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Part II

Office of Management and Budget

**1997 North American Industry
Classification System—1987 Standard
Industrial Classification Replacement;
Notice**

OFFICE OF MANAGEMENT AND BUDGET

1997 North American Industry Classification System—1987 Standard Industrial Classification Replacement

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

ACTION: Notice of final decision.

SUMMARY: This notice presents the Office of Management and Budget's final decisions for the adoption of the North American Industry Classification System (NAICS) for the United States, a new economic classification system that replaces the 1987 Standard Industrial Classification (SIC) for statistical purposes. NAICS is a system for classifying establishments by type of economic activity. Its purposes are: (1) to facilitate the collection, tabulation, presentation, and analysis of data relating to establishments, and (2) to promote uniformity and comparability in the presentation of statistical data describing the economy. NAICS will be used by Federal statistical agencies that collect or publish data by industry. It is also expected to be widely used by State agencies, trade associations, private businesses, and other organizations.

The Instituto Nacional de Estadística, Geografía e Informática (INEGI) of Mexico, Statistics Canada, and the United States Office of Management and Budget (OMB), through its Economic Classification Policy Committee (ECPC), have collaborated on NAICS to make the industrial statistics produced in the three countries comparable. NAICS is the first industry classification system developed in accordance with a single principle of aggregation, the principle that producing units that use similar production processes should be grouped together in the classification. The fresh view of establishment data that this restructuring will provide should engender insights into the increasingly interrelated evolution of our economies. NAICS also reflects in a much more explicit way the enormous changes in technology and in the growth and diversification of services that have marked recent decades. Industry statistics compiled using NAICS will also be comparable with statistics compiled according to the latest revision of the United Nations' International Standard Industrial Classification (ISIC, Revision 3) for some sixty high level groupings.

NAICS will provide a consistent framework for the collection, tabulation, presentation, and analysis of industrial statistics used by government policy

analysts, by academics and researchers, by the business community, and by the public. Because of differing national economic and institutional structures as well as limited resources and time for constructing NAICS, however, the NAICS structure has not been made entirely comparable at the individual industry level across all three countries. For some sectors and subsectors, the statistical agencies of the three countries have agreed to harmonize NAICS based on sectoral boundaries rather than on a detailed industry structure. Those sectors or subsectors are: utilities; construction; wholesale trade; retail trade; finance and insurance; real estate; waste management and remediation services; other services that include personal and laundry services, and religious, grantmaking, civic, and professional and similar organizations; and public administration. To ensure comparability between Canada and the United States, the two countries have agreed on an industry structure and hierarchy for each sector listed above except for construction, wholesale trade, and public administration. In some cases within these sectors, the United States will provide for additional industries at the national level to reflect important industries in the United States that will not be shown separately in Canada. To distinguish the three countries' versions of NAICS, they are called NAICS Canada, NAICS Mexico (SIAN Mexico, in Spanish), and NAICS United States.

In developing NAICS United States, OMB has published a total of seven previous **Federal Register** notices advising the public of the work of the ECPC and seeking comment on that work. The March 31, 1993, **Federal Register** notice (pp. 16990–17004) announced OMB's intention to revise the SIC for 1997, the establishment of the Economic Classification Policy Committee, and the process for revising the SIC. The July 26, 1994, **Federal Register** notice (pp. 38092–38096) set forth the concepts for the new system and the decision to develop NAICS in cooperation with Statistics Canada and INEGI. That notice also included a request for the public to submit recommendations for the 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 INEGI and Statistics Canada, a new industrial structure for NAICS that would apply to all three

North American countries was developed. A series of five **Federal Register** notices sought comment on the structure of the system. These notices are described in more detail in the **SUPPLEMENTARY INFORMATION** section below.

As intimated by the description below of the NAICS development process, the actual classification presented at the end of this notice in Tables 1 and 2 reveals only the tip of the work carried out by dedicated individuals from INEGI, Statistics Canada, and U.S. statistical agencies. It is through their efforts, painstaking analysis, and spirit of accommodation that NAICS has emerged as a harmonized international classification of economic activities. This has been an immense undertaking that has required the time, energy, creativity, and cooperation of numerous people and organizations throughout the three countries. The work that has been accomplished is a testament to the individual and collective willingness of many persons and organizations both inside and outside government to contribute to the development of NAICS.

EFFECTIVE DATE: Federal statistical data published for reference years beginning on or after January 1, 1997, will be published using the new NAICS United States codes. NAICS is scheduled to go into effect in 1997 in Canada and the United States, and in 1998 in Mexico. Publication of the 1997 NAICS United States Manual is planned for December 1997. Use of NAICS for nonstatistical purposes (e.g., administrative, regulatory, or taxation) will be determined by the agency or agencies that have chosen to use the SIC for nonstatistical purposes. Readers interested in the effective dates for the use of NAICS for nonstatistical purposes should contact the relevant agency to determine its plans, if any, for a transition from use of the SIC to NAICS.

ADDRESSES: Please send correspondence about the final decisions to: Katherine K. Wallman, Chief Statistician, Office of Management and Budget, New Executive Office Building, 725 17th Street, NW., Room 10201, Washington, D.C. 20503, telephone number: (202) 395-3093, FAX number: (202) 395-7245.

ELECTRONIC AVAILABILITY AND

CORRESPONDENCE: This document is available on the Internet from the Census Bureau Internet site 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 United States **Federal Register** notices and related documents as well.

To obtain this document via ftp, log into ftp.census.gov as anonymous, and retrieve the files “naicsfr8.pdf,” “naicsfr8tbl1.pdf,” and “naicsfr8tbl2.pdf” from the “/pub/epcd/naics” directory. (That directory also contains previous NAICS United States **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 United States documents will be delivered as a message attachment.

Correspondence may be sent via Internet E-mail to OMB at naics@a1.eop.gov (do not include any capital letters in the address).

FOR FURTHER INFORMATION CONTACT: Paul Bugg, 10201 New Executive Office Bldg., Washington, D.C. 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, D.C. 20233, E-mail address: cambler@ccmail.census.gov, telephone number: (301) 457-2668, FAX number: (301) 457-1343.

SUPPLEMENTARY INFORMATION:

NAICS Development Process

The Standard Industrial Classification (SIC) was originally developed in the 1930's to classify establishments by the type of activity in which they are primarily engaged and to promote the comparability of establishment data describing various facets of the U.S. economy. The SIC covers the entire field of economic activities by defining industries in accordance with the composition and structure of the economy. Over the years, it was revised periodically to reflect the economy's changing industry composition and organization. OMB last updated the SIC in 1987.

In recent years, rapid changes in both the U.S. and world economies brought the SIC under increasing criticism. The 1991 International Conference on the Classification of Economic Activities provided a forum for exploring the issues and for considering new

approaches to classifying economic activity.

In July 1992, the Office of Management and Budget established the Economic Classification Policy Committee chaired by the Bureau of Economic Analysis, U.S. Department of Commerce, with representatives from the Bureau of the Census, U.S. Department of Commerce, and the Bureau of Labor Statistics, U.S. Department of Labor. OMB charged the ECPC with conducting a “fresh slate” examination of economic classifications for statistical purposes and determining 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 OMB's intention to revise the SIC for 1997, the establishment of the Economic Classification Policy Committee, and the process for revising the SIC. The ECPC published six issue papers relating to industrial classification for comment. Those papers are as follows:

- Issues Paper No. 1—Conceptual Issues
- Issues Paper No. 2—Aggregation Structures and Hierarchies
- Issues Paper No. 3—Collectibility of Data
- Issues Paper No. 4—Criteria for Determining Industries
- Issues Paper No. 5—The Impact of Classification Revisions on Time Series
- Issues Paper No. 6—Services Classifications

In addition to these issue papers, two research reports were published providing further information on industry classifications. The first report was part of a comparative review of Canadian and U.S. SIC concepts. The ECPC and Statistics Canada reviewed the existing structure of detailed “4-digit” industries in the 1987 U.S. SIC and the 1980 Canadian SIC for conformance to economic concepts. The results of the U.S. review are contained in ECPC Report No. 1, “Economic Concepts Incorporated in the Standard Industrial Classification Industries of the United States,” and the Canadian results are contained in “The Conceptual Basis of the Standard Industrial Classification,” Standards Division, Statistics Canada. The second ECPC report evaluated U.S. industries using the new “index of heterogeneity” to assess whether establishments in existing 1987 4-digit industries met the conditions for the production-oriented classification concept, as presented in ECPC Issues Paper No. 1. The ECPC Report No. 2 is titled “The

Heterogeneity Index: A Quantitative Tool to Support Industrial Classification.”

A July 26, 1994, **Federal Register** notice (pp. 38092-38096) announced that the ECPC was developing NAICS in cooperation with INEGI and Statistics Canada and proposed that NAICS replace the 1980 Canadian SIC, the Mexican Classification of Activities and Products (1994) (CMAP), the industry classification system of Mexico, and the 1987 SIC in the United States. The notice requested comments on that proposal and on the structure of the new system. That notice also included the concepts of the new system and the principles upon which the three countries proposed to develop NAICS, 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.

In response to the July 26, 1994, **Federal Register** 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 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. The ECPC also received a number of proposals to eliminate U.S. industries, or to combine them with other industries.

Comments to the ECPC from 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. More than 40 respondents requested better-defined product detail within existing industries, without necessarily requesting changes to industry boundaries. These product-oriented 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" (July 26, 1994, **Federal Register**, p. 38095). These proposals were submitted as industry proposals but, after analysis by the ECPC, were found more appropriately to be market-oriented product groupings, and have been held over for action during production of the product coding system discussed below.

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 five **Federal Register** notices that portray portions of the proposed NAICS United States system. These notices are described more fully below. 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 resulted in a broader rethinking of the entire portion of the structure.

The ECPC established seven subcommittees composed of senior economists, statisticians, and classification specialists representing 14 of the Federal agencies that use the SIC. Subcommittees were established for Agriculture; Mining and Manufacturing; Construction; Distribution Networks (retail trade; wholesale trade; and transportation, communications, and utilities); Finance, Insurance, and Real Estate; Business and Personal Services;

and Health, Social Assistance, and Public Administration. They were responsible for developing the proposed structure of NAICS in cooperation with representatives from INEGI and Statistics Canada. The ECPC also established the U.S. Coordinating Committee that was responsible for coordinating the work of the U.S. subcommittees and the work with INEGI and Statistics Canada.

The structure of NAICS was developed in a series of meetings among the three countries. 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 NAICS.

As groups of subsectors of NAICS were completed and agreed upon by the three countries, the ECPC published the proposed industries for those subsectors for public comment in the **Federal Register**. Five successive **Federal Register** notices were published asking for comment. A first notice published in the **Federal Register**, July 26, 1995 (pp. 38436-38452), requested 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. A second **Federal Register** notice published on February 6, 1996 (pp. 4524-4578), requested 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. A third **Federal Register** notice published on May 28, 1996 (pp. 26558-26668), requested 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. A fourth **Federal Register** notice published on July 5, 1996 (pp. 35384-35515), requested 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 nonfinancial assets; personal and laundry services; and religious, grant making, civic, and other membership organizations. That notice also requested comments on the proposed hierarchy and coding system for NAICS. Finally, a fifth **Federal Register** notice published on November 5, 1996 (pp. 57006-57183), announced the ECPC's final recommendations to OMB for the complete structure of NAICS United States, including the hierarchy and coding system, and asked for public comments. Final comments were due on December 20, 1996. Changes incorporated into the new system based on comments in response to the November 5, 1996, notice are presented in the section below containing OMB's Final Decisions.

