelated to the location of the activity serviced. As a result, for example, users of the U.S. economic censuses are typically surprised to find mining industry employment in Washington, D.C., which has no mining activity.

Another recent phenomenon that has complicated the treatment of auxiliaries is the practice of many auxiliaries of selling their services to establishments outside the enterprise after their intracompany responsibilities are met. For example, in the 1987 Economic Censuses, auxiliaries had \$64 billion of receipts from customers outside the parent company. By 1992, that amount had grown to \$141 billion, making these support establishments one of the fastest growing services providers in the economy. And yet, these dollars are not being shown in most industry series.

There are also inconsistencies in industry data published by the Bureau of Labor Statistics (BLS) and the Census Bureau, much of which is due to the treatment of auxiliaries. The BLS publishes wage and employment information by 1987 SIC for all industries, excluding agriculture and public administration. These data include industry statistics for both operating and auxiliary establishments classified to a 4-digit industry. The Census Bureau, on the other hand, which publishes receipts and expenditures information by 1987 SIC for industries excluding agricultural services, railroads, and public administration does not always include auxiliary establishments. In addition, Census does not classify auxiliaries down to the 4-digit industry level.

As a result of the difficulties in classifying auxiliaries, substantial differences exist in BLS and Census data. For example, in manufacturing, Census reports show more than a half million more workers in auxiliaries than does BLS. For Finance, Insurance, and Real Estate, and Services, on the other hand, BLS counts of auxiliary employment exceeds Census'.

These same differences and more exist in the treatment of auxiliaries among the three countries. A more complete explanation of the treatment of auxiliaries in the three countries and the problems created in industrial statistics by the past treatment of auxiliaries is contained in a paper "The Treatment of Auxiliary Establishments in Industry Classification Systems," by Paula Young and Jack Triplett of the Bureau of

Economic Analysis. A copy of that paper can be obtained by calling (202) 606-9615 or through the Internet (please see the Electronic Availability section, above).

Because of the many problems and complexities in the treatment and coding of auxiliaries, it was necessary to develop a principle about auxiliaries that would provide for more consistent treatment of these activities, both within the United States and among the three countries. The following statement, with respect to captive units (auxiliaries) was agreed upon by the statistical agencies of the three countries: "The three countries agree that, in accordance with the production-oriented conceptual framework for NAICS, those units that carry out captive activities for the enterprise to which they belong shall be classified to the extent feasible according to the NAICS code related to their own activity, as well as, if possible, to that of the enterprise they support."

This means that in the 1997 Economic Censuses auxiliary units will be included in the industry which describes the primary activity in which they are engaged. Warehouses that provide storage facilities for their own enterprise will be classified as a

warehouse, and not as an automobile assembly plant (if that is the primary unit they serve). For 1997, the Bureau of the Census will code these establishments to both their own activity and to the primary activity they serve so that links can be made to prior census data.

This change will result in significant shifts in employment data. In 1992, Census data showed over 1,000,000 auxiliary employees assigned to manufacturing and over 840,000 auxiliary employees assigned to retail trade. These employees will most likely move to either the Management of Companies and Enterprises sector; the Warehousing and Storage subsector; the Computer Systems Design and Related Services subsector; the Accounting, Tax Preparation, Bookkeeping and Payroll Services subsector; or some other services related subsector.

#### Time Series Continuity

The standard approach to preserving time series continuity after classification revisions is to create linkages where the series break. This is accomplished by producing the data series using both the old and new classifications for a given period of transition. With the dual classifications of data, the full impact of the revision can be assessed. Data

producers then may measure the reallocation of the data at aggregate industry levels and develop a concordance between the new and old series for that given point in time. The concordance creates a crosswalk between the old and new classification systems. Links between the 1987 U.S. SIC and NAICS (with U.S. national detail) are being planned by statistical agencies in the U.S.

#### ECPC Recommendations for the Hierarchical Structure, Industries, and Coding System for the 1997 NAICS

Table 1 below presents the ECPC final recommendations for the entire structure of the proposed classification system for the United States including both NAICS and non-NAICS industries. It shows the proposed 1997 hierarchy, including NAICS and U.S. national detail industries, and the proposed coding system in 1997 NAICS sequence and relates the 1997 NAICS to the 1987 SIC. All ECPC recommended changes to the structure based on public comment and discussions with INEGI and Statistics Canada are included in Tables 1 and 2. Table 2 is in 1987 SIC sequence and relates the 1987 SIC to the 1997 NAICS.

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## Proposed 1997 NAICS Structure, Including Relationship to 1987 SIC

Table 1 - 1997 NAICS Matched to 1987 SIC

1997 NAICS Code	1997 NAICS and U.S. description	Status code	1987 SIC code	1987 SIC description
11	Agriculture, Forestry, Fishing and Hunting			
111	Crop Production			
1111	Oilseed and Grain Farming			
11111	Soybean Farming	E	0116	Soybeans
11112	Oilseed (except Soybean) Farming	N	*0119	Cash Grains, NEC (oilseed, except soybean farming)
11113	Dry Pea and Bean Farming	N	*0119	Cash Grains, NEC (dry pea and bean farms)
11114	Wheat Farming	E	0111	Wheat
11115	Corn Farming	R	0115	Corn
11116	Rice Farming	E	*0119	Cash Grains, NEC (popcorn farming)
11119	Other Grain Farming		0112	Rice
11191	Oilseed and Grain Combination Farming	N	*0119	Cash Grains, NEC (oilseed and grain combination farms)
11199	All Other Grain Farming	R	*0119	Cash Grains, NEC (except popcorn, soybean, and dry pea and bean, and oilseed and grain combination farms)
1112	Vegetable and Melon Farming			
11121	Vegetable and Melon Farming			
111211	Potato Farming	E	0134	Irish Potatoes
111219	Other Vegetable (except Potato) and Melon Farming	R	0161	Vegetables and Melons
			*0139	Field Crops Except Cash Grains (sweet potatoes and yams)
1113	Fruit and Tree Nut Farming			
11131	Orange Groves	N	*0174	Citrus Fruits (orange groves and farms)
11132	Citrus (except Orange) Groves	R	*0174	Citrus Fruits (except, orange groves and farms)
11133	Noncitrus Fruit and Tree Nut Farming			
111331	Apple Orchards	N	*0175	Deciduous Tree Fruits (apple orchards and farms)
111332	Grape Vineyards	E	0172	Grapes
111333	Strawberry Farming	N	*0171	Berry Crops (strawberry farms)
111334	Berry (except Strawberry) Farming	R	*0171	Berry Crops ( except strawberry farms)
111335	Tree Nut Farming	E	0173	Tree Nuts
111336	Fruit and Tree Nut Combination Farming	N	*0179	Fruits and Tree Nuts, NEC (combination farms)
111339	Other Noncitrus Fruit Farming	R	*0175	Deciduous Tree Fruits (except apple orchards and farms)



1242	Goat Farming	N	*0214	Sheep and Goats (goat farms)
125	Animal Aquaculture			
1251	Animal Aquaculture	N	*0273	Animal Aquaculture (finfish farms)
12511	Finfish Farming and Fish Hatcheries		*0921	Fish Hatcheries and Preserves (finfish hatcheries)
		N	*0273	Animal Aquaculture (shellfish farms)
12512	Shellfish Farming		*0921	Fish Hatcheries and Preserves (shellfish hatcheries)
12519	Other Animal Aquaculture	R	*0273	Animal Aquaculture (except finfish and shellfish)
1129	Other Animal Production			
11291	Apiculture	N	*0279	Animal Specialties, NEC (apiculture)
11292	Horse and Other Equine Production	E	0272	Horse and Other Equine
11293	Fur-bearing Animal and Rabbit Production	E	0271	Fur-Bearing Animals and Rabbits
11299	All Other Animal Production	R	0219	General Livestock, Except Dairy and Poultry
			*0279	Animal Specialties, NEC (except apiculture)
			0291	General Farms, Primarily Livestock and Animal Specialties
113	Forestry and Logging			
1131	Timber Tract Operations			
11311	Timber Tract Operations	R	*0811	Timber Tracts (long term timber farms)
1132	Forest Nurseries and Gathering of Forest Products			
11321	Forest Nurseries and Gathering of Forest Products	E	*0831	Forest Nurseries and Gathering of Forest Products (forest products, except gathering of maple sap)
1133	Logging			
11331	Logging	E	2411	Logging
114	Fishing, Hunting and Trapping			
1141	Fishing			
11411	Fishing			
114111	Finfish Fishing	E	0912	Finfish
114112	Shellfish Fishing	E	0913	Shellfish
114119	Other Marine Fishing	R	*0919	Miscellaneous Marine Products (except plant aquaculture)
1142	Hunting and Trapping			
11421	Hunting and Trapping	E	0971	Hunting and Trapping, and Game Propagation
115	Support Activities for Agriculture and Forestry			
1151	Support Activities for Crop Production			
11511	Support Activities for Crop Production			
115111	Cotton Ginning	E	0724	Cotton Ginning
115112	Soil Preparation, Planting, and Cultivating	R	0711	Soil Preparation Services
			*0721	Crop Planting, Cultivating, and Protecting (other)
115113	Crop Harvesting, Primarily by Machine	E	0722	Crop Harvesting, Primarily by Machine

115114	Postharvest Crop Activities (except Cotton Ginning)	E	0723	Crop Preparation Services For Market, Except Cotton Ginning
115115	Farm Labor Contractors and Crew Leaders	E	0761	Farm Labor Contractors and Crew Leaders
115116	Farm Management Services	E	0762	Farm Management Services
1152	Support Activities for Animal Production	N	*0751	Livestock Services, Except Veterinary (except custom slaughtering)
11521	Support Activities for Animal Production		*0752	Animal Specialty Services, Except Veterinary (horses and equines services and animal production breeding)
			*7699	Repair Services, NEC (farriers)
1153	Support Activities for Forestry	R	*0851	Forestry Services (except for ariel forest fire fighting when combined with a variety of aircraft-based services)
11531	Support Activities for Forestry			
21	Mining			
211	Oil and Gas Extraction			
2111	Oil and Gas Extraction			
21111	Oil and Gas Extraction			
211111	Crude Petroleum and Natural Gas Extraction	E	1311	Crude Petroleum and Natural Gas
211112	Natural Gas Liquid Extraction	E	1321	Natural Gas Liquids
212	Mining (except Oil and Gas)			
2121	Coal Mining			
21211	Coal Mining			
212111	Bituminous Coal and Lignite Surface Mining	E	1221	Bituminous Coal and Lignite Surface Mining
212112	Bituminous Coal Underground Mining	E	1222	Bituminous Coal Underground Mining
212113	Anthracite Mining	E	1231	Anthracite Mining
2122	Metal Ore Mining			
21221	Iron Mining	E	1011	Iron Ores
21222	Gold and Silver Mining			
212221	Gold Mining	E	1041	Gold Ores
212222	Silver Mining	E	1044	Silver Ores
21223	Copper, Nickel, Lead and Zinc Mining			
212231	Lead and Zinc Mining	E	1031	Lead and Zinc Ores
212234	Copper and Nickel Mining	R	1021	Copper Ores
			*1061	Ferrous Ores, Except Vanadium (nickel)
21229	Other Metal Ore Mining			
212291	Uranium-Radium-Vanadium Ore Mining	E	1094	Uranium-Radium-Vanadium Ores
212299	All Other Metal Ore Mining	R	*1061	Ferrous Ores, Except Vanadium (other ferroalloys except nickel)
			1099	Miscellaneous Metal Ores, NEC
2123	Non-Metallic Mineral Mining and Quarrying			
21231	Stone Mining and Quarrying			
212311	Dimension Stone Mining and Quarrying	E	1411	Dimension Stone

212312	Crushed and Broken Limestone Mining and Quarrying	E	1422	Crushed and Broken Limestone
212313	Crushed and Broken Granite Mining and Quarrying	E	1423	Crushed and Broken Granite
212319	Other Crushed and Broken Stone Mining and Quarrying	R	1429	Crushed and Broken Stone, NEC
21232	Sand, Gravel, Clay, and Ceramic and Refractory Minerals Mining and Quarrying	E	*1499	Miscellaneous Nonmetallic Minerals, Except Fuels (bituminous limestone and bituminous sandstone)
212321	Construction Sand and Gravel Mining	E	1442	Construction Sand and Gravel
212322	Industrial Sand Mining	E	1446	Industrial Sand
212324	Kaolin and Ball Clay Mining	E	1455	Kaolin and Ball Clay
212325	Clay and Ceramic and Refractory Minerals Mining	E	1459	Clay, Ceramic, and Refractory Minerals, NEC
21239	Other Non-Metallic Mineral Mining and Quarrying	E	1474	Potash, Soda, and Borate Minerals
212391	Potash, Soda, and Borate Mineral Mining	E	1475	Phosphate Rock
212392	Phosphate Rock Mining	E	1479	Chemical and Fertilizer Mineral Mining, NEC
212393	Other Chemical and Fertilizer Mineral Mining	E	*1499	Miscellaneous Nonmetallic Minerals, Except Fuels (except bituminous limestone and bituminous sandstone)
212399	All Other Non-Metallic Mineral Mining	R		
213	Support Activities for Mining	E	1381	Drilling Oil and Gas Wells
2131	Support Activities for Mining	R	*1382	Oil and Gas Field Exploration Services (except geophysical mapping and surveying and aerial geophysical exploration combined with a variety of aircraft-based services)
21311	Support Activities for Mining	E	1389	Oil and Gas Field Services, NEC
213111	Drilling Oil and Gas Wells	E	1241	Coal Mining Services
213112	Support Activities for Oil and Gas Field Exploration	R	*1081	Metal Mining Services (except geophysical surveying)
213113	Other Oil and Gas Field Support Activities	E	*1481	Nonmetallic Minerals Services, Except Fuels (except geophysical surveying)
213114	Support Activities for Coal Mining	E		
213115	Support Activities for Metal Mining	R		
213116	Support Activities for Non-Metallic Minerals (except Fuels)	E		
22	Utilities	N		
221	Utilities	N	*4911	Electric Services (hydroelectric power generation)
2211	Electric Power Generation, Transmission and Distribution	N	*4931	Electric and Other Services Combined (hydroelectric power generation)
22111	Electric Power Generation	N	*4939	Combination Utilities, NEC (hydroelectric power generation)
221111	Hydroelectric Power Generation	N	*4911	Electric Services (fossil fuel power generation)
		N	*4931	Electric and Other Services Combined (fossil fuel power generation)
221112	Fossil Fuel Electric Power Generation	N		