In response to those notices, the ECPC received approximately 400 additional comments. A significant number of these 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 requested clarification of a concept or industry title. Of the few who commented on the proposed coding system, over one-half supported the 6-digit system that has been adopted. Over one-half of the comments received requested changes to the proposed system. Some of these proposed changes were requests for new or revised industries even though the deadline for receiving such requests was November 7, 1994. However, the ECPC did consider these new requests. There were also requests for title changes. Each comment was carefully considered, as were comments received by INEGI and Statistics Canada. After consultation with INEGI and Statistics Canada, changes based on the comments were incorporated into the ECPC's final recommendations to OMB for NAICS United States as presented in the November 5, 1996, **Federal Register** notice (pp. 57006-57183).

NAICS Structure

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 a "major group" that 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 U.S. SIC, the two digits 26 designate the major group for 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."

NAICS employs a 6-digit coding system in which the first two digits designate the sector (the NAICS term "sector" is replacing the term "division" used in the 1987 SIC), the third digit designates the subsector, the fourth digit designates the industry group, the fifth digit represents the NAICS industry (the most detailed level at which comparable data will be available for Canada, Mexico, and the United States), and the sixth digit designates individual country-level national industries. Using the paper mill example above, in NAICS United States industry 322121 the two initial digits 32 designate a manufacturing sector and the three digits 322 designate the paper manufacturing subsector. Within 322 is the industry group 3221, Pulp, Paper, and Paperboard Mills, within which is NAICS industry 32212, Paper Mills. There are two U.S. national industries under Paper Mills: 322121, Paper (except Newsprint) Mills, and 322122, Newsprint Mills.

The NAICS coding system was expanded to six digits from the four digits used in the SIC for two reasons. First, it is desirable that the first character or characters in a coding system designate the sector. A modern economy is too complex to be described adequately with the nine or ten sectors permitted by using only a single digit in a coding system. For example, NAICS has 20 sectors. Accordingly, the first two digits are used to designate the sector in NAICS.

Second, the NAICS agreements among the ECPC, INEGI, and Statistics Canada permit each country to designate detailed industries, below the level of a five-digit NAICS industry, to meet national needs. The United States will have such national industry detail in many places in the new classification. The sixth digit in the NAICS United States codes designates the U.S. detailed national industries.

Thus NAICS will have 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 NAICS

subsector, industry group, and industry, and U.S. national industry (if any). Although the 1997 NAICS United States industries will now have six digits compared with four digits for 1987 U.S. SIC industries, there will not be a uniform corresponding increase in classification detail that the 1997 NAICS United States provides compared with the 1987 U.S. SIC. As explained above, the two additional digits primarily allow for more sectors and for individual country-level detailed national industries.

NAICS United States Highlights

The 1987 U.S. SIC (excluding Nonclassifiable Establishments) includes 10 divisions subdivided into 1004 4-digit industries, of which 125 are nonmanufacturing goods producing industries (agriculture, mining, construction, and electric, natural gas, and water utility industries); 459 are manufacturing industries; and 420 are service producing industries. In contrast, the 1997 NAICS United States (excluding Unclassified Establishments) has 20 sectors subdivided into 1174 5-digit and/or 6-digit industries, of which 132 are nonmanufacturing goods producing industries (agriculture, mining, construction, and electric, natural gas, and water utility industries); 473 are manufacturing industries; and 569 are service producing industries. Most of the 170 industry increase between the 1987 U.S. SIC and the 1997 NAICS United States is in the service producing industries with a net increase of 149 industries, although there are net increases of seven industries in the Agriculture, Forestry, Hunting, and Fishing sector; one in Utilities; two in Construction; and 14 in Manufacturing. There is a net decrease of three industries in Mining.

Most of the changes in the Agriculture, Forestry, Hunting, and Fishing sector and the Mining sector are the result of changes necessary to achieve comparability with Canada and Mexico. The Utilities sector was reorganized to reflect the changing regulatory and technological structure of the industries within that sector.

The Manufacturing sector was reorganized to promote international comparability and to recognize technological changes occurring in that sector. For example, a new subsector, Computer and Electronic Product Manufacturing, was created to bring together industries producing electronic products and their components. The manufacture of computers, communications equipment, audio and video equipment, and semiconductors is grouped into the same subsector

because of the inherent technological similarities of their production processes, and the likelihood that these technologies will continue to converge in the future. An important change is that the reproduction of packaged software is placed in this sector, rather than in the services sector, because the reproduction of packaged software is a manufacturing process, and the product moves through the wholesale and retail distribution systems like any other manufactured product. NAICS acknowledges the importance of these electronic industries, their rapid growth over the past several years, and the likelihood that these industries will, in the future, become even more important in the economies of the three North American countries.

NAICS creates a new sector, Information, that groups industries that primarily create and disseminate products with intellectual property content. In addition, the NAICS Information sector brings together those activities that transform information into a commodity that is produced and distributed, and activities that provide the means for distributing those products, other than through traditional wholesale-retail distribution channels. A few of the newly revised industries in this sector include: database and directory publishers; software publishers; music publishers; paging services; cellular and other wireless telecommunications services; telecommunications resellers; and satellite telecommunications. Also included in the Information sector are newspaper, periodical, and book publishers (but not printing, which is still included in manufacturing); motion picture and sound recording industries; and libraries and archives. There are 34 industries in the Information sector, 20 of which are new.

NAICS divides the 1987 SIC Services division into eight new sectors. One of the new sectors is the Professional, Scientific and Technical Services sector, which comprises establishments engaged in activities where human capital is the major input. The industries within this sector are defined by the expertise and training of the service provider. The sector includes such industries as offices of lawyers; engineering services; environmental consulting services; advertising agencies; and translation and interpretation services. Forty-eight industries comprise this sector, 29 of which are recognized for the first time.

The new sector, Health Care and Social Assistance, recognizes the merging of the boundaries of health care and social assistance. The industries in

this new sector are arranged in an order that reflects the range and extent of health care and social assistance provided. Some new industries are family planning centers, out-patient mental health and substance abuse centers, HMO medical centers, diagnostic imaging centers, continuing care retirement communities, and homes for the elderly. This sector has 39 industries, 27 of which are new.

A new sector for Arts, Entertainment, and Recreation greatly expands the number of industries provided for these services. There are 25 industries in this sector, 19 of which are new.

Another new sector is Accommodation and Foodservices that combines eating and drinking places (formerly in Retail Trade) with accommodations (formerly in the Services division). There are 15 industries in this sector, 10 of which are new. Some new industries recognized in this sector are casino hotels, bed and breakfast inns, full-service restaurants, and limited-service restaurants.

Other new sectors that were created from industries in the 1987 SIC Services division are Real Estate and Rental and Leasing that has 24 industries, 15 of which are new; Administrative and Support, Waste Management and Remediation Services that has 43 industries, 29 of which are new; Educational Services that has 17 industries, 12 of which are new; and Other Services (except Public Administration) that has 52 industries, 19 of which are new.

Product Classification System

The July 26, 1994, **Federal Register** notice (p. 38095) specifies that market-oriented, or demand-based groupings of economic data are required for many purposes; some of these purposes may not be well served by a production-oriented industry classification system. The ECPC committed to a program that will provide improved data for purposes that require market-oriented groupings.

The first part of that commitment was to expand the lists of commodities and services that would be available from the 1997 Economic Census. A Product Code Task Force was formed and charged with improving the basic lists of products and commodities and with constructing new detailed codes that will be compatible across U.S. statistical agencies and that will also mesh to the extent possible with international detailed commodity or product systems. In the manufacturing area, the investment goods product detail (1987 SIC major groups 35–38) has been revised to better compare to the international Harmonized System

product detail. In addition, the Census Bureau and Bureau of Labor Statistics have developed a plan to provide more comparable product data from their statistical programs. In the nongoods producing industries, additional product detail has been added for certain industries, including professional, scientific, and technical services; software publishing; and communications.

The second part of the ECPC commitment was to develop a product classification system for use by all U.S. government statistical agencies in 2002. Preliminary plans are now being developed to begin the process of creating a product classification system. It is planned to develop this system in cooperation with INEGI and Statistics Canada.

OMB's Final Decisions

After taking into consideration comments submitted in response to the November 5, 1996, **Federal Register** notice, as well as benefits and costs, and after consultation with the ECPC, INEGI, and Statistics Canada, OMB has made the final determination of the scope and substance of NAICS United States. In general, OMB accepted the ECPC's final recommendations published in the November 5, 1996, **Federal Register** notice. However, in response to public comment and additional information gained in consultation with the ECPC, INEGI, and Statistics Canada, OMB made some changes to the ECPC's recommendations for NAICS United States.

OMB received 37 public responses and 6 responses from State government agencies to the November 5, 1996, **Federal Register** notice. Comments to OMB from these sources can be grouped into a few categories. Almost half the letters requested further changes to the NAICS United States structure, including title changes. OMB carefully considered these requests and any changes accepted are noted below. Seven of the letters specifically supported NAICS United States and thanked the ECPC for its work. Three of the letters objected to the reclassification of auxiliaries, which also is addressed below. The remainder of the letters requested clarification of industry content, discussed detailed implementation issues, or spoke of regulatory concerns. The ECPC is currently preparing a response for each of these letters.

In response to comments and consultation, OMB has made the following determinations:

Mining—NAICS United States 213112, Support Activities for Oil and

Gas Field Exploration, and 213113, Other Oil and Gas Field Support Activities, have been combined and numbered and titled, 213112, Support Activities for Oil and Gas Field Operations. Since geophysical mapping and surveying has been moved to NAICS 54136, Geophysical Survey and Mapping Services, the remaining activities in the original NAICS United States 213112, Support Activities for Oil and Gas Field Exploration, are too small to support a separate industry. Because of the above change, the following industries have been renumbered: Support Activities for Coal Mining, is now 213113; Support Activities for Metal Mining is now 213114; and Support Activities for Non-Metallic Minerals (except Fuels) is now 213115.

Manufacturing—NAICS subsector 337 Furniture and Related Product Manufacturing has been revised. The new structure changes from an emphasis on furniture manufacture by type of material, i.e., wood, metal, and other materials, to one by type of furniture, i.e., household, office and other. A separate NAICS industry also was created for kitchen cabinet and countertop manufacturing. This change better represents the way the furniture industry is structured and is consistent with the production principle on which NAICS is based. The creation of many detailed furniture manufacturing NAICS industries for the three countries was not possible, however, because the internal structure of furniture manufacturing differs from country to country. For example, the production of institutional furniture (furniture for schools, libraries, etc.) combined with the production of household furniture takes place in a significant number of establishments in one country and does not in another; similarly, the combined production of custom architectural woodwork and millwork and of office furniture takes place in a significant number of establishments in one country and does not in another.

NAICS United States 321912, Hardwood Dimension Mills, and 321913, Softwood Cut Stock, Resawing Lumber, and Planing, are combined into NAICS United States 321912, Cut Stock, Resawing Lumber, and Planing. The processes used to produce the products of these industries are the same or similar, the major difference being the use of hardwood versus softwood. Therefore, the industries are combined. NAICS United States 339117, Eyeglass and Contact Lens Manufacturing, is combined with NAICS United States 339115, Ophthalmic Goods Manufacturing. There is no production

distinction between these two industries and thus they are combined.

NAICS United States 331421 has been renamed Copper Rolling, Drawing, and Extruding and NAICS United States 331422 has been renamed Copper Wire (except Mechanical) Drawing. This clarifies the fact that brass mills producing mechanical wire are included in 331421 and wire mills producing wire are classified in 331422. Other title changes in manufacturing are: 311225 is retitled Fats and Oils Refining and Blending; 325188 is retitled All Other Basic Inorganic Chemical Manufacturing; 325199 is retitled All Other Basic Organic Chemical Manufacturing; 325221 is retitled Cellulosic Organic Fiber Manufacturing; 32552 is retitled Adhesive Manufacturing; 32731 is retitled Cement Manufacturing; 336322 is retitled Other Motor Vehicle Electrical and Electronic Equipment Manufacturing; and 339911 is retitled Jewelry (except Costume) Manufacturing.