221113	Nuclear Electric Power Generation	N	*4939 Combination Utilities, NEC (fossil fuel power generation) *4911 Electric Services (nuclear electric power generation) *4931 Electric and Other Services Combined (nuclear power generation) *4939 Combination Utilities, NEC (nuclear power generation) *4911 Electric Services (other electric power generation) *4931 Electric and Other Services Combined (other electric power generation)
221119	Other Electric Power Generation	N	*4939 Combination Utilities, NEC (other electric power generation)
22112	Electric Power Transmission, Control and Distribution	N	*4911 Electric Services (electric power transmission and control) *4931 Electric and Other Services Combined (electric power transmission and control)
221121	Electric Bulk Power Transmission and Control	N	*4939 Combination Utilities, NEC (electric power transmission and control) *4911 Electric Services (electric power distribution) *4931 Electric and Other Services Combined (electric power distribution) *4939 Combination Utilities, NEC (electric power distribution)
221122	Electric Power Distribution	N	
2212	Natural Gas Distribution	R	*4923 Natural Gas Transmission and Distribution (distribution) 4924 Natural Gas Distribution 4925 Mixed, Manufactured, or Liquefied Petroleum Gas Production and/or Distribution (natural gas distribution)
22121	Natural Gas Distribution	R	*4931 Electronic and Other Services Combined (natural gas distribution) 4932 Gas and Other Services Combined (natural gas distribution) *4939 Combination Utilities, NEC (natural gas distribution)
2213	Water, Sewage and Other Systems	R	4941 Water Supply 4971 Irrigation Systems
22131	Water Supply and Irrigation Systems	R	4952 Sewerage Systems 4961 Steam and Air-Conditioning Supply
22132	Sewage Treatment Facilities	E	
22133	Steam and Air-Conditioning Supply	E	
23	Construction		
233	Building, Developing and General Contracting	E	6552 Land Subdividers and Developers, Except Cemeteries
2331	Land Subdivision and Land Development	R	1521 General contractors-Single-Family Houses *1531 Operative Builders (single-family housing construction)
23311	Land Subdivision and Land Development	R	*1522 General Contractors-Residential Building, Other Than Single-Family (except hotel and motel construction)
2332	Residential Building Construction	R	*1531 Operative Builders (multi-family housing construction)
23321	Single-Family Housing Construction		
23322	Multi-Family Housing Construction		
2333	Nonresidential Building Construction		



23331	Manufacturing and Light Industrial Building Construction	R	*1531	Operative Builders (manufacturing and light industrial building construction)
23332	Commercial and Institutional Building Construction	R	*1541	General Contractors-Industrial Buildings and Warehouses (except warehouse construction)
			*1522	General Contractors-Residential Building Other than Single-Family (hotel and motel construction)
			*1531	Operative Builders (commercial and institutional building construction)
			*1541	General Contractors-Industrial Buildings and Warehouses (warehouse construction)
			1542	General Contractor-Nonresidential Buildings, Other than Industrial Buildings and Warehouses
234	Heavy Construction			
2341	Highway, Street, Bridge and Tunnel Construction	E	1611	Highway and Street Construction, Except Elevated Highways
23411	Highway and Street Construction	E	1622	Bridge, Tunnel, and Elevated Highway Construction
23412	Bridge and Tunnel Construction			
2349	Other Heavy Construction	N	*1623	Water, Sewer, Pipeline, and Communications and Power Line Construction (water and sewer mains and pipelines construction)
23491	Water, Sewer, and Pipeline Construction	N	*1623	Water, Sewer, Pipelines, and Communications and Power Line Construction (communications and power line construction)
23492	Power and Communication Transmission Line Construction	N	*1629	Heavy Construction, NEC (industrial nonbuilding structures construction)
23493	Industrial Nonbuilding Structure Construction	R	*1629	Heavy Construction, NEC (except industrial nonbuilding structures construction)
23499	All Other Heavy Construction		*7353	Construction Equipment Rental and Leasing (with operator)
235	Special Trade Contractors			
2351	Plumbing, Heating and Air-Conditioning Contractors	E	1711	Plumbing, Heating and Air-Conditioning
23511	Plumbing, Heating and Air-Conditioning Contractors			
2352	Painting and Wall Covering Contractors	R	1721	Painting and Paper Hanging
23521	Painting and Wall Covering Contractors		*1799	Special Trade Contractors, NEC (paint and wallpaper, stripping and wallpaper removal contractors)
2353	Electrical Contractors	R	*1731	Electrical Work (except burglar and fire alarm installation)
23531	Electrical Contractors			
2354	Masonry and Drywall Insulation, and Tile Contractors	E	1741	Masonry, Stone Setting and Other Stone Work
23541	Masonry and Stone Contractors	R	1742	Plastering, Drywall, Acoustical, and Insulation Work
23542	Drywall, Plastering, Acoustical and Insulation Contractors		*1743	Terrazzo, Tile, Marble and Mosaic work (fresco work)
			*1771	Concrete Work (stucco construction)
23543	Tile, Marble, Terrazzo and Mosaic Contractors	R	*1743	Terrazzo, Tile, Marble, and Mosaic Work (except fresco work)

2355	Carpentry and Floor Contractors			
23551	Carpentry Contractors	E	1751	Carpentry Work
23552	Floor Laying and Other Floor Contractors	E	1752	Floor Laying and Other Floor Work, NEC
2356	Roofing, Siding and Sheet Metal Contractors			
23561	Roofing, Siding and Sheet Metal Contractors	E	1761	Roofing, Siding, and Sheet Metal Work
2357	Concrete Contractors			
23571	Concrete Contractors	R	*1771	Concrete Work (except stucco construction)
2358	Water Well Drilling Contractors	E	1781	Water Well Drilling
23581	Water Well Drilling Contractors			
2359	Other Special Trade Contractors			
23591	Structural Steel Erection Contractors	E	1791	Structural Steel Erection
23592	Glass and Glazing Contractors	R	1793	Glass and Glazing Work
			*1799	Specialty Trade Contractors, NEC (tinting glass work)
23593	Excavation Contractors	E	1794	Excavation Work
23594	Wrecking and Demolition Contractors	E	1795	Wrecking and Demolition Work
23595	Building Equipment and Other Machinery Installation Contractors	E	1796	Installation of Erection of Building Equipment, NEC
23599	All Other Special Trade Contractors	R	*1799	Special Trade Contractors, NEC (except paint and wallpaper stripping, wall paper removal contractors, and tinting glass work)
31-33	Manufacturing			
311	Food Manufacturing			
3111	Animal Food Manufacturing			
31111	Animal Food Manufacturing			
311111	Dog and Cat Food Manufacturing	E	2047	Dog and Cat Food
311119	Other Animal Food Manufacturing	R	*2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats (except slaughtering animals for pet food)
3112	Grain and Oilseed Milling			
31121	Flour Milling and Malt Manufacturing			
311211	Flour Milling	R	*2034	Dehydrated Fruits, Vegetables and Soup Mixes (vegetable flour)
			2041	Flour and Other Grain Mill Products
		E	2044	Rice Milling
		E	2083	Malt
311212	Rice Milling			
311213	Malt Manufacturing			
31122	Starch and Vegetable Fats and Oils Manufacturing			
311221	Wet Corn Milling	E	2046	Wet Corn Milling
311222	Soybean Processing	E	2075	Soybean Oil Mills
311223	Other Oilseed Processing	N	2074	Cottonseed Oil Mills
			2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybean
311225	Edible Fats and Oils Manufacturing	R	*2077	Animal and Marine Fats and Oil, NEC (vegetable oil foots)
			2079	Shortening, Table Oils, Margarine, and Other Edible Fats and Oils, NEC
31123	Breakfast Cereal Manufacturing	R	*2043	Cereal Breakfast Foods (breakfast cereal)

3113	Sugar and Confectionery Product Manufacturing				
31131	Sugar Manufacturing				
311311	Sugarcane Mills				
311312	Cane Sugar Refining	E	2061	Cane Sugar, Except Refining	
311313	Beet Sugar Manufacturing	E	2062	Cane Sugar Refining	
31132	Chocolate and Confectionery Manufacturing from Cacao Beans	E	2063	Beet Sugar	
			2066	Chocolate and Cocoa Products	
31133	Confectionery Manufacturing from Purchased Chocolate	N	*2064	Candy and Other Confectionery Products (chocolate confectionery)	
31134	Non-Chocolate Confectionery Manufacturing	N	*2064	Candy and Other Confectionery Products (non-chocolate confectionery )	
			2067	Chewing Gum	
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing		*2099	Food Preparations, NEC (marshmallow creme)	
31141	Frozen Food Manufacturing				
311411	Frozen Fruit, Juice and Vegetable Manufacturing	E	2037	Frozen Fruits, Fruit Juices, and Vegetables	
311412	Frozen Specialty Food Manufacturing	E	2038	Frozen Specialties, NEC	
31142	Fruit and Vegetable Canning, Pickling and Drying				
311421	Fruit and Vegetable Canning	R	2033	Canned Fruits, Vegetables, Preserves, Jams, and Jellies	
			*2035	Pickled Fruits and Vegetables, Vegetable Sauces, and Seasonings and Salad Dressings (pickled fruits and vegetables)	
311422	Specialty Canning	R	*2032	Canned Specialties (except canned puddings)	
311423	Dried and Dehydrated Food Manufacturing	R	*2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes (except vegetable flour)	
			*2099	Food Preparation, NEC (bouillon)	
3115	Dairy Product Manufacturing				
31151	Dairy Product (except Frozen) Manufacturing				
311511	Fluid Milk Manufacturing	E	2026	Fluid Milk	
311512	Creamery Butter Manufacturing	E	2021	Creamery Butter	
311513	Cheese Manufacturing	E	2022	Natural, Processed, and Imitation Cheese	
311514	Dry, Condensed, and Evaporated Milk Manufacturing	E	2023	Dry, Condensed and Evaporated Dairy Products	
31152	Ice Cream and Frozen Dessert Manufacturing	E	2024	Ice Cream and Frozen Desserts	
3116	Meat Product Manufacturing				
31161	Animal Slaughtering and Processing				
311611	Animal (except Poultry) Slaughtering	R	*0751	Livestock Services, Except Veterinary (custom slaughtering)	
			2011	Meat Packing Plants	
			*2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats (animal slaughtering for pet food)	
311612	Meat Processed From Carcasses	R	*2013	Sausages and Other Prepared Meats (meat processing)	
			*5147	Meat and Meat Products (boxed beef)	
311613	Rendering and Meat By-product Processing	N	*2013	Sausage and Other Prepared Meats (lard)	

311615	Poultry Processing	R	*2077 Animal and Marine Fats and Oils (animal fats and oils)
3117	Seafood Product Preparation and Packaging		*2015 Poultry Slaughtering and Processing (poultry processing)
31171	Seafood Product Preparation and Packaging		
311711	Seafood Canning	R	*2077 Animal and Marine Fats and Oils (canned marine fats and oils)
311712	Fresh and Frozen Seafood Processing	R	2091 Canned and Cured Fish and Seafood
3118	Bakeries and Tortilla Manufacturing		*2077 Animal and Marine Fats and Oils (fresh and frozen marine fats and oils)
31181	Bread and Bakery Product Manufacturing		2092 Prepared Fresh or Frozen Fish and Seafood
311811	Retail Bakeries	N	*5461 Retail Bakeries (bread, cake and related products baked and sold on premise)
311812	Commercial Bakeries	R	2051 Bread and Other Bakery Products, Except Cookies and Crackers
311813	Frozen Bakery Product Manufacturing	E	*2052 Cookies and Crackers (unleavened bread)
31182	Cookie, Cracker, and Pasta Manufacturing		2053 Frozen Bakery Products, Except Bread
311821	Cookie and Cracker Manufacturing	R	*2052 Cookies and Crackers (except unleavened bread and pretzels)
311822	Flour Mixes and Dough Manufacturing from Purchased Flour	E	2045 Prepared Flour Mixes and Doughs
311823	Pasta Manufacturing	E	2098 Macaroni, Spaghetti, Vermicelli and Noodles
31183	Tortilla Manufacturing	N	*2099 Food Preparations, NEC (tortillas)
3119	Other Food Manufacturing		
31191	Snack Food Manufacturing		
311911	Roasted Nuts and Peanut Butter Manufacturing	R	2068 Salted and Roasted Nuts and Seeds
311919	Other Snack Food Manufacturing	R	*2099 Food Preparations, NEC (peanut butter)
31192	Coffee and Tea Manufacturing	N	*2052 Cookies and Crackers (pretzels)
31193	Flavoring Syrup and Concentrate Manufacturing	R	2096 Potato Chips, Corn Chips, and Similar Snacks
31194	Seasoning and Dressing Manufacturing		*2043 Cereal Breakfast Foods (coffee substitute)
311941	Mayonnaise, Dressing and Other Prepared Sauce Manufacturing		*2095 Roasted Coffee (roasted coffee)
311942	Spice and Extract Manufacturing		*2099 Food Preparations, NEC (tea)
			*2087 Flavoring Extracts and Flavoring Syrups (flavoring syrup and concentrate)
		N	*2035 Pickled Fruits and Vegetables, Vegetable Seasonings, and Sauces and Salad Dressings (sauces and salad dressing)
		N	*2099 Food Preparations, NEC (vinegar)
		N	*2087 Flavoring Extracts and Flavoring Syrups (flavoring extracts)
		N	*2095 Roasted Coffee (coffee extracts)
			*2099 Food Preparations, NEC (spices, dip mix, salad dressing mix, and seasoning mix)

31199	All Other Food Manufacturing				*2899 Chemical Preparations, NEC (table salt)
311991	Perishable Prepared Food Manufacturing		N		*2099 Food Preparations, NEC (perishable prepared food)
311999	All Other Miscellaneous Food Manufacturing		R		*2015 Poultry Slaughtering and Processing (egg processing) *2032 Canned Specialties (canned puddings) *2087 Flavoring Extracts and Flavoring Syrups (powered drink mix) *2099 Food Preparations, NEC (except bouillon, marshmallow creme, spices, extracts, peanut butter, perishable prepared foods, tortillas, tea, spices, dip mix, salad dressing mix, seasoning mix, and vinegar)
312	Beverage and Tobacco Product Manufacturing				
3121	Beverage Manufacturing				
31211	Soft Drink and Ice Manufacturing				
312111	Soft Drink Manufacturing		R		*2086 Bottled and Canned Soft Drinks and Carbonated Water (except bottled water)
312112	Bottled Water Manufacturing		N		*2086 Bottled and Canned Soft Drinks and Carbonated Water (bottled water)
312113	Ice Manufacturing		E		2097 Manufactured Ice
31212	Breweries		E		2082 Malt Beverages
31213	Wineries		E		2084 Wines, Brandy, and Brandy Spirits
31214	Distilleries		E		2085 Distilled and Blended Liquors
3122	Tobacco Manufacturing				
31221	Tobacco Stemming and Redrying		R		*2141 Tobacco Stemming and Redrying (redrying and stemming)
31222	Tobacco Product Manufacturing				
312221	Cigarette Manufacturing		E		2111 Cigarettes
312229	Other Tobacco Product Manufacturing		N		2121 Cigars 2131 Chewing and Smoking Tobacco and Snuff *2141 Tobacco Stemming and Redrying (reconstituted tobacco)
313	Textile Mills				
3131	Fiber, Yarn, and Thread Mills				
31311	Fiber, Yarn, and Thread Mills				
313111	Yarn Spinning Mills		R		2281 Yarn Spinning Mills
313112	Yarn Texturing, Throwing and Twisting Mills		R		*2299 Textile Goods, NEC (yarn of flax, hemp, jute, and ramie) *2282 Yarn Texturing, Throwing, Winding Mills (except spooling purchased yarns)
313113	Thread Mills		R		*2284 Thread Mills (except finishing) *2299 Textile Goods, NEC (thread of hemp, linen, and ramie)
3132	Fabric Mills				
31321	Broadwoven Fabric Mills		N		2211 Broadwoven Fabric Mills, Cotton 2221 Broadwoven Fabric Mills, Manmade Fiber and Silk

31322	Narrow Fabric Mills and Schiffli Machine Embroidery	R	*2231	Broadwoven Fabric Mills, Wool (Including Dyeing and Finishing)(except wool finishing)
313221	Narrow Fabric Mills		*2299	Textile Goods, NEC (broadwoven fabrics of jute, linen, hemp, and ramie)
313222	Schiffli Machine Embroidery	E	2241	Narrow Fabric and Other Smallware Mills: Cotton, Wool, Silk and Manmade Fiber
31323	Nonwoven Fabric Mills	R	*2299	Textile Goods, NEC (narrow woven fabric of jute, linen, hemp, and ramie)
31324	Knit Fabric Mills	R	2397	Schiffli Machine Embroideries
313241	Wet Knit Fabric Mills	R	2297	Nonwoven Fabrics
313249	Other Knit Fabric and Lace Mills	R	*2299	Textile Goods, NEC (nonwoven felt)
3133	Textile and Fabric Finishing and Fabric Coating Mills		*2257	Wet Knit Fabric Mills (except finishing)
31331	Textile and Fabric Finishing Mills		*2259	Knitting Mills NEC (finished articles of wet knit fabric)
313311	Broadwoven Fabric Finishing Mills	N	*2258	Lace and Warp Knit Fabric Mills (except finishing)
			*2259	Knitting Mills NEC (finished articles of warp knit fabric)
			*2231	Broadwoven Fabric Mills, Wool (wool broadwoven fabric finishing)
			2261	Finishers of Broadwoven Fabrics of Cotton
			2262	Finishers of Broadwoven Fabrics of Manmade Fiber and Silk
			*2269	Finishers of Textiles, NEC (broadwoven fabric finishing)
			*5131	Piece Goods and Notions (broadwoven converters)
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	N	*2231	Broadwoven Fabric Mills, Wool (wool finishing except broadwoven fabric)
			*2257	Wet Knit Fabric Mills (finishing)
			*2258	Lace and Warp Knit Fabric Mills (finishing)
			*2269	Finishers of Textiles, NEC (except broadwoven fabric finishing)
			*2282	Yarn Texturizing, Throwing, Twisting, and Winding Mills (spooling purchased yarn)
			*2284	Thread Mills (thread finishing)
			*2299	Textile Goods, NEC (finishing hard fiber thread and yarn)
			*5131	Piece Goods and Notions (converters, except broadwoven)
31332	Fabric Coating Mills	R	2295	Coated Fabrics, Not Rubberized
			*3069	Fabricated Rubber Products, NEC (rubberized fabric)

314	Textile Product Mills			
3141	Textile Furnishings Mills			
31411	Carpet and Rug Mills	E	2273	Carpets and Rugs
31412	Curtain and Linen Mills			
314121	Curtain and Drapery Mills	R	2391	Curtains and Draperies
314129	Other Household Textile Product Mills	R	*5714	Drapery, Curtain, and Upholstery Stores (custom drapes)
3149	Other Textile Product Mills			
31491	Textile Bag and Canvas Mills			
314911	Textile Bag Mills	R	*2392	Housefurnishings, Except Curtains and Draperies (blanket, laundry, and wardrobe bags)
314912	Canvas and Related Product Mills			
31499	All Other Textile Product Mills	E	2393	Textile Bags
314991	Rope, Cordage and Twine Mills	E	2298	Cordage and Twine
314992	Tire Cord and Tire Fabric Mills	E	2296	Tire Cord and Fabrics
314999	All Other Miscellaneous Textile Product Mills	R	*2299	Textile Goods, NEC (other textile products)
315	Apparel Manufacturing			
3151	Apparel Knitting Mills			
31511	Hosiery and Sock Mills			
315111	Sheer Hosiery Mills	R	2251	Women's Full-Length and Knee-Length Hosiery, Except socks
315119	Other Hosiery and Sock Mills	R	*2252	Hosiery, NEC (girls' hosiery)
31519	Other Apparel Knitting Mills			
315191	Outerwear Knitting Mills	R	*2252	Hosiery, NEC (socks)
315192	Underwear and Nightwear Knitting Mills	R	2253	Knit Outerwear Mills
			*2259	Knitting Mills, NEC (gloves and mittens)
			2254	Knit Underwear and Nightwear Mills
			*2259	Knitting Mills, NEC (girdles)
			*2395	Pleating, Decorative and Novelty Stitching, and Tucking for the Trade (except apparel contractors)
			*2396	Automotive Trimmings, Apparel Findings, and Related Products (textile products except automotive and apparel trim and printing on apparel)
			*2399	Fabricated Textile Products, NEC (except apparel, automotive seat belts, and seat and tire covers)

3152	Cut and Sew Apparel Manufacturing	
31521	Cut and Sew Apparel Contractors	
315211	Men's and Boys' Cut and Sew Apparel Contractors	
		*2311 Men's and Boys' Suits, Coats, and Overcoats (contractors)
		*2321 Men's and Boys' Shirts, Except Work Shirts (contractors)
		*2322 Men's and Boys' Underwear and Nightwear (contractors)
		*2325 Men's and Boys' Trousers and Slacks (contractors)
		*2326 Men's and Boys' Work Clothing (contractors)
		*2329 Men's and Boys' Clothing, NEC (contractors)
		*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (boys' contractors)
		*2361 Girls', Children's, and Infants' Dresses, Blouses and Shirts (boys' contractors)
		*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' contractors)
		*2384 Robes and Dressing Gowns (men's and boys' contractors)
		*2385 Waterproof Outerwear (men's and boys' contractors)
		*2389 Apparel and Accessories, NEC (contractors)
		*2395 Pleating, Decorative and Novelty Stitching, and Tucking for the Trade (men's and boy's apparel contractors)
		*2331 Women's, Misses', and Juniors' Blouses and Shirts (contractors)
		*2335 Women's, Misses' and Juniors' Dresses (contractors)
		*2337 Women's, Misses', and Juniors' Suits, Skirts, and Coats (contractors)
		*2339 Women's, Misses', and Juniors' Outerwear, NEC (contractors)
		*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (contractors)
		*2342 Brassieres, Girdles, and Allied Garments (contractors)
		*2361 Girls', Children's, and Infants' Dresses, Blouses, and Shirts (girls' contractors)
		*2369 Girls', Children's, and Infants' Outerwear, NEC (girls' contractors)
		*2384 Robes and Dressing Gowns (women's and girls' contractors)
315212	Women's and Girls' Cut and Sew Apparel Contractors	N



31522	Men's and Boys' Cut and Sew Apparel Manufacturing	R	*2385 Waterproof Outerwear (women's and girls' contractors)
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	R	*2389 Apparel and Accessories, NEC (contractors)
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	R	*2395 Pleating, Decorative and Novelty Stitching, and Tucking for the Trade (women's and girls' apparel contractors)
315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	R	*2322 Men's and Boys' Underwear and Nightwear (except contractors)
315224	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	R	*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (boys' except contractors)
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	R	*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' robes except contractors)
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	R	*2384 Robes and Dressing Gowns (men's except contractors)
31523	Women's and Girls' Cut and Sew Apparel Manufacturing	R	*2311 Men's and Boys' Suits, Coats, and Overcoats (except contractors)
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	R	*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' robes except contractors)
			*2385 Waterproof Outerwear (except contractors)
			*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (women and girls' except contractors)
			*2342 Brassieres, Girdles, and Allied Garments (except contractors)
			*2369 Girls', Children's, and Infants' Outerwear, NEC (girls' robes except contractors)
			*2384 Robes and Dressing Gowns (women's except contractors)

315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	R	*2389 Apparel and Accessories, NEC (garters and garter belts) *2331 Women's, Misses', and Juniors' Blouses and Shirts (except contractors) *2361 Girls', Children's, and Infants' Dresses, Blouses and Shirts (girls' blouses and shirts except contractors)
315233	Women's and Girls' Cut and Sew Dress Manufacturing	R	*2335 Women's, Misses', and Juniors' Dresses (except contractors) *2361 Girls', Children's, and Infants' Dresses, Blouses and Shirts (girls' dresses except contractors)
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket and Skirt Manufacturing	R	*2337 Women's, Misses', and Juniors' Suits, Skirts, and Coats (except contractors) *2369 Girls', Children's, and Infants' Outerwear, NEC (girls' suits, coats, jackets, and skirts except contractors) *2385 Waterproof Outerwear (women's and girls' raincoats except contractors)
315238	Women's and Girls' Cut and Sew Other Outerwear Manufacturing	R	*2339 Women's, Misses', and Juniors' Outerwear, NEC (except contractors) *2369 Girls', Children's, and Infants' Outerwear, NEC (girls' except contractors) *2385 Waterproof Outerwear (other women's and girls' outerwear except contractors)
31529	Other Cut and Sew Apparel Manufacturing		
315291	Infants' Cut and Sew Apparel Manufacturing	R	*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (infants' except contractors) *2361 Girls', Children's, and Infants' Dresses, Blouses, and Shirts (infants' except contractors) *2369 Girls', Children's, and Infants' Outerwear, NEC (infants' except contractors)
315292	Fur and Leather Apparel Manufacturing	R	*2385 Waterproof Outerwear (infants' outerwear except contractors) 2371 Fur Goods 2386 Leather and Sheep-lined Clothing
315299	All Other Cut and Sew Apparel Manufacturing	R	*2329 Men's and Boys' Outerwear, NEC (athletic uniforms except contractors) *2339 Women's, Misses', and Juniors' Outerwear, NEC (athletic uniforms except contractors) *2389 Apparel and Accessories, NEC (academic and clerical outerwear, except contractors)
3159	Apparel Accessories and Other Apparel Manufacturing		
31599	Apparel Accessories and Other Apparel Manufacturing		
315991	Hat, Cap and Millinery Manufacturing	E	2353 Hats, Caps, and Millinery
315992	Glove and Mitten Manufacturing	R	2381 Dress and Work Gloves, Except Knit and All-Leather