Retail—NAICS United States 453999, All Other Miscellaneous Store Retailers (except Tobacco Stores) is renumbered to 453998. There is no change in the title.

Transportation and Warehousing—NAICS 48121, Nonscheduled Chartered Air Transportation, and NAICS 48122, Nonscheduled Specialty Air Transportation, have been combined and numbered and titled, 48121, Nonscheduled Air Transportation. Since some of the typical activities performed by establishments providing a combination of specialty air transportation or flying services overlap with establishments providing nonscheduled chartered air transportation of passengers and/or cargo, the three countries agreed to combine these establishments into one NAICS industry. The U.S. national industries within NAICS 48121, Nonscheduled Air Transportation, are as follows: NAICS United States 481211, Nonscheduled Chartered Passenger Air Transportation; NAICS United States 481212, Nonscheduled Chartered Freight Air Transportation; and NAICS United States 481219, Other Nonscheduled Air Transportation.

The following NAICS industry groups and industries are retitled: 4852 is retitled Interurban and Rural Bus Transportation; 48521 is retitled Interurban and Rural Bus Transportation; 4854 is retitled School and Employee Bus Transportation; 48541 is retitled School and Employee Bus Transportation; NAICS United States 488112 is retitled and renumbered 488119, Other Airport Operations; 49311 is retitled General

Warehousing and Storage Facilities; 49312 is retitled Refrigerated Warehousing and Storage Facilities; 49313 is retitled Farm Product Warehousing and Storage Facilities; and 49319 is retitled Other Warehousing and Storage Facilities.

Finance and Insurance—NAICS 52593 has been retitled Real Estate Investment Trusts.

Professional, Scientific, and Technical Services—NAICS United States 541199 has been retitled All Other Legal Services; NAICS 54143 has been retitled Graphic Design Services; and 54182 has been retitled Public Relations Agencies.

Management of Companies and Enterprises—NAICS United States 551113 has been renumbered 551114, Corporate, Subsidiary and Regional Managing Offices.

Administrative and Support Services—NAICS United States 561431 has been renumbered and retitled 561439, Other Business Service Centers (including Copy Shops) and NAICS United States 561432 has been renumbered 561431, Private Mail Centers.

Accommodation and Foodservices—NAICS 72233 has been retitled Mobile Foodservices.

Other Services (except Public Administration)—NAICS United States 811121 has been retitled Automotive Body, Paint, and Interior Repair and Maintenance and NAICS industry group 8122 has been retitled Death Care Services.

Auxiliaries—Three private sector commentators and one State agency objected to classifying auxiliary establishments (those establishments that primarily produce support services not intended for use outside the enterprise) based on their primary activity rather than maintaining the historic SIC treatment of classifying auxiliary establishments based on the industry classification of the establishments they primarily serve. Two State government agencies supported the change. Those who objected acknowledge that there are problems associated with the 1987 SIC classification of auxiliaries, but are concerned about the loss of employment in manufacturing industries if auxiliary establishments such as accounting offices, administrative and corporate offices, and warehouses are classified according to their primary activity.

NAICS, however, is based on the economic principle that establishments should be grouped together based on their production processes, i.e., units that use identical or similar production processes in producing a good or service

should be grouped together. For example, classifying a data processing services establishment of an automobile producer that performs services for its automobile assembly plants in the automobile industry violates that principle. The data processing center's production process is much more like that of establishments in NAICS 51421, Data Processing Services, than those establishments in NAICS United States 336111, Automobile Manufacturing.

In addition, more and more of these auxiliary establishments are selling their services to establishments outside their enterprise. For example, the 1992 Economic Censuses reported that auxiliary establishments had more than \$142 billion in outside sales, more than doubling the \$64 billion reported in 1987. These sales are not reflected in the industries in which they occur, but rather in the industries that the auxiliary establishment primarily serves, thereby understating the receipts of many service industries. Therefore, NAICS will classify auxiliary establishments based on their primary activity.

To address the concern about the apparent loss of manufacturing employment, the Census Bureau will code auxiliary establishments for the 1997 Economic Censuses both by primary activity and by the industry of the establishments they primarily serve, thereby providing a link between the 1992 and 1997 data.

NAICS United States Implementation

The NAICS United States replacement of the SIC is effective January 1, 1997. The first data to be available on a NAICS United States basis will be from the 1997 Economic Censuses to be published in early 1999. For most programs, data will be introduced over several years. Data series may not always be revised for years before the respective program's implementation of NAICS United States.

INEGI, OMB, and Statistics Canada have put in place a process for ensuring that the implementation of NAICS is comparable across all three countries. Regularly scheduled meetings among the three countries will ensure that there is a smooth transition to NAICS in all three countries. In addition, the three countries plan to continually review and update NAICS to ensure that new activities are promptly recognized and to extend NAICS to the 5-digit industry level in those sectors where agreement is now at only the sector, subsector, or industry group level.

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. This link between the 1987 U.S. SIC and the 1997 NAICS United States will be developed by the statistical agencies in the U.S.

NAICS Nonstatistical Use

NAICS was designed, as was the SIC before it, solely for statistical purposes. Although it is expected that NAICS, like the SIC, will also be used for various nonstatistical purposes (e.g., administrative, regulatory, or taxation),

the requirements of government agencies that use it for nonstatistical purposes have played no role in its development.

Consequently, as has been the case with the SIC (Statistical Policy Directive No. 8, Standard Industrial Classification of Establishments), NAICS shall not be used in any administrative, regulatory, or tax program unless the head of the agency administering that program has first determined that the use of such industry definitions is appropriate to the implementation of the program's objectives. If the terms, "North American Industry Classification System," "NAICS," or "NAICS United States" are to be used in the operative text of any law or regulation to define industry (or trade or commerce), language similar to the following should be used to assure sufficient flexibility: "An industry or grouping of industries shall mean a North American Industry Classification System industry or grouping of industries as defined by the Office of Management and Budget subject to such modifications with respect to individual industries or

groupings of industries as the Secretary (Administrator) may determine to be appropriate for the purpose of this Act (regulation)."

1997 NAICS United States Industry Structure and Relationship to 1987 SIC

Table 1 below presents the final decisions for the entire structure of the 1997 NAICS United States classification system including both 5-digit NAICS and 6-digit NAICS United States national detail industries. It shows the hierarchy and the coding system in 1997 NAICS United States sequence; it also relates the 1997 NAICS United States to the 1987 U.S. SIC.

Table 2 is in 1987 U.S. SIC sequence and relates the 1987 U.S. SIC industries to the 1997 NAICS United States including the 6-digit U.S. national detail industries. All OMB final changes to the structure of the 1997 NAICS United States based on public comment and consultation with the ECPC, INEGI, and Statistics Canada are included in Tables 1 and 2.

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1997 NAICS United States Structure, Including Relationship to 1987 U.S. SIC

Table 1 - 1997 NAICS United States Matched to 1987 U.S. SIC

1997 NAICS Code	1997 NAICS United States and U.S. Description	Status Code	1987 SIC Code	1987 U.S. 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
111191	Oilseed and Grain Combination Farming	N	*0119	Cash Grains, NEC (oilseed and grain combination farms)
111199	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
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)

1114	Greenhouse, Nursery and Floriculture Production				
11141	Food Crops Grown Under Cover				
111411	Mushroom Production				
111419	Other Food Crops Grown Under Cover				
11142	Nursery and Floriculture Production				
111421	Nursery and Tree Production				
111422	Floriculture Production				
1119	Other Crop Farming				
11191	Tobacco Farming				
11192	Cotton Farming				
11193	Sugarcane Farming				
11194	Hay Farming				
11199	All Other Crop Farming				
111991	Sugar Beet Farming				
111992	Peanut Farming				
111998	All Other Miscellaneous Crop Farming				
112	Animal Production				
1121	Cattle Ranching and Farming				
11211	Beef Cattle Ranching and Farming, including Feedlots				
112111	Beef Cattle Ranching and Farming				
112112	Cattle Feedlots				
11212	Dairy Cattle and Milk Production				
11213	Dual Purpose Cattle Ranching and Farming				
1122	Hog and Pig Farming				
11221	Hog and Pig Farming				
1123	Poultry and Egg Production				
11231	Chicken Egg Production				
11232	Broilers and Other Meat Type Chicken Production				
11233	Turkey Production				
11234	Poultry Hatcheries				
11239	Other Poultry Production				
1124	Sheep and Goat Farming				
*0179	Fruit and Tree Nuts, NEC (except combination farms)				
*0182	Food Crops Grown Under Cover (mushrooms, growing of)	N			
*0182	Food Crops Grown Under Cover (except mushroom, growing of)	R			
*0181	Ornamental Floriculture and Nursery Products (nursery farming)	N			
*0811	Timber Tracts (short rotation woody crops)	N			
*0181	Ornamental Floriculture and Nursery Products (floriculture farming)	N			
0132	Tobacco	E			
0131	Cotton	E			
*0133	Sugarcane and Sugar Beets (sugarcane farms)	N			
*0139	Field Crops, Except Cash Grains, NEC (hay farms)	N			
*0133	Sugarcane and Sugar Beets (sugar beet farms)	N			
*0139	Field Crops, Except Cash Grains, NEC (peanut farms)	N			
*0139	Field Crops, Except Cash Grains, NEC (except peanut, sweet potato, yam and hay farms)	R			
0191	General Farms, Primarily Crop				
*0831	Forest Products (maple sap, gathering of)				
*0919	Miscellaneous Marine Products (plant aquaculture)				
*2099	Food Preparations, NEC (reducing maple sap to maple syrup)				
0212	Beef Cattle, Except Feedlots (cattle farms)	R			
*0241	Dairy Farms (dairy heifer replacement farms)	E			
0211	Beef Cattle Feedlots (cattle farms)	R			
*0241	Dairy Farms	L			
0213	Hogs	E			
0252	Chicken Eggs	E			
0251	Broiler, Fryers, and Roaster Chickens	E			
0253	Turkey and Turkey Eggs	E			
0254	Poultry Hatcheries	E			
0259	Poultry and Eggs, NEC	E			

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 (farmers)
1153	Support Activities for Forestry	R	0851	Forestry 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 Ore Mining	E	1011	Iron Ores
21222	Gold Ore and Silver Ore Mining	E	1041	Gold Ores
212221	Gold Ore Mining	E	1044	Silver Ores
212222	Silver Ore Mining			
21223	Copper, Nickel, Lead and Zinc Mining	E	1031	Lead and Zinc Ores
212231	Lead Ore and Zinc Ore Mining	R	1021	Copper Ores
212234	Copper Ore and Nickel Ore Mining		*1061	Ferroalloy 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	Ferroalloy Ores, Except Vanadium (other ferroalloys except nickel)
2123	Non-Metallic Mineral Mining and Quarrying		1099	Miscellaneous Metal Ores, NEC