315993	Men's and Boys' Neckwear Manufacturing	E	3151	Leather Gloves and Mittens
315999	Other Apparel Accessories and Other Apparel Manufacturing	N	2323	Men's and Boys' Neckwear
			*2339	Women's, Misses', and Juniors' Outerwear, NEC (scarves)
			*2385	Waterproof Outerwear (aprons, bibs, and other miscellaneous waterproof items)
			2387	Apparel Belts
			*2389	Apparel and Accessories, NEC (handkerchiefs, arm bands, etc.)
			*2396	Automotive Trimmings, Apparel Findings, and Related Products (apparel findings and trimming)
			*2399	Fabricated Textile Products, NEC (apparel and apparel accessories)
316	Leather and Allied Product Manufacturing	R	3111	Leather Tanning and Finishing
3161	Leather and Hide Tanning and Finishing		*3999	Manufacturing Industries, NEC (fur dressing and finishing)
31611	Leather and Hide Tanning and Finishing			
3162	Footwear Manufacturing			
31621	Footwear Manufacturing			
316211	Rubber and Plastics Footwear Manufacturing	E	3021	Rubber and Plastics Footwear
316212	House Slipper Manufacturing	E	3142	House Slippers
316213	Men's Footwear (except Athletic) Manufacturing	E	3143	Men's Footwear, Except Athletic
316214	Women's Footwear (except Athletic) Manufacturing	E	3144	Women's Footwear, Except Athletic
316219	Other Footwear Manufacturing	E	3149	Footwear Except Rubber, NEC
3169	Other Leather and Allied Product Manufacturing			
31699	Other Leather and Allied Product Manufacturing	E	3161	Luggage
316991	Luggage Manufacturing	E	3171	Women's Handbags and Purses
316992	Women's Handbag and Purse Manufacturing	E	3172	Personal Leather Goods, Except Women's Handbags and Purses
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	E		
316999	All Other Leather Good Manufacturing	R	*3131	Boot and Shoe Cut Stock and Findings (except wood heels and metal buckles)
			3199	Leather Goods, NEC
321	Wood Product Manufacturing			
3211	Sawmills and Wood Preservation			
32111	Sawmills and Wood Preservation			
321113	Sawmills	R	*2421	Sawmills and Planing Mills, General
			2429	Special Product Sawmills, NEC
321114	Wood Preservation	E	2491	Wood Preserving
3212	Veneer, Plywood and Engineered Wood Product Manufacturing			

32121	Veneer, Plywood, and Engineered Wood Product Manufacturing			
321211	Hardwood Veneer and Plywood Manufacturing	E	2435	Hardwood Veneer and Plywood
321212	Softwood Veneer and Plywood Manufacturing	E	2436	Softwood Veneer and Plywood
321213	Engineered Wood Member (except Truss) Manufacturing	R	*2439	Structural Wood Members, NEC (except trusses)
321214	Truss Manufacturing	N	*2439	Structural Wood Members, NEC (trusses)
321219	Reconstituted Wood Product Manufacturing	E	2493	Reconstituted Wood Products
3219	Other Wood Product Manufacturing			
32191	Millwork			
321911	Wood Window and Door Manufacturing	N	*2431	Millwork (wood windows and doors)
321912	Hardwood Dimension Mills	R	*2426	Hardwood Dimension and Flooring Mills (except flooring)
321913	Softwood Cut Stock, Resawing Lumber, and Planing	N	*2421	Sawmills and Planing Mills, General (lumber manufacturing from purchased lumber, softwood cut stock, wood lathe, fence pickets, and planing mill products)
			*2429	Special Product Sawmills, NEC (stave manufacturing from purchased lumber)
			*2439	Structural Wood Members, NEC (lumber member manufacturing from purchased lumber)
321914	Other Millwork (including Flooring)	R	*2426	Hardwood Dimension and Flooring Mills (hardwood flooring)
			*2421	Sawmills and Planing Mills, General (softwood flooring)
32192	Wood Container and Pallet Manufacturing	N	*2431	Millwork (except wood doors and windows)
			2441	Nailed and Lock Corner Wood Boxes and Shook
			2448	Wood Pallets and Skids
			2449	Wood Containers, NEC
			*2499	Wood Products, NEC (wood tubs and vats, jewelry and cigar boxes)
32199	All Other Wood Product Manufacturing			
321991	Manufactured Home (Mobile Home) Manufacturing	E	2451	Mobile Homes
321992	Prefabricated Wood Building Manufacturing	E	2452	Prefabricated Wood Buildings and Components
321999	All Other Miscellaneous Wood Product Manufacturing	R	*2426	Hardwood Dimension and Flooring Mills (wood stock and turnings)
			*2499	Wood Products, NEC (other wood products)
			*3131	Boot and Shoe Cut Stock and Findings (wood heels)
			*3999	Manufacturing Industries, NEC (burnt wood articles and other wood products)
			*2421	Sawmills and Planing Mills, General (kiln drying)
			*2429	Special Product Sawmills, NEC (excelsior and cooperage headings)
322	Paper Manufacturing			
3221	Pulp, Paper and Paperboard Mills			
32211	Pulp Mills			
32212	Paper Mills	R	*2611	Pulp Mills (pulp producing mills only)

322121	Paper (except Newsprint) Mills	R	*2611 Pulp Mills (pulp mills producing paper)
322122	Newsprint Mills	N	*2621 Paper Mills (except newsprint mills)
32213	Paperboard Mills	E	*2621 Paper Mills (newsprint mills)
3222	Converted Paper Product Manufacturing		2631 Paperboard Mills
32221	Paperboard Container Manufacturing		
322211	Corrugated and Solid Fiber Box Manufacturing	E	2653 Corrugated and Solid Fiber Boxes
322212	Folding Paperboard Box Manufacturing	E	2657 Folding Paperboard Boxes, Including Sanitary
322213	Setup Paperboard Box Manufacturing	E	2652 Setup Paperboard Boxes
322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing	E	2655 Fiber Cans, Tubes, Drums, and Similar Products
322215	Non-Folding Sanitary Food Container Manufacturing	R	2656 Sanitary Food Containers, Except Folding
			*2679 Converted Paper and Paperboard Products, NEC (egg cartons and other containers from purchased paper)
32222	Paper Bag and Coated and Treated Paper Manufacturing	R	*2671 Packaging Paper and Plastics Film, Coated and Laminated (single-web paper, paper multiweb laminated rolls and sheets for packaging uses)
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing		2672 Coated and Laminated Paper, NEC
			*2679 Converted Paper and Paperboard Products, NEC (wallpaper and gift wrap paper)
322222	Coated and Laminated Paper Manufacturing	R	*2673 Plastics, Foil, and Coated Paper Bags (coated or multiweb laminated bags)
322223	Plastics, Foil, and Coated Paper Bag Manufacturing	R	2674 Uncoated Paper and Multiwall Bags
322224	Uncoated Paper and Multiwall Bag Manufacturing	E	*3497 Metal Foil and Leaf (laminated aluminum foil rolls and sheets for flexible packaging uses)
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	N	
32223	Stationery Product Manufacturing		*2675 Die-Cut Paper and Paperboard and Cardboard (file folders, tabulating cards, and other paper and paperboard office supplies)
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	N	*2679 Converted Paper and Paperboard Products, NEC (paper supplies for business machines and other paper office supplies)
			2677 Envelopes
322232	Envelope Manufacturing	E	2678 Stationery, Tablets, and Related Products
322233	Stationery, Tablet, and Related Product Manufacturing	E	
32229	Other Converted Paper Product Manufacturing		2676 Sanitary Paper Products
322291	Sanitary Paper Product Manufacturing	E	*2675 Die-Cut Paper and Paperboard and Cardboard (pasted, lined, laminated, or surface-coated paperboard)
322292	Surface-Coated Paperboard Manufacturing	N	
322298	All Other Converted Paper Product Manufacturing	R	*2675 Die-Cut Paper and Paperboard and Cardboard (die-cut paper and paperboard products, except office supplies)

				*2679	Converted Paper and Paperboard Products, NEC ( other converted paper and paperboard products such as paper filters, crepe paper, and laminated and tiled wallboard)
323	Printing and Related Support Activities				
3231	Printing and Related Support Activities				
32311	Printing				
323110	Commercial Lithographic Printing	R		*2752	Commercial Printing, Lithographic (except quick printing)
				*2771	Greeting Cards (lithographic printing of greeting cards)
				*2782	Blankbooks, Loose-leaf Binders and Devices (lithographic printing of checkbooks)
				*3999	Manufacturing Industries, NEC (lithographic printing of eyeglass frames for the trade)
323111	Commercial Gravure Printing	R		2754	Commercial Printing, Gravure
				*2771	Greeting Cards (gravure printing of greeting cards)
				*2782	Blankbooks, Loose-leaf Binders and Devices (gravure printing of checkbooks)
				*3999	Manufacturing Industries, NEC (gravure printing of eyeglass frames for the trade)
323112	Commercial Flexographic Printing	N		*2759	Commercial Printing, NEC (flexographic printing)
				*2771	Greeting Cards (flexographic printing of greeting cards)
				*2782	Blankbooks, Loose-leaf Binders and Devices (flexographic printing of checkbooks)
				*3999	Manufacturing Industries, NEC (flexographic printing of eyeglass frames for the trade)
323113	Commercial Screen Printing	N		*2396	Automotive Trimmings, Apparel Findings, and Related Products (printing and embossing on fabric articles)
				*2759	Commercial Printing, NEC (screen printing)
				*2771	Greeting Cards (screen printing of greeting cards)
				*2782	Blankbooks, Loose-leaf Binders and Devices (screen printing of checkbooks)
				*3999	Manufacturing Industries, NEC (screen printing of eyeglass frames for the trade)
323114	Quick Printing	N		*2752	Commercial Printing, Lithographic (quick printing)
				*2759	Commercial Printing, NEC (quick printing)
323115	Digital Printing	N		*2759	Commercial Printing, NEC (digital printing, except quick printing)
323116	Manifold Business Form Printing	E		2761	Manifold Business Forms
323117	Book Printing	E		2732	Book Printing

323118	Blankbook, Loose-leaf Binder and Device Manufacturing	R	*2782	Blankbooks, Loose-leaf Binders and Devices (except checkbooks)
323119	Other Commercial Printing	R	*2759	Commercial Printing, NEC (other commercial printing except quick printing)
			*2771	Greeting Cards (other printing of greeting cards)
			*2782	Blankbooks, Loose-leaf Binders and Devices (other printing of checkbooks)
			*3999	Manufacturing Industries, NEC (other printing of eyeglass frames for the trade)
32312	Support Activities for Printing	E	2789	Bookbinding and Related Work
323121	Tradebinding and Related Work	R	2791	Typesetting
323122	Prepress Services	E	2796	Platemaking and Related Services
324	Petroleum and Coal Products Manufacturing	E	2911	Petroleum Refining
3241	Petroleum and Coal Products Manufacturing	E	2951	Asphalt Paving Mixtures and Blocks
32411	Petroleum Refineries	E	2952	Asphalt Felts and Coatings
32412	Asphalt Paving, Roofing and Saturated Material Manufacturing	E	2992	Lubricating Oils and Greases
324121	Asphalt Paving Mixture and Block Manufacturing	R	2999	Products of Petroleum and Coal, NEC
324122	Asphalt Shingle and Coating Materials Manufacturing		*3312	Blast Furnaces and Steel Mills (coke ovens)
32419	Other Petroleum and Coal Products Manufacturing			
324191	Petroleum Lubricating Oil and Grease Manufacturing			
324199	All Other Petroleum and Coal Products Manufacturing			
325	Chemical Manufacturing	N	*2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments (aromatics)
3251	Basic Chemical Manufacturing	R	*2869	Industrial Organic Chemicals, NEC (aliphatics)
32511	Petrochemical Manufacturing	N	2813	Industrial Gases
32512	Industrial Gas Manufacturing	N	*2869	Industrial Organic Chemicals, NEC (fluorocarbon gases)
32513	Dye and Pigment Manufacturing	N	*2816	Inorganic Pigments (except bone and lamp black)
325131	Inorganic Dye and Pigment Manufacturing	N	*2819	Industrial Inorganic Chemicals, NEC (inorganic dyes)
325132	Organic Dye and Pigment Manufacturing	N	*2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments (organic dyes and pigments)
32518	Other Inorganic Chemical Manufacturing	E	2812	Alkalies and Chlorine
325181	Alkalies and Chlorine Manufacturing	R	*2816	Inorganic pigments (bone and lamp black)
325182	Carbon Black Manufacturing			