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		*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 and Quarrying	E	1459	Clay, Ceramic, and Refractory Minerals, NEC
212391	Potash, Soda, and Borate Mineral Mining	E	1474	Potash, Soda, and Borate Minerals
212392	Phosphate Rock Mining	E	1475	Phosphate Rock
212393	Other Chemical and Fertilizer Mineral Mining	E	1479	Chemical and Fertilizer Mineral Mining, NEC
212399	All Other Non-Metallic Mineral Mining	R	*1499	Miscellaneous Nonmetallic Minerals, Except Fuels (except bituminous limestone and bituminous sandstone)
213	Support Activities for Mining			
2131	Support Activities for Mining			
21311	Support Activities for Mining			
213111	Drilling Oil and Gas Wells	E	1381	Drilling Oil and Gas Wells
213112	Support Activities for Oil and Gas Operations	R	*1382	Oil and Gas Field Exploration Services (except geophysical mapping and surveying and aerial geophysical exploration)
213113	Support Activities for Coal Mining	E	1389	Oil and Gas Field Services, NEC
213114	Support Activities for Metal Mining	R	1241	Coal Mining Services
213115	Support Activities for Non-Metallic Minerals (except Fuels)	E	*1081	Metal Mining Services (except geophysical surveying)
			*1481	Nonmetallic Minerals Services, Except Fuels (except geophysical surveying)
22	Utilities			
221	Utilities			
2211	Electric Power Generation, Transmission and Distribution			
22111	Electric Power Generation			
221111	Hydroelectric Power Generation	N	*4911	Electric Services (hydroelectric power generation)
			*4931	Electric and Other Services Combined (hydroelectric power generation)
			*4939	Combination Utilities, NEC (hydroelectric power generation)

221112	Fossil Fuel Electric Power Generation	N	*4911 Electric Services (fossil fuel power generation) *4931 Electric and Other Services Combined (fossil fuel power generation)
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)
221119	Other Electric Power Generation	N	*4939 Combination Utilities, NEC (nuclear power generation) *4911 Electric Services (other electric power generation) *4931 Electric and Other Services Combined (other electric power generation)
22112	Electric Power Transmission, Control and Distribution	N	*4939 Combination Utilities, NEC (other electric power generation)
221121	Electric Bulk Power Transmission and Control	N	*4911 Electric Services (electric power transmission and control) *4931 Electric and Other Services Combined (electric power transmission and control)
221122	Electric Power Distribution	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)
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 4952 Sewerage Systems 4961 Steam and Air-Conditioning Supply
22131	Water Supply and Irrigation Systems	E	
22132	Sewage Treatment Facilities	E	
22133	Steam and Air-Conditioning Supply	E	
23	Construction		
233	Building, Developing and General Contracting		
2331	Land Subdivision and Land Development	E	6552 Land Subdividers and Developers, Except Cemeteries
23311	Land Subdivision and Land Development		
2332	Residential Building Construction	R	1521 General contractors-Single-Family Houses *1531 Operative Builders (single-family housing construction)
23321	Single Family Housing Construction		

23322	Multifamily Housing Construction	R	*1522	General Contractors-Residential Building, Other Than Single-Family (except hotel and motel construction)
2333	Nonresidential Building Construction		*1531	Operative Builders (multi-family housing construction)
23331	Manufacturing and 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			
23411	Highway and Street Construction	E	1611	Highway and Street Construction, Except Elevated Highways
23412	Bridge and Tunnel Construction	E	1622	Bridge, Tunnel, and Elevated Highway Construction
2349	Other Heavy Construction			
23491	Water, Sewer, and Pipeline Construction	N	*1623	Water, Sewer, Pipeline, and Communications and Power Line Construction (water and sewer mains and pipelines construction)
23492	Power and Communication Transmission Line Construction	N	*1623	Water, Sewer, Pipelines, and Communications and Power Line Construction (communications and power line construction)
23493	Industrial Nonbuilding Structure Construction	N	*1629	Heavy Construction, NEC (industrial nonbuilding structures construction)
23499	All Other Heavy Construction	R	*1629	Heavy Construction, NEC (except industrial nonbuilding structures construction)
			*7353	Construction Equipment Rental and Leasing (with operator)
235	Special Trade Contractors			
2351	Plumbing, Heating and Air-Conditioning Contractors			
23511	Plumbing, Heating and Air-Conditioning Contractors	E	1711	Plumbing, Heating and Air-Conditioning
2352	Painting and Wall Covering Contractors			
23521	Painting and Wall Covering Contractors	R	1721	Painting and Paper Hanging
			*1799	Special Trade Contractors, NEC (paint and wallpaper, stripping and wallpaper removal contractors)
2353	Electrical Contractors			
23531	Electrical Contractors	R	*1731	Electrical Work (except burglar and fire alarm installation)
2354	Masonry, Drywall, Insulation, and Tile Contractors			
23541	Masonry and Stone Contractors	E	1741	Masonry, Stone Setting and Other Stone Work

23542	Drywall, Plastering, Acoustical and Insulation Contractors	R	1742	Plastering, Drywall, Acoustical, and Insulation Work
23543	Tile, Marble, Terrazzo and Mosaic Contractors	R	*1743	Terrazzo, Tile, Marble and Mosaic work (fresco work)
2355	Carpentry and Floor Contractors	R	*1771	Concrete Work (stucco construction)
23551	Carpentry Contractors	E	*1743	Terrazzo, Tile, Marble, and Mosaic Work (except fresco work)
23552	Floor Laying and Other Floor Contractors	E	1751	Carpentry Work
2356	Roofing, Siding and Sheet Metal Contractors	E	1752	Floor Laying and Other Floor Work, NEC
23561	Roofing, Siding and Sheet Metal Contractors	E	1761	Roofing, Siding, and Sheet Metal Work
2357	Concrete Contractors	R	*1771	Concrete Work (except stucco construction)
23571	Concrete Contractors	R		
2358	Water Well Drilling Contractors	E	1781	Water Well Drilling
23581	Water Well Drilling Contractors	E		
2359	Other Special Trade Contractors	E	1791	Structural Steel Erection
23591	Structural Steel Erection Contractors	R	1793	Glass and Glazing Work
23592	Glass and Glazing Contractors	R	*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)
311212	Rice Milling	E	2041	Flour and Other Grain Mill Products
311213	Malt Manufacturing	E	2044	Rice Milling
31122	Starch and Vegetable Fats and Oils Manufacturing	E	2083	Malt
311221	Wet Corn Milling	E	2046	Wet Corn Milling
311222	Soybean Processing	R	*2075	Soybean Oil Mills (soybean processing)

311223	Other Oilseed Processing	R	*2079	Shortening, Table Oils, Margarine, and Other Edible Fats and Oils, NEC (processing soybean oil from soybeans crushed in the same establishment)
		N	*2074	Cottonseed Oil Mills (cottonseed processing)
		R	*2079	Shortening, Table Oils, Margarine and Other Edible Fats and Oils, NEC (processing vegetable oils, except soybeans, from oilseeds crushed in the same establishment)
			*2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybean (oilseed processing)
311225	Fats and Oils Refining and Blending	R	*2077	Animal and Marine Fats and Oil, NEC (vegetable oil foods)
			*2074	Cottonseed Oil Mills (processing purchased cottonseed oil)
			*2075	Soybean Oil Mills (processing purchased soybean oil)
			*2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybean (processing purchased vegetable oils)
			*2079	Shortening, Table Oils, Margarine, and Other Edible Fats and Oils, NEC (processing fats and oils from purchased fats and oils)
		R	*2043	Cereal Breakfast Foods (breakfast cereal)
31123	Breakfast Cereal Manufacturing			
3113	Sugar and Confectionery Product Manufacturing			
31131	Sugar Manufacturing			
311311	Sugarcane Mills	E	2061	Cane Sugar, Except Refining
311312	Cane Sugar Refining	E	2062	Cane Sugar Refining
311313	Beet Sugar Manufacturing	E	2063	Beet Sugar
31132	Chocolate and Confectionery Manufacturing from Cacao Beans	E	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
			*2099	Food Preparations, NEC (marshmallow creme)
3114	Fruit and Vegetable Preserving and Specialty Food Manufacturing			
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	E	2026 Fluid Milk
311511	Fluid Milk Manufacturing	E	2021 Creamery Butter
311512	Creamery Butter Manufacturing	E	2022 Natural, Processed, and Imitation Cheese
311513	Cheese Manufacturing	E	2023 Dry, Condensed and Evaporated Dairy Products
311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing		
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 *5147 Meat and Meat Products (boxed beef) *2077 Animal and Marine Fats and Oils (animal fats and oils) *2015 Poultry Slaughtering and Processing (poultry processing)
311613	Rendering and Meat By-product Processing	N	
311615	Poultry Processing	R	
3117	Seafood Product Preparation and Packaging		
31171	Seafood Product Preparation and Packaging		
311711	Seafood Canning	R	*2077 Animal and Marine Fats and Oils (canned marine fats and oils) 2091 Canned and Cured Fish and Seafood *2077 Animal and Marine Fats and Oils (fresh and frozen marine fats and oils)
311712	Fresh and Frozen Seafood Processing	R	2092 Prepared Fresh or Frozen Fish and Seafood
3118	Bakeries and Tortilla Manufacturing		
31181	Bread and Bakery Product Manufacturing		
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 *2052 Cookies and Crackers (unleavened bread) 2053 Frozen Bakery Products, Except Bread
311813	Frozen Bakery Product Manufacturing		
31182	Cookie, Cracker, and Pasta Manufacturing	E	
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	
31183	Tortilla Manufacturing	N	2098 Macaroni, Spaghetti, Vermicelli and Noodles *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
				*2099	Food Preparations, NEC (peanut butter)
		R		*2052	Cookies and Crackers (pretzels)
311919	Other Snack Food Manufacturing			2096	Potato Chips, Corn Chips, and Similar Snacks
31192	Coffee and Tea Manufacturing	N		*2043	Cereal Breakfast Foods (coffee substitute)
				*2095	Roasted Coffee (roasted coffee)
				*2099	Food Preparations, NEC (tea)
31193	Flavoring Syrup and Concentrate Manufacturing	R		*2087	Flavoring Extracts and Flavoring Syrups (flavoring syrup and concentrate)
31194	Seasoning and Dressing Manufacturing				
311941	Mayonnaise, Dressing and Other Prepared Sauce Manufacturing	N		*2035	Pickled Fruits and Vegetables, Vegetable Seasonings, and Sauces and Salad Dressings (sauces and salad dressing)
				*2099	Food Preparations, NEC (vinegar)
311942	Spice and Extract Manufacturing	N		*2087	Flavoring Extracts and Flavoring Syrups (flavoring extracts)
				*2095	Roasted Coffee (coffee extracts)
				*2099	Food Preparations, NEC (spices, dip mix, salad dressing mix, and seasoning mix)
				*2899	Chemical Preparations, NEC (table salt)
31199	All Other Food Manufacturing				
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	E	2111	Cigarettes
312221	Cigarette Manufacturing	N	2121	Cigars
312229	Other Tobacco Product Manufacturing		2131	Chewing and Smoking Tobacco and Snuff
313	Textile Mills		*2141	Tobacco Stemming and Redrying (reconstituted tobacco)
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)
313113	Thread Mills	R	*2282	Yarn Texturing, Throwing, Winding Mills (except spooling purchased yarns)
3132	Fabric Mills		*2284	Thread Mills (except finishing)
31321	Broadwoven Fabric Mills	N	*2299	Textile Goods, NEC (thread of hemp, linen, and ramie)
31322	Narrow Fabric Mills and Schiffli Machine Embroidery			
313221	Narrow Fabric Mills	R	2211	Broadwoven Fabric Mills, Cotton
313222	Schiffli Machine Embroidery	E	2221	Broadwoven Fabric Mills, Manmade Fiber and Silk
31323	Nonwoven Fabric Mills	R	*2231	Broadwoven Fabric Mills, Wool (Including Dyeing and Finishing)(except wool finishing)
31324	Knit Fabric Mills		*2299	Textile Goods, NEC (broadwoven fabrics of jute, linen, hemp, and ramie)
313241	Weft Knit Fabric Mills	R	2241	Narrow Fabric and Other Smallware Mills: Cotton, Wool, Silk and Manmade Fiber
313249	Other Knit Fabric and Lace Mills	R	*2299	Textile Goods, NEC (narrow woven fabric of jute, linen, hemp, and ramie)
3133	Textile and Fabric Finishing and Fabric Coating Mills		2397	Schiffli Machine Embroideries
31331	Textile and Fabric Finishing Mills		2297	Nonwoven Fabrics
			*2299	Textile Goods, NEC (nonwoven felt)
			*2257	Weft Knit Fabric Mills (except finishing)
			*2259	Knitting Mills NEC (finished articles of weft knit fabric)
			*2258	Lace and Warp Knit Fabric Mills (except finishing)
			*2259	Knitting Mills NEC (finished articles of warp knit fabric)

313311	Broadwoven Fabric Finishing Mills	N	*2231 Broadwoven Fabric Mills, Wool (wool broadwoven fabric finishing) 2261 Finishers of Broadwoven Fabrics of Cotton
313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills	N	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) *2231 Broadwoven Fabric Mills, Wool (wool finishing except broadwoven fabric) *2257 Weft 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) 2295 Coated Fabrics, Not Rubberized *3069 Fabricated Rubber Products, NEC (rubberized fabric)
31332	Fabric Coating Mills	R	
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) *2392 Housefurnishings, Except Curtains and Draperies (except mops and bags)
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) 2393 Textile Bags 2394 Canvas and Related Products
314912	Canvas and Related Product Mills	E	
31499	All Other Textile Product Mills		
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)
			*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)
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
			*2252	Hosiery, NEC (girls' hosiery)
315119	Other Hosiery and Sock Mills	R	*2252	Hosiery, NEC (socks)
31519	Other Apparel Knitting Mills			
315191	Outerwear Knitting Mills	R	2253	Knit Outerwear Mills
			*2259	Knitting Mills, NEC (gloves and mittens)
315192	Underwear and Nightwear Knitting Mills	R	2254	Knit Underwear and Nightwear Mills
			*2259	Knitting Mills, NEC (girdles)
3152	Cut and Sew Apparel Manufacturing			
31521	Cut and Sew Apparel Contractors			
315211	Men's and Boys' Cut and Sew Apparel Contractors	N	*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)

315212	Women's and Girls' Cut and Sew Apparel Contractors	N	<p>*2384 Robes and Dressing Gowns (men's and boys' contractors)</p> <p>*2385 Waterproof Outerwear (men's and boys' contractors)</p> <p>*2389 Apparel and Accessories, NEC (contractors)</p> <p>*2395 Pleating, Decorative and Novelty Stitching, and Tucking for the Trade (men's and boy's apparel contractors)</p> <p>*2331 Women's, Misses', and Juniors' Blouses and Shirts (contractors)</p> <p>*2335 Women's, Misses' and Juniors' Dresses (contractors)</p> <p>*2337 Women's, Misses', and Juniors' Suits, Skirts, and Coats (contractors)</p> <p>*2339 Women's, Misses', and Juniors' Outerwear, NEC (contractors)</p> <p>*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (contractors)</p> <p>*2342 Brassieres, Girdles, and Allied Garments (contractors)</p> <p>*2361 Girls', Children's, and Infants' Dresses, Blouses, and Shirts (girls' contractors)</p> <p>*2369 Girls', Children's, and Infants' Outerwear, NEC (girls' and infants' contractors)</p> <p>*2384 Robes and Dressing Gowns (women's, girls', and infants')</p> <p>*2385 Waterproof Outerwear (women's, girls', and infants' contractors)</p> <p>*2389 Apparel and Accessories, NEC (contractors)</p> <p>*2395 Pleating, Decorative and Novelty Stitching, and Tucking for the Trade (women's and girls' apparel contractors)</p>
31522	Men's and Boys' Cut and Sew Apparel Manufacturing	R	
315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing	R	<p>*2322 Men's and Boys' Underwear and Nightwear (except contractors)</p> <p>*2341 Women's, Misses', Children's, and Infants' Underwear and Nightwear (boys' except contractors)</p> <p>*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' robes except contractors)</p> <p>*2384 Robes and Dressing Gowns (men's except contractors)</p> <p>*2311 Men's and Boys' Suits, Coats, and Overcoats (except contractors)</p>
315222	Men's and Boys' Cut and Sew Suit, Coat and Overcoat Manufacturing	R	

315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing	R	*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' suits and coats except contractors) *2385 Waterproof Outerwear (men's and boys' raincoats except contractors)
315224	Men's and Boys' Cut and Sew Trouser, Slack and Jean Manufacturing	R	*2321 Men's and Boys' Shirts, Except Work Shirts (except contractors) *2361 Girls', Children's, and Infants' Dresses, Blouses, and Shirts (boys' shirts except contractors) *2325 Men's and Boys' Trousers and Slacks (except contractors)
315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing	R	*2369 Girls', Children's, and Infants' Outerwear, NEC (boys' trousers, slacks, and jeans except contractors) *2326 Men's and Boys' Work Clothing (except contractors)
315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing	R	*2329 Men's and Boys' Clothing, NEC (men's and boys' other outerwear except contractors) *2369 Girls', Children's, and Infants' Outerwear, NEC (boys' other outerwear except contractors) *2385 Waterproof Outerwear (except contractors)
31523	Women's and Girls' Cut and Sew Apparel Manufacturing		
315231	Women's and Girls' Cut and Sew Lingerie, Loungewear and Nightwear Manufacturing	R	*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) *2389 Apparel and Accessories, NEC (garters and garter belts) *2331 Women's, Misses', and Juniors' Blouses and Shirts (except contractors)
315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing	R	*2361 Girls', Children's, and Infants' Dresses, Blouses and Shirts (girls' blouses and shirts except contractors) *2335 Women's, Misses', and Juniors' Dresses (except contractors) *2361 Girls', Children's, and Infants' Dresses, Blouses and Shirts (girls' dresses except contractors) *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)
315233	Women's and Girls' Cut and Sew Dress Manufacturing	R	
315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket and Skirt Manufacturing	R	

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)
315292	Other 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)
315299	Infants' Cut and Sew Apparel Manufacturing	R	*2385 Waterproof Outerwear (infants' outerwear except contractors) 2371 Fur Goods 2386 Leather and Sheep-lined Clothing *2329 Men's and Boys' Outerwear, NEC (athletic uniforms except contractors)
315292	Fur and Leather Apparel Manufacturing	R	*2339 Women's, Misses', and Juniors' Outerwear, NEC (athletic uniforms except contractors) *2389 Apparel and Accessories, NEC (academic and clerical outerwear, except contractors)
315299	All Other Cut and Sew Apparel Manufacturing	R	
31599	Apparel Accessories and Other Apparel Manufacturing	E	2353 Hats, Caps, and Millinery
315991	Apparel Accessories and Other Apparel Manufacturing	R	2381 Dress and Work Gloves, Except Knit and All-Leather
315992	Hat, Cap and Millinery Manufacturing	E	3151 Leather Gloves and Mittens
315993	Glove and Mitten Manufacturing	N	2323 Men's and Boys' Neckwear *2339 Women's, Misses', and Juniors' Outerwear, NEC (scarves)
315999	Men's and Boys' Neckwear Manufacturing		*2385 Waterproof Outerwear (aprons, bibs, and other miscellaneous waterproof items)
	Other Apparel Accessories and Other Apparel Manufacturing		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		
3161	Leather and Hide Tanning and Finishing		

31611	Leather and Hide Tanning and Finishing	R	3111	Leather Tanning and Finishing
3162	Footwear Manufacturing		*3999	Manufacturing Industries, NEC (fur dressing and finishing)
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			
316991	Luggage Manufacturing	E	3161	Luggage
316992	Women's Handbag and Purse Manufacturing	E	3171	Women's Handbags and Purses
316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing	E	3172	Personal Leather Goods, Except Women's Handbags and Purses
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	Cut Stock, Resawing Lumber, and Planing	N	*2421	Sawmills and Planing Mills, General (lumber manufacturing from purchased lumber, softwood cut stock, wood lath, fence pickets, and planing mill products)
			*2426	Hardwood Dimension and Flooring Mills (except flooring)
			*2429	Special Product Sawmills, NEC (stave manufacturing from purchased lumber)
			*2439	Structural Wood Members, NEC (lumber member manufacturing from purchased lumber)
321918	Other Millwork (including Flooring)	R	*2426	Hardwood Dimension and Flooring Mills (hardwood flooring)
			*2421	Sawmills and Planing Mills, General (softwood flooring)
			*2431	Millwork (except wood doors and windows)
32192	Wood Container and Pallet Manufacturing	N	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		2451	Mobile Homes
321991	Manufactured Home (Mobile Home) Manufacturing	E	2452	Prefabricated Wood Buildings and Components
321992	Prefabricated Wood Building Manufacturing	E	*2426	Hardwood Dimension and Flooring Mills (wood stock and turnings)
321999	All Other Miscellaneous Wood Product Manufacturing	R	*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		*2611	Pulp Mills (pulp producing mills only)
3221	Pulp, Paper, and Paperboard Mills		*2611	Pulp Mills (pulp mills producing paper)
32211	Pulp Mills	R	*2621	Paper Mills (except newsprint mills)
32212	Paper Mills		*2621	Paper Mills (newsprint mills)
322121	Paper (except Newsprint) Mills		*2611	Pulp Mills (pulp mills producing paperboard)
			2631	Paperboard Mills
322122	Newsprint Mills	R	2653	Corrugated and Solid Fiber Boxes
32213	Paperboard Mills	N	2657	Folding Paperboard Boxes, Including Sanitary
3222	Converted Paper Product Manufacturing			
32221	Paperboard Container Manufacturing			
322211	Corrugated and Solid Fiber Box Manufacturing	E		
322212	Folding Paperboard Box Manufacturing	E		

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
32222	Paper Bag and Coated and Treated Paper Manufacturing	R	*2679	Converted Paper and Paperboard Products, NEC (egg cartons and other containers from purchased paper)
322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing	R	*2671	Packaging Paper and Plastics Film, Coated and Laminated (single-web paper, paper multiweb laminated rolls and sheets for packaging uses)
322222	Coated and Laminated Paper Manufacturing	R	2672	Coated and Laminated Paper, NEC
322223	Plastics, Foil, and Coated Paper Bag Manufacturing	R	*2679	Converted Paper and Paperboard Products, NEC (wallpaper and gift wrap paper)
322224	Uncoated Paper and Multiwall Bag Manufacturing	E	*2673	Plastics, Foil, and Coated Paper Bags (coated or multiweb laminated bags)
322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses	N	2674	Uncoated Paper and Multiwall Bags
32223	Stationery Product Manufacturing	N	*3497	Metal Foil and Leaf (laminated aluminum foil rolls and sheets for flexible packaging uses)
322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing	N	*2675	Die-Cut Paper and Paperboard and Cardboard (file folders, tabulating cards, and other paper and paperboard office supplies)
322232	Envelope Manufacturing	E	*2679	Converted Paper and Paperboard Products, NEC (paper supplies for business machines and other paper office supplies)
322233	Stationery, Tablet, and Related Product Manufacturing	E	2677	Envelopes
32229	Other Converted Paper Product Manufacturing	E	2678	Stationery, Tablets, and Related Products
322291	Sanitary Paper Product Manufacturing	N	2676	Sanitary Paper Products
322292	Surface-Coated Paperboard Manufacturing	N	*2675	Die-Cut Paper and Paperboard and Cardboard (pasted, lined, laminated, or surface-coated paperboard)
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)
323	Printing and Related Support Activities		*2679	Converted Paper and Paperboard Products, NEC (other converted paper and paperboard products such as paper filters, crepe paper, and laminated and tiled wallboard)
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) 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) *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) *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) *2752 Commercial Printing, Lithographic (quick printing) *2759 Commercial Printing, NEC (quick printing) *2759 Commercial Printing, NEC (digital printing, except quick printing) 2761 Manifold Business Forms 2732 Book Printing *2782 Blankbooks, Loose-leaf Binders and Devices (except checkbooks)
323111	Commercial Gravure 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)
323112	Commercial Flexographic Printing	N	
323113	Commercial Screen Printing	N	
323114	Quick Printing	N	
323115	Digital Printing	N	
323116	Manifold Business Form Printing	E	
323117	Book Printing	E	
323118	Blankbook, Loose-leaf Binder and Device Manufacturing	R	
323119	Other Commercial Printing	R	