325188	All Other Inorganic Chemical Manufacturing	R	2895	Carbon Black
32519	Other Organic Chemical Manufacturing	E	*2819	Industrial Inorganic Chemicals, NEC (except activated carbon and charcoal, alumina, and inorganic industrial dyes)
325191	Gum and Wood Chemical Manufacturing	R	*2869	Industrial Organic Chemicals, NEC (carbon bisulfide)
325192	Cyclic Crude and Intermediate Manufacturing	R	2861	Gum and Wood Chemicals
325193	Ethyl Alcohol Manufacturing	N	*2865	Cyclic Organic Crudes and Intermediates and Organic Dyes and Pigments (except aromatics and organic dyes and pigments)
325199	All Other Organic Chemical Manufacturing	R	*2869	Industrial Organic Chemicals (ethyl alcohol)
3252	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing	E	*2869	Industrial Organic Chemicals, NEC (except aliphatics, carbon bisulfide, ethyl alcohol, fatty acid esters, and fluorocarbon gases)
32521	Resin and Synthetic Rubber Manufacturing	E	2821	Plastics Materials, Synthetic and Resins, and Nonvulcanizable Elastomers
325211	Plastics Material and Resin Manufacturing	E	2822	Synthetic Rubber
325212	Synthetic Rubber Manufacturing	E	2823	Cellulosic Manmade Fibers
32522	Artificial and Synthetic Fibers and Filaments Manufacturing	E	2824	Manmade Organic Fibers, Except Cellulosic
325221	Cellulosic Manmade Fiber Manufacturing	E		
325222	Noncellulosic Organic Fiber Manufacturing	E		
3253	Pesticide, Fertilizer and Other Agricultural Chemical Manufacturing	E	2873	Nitrogenous Fertilizers
32531	Fertilizer Manufacturing	E	2874	Phosphatic Fertilizers
325311	Nitrogenous Fertilizer Manufacturing	E	2875	Fertilizers, Mixing Only
325312	Phosphatic Fertilizer Manufacturing	E	2879	Pesticides and Agricultural Chemicals, NEC
325314	Fertilizer (Mixing Only) Manufacturing	E		
32532	Pesticide and Other Agricultural Chemical Manufacturing	E	2833	Medicinal Chemicals and Botanicals Products
3254	Pharmaceutical and Medicine Manufacturing	R	2834	Pharmaceutical Preparations
32541	Pharmaceutical and Medicine Manufacturing	R	*2835	In-Vitro and In-Vivo Diagnostic Substances (except in-vitro diagnostic)
325411	Medicinal and Botanical Manufacturing	R	*2835	In-Vitro and In-Vivo Diagnostic Substances (in-vitro diagnostic substances)
325412	Pharmaceutical Preparation Manufacturing	R	2836	Biological Products, Except Diagnostic Substance
325413	In-Vitro Diagnostic Substance Manufacturing	N	2851	Paints, Varnishes, Lacquers, Enamels and Allied Products
325414	Biological Product (except Diagnostic) Manufacturing	E	*2899	Chemicals and Chemical Preparations, NEC (frit)
3255	Paint, Coating, Adhesive, and Sealant Manufacturing	R	2891	Adhesives and Sealants
32551	Paint and Coating Manufacturing	R		
32552	Adhesive and Sealant Manufacturing	E		



3256	Soap, Cleaning Compound and Toilet Preparation Manufacturing				
32561	Soap and Cleaning Compound Manufacturing	R	2841	Soaps and Other Detergents, Except Specialty Cleaners	
325611	Soap and Other Detergent Manufacturing		*2844	Toilet Preparations (toothpaste)	
325612	Polish and Other Sanitation Good Manufacturing	E	2842	Specialty Cleaning, Polishing, and Sanitary Preparations	
325613	Surface Active Agent Manufacturing	E	2843	Surface Active Agents, Finishing Agents, Sulfonated Oils, and Assistants	
32562	Toilet Preparation Manufacturing	R	*2844	Perfumes, Cosmetics, and Other Toilet Preparations (except toothpaste)	
3259	Other Chemical Product Manufacturing				
32591	Printing Ink Manufacturing	E	2893	Printing Ink	
32592	Explosives Manufacturing	E	2892	Explosives	
32599	All Other Chemical Product Manufacturing				
325991	Custom Compounding of Purchased Resin	E	3087	Custom Compounding of Purchased Plastics Resin	
325992	Photographic Film, Paper, Plate and Chemical Manufacturing	N	*3861	Photographic Equipment and Supplies (photographic films, paper, plates and chemicals)	
325998	All Other Miscellaneous Chemical Product Manufacturing	R	*2819	Industrial Inorganic Chemicals, NEC (activated carbon and charcoal)	
			*2869	Industrial Organic Chemicals, NEC (fatty acid esters)	
			*2899	Chemicals and Chemical Preparations, NEC (except frit and table salt)	
			*3952	Lead Pencils and Art Goods (drawing inks and india ink)	
			*3999	Manufacturing Industries, NEC (matches)	
326	Plastics and Rubber Products Manufacturing				
3261	Plastics Product Manufacturing				
32611	Unsupported Plastics Film, Sheet and Bag Manufacturing	N	*2673	Plastics, Foil, and Coated Paper Bags (plastics bags)	
326111	Unsupported Plastics Bag Manufacturing	N	*2671	Packaging Paper and Plastics Film, Coated, and Laminated (plastics packaging film and sheet)	
326112	Unsupported Plastics Packaging Film and Sheet Manufacturing	E	3081	Unsupported Plastics Film and Sheets	
326113	Unsupported Plastics Film and Sheet (except Packaging) Manufacturing				
32612	Plastics Pipe, Pipe Fitting, and Unsupported Profile Shape Manufacturing				
326121	Unsupported Plastics Profile Shape Manufacturing	R	3082	Unsupported Plastics Profile Shapes	
326122	Plastics Pipe and Pipe Fitting Manufacturing	R	*3089	Plastics Product, NEC (plastics sausage casings)	
			3084	Plastics Pipe	
			*3089	Plastics Products, NEC (pipe fittings)	
32613	Laminated Plastics Plate, Sheet and Shape Manufacturing	E	3083	Laminated Plastics Plate, Sheet and Profile Shapes	
32614	Polystyrene Foam Product Manufacturing	N	*3086	Plastics Foam Products (polystyrene foam products)	

32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing	N	*3086	Plastics Foam Products (urethane foam products)
32616	Plastics Bottle Manufacturing	E	3085	Plastics Bottles
32619	Other Plastics Product Manufacturing	E	3088	Plastics Plumbing Fixtures
326191	Plastics Plumbing Fixture Manufacturing	R	*3069	Fabricated Rubber Products, NEC (rubber resilient floor coverings)
326192	Resilient Floor Covering Manufacturing		3996	Linoleum, Asphalted-Felt-Base, and Other Hard Surface Floor Coverings, NEC
326199	All Other Plastics Product Manufacturing	R	*3089	Plastics Products, NEC (except plastics pipe fittings and plastics sausage casings)
3262	Rubber Product Manufacturing		*3999	Manufacturing Industries, NEC (plastics products such as combs, hair curlers, etc.)
32621	Tire Manufacturing	E	3011	Tires and Inner Tubes
326211	Tire Manufacturing (except Retreading)	N	*7534	Tire Retreading and Repair Shops (rebuilding)
326212	Tire Retreading	E	3052	Rubber and Plastics Hose and Belting
32622	Rubber and Plastics Hoses and Belting Manufacturing		3061	Molded, Extruded, and Lathe-Cut Mechanical Rubber Goods
32629	Other Rubber Product Manufacturing	R	*3069	Fabricated Rubber Products, NEC (except rubberized fabric and rubber resilient floor covering)
326291	Rubber Product Manufacturing for Mechanical Use		3261	Vitreous China Plumbing Fixtures and China and Earthenware Fittings and Bathroom Accessories
326299	All Other Rubber Product Manufacturing		3262	Vitreous China Table and Kitchen Articles
327	Nonmetallic Mineral Product Manufacturing		3263	Fine Earthenware (Whiteware) Table and Kitchen Articles
3271	Clay Product and Refractory Manufacturing		3269	Pottery Products, NEC
32711	Pottery, Ceramics, and Plumbing Fixture Manufacturing		3264	Porcelain Electrical Supplies
327111	Vitreous China Plumbing Fixture and China and Earthenware Fitting and Bathroom Accessories Manufacturing	E	3251	Brick and Structural Clay Tile
327112	Vitreous China, Fine Earthenware and Other Pottery Product Manufacturing	N	3253	Ceramic Wall and Floor Tile
327113	Porcelain Electrical Supply Manufacturing	E	3259	Structural Clay Products, NEC
32712	Clay Building Material and Refractories Manufacturing		3255	Clay Refractories
327121	Brick and Structural Clay Tile Manufacturing	E	3297	Nonclay Refractories
327122	Ceramic Wall and Floor Tile Manufacturing	E	3211	Flat Glass
327123	Other Structural Clay Product Manufacturing	E		
327124	Clay Refractory Manufacturing	E		
327125	Nonclay Refractory Manufacturing	E		
3272	Glass and Glass Product Manufacturing			
32721	Glass and Glass Product Manufacturing	E		
327211	Flat Glass Manufacturing	E		

327212	Other Pressed and Blown Glass and Glassware Manufacturing	E	3229	Pressed and Blown Glass and Glassware, NEC
327213	Glass Container Manufacturing	E	3221	Glass Containers
327215	Glass Product Manufacturing Made of Purchased Glass	E	3231	Glass Products Made of Purchased Glass
3273	Cement and Concrete Product Manufacturing	E	3241	Cement, Hydraulic
32731	Hydraulic Cement Manufacturing	E	3273	Ready-Mixed Concrete
32732	Ready-Mix Concrete Manufacturing			
32733	Concrete Pipe, Brick and Block Manufacturing	E	3271	Concrete Block and Brick
327331	Concrete Block and Brick Manufacturing	N	*3272	Concrete Products, Except Block and Brick (concrete pipe)
327332	Concrete Pipe Manufacturing	N	*3272	Concrete Products, Except Block and Brick (concrete products, except dry mix concrete and pipe)
32739	Other Concrete Product Manufacturing			
3274	Lime, Gypsum and Gypsum Product Manufacturing	E	3274	Lime
32741	Lime Manufacturing		3275	Gypsum Products
32742	Gypsum and Gypsum Product Manufacturing	R	*3299	Nonmetallic Mineral Products, NEC (moldings, ornamental and architectural plaster work)
3279	Other Nonmetallic Mineral Product Manufacturing	R	*3291	Abrasive Products (except steel wool with or without soap)
32791	Abrasive Product Manufacturing			
32799	All Other Nonmetallic Mineral Product Manufacturing	E	3281	Cut Stone and Stone Products
327991	Cut Stone and Stone Product Manufacturing	E	3295	Minerals and Earths, Ground or Otherwise Treated
327992	Ground or Treated Mineral and Earth Manufacturing	E	3296	Mineral Wool
327993	Mineral Wool Manufacturing	R	*3272	Concrete Products, Except Block and Brick (dry mixture concrete)
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing			
331	Primary Metal Manufacturing		*3292	Asbestos Products (except brake pads and linings)
3311	Iron and Steel Mills and Ferroalloy Manufacturing		*3299	Nonmetallic Mineral Products, NEC (except moldings, ornamental and architectural plaster work)
33111	Iron and Steel Mills and Ferroalloy Manufacturing			
331111	Iron and Steel Mills	N	*3312	Steel Works, Blast Furnaces (Including Coke Ovens), and Rolling Mills (except coke ovens not integrated with steel mills)
			*3399	Primary Metal Products, NEC (ferrous powder, paste, flakes, etc.)
			*3313	Electrometallurgical Products, Except Steel (ferroalloys)
331112	Electrometallurgical Ferroalloy Product Manufacturing	R		
3312	Steel Product Manufacturing from Purchased Steel	E	3317	Steel Pipe and Tubes
33121	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel			
33122	Rolling and Drawing of Purchased Steel			