32312	Support Activities for Printing				
323121	Tradebinding and Related Work		E	2789	Bookbinding and Related Work
323122	Prepress Services		R	2791	Typesetting
				2796	Platemaking and Related Services
324	Petroleum and Coal Products Manufacturing		E	2911	Petroleum Refining
3241	Petroleum and Coal Products Manufacturing				
32411	Petroleum Refineries				
32412	Asphalt Paving, Roofing and Saturated Materials Manufacturing				
324121	Asphalt Paving Mixture and Block Manufacturing		E	2951	Asphalt Paving Mixtures and Blocks
324122	Asphalt Shingle and Coating Materials Manufacturing		E	2952	Asphalt Felts and Coatings
32419	Other Petroleum and Coal Products Manufacturing				
324191	Petroleum Lubricating Oil and Grease Manufacturing		E	2992	Lubricating Oils and Greases
324199	All Other Petroleum and Coal Products Manufacturing		R	2999	Products of Petroleum and Coal, NEC
325	Chemical Manufacturing			*3312	Blast Furnaces and Steel Mills (coke ovens)
3251	Basic Chemical Manufacturing				
32511	Petrochemical Manufacturing		N	*2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments (aromatics)
				*2869	Industrial Organic Chemicals, NEC (aliphatics)
				2813	Industrial Gases
				*2869	Industrial Organic Chemicals, NEC (fluorocarbon gases)
32512	Industrial Gas Manufacturing		R		
32513	Dye and Pigment Manufacturing				
325131	Inorganic Dye and Pigment Manufacturing		N	*2816	Inorganic Pigments (except bone and lamp black)
				*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 Basic Inorganic Chemical Manufacturing				
325181	Alkalies and Chlorine Manufacturing		E	2812	Alkalies and Chlorine
325182	Carbon Black Manufacturing		R	*2816	Inorganic pigments (bone and lamp black)
				2895	Carbon Black
325188	All Other Basic Inorganic Chemical Manufacturing		R	*2819	Industrial Inorganic Chemicals, NEC (except activated carbon and charcoal, alumina, and inorganic industrial dyes)
				*2869	Industrial Organic Chemicals, NEC (carbon bisulfide)
32519	Other Basic Organic Chemical Manufacturing				
325191	Gum and Wood Chemical Manufacturing		E	2861	Gum and Wood Chemicals
325192	Cyclic Crude and Intermediate Manufacturing		R	*2865	Cyclic Organic Crudes and Intermediates and Organic Dyes and Pigments (except aromatics and organic dyes and pigments)

325193	Ethyl Alcohol Manufacturing	N	*2869	Industrial Organic Chemicals (ethyl alcohol)
325199	All Other Basic Organic Chemical Manufacturing	R	*2869	Industrial Organic Chemicals, NEC (except aliphatics, carbon bisulfide, ethyl alcohol, and fluorocarbon gases)
3252	Resin, Synthetic Rubber, and Artificial and Synthetic Fibers and Filaments Manufacturing	E	*2899	Chemical and Chemical Preparations, NEC (fatty acids)
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 Organic Fiber Manufacturing	E	2873	Nitrogenous Fertilizers
325222	Noncellulosic Organic Fiber Manufacturing	E	2874	Phosphatic Fertilizers
3253	Pesticide, Fertilizer and Other Agricultural Chemical Manufacturing	E	2875	Fertilizers, Mixing Only
32531	Fertilizer Manufacturing	E	2879	Pesticides and Agricultural Chemicals, NEC
325311	Nitrogenous Fertilizer Manufacturing	E	2833	Medicinal Chemicals and Botanical Products
325312	Phosphatic Fertilizer Manufacturing	E	2834	Pharmaceutical Preparations
325314	Fertilizer (Mixing Only) Manufacturing	E	*2835	In-Vitro and In-Vivo Diagnostic Substances (except in-vitro diagnostic)
32532	Pesticide and Other Agricultural Chemical Manufacturing	E	*2835	In-Vitro and In-Vivo Diagnostic Substances (in-vitro diagnostic substances)
3254	Pharmaceutical and Medicine Manufacturing	E	2836	Biological Products, Except Diagnostic Substance
32541	Pharmaceutical and Medicine Manufacturing	E	2851	Paints, Varnishes, Lacquers, Enamels and Allied Products
325411	Medicinal and Botanical Manufacturing	R	*2899	Chemicals and Chemical Preparations, NEC (frit)
325412	Pharmaceutical Preparation Manufacturing	E	2891	Adhesives and Sealants
325413	In-Vitro Diagnostic Substance Manufacturing	N	2841	Soaps and Other Detergents, Except Specialty Cleaners
325414	Biological Product (except Diagnostic) Manufacturing	E	*2844	Toilet Preparations (toothpaste)
3255	Paint, Coating, Adhesive, and Sealant Manufacturing	R		
32551	Paint and Coating Manufacturing	E		
32552	Adhesive Manufacturing			
3256	Soap, Cleaning Compound and Toilet Preparation Manufacturing			
32561	Soap and Cleaning Compound Manufacturing			
325611	Soap and Other Detergent Manufacturing			

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	E	2893	Printing Ink
32591	Printing Ink Manufacturing	E	2892	Explosives
32592	Explosives Manufacturing	E	3087	Custom Compounding of Purchased Plastics Resin
32599	All Other Chemical Product Manufacturing	E	*3861	Photographic Equipment and Supplies (photographic films, paper, plates and chemicals)
325991	Custom Compounding of Purchased Resin	N	*2819	Industrial Inorganic Chemicals, NEC (activated carbon and charcoal)
325992	Photographic Film, Paper, Plate and Chemical Manufacturing	R	*2899	Chemicals and Chemical Preparations, NEC (except frit and table salt)
325998	All Other Miscellaneous Chemical Product Manufacturing		*3952	Lead Pencils and Art Goods (drawing inks and india ink)
326	Plastics and Rubber Products Manufacturing		*3999	Manufacturing Industries, NEC (matches)
3261	Plastics Product Manufacturing			
32611	Unsupported Plastics Film, Sheet and Bag Manufacturing			
326111	Unsupported Plastics Bag Manufacturing	N	*2673	Plastics, Foil, and Coated Paper Bags (plastics bags)
326112	Unsupported Plastics Packaging Film and Sheet Manufacturing	N	*2671	Packaging Paper and Plastics Film, Coated, and Laminated (plastics packaging film and sheet)
326113	Unsupported Plastics Film and Sheet (except Packaging) Manufacturing	E	3081	Unsupported Plastics Film and Sheets
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)
32613	Laminated Plastics Plate, Sheet and Shape Manufacturing	E	3084	Plastics Pipe
32614	Polystyrene Foam Product Manufacturing	N	*3089	Plastics Products, NEC (pipe fittings)
32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing	N	3083	Laminated Plastics Plate, Sheet and Profile Shapes
32616	Plastics Bottle Manufacturing	E	*3086	Plastics Foam Products (polystyrene foam products)
32619	Other Plastics Product Manufacturing		*3086	Plastics Foam Products (urethane foam products)
326191	Plastics Plumbing Fixture Manufacturing	E	3085	Plastics Bottles
			3088	Plastics Plumbing Fixtures

326192	Resilient Floor Covering Manufacturing	R	*3069	Fabricated Rubber Products, NEC (rubber resilient floor coverings)
326199	All Other Plastics Product Manufacturing	R	3996	Linoleum, Asphalted-Felt-Base, and Other Hard Surface Floor Coverings, NEC
3262	Rubber Product Manufacturing		*3089	Plastics Products, NEC (except plastics pipe fittings and plastics sausage casings)
32621	Tire Manufacturing		*3999	Manufacturing Industries, NEC (plastics products such as combs, hair curlers, etc.)
326211	Tire Manufacturing (except Retreading)	E	3011	Tires and Inner Tubes
326212	Tire Retreading	N	*7534	Tire Retreading and Repair Shops (rebuilding)
32622	Rubber and Plastics Hoses and Belting Manufacturing	E	3052	Rubber and Plastics Hose and Belting
32629	Other Rubber Product Manufacturing		3061	Molded, Extruded, and Lathe-Cut Mechanical Rubber Goods
326291	Rubber Product Manufacturing for Mechanical Use	E	*3069	Fabricated Rubber Products, NEC (except rubberized fabric and rubber resilient floor covering)
326299	All Other Rubber Product Manufacturing	R		
327	Nonmetallic Mineral Product Manufacturing			
3271	Clay Product and Refractory Manufacturing			
32711	Pottery, Ceramics, and Plumbing Fixture Manufacturing			
327111	Vitreous China Plumbing Fixture and China and Earthenware Fittings and Bathroom Accessories Manufacturing	E	3261	Vitreous China Plumbing Fixtures and China and Earthenware Fittings and Bathroom Accessories
327112	Vitreous China, Fine Earthenware and Other Pottery Product Manufacturing	N	3262	Vitreous China Table and Kitchen Articles
327113	Porcelain Electrical Supply Manufacturing			
32712	Clay Building Material and Refractories Manufacturing		3263	Fine Earthenware (Whiteware) Table and Kitchen Articles
327121	Brick and Structural Clay Tile Manufacturing	E	3269	Pottery Products, NEC
327122	Ceramic Wall and Floor Tile Manufacturing	E	3264	Porcelain Electrical Supplies
327123	Other Structural Clay Product Manufacturing	E	3251	Brick and Structural Clay Tile
327124	Clay Refractory Manufacturing	E	3253	Ceramic Wall and Floor Tile
327125	Nonclay Refractory Manufacturing	E	3259	Structural Clay Products, NEC
3272	Glass and Glass Product Manufacturing		3255	Clay Refractories
32721	Glass and Glass Product Manufacturing		3297	Nonclay Refractories
327211	Flat Glass Manufacturing	E		
327212	Other Pressed and Blown Glass and Glassware Manufacturing	E	3211	Flat Glass
327213	Glass Container Manufacturing	E	3229	Pressed and Blown Glass and Glassware, NEC
			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	Cement Manufacturing	E	3273	Ready-Mixed Concrete
32732	Ready-Mix Concrete Manufacturing	E	3271	Concrete Block and Brick
32733	Concrete Pipe, Brick and Block Manufacturing	N	*3272	Concrete Products, Except Block and Brick (concrete pipe)
327331	Concrete Block and Brick Manufacturing	N	*3272	Concrete Products, Except Block and Brick (concrete products, except dry mix concrete and pipe).
327332	Concrete Pipe Manufacturing	E	3274	Lime
32739	Other Concrete Product Manufacturing	R	3275	Gypsum Products
3274	Lime, Gypsum and Gypsum Product Manufacturing	R	*3299	Nonmetallic Mineral Products, NEC (moldings, ornamental and architectural plaster work)
32741	Lime Manufacturing	R	*3291	Abrasive Products (except steel wool with or without soap)
32742	Gypsum and Gypsum Product Manufacturing	R	3281	Cut Stone and Stone Products
3279	Other Nonmetallic Mineral Product Manufacturing	E	3295	Minerals and Earths, Ground or Otherwise Treated
32791	Abrasive Product Manufacturing	E	3296	Mineral Wool
32799	All Other Nonmetallic Mineral Product Manufacturing	R	*3272	Concrete Products, Except Block and Brick (dry mixture concrete)
327991	Cut Stone and Stone Product Manufacturing	E	*3292	Asbestos Products (except brake pads and linings)
327992	Ground or Treated Mineral and Earth Manufacturing	E	*3299	Nonmetallic Mineral Products, NEC (except moldings, ornamental and architectural plaster work)
327993	Mineral Wool Manufacturing	E	*3312	Steel Works, Blast Furnaces (Including Coke Ovens), and Rolling Mills (except coke ovens not integrated with steel mills)
327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing	R	*3399	Primary Metal Products, NEC (ferrous powder, paste, flakes, etc.)
331	Primary Metal Manufacturing	R	*3313	Electrometallurgical Products, Except Steel (ferroalloys)
3311	Iron and Steel Mills and Ferroalloy Manufacturing	N	3317	Steel Pipe and Tubes
33111	Iron and Steel Mills and Ferroalloy Manufacturing	E	3316	Cold-Rolled Steel Sheet, Strip and Bars
331111	Iron and Steel Mills	R	*3315	Steel Wiredrawing and Steel Nails and Spikes (steel wire drawing)
331112	Electrometallurgical Ferroalloy Product Manufacturing	E		
3312	Steel Product Manufacturing from Purchased Steel	E		
33121	Iron and Steel Pipes and Tubes Manufacturing from Purchased Steel	R		
33122	Rolling and Drawing of Purchased Steel	E		
331221	Cold-Rolled Steel Shape Manufacturing	R		
331222	Steel Wire Drawing			

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

331512	Steel Investment Foundries				3322	Malleable Iron Foundries
331513	Steel Foundries, (except Investment)				3324	Steel Investment Foundries
33152	Nonferrous Metal Foundries				3325	Steel Foundries, NEC
331521	Aluminum Die-Castings				3363	Aluminum Die-Castings
331522	Nonferrous (except Aluminum) Die-Castings				3364	Nonferrous Die-Castings, Except Aluminum
331524	Aluminum Foundries				3365	Aluminum Foundries
331525	Copper Foundries				3366	Copper Foundries
331528	Other Nonferrous Foundries				3369	Nonferrous Foundries, Except Aluminum and Copper
332	Fabricated Metal Product Manufacturing					
3321	Forging and Stamping					
33211	Forging and Stamping					
332111	Iron and Steel Forging				3462	Iron and Steel Forgings
332112	Nonferrous Forging				3463	Nonferrous Forgings
332114	Custom Roll Forming				*3449	Miscellaneous Structural Metal Work (custom roll forming)
332115	Crown and Closure Manufacturing				3466	Crowns and Closures
332116	Metal Stamping				*3469	Metal Stampings, NEC (except kitchen utensils, pots and pans for cooking and coins)
332117	Powder Metallurgy Part Manufacturing				*3499	Fabricated Metal Products, NEC (powder metallurgy)
3322	Cutlery and Hand Tool Manufacturing					
33221	Cutlery and Hand Tool Manufacturing					
332211	Cutlery and Flatware (except Precious) Manufacturing				3421	Cutlery
332212	Hand and Edge Tool Manufacturing				*3914	Silverware, Plated Ware, and Stainless Steel Ware (cutlery and flatware except precious)
					3423	Hand and Edge Tools, Except Machine Tools and Handsaws
					*3523	Farm Machinery and Equipment (hand hair clippers for animals)
					*3524	Lawn and Garden Tractors and Home Lawn and Garden Equipment (nonpowered lawnmowers)
					*3545	Cutting Tools, Machine Tools Accessories, and Machinist Precision Measuring Devices (precision measuring devices)
					*3799	Transportation Equipment, NEC (wheelbarrows)
					*3999	Manufacturing Industries, NEC (tape measures)
332213	Saw Blade and Handsaw Manufacturing				3425	Saw Blades and Handsaws
332214	Kitchen Utensil, Pot and Pan Manufacturing				*3469	Metal Stampings, NEC (kitchen utensils, pots, and pans for cooking)
3323	Architectural and Structural Metals Manufacturing					
33231	Plate Work and Fabricated Structural Product Manufacturing					

332311	Prefabricated Metal Building and Component Manufacturing	E	3448	Prefabricated Metal Buildings and Components
332312	Fabricated Structural Metal Manufacturing	R	3441	Fabricated Structural Metal
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	*3443	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)
		E	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.)

3327	Machine Shops, Turned Product, and Screw, Nut and Bolt Manufacturing			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			3398	Metal Heat Treating
3328	Coating, Engraving, Heat Treating and Allied Activities			*3479	Coating, Engraving, and Allied Services, NEC (except jewelry, silverware, and flatware engraving and etching)
33281	Coating, Engraving, Heat Treating, and Allied Activities			*3399	Primary Metal Products, NEC (laminating steel)
332811	Metal Heat Treating	E		3471	Electroplating, Plating, Polishing, Anodizing, and Coloring
332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers	R		3491	Industrial Valves
332813	Electroplating, Plating, Polishing, Anodizing and Coloring	R		3492	Fluid Power Valves and Hose Fittings
3329	Other Fabricated Metal Product Manufacturing			*3728	Aircraft Parts and Auxiliary Equipment, NEC (fluid power aircraft subassemblies)
33291	Metal Valve Manufacturing	E		*3432	Plumbing Fixture Fittings and Trim (except shower rods)
332911	Industrial Valve Manufacturing	R		*3429	Hardware, NEC (hose nozzles)
332912	Fluid Power Valve and Hose Fitting Manufacturing			*3494	Valves and Pipe Fittings, NEC (except metal pipe hangers and supports)
332913	Plumbing Fixture Fitting and Trim Manufacturing			*3499	Fabricated Metal Products, NEC (metal aerosol valves)
332919	Other Metal Valve and Pipe Fitting Manufacturing			3562	Ball and Roller Bearings
33299	All Other Fabricated Metal Product Manufacturing			3482	Small Arms Ammunition
332991	Ball and Roller Bearing Manufacturing	E		3483	Ammunition, Except for Small Arms
332992	Small Arms Ammunition Manufacturing	E		3484	Small Arms
332993	Ammunition (except Small Arms) Manufacturing	E		3489	Ordnance and Accessories, NEC
332994	Small Arms Manufacturing	E		3498	Fabricated Pipe and Pipe Fittings
332995	Other Ordnance and Accessories Manufacturing	E		3543	Industrial Patterns
332996	Fabricated Pipe and Pipe Fitting Manufacturing	E		3431	Enameled Iron and Metal Sanitary Ware
332997	Industrial Pattern Manufacturing	E		*3291	Abrasive Products (steel wool with or without soap)
332998	Enameled Iron and Metal Sanitary Ware Manufacturing	E		*3432	Plumbing Fixture Fittings and Trim (metal shower rods)
332999	All Other Miscellaneous Fabricated Metal Product Manufacturing	R		*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	E			3532	Mining Machinery and Equipment, Except Oil and Gas Field Machinery and Equipment
333131	Mining Machinery and Equipment Manufacturing	E			3533	Oil and Gas Field Machinery and Equipment
333132	Oil and Gas Field Machinery and Equipment Manufacturing	E				
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	E			3554	Paper Industries Machinery
333291	Paper Industry Machinery Manufacturing	E			3552	Textile Machinery
333292	Textile Machinery Manufacturing	E			3555	Printing Trades Machinery and Equipment
333293	Printing Machinery and Equipment Manufacturing	E			3556	Food Products Machinery
333294	Food Product Machinery Manufacturing	E			*3559	Special Industry Machinery, NEC (semiconductor machinery manufacturing)
333295	Semiconductor Machinery Manufacturing	N				
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				*3639	Household Appliances, NEC (household sewing machines)
33331	Commercial and Service Industry Machinery Manufacturing					

333311	Automatic Vending Machine Manufacturing	E	3581	Automatic Vending Machines
333312	Commercial Laundry, Drycleaning and Pressing Machine Manufacturing	E	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	E		
33361	Engine, Turbine and Power Transmission Equipment Manufacturing	E		
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
			*3743	Railroad Equipment (locomotive fuel lubricating or cooling medium pumps)
333912	Air and Gas Compressor Manufacturing	E	3563	Air and Gas Compressors
333913	Measuring and Dispensing Pump Manufacturing	E	3586	Measuring and Dispensing Pumps
33392	Material Handling Equipment Manufacturing			
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)
			3535	Conveyors and Conveying Equipment
333923	Overhead Traveling Crane, Hoist and Monorail System Manufacturing	R	3536	Overhead Traveling Cranes, Hoists, and Monorail Systems
			*3531	Construction Machinery and Equipment (winches, aerial work platforms, and automobile wrecker hoists)
333924	Industrial Truck, Tractor, Trailer and Stackers Machinery Manufacturing	R	*3537	Industrial Trucks, Tractors, Trailers, and Stackers (except metal pallets and metal air cargo containers)
33399	All Other General Purpose Machinery Manufacturing			
333991	Power-Driven Hand Tool Manufacturing	E	3546	Power-Driven Handtools

333992	Welding and Soldering Equipment Manufacturing	R	*3548	Electric and Gas Welding and Soldering Equipment (except transformers for arc-welding)
333993	Packaging Machinery Manufacturing	E	3565	Packaging Machinery
333994	Industrial Process Furnace and Oven Manufacturing	E	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)
334	Computer and Electronic Product Manufacturing		3569	General Industrial Machinery and Equipment, NEC
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
3342	Communications Equipment Manufacturing		*3578	Calculating and Accounting Machines, Except Electronic Computers (point of sale terminals and fund transfer devices)
33421	Telephone Apparatus Manufacturing	R	*3699	Electrical Machinery, Equipment and Supplies, NEC (bar code scanners)
33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing	R	*3661	Telephone and Telegraph Apparatus (except telephone transformers and consumer modems)
33429	Other Communications Equipment Manufacturing	E	3663	Radio and Television Broadcasting and Communication Equipment
3343	Audio and Video Equipment Manufacturing		*3679	Electronic Components, NEC (communication equipment)
33431	Audio and Video Equipment Manufacturing		3669	Communications Equipment, NEC
3344	Semiconductor and Other Electronic Component Manufacturing	E	3651	Household Audio and Video Equipment
33441	Semiconductor and Other Electronic Component Manufacturing			
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)
334417	Electronic Connector Manufacturing	E	3677 Electronic Coils, Transformers, and Other Inductors
334418	Printed Circuit/Electronics Assembly Manufacturing	N	*3825 Instruments for Measuring and Testing of Electricity and Electrical Signals (portable instrument transformers)
334419	Other Electronic Component Manufacturing	R	3678 Electronic Connectors
3345	Navigation, Measuring, Medical, and Control Instruments Manufacturing		*3679 Electronic Components, NEC (printed circuit/electronic assembly manufacturing)
33451	Navigation, Measuring, Medical, and Control Instruments Manufacturing		*3661 Telephone and Telegraph Apparatus (consumer external modems)
334510	Electromedical and Electrotherapeutic Apparatus Manufacturing	R	*3679 Electronic Components, NEC (other electronic components)
334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing	E	*3842 Orthopedic, Prosthetic and Surgical Appliances and Supplies (electronic hearing aids)
334512	Automatic Environmental Control Manufacturing for Residential, Commercial and Appliance Use	E	*3845 Electromedical and Electrotherapeutic Apparatus (other electromedical and electrotherapeutic apparatus)
334513	Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables	E	3812 Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments
334514	Totalizing Fluid Meter and Counting Device Manufacturing	E	3822 Automatic Controls for Regulating Residential and Commercial Environments and Appliances
334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals	R	3823 Industrial Instruments for Measurement, Display, and Control of Process Variables; and Related Products
334516	Analytical Laboratory Instrument Manufacturing	E	3824 Totalizing Fluid Meters and Counting Devices
334517	Irradiation Apparatus Manufacturing	R	*3825 Instruments for Measuring and Testing of Electricity and Electrical Signals (except portable instrument transformers)
334518	Watch, Clock, and Part Manufacturing	R	3826 Laboratory Analytical Instruments
334519	Other Measuring and Controlling Device Manufacturing	R	3844 X-Ray Apparatus and Tubes and Related Irradiation Apparatus
			*3845 Electromedical and Electrotherapeutic Apparatus (CT and CAT Scanners)
			*3495 Wire Springs (clock and watch springs)
			*3579 Office Machines, NEC (time clocks and other time recording devices)
			3873 Watches, Clocks, Clockwork Operated Devices, and Parts
			*3829 Measuring and Controlling Devices, NEC (except medical thermometers)