331221	Cold-Rolled Steel Shape Manufacturing	E	3316	Cold-Rolled Steel Sheet, Strip and Bars
331222	Steel Wire Drawing	R	*3315	Steel Wire Drawing and Steel Nails and Spikes (steel wire drawing)
3313	Alumina and Aluminum Production and Processing	N	*2819	Industrial Inorganic Chemicals, NEC (alumina)
33131	Alumina and Aluminum Production and Processing	E	3334	Primary Production of Aluminum
331311	Alumina Refining	N	*3341	Secondary Smelting and Refining of Nonferrous Metals (aluminum)
331312	Primary Aluminum Production	E	*3399	Primary Metal Products, NEC (aluminum powder, paste, flakes, etc.)
331314	Secondary Smelting and Alloying of Aluminum	E	3353	Aluminum Sheet, Plate, and Foil
331315	Aluminum Sheet, Plate and Foil Manufacturing	E	3354	Aluminum Extruded Products
331316	Aluminum Extruded Product Manufacturing	E	3355	Aluminum Rolling and Drawing, NEC
331319	Other Aluminum Rolling and Drawing	R	*3357	Drawing and Insulating of Nonferrous Wire (aluminum wire drawing)
3314	Nonferrous Metal (except Aluminum) Production and Processing	E	3331	Primary Smelting and Refining of Copper
33141	Nonferrous Metal (except Aluminum) Smelting and Refining	E	3339	Primary Smelting and Refining of Nonferrous Metals, Except Copper and Aluminum
331411	Primary Smelting and Refining of Copper	E	3351	Rolling, Drawing, and Extruding of Copper
331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)	E	*3357	Drawing and Insulating of Nonferrous Wire (copper wire drawing)
33142	Copper Rolling, Drawing, Extruding, and Alloying	E	*3341	Secondary Smelting and Refining of Nonferrous Metals (copper)
331421	Copper (except Wire) Rolling, Drawing and Extruding	N	*3399	Primary Metal Products, NEC (copper powders, flakes, paste, etc.)
331422	Copper Wire Drawing	R	3356	Rolling, Drawing and Extruding of Nonferrous Metals, Except Copper and Aluminum
331423	Secondary Smelting, Refining, and Alloying of Copper	R	*3357	Drawing and Insulating of Nonferrous Wire (wire drawing except copper or aluminum)
33149	Nonferrous Metals (except Copper and Aluminum) Rolling, Drawing, Extruding and Alloying	R	*3313	Electrometallurgical Products, Except Steel (except copper and aluminum)
331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing and Extruding	N	*3341	Secondary Smelting and Reining of Nonferrous Metals (except copper and aluminum)
331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)	R	*3399	Primary Metal Products, NEC (except copper and aluminum)
3315	Foundries	R	3321	Gray and Ductile Iron Foundries
33151	Ferrous Metal Foundries			
331511	Iron Foundries			



332313	Plate Work Manufacturing	N	*3449	Miscellaneous Structural Metal Work (fabricated bar joists and concrete reinforcing bars)
33232	Ornamental and Architectural Metal Products Manufacturing	R	*3443	Fabricated Plate Work (Boiler Shops) (fabricated plate work and metal weldments)
332321	Metal Window and Door Manufacturing	R	3442	Metal Doors, Sash, Frames, Molding and Trim
332322	Sheet Metal Work Manufacturing	R	*3449	Miscellaneous Structural Metal Work (curtain wall)
332323	Ornamental and Architectural Metal Work Manufacturing	R	*3444	Sheet Metal Work (ducts, flumes, flooring, siding, dampers, etc.)
3324	Boiler, Tank, and Shipping Container Manufacturing	N	3446	Architectural and Ornamental Metal Work
33241	Power Boiler and Heat Exchanger Manufacturing	N	*3449	Miscellaneous Structural Metal Work (metal plaster bases)
33242	Metal Tank (Heavy Gauge) Manufacturing	N	*3523	Farm Machinery and Equipment (corrals, stalls, and holding gates)
33243	Metal Can, Box, and Other Metal Container (Light Gauge) Manufacturing	E	*3443	Fabricated Plate Work (Boiler Shops) (power boilers and heat exchangers)
332431	Metal Can Manufacturing	R		Fabricated Plate Work (Boiler Shops) (heavy gauge tanks)
332439	Other Metal Container Manufacturing	E	3411	Metal Cans
3325	Hardware Manufacturing	R	3412	Metal Shipping Barrels, Drums, Kegs, and Pails
33251	Hardware Manufacturing	R	*3429	Hardware, NEC (vacuum and insulated bottles, jugs, and chests)
3326	Spring and Wire Product Manufacturing	E	*3444	Sheet Metal Work (metal bins and vats)
33261	Spring and Wire Product Manufacturing	R	*3499	Fabricated Metal Products, NEC (metal boxes)
332611	Steel Spring (except Wire) Manufacturing	R	*3537	Industrial Trucks, Tractors, Trailers, and Stackers (metal air cargo containers)
332612	Wire Spring Manufacturing	R	*3429	Hardware, NEC (hardware, except hose nozzles, and vacuum and insulated bottles, jugs and chests)
332618	Other Fabricated Wire Product Manufacturing	R	*3499	Fabricated Metal Products, NEC (safe and vault locks)
3327	Machine Shops, Turned Product, and Screw, Nut and Bolt Manufacturing	R	3493	Steel Springs, Except Wire
		R	*3495	Wire Springs (except watch and clock springs)
		R	*3315	Steel Wiredrawing and Steel Nails and Spikes (nails, spikes, paper clips and wire not made in wiredrawing plants)
		R	*3399	Primary Metal Products, NEC (nonferrous nails, brads, staples, etc.)
		R	3496	Miscellaneous Fabricated Wire Products

33271	Machine Shops	N	*3599	Industrial and Commercial Machinery and Equipment, NEC (machine shops)
33272	Turned Product and Screw, Nut and Bolt Manufacturing	E	3451	Screw Machine Products
332721	Precision Turned Product Manufacturing	E	3452	Bolts, Nuts, Screws, Rivets, and Washers
332722	Bolt, Nut, Screw, Rivet and Washer Manufacturing			
3328	Coating, Engraving, Heat Treating and Allied Activities	E	3398	Metal Heat Treating
33281	Coating, Engraving, Heat Treating, and Allied Activities	R	*3479	Coating, Engraving, and Allied Services, NEC (except jewelry, silverware, and flatware engraving and etching)
332811	Metal Heat Treating	R	*3399	Primary Metal Products, NEC (laminating steel)
332812	Metal Coating, Engraving and Allied Services (except Jewelry and Silverware) to Manufacturing			
332813	Jewelry and Silverware) to Manufacturing			
	Electroplating, Plating, Polishing, Anodizing and Coloring		3471	Electroplating, Plating, Polishing, Anodizing, and Coloring
3329	Other Fabricated Metal Product Manufacturing	E	3491	Industrial Valves
33291	Metal Valve Manufacturing	R	3492	Fluid Power Valves and Hose Fittings
332911	Industrial Valve Manufacturing		*3728	Aircraft Parts and Auxiliary Equipment, NEC (fluid power aircraft subassemblies)
332912	Fluid Power Valve and Hose Fitting Manufacturing	R	*3432	Plumbing Fixture Fittings and Trim (except shower rods)
332913	Plumbing Fixture Fitting and Trim Manufacturing	R	*3429	Hardware, NEC (hose nozzles)
332919	Other Metal Valve and Pipe Fitting Manufacturing		*3494	Valves and Pipe Fittings, NEC (except metal pipe hangers and supports)
33299	All Other Fabricated Metal Product Manufacturing		*3499	Fabricated Metal Products, NEC (metal aerosol valves)
332991	Ball and Roller Bearing Manufacturing	E	3562	Ball and Roller Bearings
332992	Small Arms Ammunition Manufacturing	E	3482	Small Arms Ammunition
332993	Ammunition (except Small Arms) Manufacturing	E	3483	Ammunition, Except for Small Arms
332994	Small Arms Manufacturing	E	3484	Small Arms
332995	Other Ordnance and Accessories Manufacturing	E	3489	Ordnance and Accessories, NEC
332996	Fabricated Pipe and Pipe Fitting Manufacturing	E	3498	Fabricated Pipe and Pipe Fittings
332997	Industrial Pattern Manufacturing	E	3543	Industrial Patterns
332998	Enameled Iron and Metal Sanitary Ware Manufacturing	E	3431	Enameled Iron and Metal Sanitary Ware
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	R	*3291	Abrasive Products (steel wool with or without soap)
			*3432	Plumbing Fixture Fittings and Trim (metal shower rods)
			*3494	Valves and Pipe Fittings, NEC (metal pipe hangers and supports)
			*3497	Metal Foil and Leaf (foil and foil containers)
			*3499	Fabricated Metal Products, NEC (other metal products)
			*3537	Industrial Trucks, Tractors, Trailers, and Stackers (metal pallets)

					*3599 Industrial and Commercial Machinery and Equipment, NEC (flexible metal hose)
					*3999 Manufacturing Industries, NEC (other miscellaneous metal products, such as combs, hair curlers, etc.)
333	Machinery Manufacturing				
3331	Agriculture, Construction, and Mining Machinery Manufacturing				
33311	Agricultural Implement Manufacturing				
333111	Farm Machinery and Equipment Manufacturing	R			*3523 Farm Machinery and Equipment (except corrals, stalls, holding gates, hand clippers for animals, and farm conveyors/elevators)
333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing	R			*3524 Lawn and Garden Tractors and Home Lawn and Garden Equipment (except nonpowered lawnmowers)
33312	Construction Machinery Manufacturing	R			*3531 Construction Machinery and Equipment (except railway track maintenance equipment; winches, aerial work platforms; and automotive wreckers hoists)
33313	Mining and Oil and Gas Field Machinery Manufacturing				
333131	Mining Machinery and Equipment Manufacturing	E			3532 Mining Machinery and Equipment, Except Oil and Gas Field Machinery and Equipment
333132	Oil and Gas Field Machinery and Equipment Manufacturing	E			3533 Oil and Gas Field Machinery and Equipment
3332	Industrial Machinery Manufacturing				
33321	Sawmill and Woodworking Machinery Manufacturing	E			3553 Woodworking Machinery
33322	Rubber and Plastics Industry Machinery Manufacturing	N			*3559 Special Industry Machinery, NEC (rubber and plastics manufacturing machinery)
33329	Other Industrial Machinery Manufacturing				
333291	Paper Industry Machinery Manufacturing	E			3554 Paper Industries Machinery
333292	Textile Machinery Manufacturing	E			3552 Textile Machinery
333293	Printing Machinery and Equipment Manufacturing	E			3555 Printing Trades Machinery and Equipment
333294	Food Product Machinery Manufacturing	E			3556 Food Products Machinery
333295	Semiconductor Machinery Manufacturing	N			*3559 Special Industry Machinery, NEC (semiconductor machinery manufacturing)
333298	All Other Industrial Machinery Manufacturing	R			*3559 Special Industry Machinery, NEC (except rubber and plastics manufacturing machinery, semiconductor manufacturing machinery, and automotive maintenance equipment)
3333	Commercial and Service Industry Machinery Manufacturing				
33331	Commercial and Service Industry Machinery Manufacturing				
333311	Automatic Vending Machine Manufacturing	E			*3639 Household Appliances, NEC (household sewing machines)
333312	Commercial Laundry, Drycleaning and Pressing Machine Manufacturing	E			3581 Automatic Vending Machines 3582 Commercial Laundry, Drycleaning and Pressing Machines



333313	Office Machinery Manufacturing	N	*3578	Calculating and Accounting Machinery, Except Electronic Computers (except point of sales terminals and funds transfer devices)
			*3579	Office Machines, NEC (except timeclocks, time stamps, pencil sharpeners, stapling machines, etc.)
333314	Optical Instrument and Lens Manufacturing	E	3827	Optical Instruments and Lenses
333315	Photographic and Photocopying Equipment Manufacturing	N	*3861	Photographic Equipment and Supplies (except photographic film, paper, plates and chemicals)
333319	Other Commercial and Service Industry Machinery Manufacturing	R	*3559	Special Industry Machinery, NEC (automotive maintenance equipment)
			3589	Service Industry Machinery, NEC
			*3599	Industrial and Commercial Machinery and Equipment, NEC (carnival amusement park equipment)
			*3699	Electrical Machinery, Equipment and Supplies, NEC (electronic teaching machines and flight simulators)
3334	Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment Manufacturing			
33341	Ventilation, Heating, Air-Conditioning and Commercial Refrigeration Equipment Manufacturing			
333411	Air Purification Equipment Manufacturing	N	*3564	Industrial and Commercial Fans and Blowers and Air Purification Equipment (air purification equipment)
333412	Industrial and Commercial Fan and Blower Manufacturing	R	*3564	Industrial and Commercial Fans and Blowers and Air Purification Equipment (fans and blowers)
333414	Heating Equipment (except Electric and Warm Air Furnaces) Manufacturing	R	3433	Heating Equipment, Except Electric and Warm Air Furnaces
			*3634	Electric Housewares and Fans (wall and baseboard heating units for permanent installation)
333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing	R	*3443	Fabricated Plate Work (Boiler Shops) (metal cooling towers)
			*3585	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment (except motor vehicle air-conditioning)
3335	Metalworking Machinery Manufacturing			
33351	Metalworking Machinery Manufacturing			
333511	Industrial Mold Manufacturing	R	*3544	Special Dies and Tools, Die Sets, Jigs and Fixtures, and Industrial Molds (industrial molds)
333512	Machine Tool (Metal Cutting Types) Manufacturing	E	3541	Machine Tools, Metal Cutting Type
333513	Machine Tool (Metal Forming Types) Manufacturing	E	3542	Machine Tools, Metal Forming Type
333514	Special Die and Tool, Die Set, Jig and Fixture Manufacturing	R	*3544	Special Dies and Tools, Die Sets, Jigs and Fixtures, and Industrial Molds (except molds)

333515	Cutting Tool and Machine Tool Accessory Manufacturing	R	*3545	Cutting Tools, Machine Tool Accessories, and Machinists' Precision Measuring Devices (except precision measuring devices)
333516	Rolling Mill Machinery and Equipment Manufacturing	E	3547	Rolling Mill Machinery and Equipment
333518	Other Metalworking Machinery Manufacturing	E	3549	Metalworking Machinery, NEC
3336	Engine, Turbine, and Power Transmission Equipment Manufacturing			
33361	Engine, Turbine and Power Transmission Equipment Manufacturing			
333611	Turbine and Turbine Generator Set Unit Manufacturing	E	3511	Steam, Gas, and Hydraulic Turbines, and Turbine Generator Set Units
333612	Speed Changer, Industrial High-Speed Drive and Gear Manufacturing	E	3566	Speed Changers, Industrial High-Speed Drives, and Gears
333613	Mechanical Power Transmission Equipment Manufacturing	E	3568	Mechanical Power Transmission Equipment, NEC
333618	Other Engine Equipment Manufacturing	R	*3519	Internal Combustion Engines, NEC (except stationary engine radiators)
3339	Other General Purpose Machinery Manufacturing		*3699	Electrical Machinery, Equipment and Supplies, NEC (outboard electric motors)
33391	Pump and Compressor Manufacturing			
333911	Pump and Pumping Equipment Manufacturing	R	3561	Pumps and Pumping Equipment
333912	Air and Gas Compressor Manufacturing	E	*3743	Railroad Equipment (locomotive fuel lubricating or cooling medium pumps)
333913	Measuring and Dispensing Pump Manufacturing	E	3563	Air and Gas Compressors
33392	Material Handling Equipment Manufacturing	E	3586	Measuring and Dispensing Pumps
333921	Elevator and Moving Stairway Manufacturing	E	3534	Elevators and Moving Stairways
333922	Conveyor and Conveying Equipment Manufacturing	R	*3523	Farm Machinery and Equipment (farm conveyors and elevators)
333923	Overhead Traveling Crane, Hoist and Monorail System Manufacturing	R	3535	Conveyors and Conveying Equipment
333924	Industrial Truck, Tractor, Trailer and Stacker Machinery Manufacturing	R	3536	Overhead Traveling Cranes, Hoists, and Monorail Systems
33399	All Other General Purpose Machinery Manufacturing		*3531	Construction Machinery and Equipment (winches, aerial work platforms, and automobile wrecker hoists)
333991	Power-Driven Hand Tool Manufacturing	E	*3537	Industrial Trucks, Tractors, Trailers, and Stackers (except metal pallets and metal air cargo containers)
333992	Welding and Soldering Equipment Manufacturing	R	3546	Power-Driven Handtools
333993	Packaging Machinery Manufacturing	E	*3548	Electric and Gas Welding and Soldering Equipment (except transformers for arc-welding)
333994	Industrial Process Furnace and Oven Manufacturing	E	3565	Packaging Machinery
			3567	Industrial Process Furnaces and Ovens

333995	Fluid Power Cylinder and Actuator Manufacturing	E	3593	Fluid Power Cylinders and Actuators
333996	Fluid Power Pump and Motor Manufacturing	E	3594	Fluid Power Pumps and Motors
333997	Scale and Balance (except Laboratory) Manufacturing	E	3596	Scales and Balances, Except Laboratory
333999	All Other General Purpose Machinery Manufacturing	R	*3599	Industrial and Commercial Machinery and Equipment, NEC (other industrial and commercial machinery and equipment)
			3569	General Industrial Machinery and Equipment, NEC
334	Computer and Electronic Product Manufacturing			
3341	Computer and Peripheral Equipment Manufacturing			
33411	Computer and Peripheral Equipment Manufacturing			
334111	Electronic Computer Manufacturing	E	3571	Electronic Computers
334112	Computer Storage Device Manufacturing	E	3572	Computer Storage Devices
334113	Computer Terminal Manufacturing	E	3575	Computer Terminals
334119	Other Computer Peripheral Equipment Manufacturing	R	3577	Computer Peripheral Equipment, NEC
			*3578	Calculating and Accounting Machines, Except Electronic Computers (point of sale terminals and fund transfer devices)
			*3699	Electrical Machinery, Equipment and Supplies, NEC (bar code scanners)
3342	Communications Equipment Manufacturing			
33421	Telephone Apparatus Manufacturing	R	*3661	Telephone and Telegraph Apparatus (except telephone transformers and consumer external modems)
33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	R	3663	Radio and Television Broadcasting and Communication Equipment
33429	Other Communications Equipment Manufacturing	E	*3679	Electronic Components, NEC (communication equipment)
3343	Audio and Video Equipment Manufacturing		3669	Communications Equipment, NEC
33431	Audio and Video Equipment Manufacturing	E		
3344	Semiconductor and Other Electronic Component Manufacturing			
33441	Semiconductor and Other Electronic Component Manufacturing		3651	Household Audio and Video Equipment
334411	Electron Tube Manufacturing	E	3671	Electron Tubes
334412	Printed Circuit Board Manufacturing	E	3672	Printed Circuit Boards
334413	Semiconductor and Related Device Manufacturing	E	3674	Semiconductors and Related Devices
334414	Electronic Capacitor Manufacturing	E	3675	Electronic Capacitors
334415	Electronic Resistor Manufacturing	E	3676	Electronic Resistors
334416	Electronic Coil, Transformer, and Other Inductor Manufacturing	R	*3661	Telephone and Telegraph Apparatus (telephone transformers)
			3677	Electronic Coils, Transformers, and Other Inductors
			*3825	Instruments for Measuring and Testing of Electricity and Electrical Signals (portable instrument transformers)
334417	Electronic Connector Manufacturing	E	3678	Electronic Connectors

334418	Printed Circuit/Electronics Assembly Manufacturing	N	*3679	Electronic Components, NEC (printed circuit/electronic assembly manufacturing)
334419	Other Electronic Component Manufacturing	R	*3661	Telephone and Telegraph Apparatus (consumer external modems)
3345	Navigational, Measuring, Medical, and Control Instruments Manufacturing		*3679	Electronic Components, NEC (other electronic components)
33451	Navigational, Measuring, Medical, and Control Instruments Manufacturing			
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	R	*3842	Orthopedic, Prosthetic and Surgical Appliances and Supplies (electronic hearing aids)
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	E	3845	Electromedical and Electrotherapeutic Apparatus
334512	Automatic Environmental Control Manufacturing for Residential, Commercial and Appliance Use	E	3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	E	3822	Automatic Controls for Regulating Residential and Commercial Environments and Appliances
334514	Totalizing Fluid Meter and Counting Device Manufacturing	E	3823	Industrial Instruments for Measurement, Display, and Control of Process Variables; and Related Products
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	R	3824	Totalizing Fluid Meters and Counting Devices
334516	Analytical Laboratory Instrument Manufacturing	E	*3825	Instruments for Measuring and Testing of Electricity and Electrical Signals (except portable instrument transformers)
334517	Irradiation Apparatus Manufacturing	E	3826	Laboratory Analytical Instruments
334518	Watch, Clock, and Part Manufacturing	R	3844	X-Ray Apparatus and Tubes and Related Irradiation Apparatus
			*3495	Wire Springs (clock and watch springs)
			*3579	Office Machines, NEC (time clocks and other time recording devices)
334519	Other Measuring and Controlling Device Manufacturing	R	3873	Watches, Clocks, Clockwork Operated Devices, and Parts
3346	Manufacturing and Reproducing Magnetic and Optical Media		*3829	Measuring and Controlling Devices, NEC (except medical thermometers)
33461	Manufacturing and Reproducing Magnetic and Optical Media			
334611	Software Reproducing	N	*7372	Prepackaged Software (reproduction of software)
334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing	N	*3652	Phonograph Records and Prerecorded Audio Tapes and Disks (reproduction of all other media except video)
334613	Magnetic and Optical Recording Media Manufacturing	E	*7819	Services Allied to Motion Picture Production (reproduction of video)
335	Electrical Equipment, Appliance and Component Manufacturing		3695	Magnetic and Optical Recording Media
3351	Electric Lighting Equipment Manufacturing			
33511	Electric Lamp Bulb and Part Manufacturing	E	3641	Electric Lamp Bulbs and Tubes

33512	Lighting Fixture Manufacturing	E	3645	Residential Electric Lighting Fixtures
335121	Residential Electric Lighting Fixture Manufacturing	E	*3999	Manufacturing Industries, NEC (lamp shades of paper or textile)
335122	Commercial, Industrial and Institutional Electric Lighting Fixture Manufacturing	E	3646	Commercial, Industrial, and Institutional Electric Lighting Fixtures
335129	Other Lighting Equipment Manufacturing	R	3648	Lighting Equipment, NEC
3352	Household Appliance Manufacturing	R	*3699	Electrical Machinery, Equipment, and Supplies, NEC (Christmas tree lighting sets and electric insect lamps)
33521	Small Electrical Appliance Manufacturing	R	*3634	Electric Housewares and Fans (except wall and baseboard heating units for permanent installation)
335211	Electric Housewares and Fan Manufacturing	R	3635	Household Vacuum Cleaners
335212	Household Vacuum Cleaner Manufacturing	R	*3639	Household Appliances, NEC (floor waxing and floor polishing machines)
33522	Major Appliance Manufacturing	E	3631	Household Cooking Equipment
335221	Household Cooking Appliance Manufacturing	E	3632	Household Refrigerators and Home and Farm Freezers
335222	Household Refrigerator and Home and Farm Freezer Manufacturing	E	3633	Household Laundry Equipment
335224	Household Laundry Equipment Manufacturing	R	*3639	Household Appliances, NEC (except floor waxing and floor polishing machines, and household sewing machines)
335228	Other Household Appliance Manufacturing	R	*3548	Electric and Gas Welding and Soldering Equipment (transformers for arc-welders)
3353	Electrical Equipment Manufacturing	R	3612	Power, Distribution, and Speciality Transformers
33531	Electrical Equipment Manufacturing	R	3621	Motors and Generators
335311	Power, Distribution and Speciality Transformer Manufacturing	E	*7694	Armature Rewinding Shops (remanufacturing)
335312	Motor and Generator Manufacturing	E	3613	Switchgear and Switchboard Apparatus
335313	Switchgear and Switchboard Apparatus Manufacturing	E	3625	Relays and Industrial Controls
335314	Relay and Industrial Control Manufacturing	E	3691	Storage Batteries
3359	Other Electrical Equipment and Component Manufacturing	E	3692	Primary Batteries, Dry and Wet
33591	Accumulator and Battery Manufacturing	N	*3357	Drawing and Insulating of Nonferrous Wire (fiber optic cable-insulating only)
335911	Storage Battery Manufacturing	N	*3357	Drawing and Insulating of Nonferrous Wire (communication and energy wire, except fiber optic-insulating only)
335912	Dry and Wet Primary Battery Manufacturing			
33592	Communication and Energy Wire and Cable Manufacturing			
335921	Fiber Optic Cable Manufacturing			
335929	Other Communication and Energy Wire Manufacturing			

33593	Current Carrying Conductors and Accessories Manufacturing			
335931	Current-Carrying Wiring Device Manufacturing	E	3643	Current-Carrying Wiring Devices
335932	Noncurrent-Carrying Wiring Device Manufacturing	E	3644	Noncurrent-Carrying Wiring Devices
33599	All Other Electrical Equipment and Component Manufacturing			
335991	Carbon and Graphite Product Manufacturing	R	*3624	Carbon and Graphite Products (except gaskets)
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	R	3629	Electrical Industrial Apparatus, NEC
			*3699	Electrical Machinery, Equipment, and Supplies, NEC (other electrical industrial apparatus)
336	Transportation Equipment Manufacturing			
3361	Motor Vehicle Manufacturing			
33611	Automobile and Light Duty Motor Vehicle Manufacturing			
336111	Automobile Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (automobiles)
336112	Light Truck and Utility Vehicle Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (light trucks and utility vehicles)
33612	Heavy Duty Truck Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (heavy duty trucks)
3362	Motor Vehicle Body and Trailer Manufacturing			
33621	Motor Vehicle Body and Trailer Manufacturing			
336211	Motor Vehicle Body Manufacturing	R	*3711	Motor Vehicles and Passenger Car Bodies (kit car and other passenger car bodies)
			3713	Truck and Bus Bodies
			*3714	Motor Vehicle Parts and Accessories (dumptruck lifting mechanisms and fifth wheels)
336212	Truck Trailer Manufacturing	E	3715	Truck Trailers
336213	Motor Home Manufacturing	E	3716	Motor Homes
336214	Travel Trailer and Camper Manufacturing	R	3792	Travel Trailers and Campers
			*3799	Transportation Equipment, NEC (automobile, boat, utility and light truck trailers)
3363	Motor Vehicle Parts Manufacturing			
33631	Motor Vehicle Gasoline Engine and Engine Parts Manufacturing			
336311	Carburetor, Piston, Piston Ring and Valve Manufacturing	E	3592	Carburetors, Pistons, Piston Rings, and Valves
336312	Gasoline Engine and Engine Parts Manufacturing	N	*3714	Motor Vehicle Parts and Accessories (gasoline engines and engine parts including rebuilt)
33632	Motor Vehicle Electrical and Electronic Equipment Manufacturing			
336321	Vehicular Lighting Equipment Manufacturing	E	3647	Vehicular Lighting Equipment

336322	Motor Vehicle Electrical and Electronic Equipment Manufacturing	R	*3679	Electronic Components, NEC (electronic control modules for motor vehicles)
			3694	Electrical Equipment for Internal Combustion Engines
			*3714	Motor Vehicle Parts and Accessories (wiring harness sets, other than ignition; block heaters and battery heaters; instrument board assemblies; permanent defrosters; windshield washer-wiper mechanisms; cruise control mechanisms; and other electrical equipment for internal combustion engines)
336333	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	N	*3714	Motor Vehicle Parts and Accessories (steering and suspension parts)
336334	Motor Vehicle Brake System Manufacturing	N	*3292	Asbestos Products (asbestos brake linings and pads)
			*3714	Motor Vehicle Parts and Accessories (brake and brake systems, including assemblies)
336335	Motor Vehicle Transmission and Power Train Part Manufacturing	N	*3714	Motor Vehicle Parts and Accessories (transmissions and power train parts, including rebuilding)
336336	Motor Vehicle Fabric Accessories and Seat Manufacturing	N	*2396	Automotive Trimmings, Apparel Findings, and Related Products (textile motor vehicle trimming)
336337	Motor Vehicle Metal Stamping	E	*2399	Fabricated Textile Products, NEC (seat belts, and seat and tire covers)
336339	Other Motor Vehicle Parts Manufacturing		*2531	Public Building and Related Furniture (seats for motor vehicles)
336391	Motor Vehicle Air-Conditioning Manufacturing		3465	Automotive Stampings
336399	All Other Motor Vehicle Parts Manufacturing	R	*3585	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment (motor vehicle air-conditioning)
			*3519	Internal Combustion Engines, NEC (stationary engine radiators)
			*3599	Industrial and Commercial Machinery and Equipment, NEC (gasoline, oil and intake filters for internal combustion engines, except for motor vehicles)
			*3714	Motor Vehicle Parts and Accessories (except truck and bus bodies, trailers, engine and engine parts, motor vehicle electrical and electronic equipment, motor vehicle steering and suspension components, motor vehicle brake systems, and motor vehicle transmission and power train parts)
3364	Aerospace Product and Parts Manufacturing		3721	Aircraft
33641	Aerospace Product and Parts Manufacturing	E	3724	Aircraft Engines and Engine Parts
336411	Aircraft Manufacturing	E	*3728	Aircraft Parts and Auxiliary Equipment, NEC (except fluid power aircraft subassemblies)
336412	Aircraft Engine and Engine Parts Manufacturing	R	3761	Guided Missiles and Space Vehicles
336413	Other Aircraft Part and Auxiliary Equipment Manufacturing			
336414	Guided Missile and Space Vehicle Manufacturing	E		

336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing	E	3764	Guided Missile and Space Vehicle Propulsion Units and Propulsion Unit Parts
336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing	E	3769	Guided Missile and Space Vehicle Parts and Auxiliary Equipment
3365	Railroad Rolling Stock Manufacturing	R	*3531	Construction Machinery and Equipment (railway track maintenance equipment)
33651	Railroad Rolling Stock Manufacturing	R	*3743	Railroad Equipment (except locomotive fuel lubricating or cooling medium pumps)
3366	Ship and Boat Building			
33661	Ship and Boat Building		3731	Ship Building and Repairing
336611	Ship Building and Repairing	E		
336612	Boat Building	R	*3732	Boat Building and Repairing (boat building)
3369	Other Transportation Equipment Manufacturing	R		
33699	Other Transportation Equipment Manufacturing	R	*3944	Games, Toys, and Children's Vehicles, Except Dolls and Bicycles (metal tricycles)
336991	Motorcycle, Bicycle and Parts Manufacturing	R	3751	Motorcycles, Bicycles and Parts
336992	Military Armored Vehicle, Tank and Tank Component Manufacturing	R	*3711	Motor Vehicles and Passenger Car Bodies (military armored vehicles)
336999	All Other Transportation Equipment Manufacturing	R	3795	Tanks and Tank Components
337	Furniture and Related Product Manufacturing		*3799	Transportation Equipment, NEC (except automobile, boat, utility light truck trailers, and wheelbarrows)
3371	Furniture and Related Product Manufacturing			
33711	Mattress Manufacturing	R	*2515	Mattresses, Foundations, and Convertible Beds (except convertible sofas)
33712	Blind and Shade Manufacturing	E	2591	Drapery Hardware and Window Blinds and Shades
33713	Wood Furniture Manufacturing	R	2434	Wood Kitchen Cabinets
337131	Wood Kitchen Cabinet and Counter Top Manufacturing	R	*2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (counter tops)
337132	Upholstered Wood Household Furniture Manufacturing	R	*5712	Furniture Stores (custom wood cabinets)
			2512	Wood Household Furniture, Upholstered
			*2515	Mattresses, Foundations, and Convertible Beds (convertible sofas)
			*5712	Furniture (custom made upholstered wood household furniture except cabinets)



337133	Wood Household Furniture (except Upholstered) Manufacturing	R	2511	Wood Household Furniture, Except Upholstered
337134	Wood Office Furniture Manufacturing	E	*5712	Furniture Stores (custom made wood household furniture except cabinets)
337135	Custom Architectural Woodwork and Millwork Manufacturing	N	2521	Wood Office Furniture
337139	Other Wood Furniture Manufacturing	N	*2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (architectural woodwork, millwork, and fixtures)
			*2426	Hardwood Dimension and Flooting Mills (wood furniture frames)
			*2499	Wood Products, NEC (wood laundry hampers)
			2517	Wood Television, Radio, Photographs and Sewing Machine Cabinets
			*2531	Public Building and Related Furniture (wood furniture for public buildings)
			*2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (except counter tops, custom architectural woodwork, millwork, and fixtures)
			*2599	Furniture and Fixtures, NEC (wood industrial work benches and stools, and other wood furniture such as ship furniture)
			*3952	Lead Pencils, Crayons, and Artists' Materials (wood drafting tables and boards)
33714	Nonwood Furniture Manufacturing		2522	Office Furniture, Except Wood
337141	Nonwood Office Furniture Manufacturing	E	2514	Metal Household Furniture
337142	Metal Household Furniture Manufacturing	E	2519	Household Furniture, NEC
337143	Household Furniture (except Wood and Metal) Manufacturing	E	2542	Office and Store Fixtures, Partitions, Shelving and Lockers, Except Wood
337145	Nonwood Showcase, Partition, Shelving, and Locker Manufacturing	R	*2499	Wood Products, NEC (laundry hampers made from rattan, reed or willow)
337148	Other Nonwood Furniture Manufacturing	R	*2531	Public Building and Related Furniture (nonwood furniture for public buildings)
			*2599	Furniture and Fixtures, NEC (except wood)
			*3952	Lead Pencils, Crayons, and Artists' Materials (metal drafting tables and boards)
			*3499	Fabricated Metal Products, NEC (metal furniture frames)
			*3999	Manufactured Industries, NEC (barber and beauty chairs)
339	Miscellaneous Manufacturing		3821	Laboratory Apparatus and Furniture
3391	Medical Equipment and Supplies Manufacturing	E	3841	Surgical and Medical Instruments and Apparatus
33911	Medical Equipment and Supplies Manufacturing	E	*2599	Furniture and Fixtures, NEC (hospital beds)
339111	Laboratory Apparatus and Furniture Manufacturing			
339112	Surgical and Medical Instrument Manufacturing			
339113	Surgical Appliance and Supplies Manufacturing			

					*3829	Measuring and Controlling Devices, NEC (medical thermometers)
					*3842	Orthopedic, Prosthetic, and Surgical Appliances and Supplies (except electronic hearing aids)
339114	Dental Equipment and Supplies Manufacturing		E		3843	Dental Equipment and Supplies
339115	Ophthalmic Good Manufacturing		E		3851	Ophthalmic Goods
339116	Dental Laboratories		E		8072	Dental Laboratories
339117	Eye-glass and Contact Lens Manufacturing		E		*5995	Optical Goods Stores (grinding of lenses to prescription, except one hour labs)
3399	Other Miscellaneous Manufacturing					
33991	Jewelry and Silverware Manufacturing					
339911	Jewelry (including Precious Metal) Manufacturing		R		*3469	Metal Stamping, NEC (stamping coins)
					*3479	Coating, Engraving, and Allied Services, NEC (jewelry engraving and etching, including precious metal)
					3911	Jewelry, Precious Metal
339912	Silverware and Plated Ware Manufacturing		R		*3479	Coating, Engraving, and Allied Services, NEC (silver and plated ware engraving and etching)
					*3914	Silverware, Plated Ware, and Stainless Steel Ware (except nonprecious metal cutlery and flatware)
339913	Jewelers' Material and Lapidary Work Manufacturing		E		3915	Jewelers' Findings and Materials, and Lapidary Work
339914	Costume Jewelry and Novelty Manufacturing		R		*3479	Coating, Engraving, and Allied Services, NEC (costume jewelry engraving and etching)
					*3499	Fabricated Metal Products, NEC (trophies of nonprecious metals)
33992	Sporting and Athletic Goods Manufacturing		E		3961	Costume Jewelry and Costume Novelties, Except Precious Metal
33993	Doll, Toy, and Game Manufacturing		E		3949	Sporting and Athletic Goods, NEC
339931	Doll and Stuffed Toy Manufacturing					
339932	Game, Toy, and Children's Vehicle Manufacturing		R		3942	Dolls and Stuffed Toys
					*3944	Games, Toys, and Children's Vehicles, Except Dolls and Bicycles (except metal tricycles)
33994	Office Supplies (except Paper) Manufacturing					
339941	Pen and Mechanical Pencil Manufacturing		E		3951	Pens, Mechanical Pencils, and Parts
339942	Lead Pencil and Art Good Manufacturing		R		*2531	Public Buildings and Related Furniture (blackboards)
					*3579	Office Machines, NEC (pencil sharpeners, staplers and other office equipment)
					*3952	Lead Pencils, Crayons, and Artists' Materials (except drawing and india ink, and drafting tables and boards)
339943	Marking Device Manufacturing		E		3953	Marking Devices
339944	Carbon Paper and Inked Ribbon Manufacturing		E		3955	Carbon Paper and Inked Ribbons
33995	Sign Manufacturing		E		3993	Signs and Advertising Specialties
33999	All Other Miscellaneous Manufacturing					
339991	Gasket, Packing, and Sealing Device Manufacturing		R		3053	Gaskets, Packing, and Sealing Devices
					*3624	Carbon and Graphite Products (carbon and graphite gaskets)

339992	Musical Instrument Manufacturing	E	3931	Musical Instruments
339993	Fastener, Button, Needle and Pin Manufacturing	R	3965	Fasteners, Buttons, Needles, and Pins
339994	Broom, Brush and Mop Manufacturing	R	*3131	Boat and Shoe Cut Stock and Findings (metal buckles)
			3991	Brooms and Brushes
			*2392	Housefurnishings, Except Curtains and Draperies (mops, floor and dust)
339995	Burial Casket Manufacturing	E	3995	Burial Caskets
339999	All Other Miscellaneous Manufacturing	R	*2499	Wood Products, NEC (mirror and picture frames)
			*3999	Manufacturing Industries, NEC (other miscellaneous products not specially provided for previously)
42	Wholesale Trade			
421	Wholesale Trade, Durable Goods			
4211	Motor Vehicle and Motor Vehicle Part and Supplies Wholesalers			
42111	Automobile and Other Motor Vehicle Wholesalers	E	5012	Automobiles and Other Motor Vehicles
42112	Motor Vehicle Supplies and New Part Wholesalers	R	*5013	Motor Vehicle Supplies and New Parts (except parts sold via retail methods)
42113	Tire and Tube Wholesalers	R	*5014	Tires and Tubes (except tires sold via retail method)
42114	Motor Vehicle Part (Used) Wholesalers	E	5015	Motor Vehicle Parts, Used
4212	Furniture and Home Furnishing Wholesalers			
42121	Furniture Wholesalers	R	*5021	Furniture (except furniture sold via retail method)
42122	Home Furnishing Wholesalers	R	*5023	Homefurnishings (except homefurnishings sold via retail method)
4213	Lumber and Other Construction Materials Wholesalers			
42131	Lumber, Plywood, Millwork and Wood Panel Wholesalers	R	*5031	Lumber, Plywood, Millwork, and Wood Panels (except construction materials sold via retail method)
			*5211	Lumber and Other Building Materials Dealers - Retail (construction materials sold by establishments "known as retail in the trade" selling via wholesale method)
42132	Brick, Stone and Related Construction Material Wholesalers	R	*5032	Brick, Stone, and Related Construction Materials (except construction materials sold via retail method)
42133	Roofing, Siding and Insulation Material Wholesalers	E	5033	Roofing, Siding, and Insulation Materials
42139	Other Construction Material Wholesalers	R	*5039	Construction Materials, NEC (sold via wholesale method)
4214	Professional and Commercial Equipment and Supplies Wholesalers			
42141	Photographic Equipment and Supplies Wholesalers	E	5043	Photographic Equipment and Supplies
42142	Office Equipment Wholesalers	E	5044	Office Equipment
42143	Computer and Computer Peripheral Equipment and Software Wholesalers	R	*5045	Computers and Computer Peripherals Equipment and Software (except computers, equipment, and software sold via retail method)
42144	Other Commercial Equipment Wholesalers	E	5046	Commercial Equipment, NEC