3346	Manufacturing and Reproducing Magnetic and Optical Media			
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)
			*7819	Services Allied to Motion Picture Production (reproduction of video)
334613	Magnetic and Optical Recording Media Manufacturing	E	3695	Magnetic and Optical Recording Media
335	Electrical Equipment, Appliance and Component Manufacturing			
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
			*3699	Electrical Machinery, Equipment, and Supplies, NEC (Christmas tree lighting sets and electric insect lamps)
3352	Household Appliance Manufacturing			
33521	Small Electrical Appliance Manufacturing			
335211	Electric Housewares and Household Fan Manufacturing	R	*3634	Electric Housewares and Fans (except wall and baseboard heating units for permanent installation)
			3635	Household Vacuum Cleaners
335212	Household Vacuum Cleaner Manufacturing	R	*3639	Household Appliances, NEC (floor waxing and floor polishing machines)
33522	Major Appliance Manufacturing			
335221	Household Cooking Appliance Manufacturing	E	3631	Household Cooking Equipment
335222	Household Refrigerator and Home Freezer Manufacturing	E	3632	Household Refrigerators and Home and Farm Freezers
335224	Household Laundry Equipment Manufacturing	E	3633	Household Laundry Equipment
335228	Other Major Household Appliance Manufacturing	R	*3639	Household Appliances, NEC (except floor waxing and floor polishing machines, and household sewing machines)
3353	Electrical Equipment Manufacturing			
33531	Electrical Equipment Manufacturing			
335311	Power, Distribution and Specialty Transformer Manufacturing	R	*3548	Electric and Gas Welding and Soldering Equipment (transformers for arc-welders)

335312	Motor and Generator Manufacturing	R	3612	Power, Distribution, and Speciality Transformers
335313	Switchgear and Switchboard Apparatus Manufacturing	E	3621	Motors and Generators
335314	Relay and Industrial Control Manufacturing	E	*7694	Armature Rewinding Shops (remanufacturing)
3359	Other Electrical Equipment and Component Manufacturing	E	3613	Switchgear and Switchboard Apparatus
33591	Battery Manufacturing	E	3625	Relays and Industrial Controls
335911	Storage Battery Manufacturing	E	3691	Storage Batteries
335912	Dry and Wet Primary Battery Manufacturing	E	3692	Primary Batteries, Dry and Wet
33592	Communication and Energy Wire and Cable Manufacturing	N	*3357	Drawing and Insulating of Nonferrous Wire (fiber optic cable-insulating only)
335921	Fiber Optic Cable Manufacturing	N	*3357	Drawing and Insulating of Nonferrous Wire (communication and energy wire, except fiber optic-insulating only)
335929	Other Communication and Energy Wire Manufacturing	E	3643	Current-Carrying Wiring Devices
33593	Wiring Device Manufacturing	E	3644	Noncurrent-Carrying Wiring Devices
335931	Current-Carrying Wiring Device Manufacturing	E	3624	Carbon and Graphite Products
335932	Noncurrent-Carrying Wiring Device Manufacturing	E	3629	Electrical Industrial Apparatus, NEC
33599	All Other Electrical Equipment and Component Manufacturing	R	*3699	Electrical Machinery, Equipment, and Supplies, NEC (other electrical industrial apparatus)
335991	Carbon and Graphite Product Manufacturing	E		
335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing	R		
336	Transportation Equipment Manufacturing			
3361	Motor Vehicle Manufacturing			
33611	Automobile and Light Duty Motor Vehicle Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (automobiles)
336111	Automobile Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (light trucks and utility vehicles)
336112	Light Truck and Utility Vehicle Manufacturing	N	*3711	Motor Vehicles and Passenger Car Bodies (heavy duty trucks)
33612	Heavy Duty Truck Manufacturing	R		
3362	Motor Vehicle Body and Trailer Manufacturing			
33621	Motor Vehicle Body and Trailer Manufacturing			
336211	Motor Vehicle Body Manufacturing			
			*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
3363	Motor Vehicle Parts Manufacturing		*3799	Transportation Equipment, NEC (automobile, boat, utility and light truck trailers)
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	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing	R	*3679	Electronic Components, NEC (electronic control modules for motor vehicles)
33633	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing	N	3694	Electrical Equipment for Internal Combustion Engines
33634	Motor Vehicle Brake System Manufacturing	N	*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)
33635	Motor Vehicle Transmission and Power Train Parts Manufacturing	N	*3714	Motor Vehicle Parts and Accessories (steering and suspension parts)
33636	Motor Vehicle Fabric Accessories and Seat Manufacturing	N	*3292	Asbestos Products (asbestos brake linings and pads)
33637	Motor Vehicle Metal Stamping	E	*3714	Motor Vehicle Parts and Accessories (brake and brake systems, including assemblies)
33639	Other Motor Vehicle Parts Manufacturing		*3714	Motor Vehicle Parts and Accessories (transmissions and power train parts, including rebuilding)
336391	Motor Vehicle Air-Conditioning Manufacturing	N	*2396	Automotive Trimmings, Apparel Findings, and Related Products (textile motor vehicle trimming)
336399	All Other Motor Vehicle Parts Manufacturing	R	*2399	Fabricated Textile Products, NEC (seat belts, and seat and tire covers)
			*2531	Public Building and Related Furniture (seats for motor vehicles)
			3465	Automotive Stampings
			*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)

3371	Household and Institutional Furniture and Kitchen Cabinet Manufacturing				
33711	Wood Kitchen Cabinet and Counter Top Manufacturing	R		2434 Wood Kitchen Cabinets	
				*2541 Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (counter tops)	
				*5712 Furniture Stores (custom wood cabinets)	
33712	Household and Institutional Furniture Manufacturing	R		2512 Wood Household Furniture, Upholstered	
337121	Upholstered Household Furniture Manufacturing			*2515 Mattress, Foundations, and Convertible Beds (convertible sofas)	
				*5712 Furniture (custom made upholstered household furniture except cabinets)	
337122	Nonupholstered Wood Household Furniture Manufacturing	E		2511 Wood Household Furniture, Except Upholstered	
				*5712 Furniture Stores (custom made wood household furniture except cabinets)	
337124	Metal Household Furniture Manufacturing	E		2514 Metal Household Furniture	
337125	Household Furniture (except Wood and Metal) Manufacturing	E		2519 Household Furniture, NEC	
337127	Institutional Furniture Manufacturing	R		*2531 Public Building and Related Furniture (furniture made for public buildings)	
				*2599 Furniture and Fixtures, NEC (except hospital beds)	
				*3952 Lead Pencils, Crayons, and Artist's Materials (drafting tables and boards)	
				*3999 Manufacturing Industries, NEC (beauty and barber chairs)	
337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing	E		2517 Wood Television, Radio, Phonograph, and Sewing Machine Cabinets	
3372	Office Furniture (including Fixtures) Manufacturing	E		2521 Wood Office Furniture	
33721	Office Furniture (including Fixtures) Manufacturing	N		*2541 Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (architectural woodwork, millwork, and fixtures)	
337211	Wood Office Furniture Manufacturing	E		2522 Office Furniture, Except Wood	
337212	Custom Architectural Woodwork and Millwork Manufacturing	N		2542 Office and Store Fixtures, Partitions, Shelving and Lockers, Except Wood	
337214	Nonwood Office Furniture Manufacturing	E		*2541 Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (except counter tops, custom architectural woodwork, millwork and fixtures)	
337215	Showcase, Partition, Shelving, and Locker Manufacturing	N		*2426 Hardwood Dimension and Flooring Mills (wood furniture frames)	
				*3499 Fabricated Metal Products, NEC (metal furniture frames)	
3379	Other Furniture Related Product Manufacturing				

33791	Mattress Manufacturing	R	*2515	Mattresses, Foundations and Convertible Beds (mattresses and foundations)
33792	Blind and Shade Manufacturing	E	2591	Drapery Hardware and Window Blinds and Shades
339	Miscellaneous Manufacturing			
3391	Medical Equipment and Supplies Manufacturing			
33911	Medical Equipment and Supplies Manufacturing	R	*3829	Measuring and Controlling Devices, NEC (medical thermometers)
339111	Laboratory Apparatus and Furniture Manufacturing		3841	Surgical and Medical Instruments and Apparatus
339112	Surgical and Medical Instrument Manufacturing	R	*3829	Measuring and Controlling Devices, NEC (medical thermometers)
339113	Surgical Appliance and Supplies Manufacturing	R	*2599	Furniture and Fixtures, NEC (hospital beds)
339114	Dental Equipment and Supplies Manufacturing	E	*3842	Orthopedic, Prosthetic, and Surgical Appliances and Supplies (except electronic hearing aids)
339115	Ophthalmic Goods Manufacturing	R	3843	Dental Equipment and Supplies
339116	Dental Laboratories	E	3851	Ophthalmic Goods
3399	Other Miscellaneous Manufacturing		*5995	Optical Goods Stores (optical laboratories grinding of lenses to prescription)
33991	Jewelry and Silverware Manufacturing		8072	Dental Laboratories
339911	Jewelry (except Costume) Manufacturing	R	*3469	Metal Stamping, NEC (stamping coins)
339912	Silverware and Plated Ware Manufacturing	R	*3479	Coating, Engraving, and Allied Services, NEC (jewelry engraving and etching, including precious metal)
339913	Jewelers' Material and Lapidary Work Manufacturing	E	3911	Jewelry, Precious Metal
339914	Costume Jewelry and Novelty Manufacturing	R	*3479	Coating, Engraving, and Allied Services, NEC (silver and plated ware engraving and etching)
33992	Sporting and Athletic Goods Manufacturing	E	*3914	Silverware, Plated Ware, and Stainless Steel Ware (except nonprecious metal cutlery and flatware)
33993	Doll, Toy, and Game Manufacturing		3915	Jewelers' Findings and Materials, and Lapidary Work
339931	Doll and Stuffed Toy Manufacturing	R	*3479	Coating, Engraving, and Allied Services, NEC (costume jewelry engraving and etching)
339932	Game, Toy, and Children's Vehicle Manufacturing	R	*3499	Fabricated Metal Products, NEC (trophies of nonprecious metals)
33994	Office Supplies (except Paper) Manufacturing	E	3961	Costume Jewelry and Costume Novelties, Except Precious Metal
339941	Pen and Mechanical Pencil Manufacturing		3949	Sporting and Athletic Goods, NEC
339942	Lead Pencil and Art Good Manufacturing	R	3942	Dolls and Stuffed Toys
			*3944	Games, Toys, and Children's Vehicles, Except Dolls and Bicycles (except metal tricycles)
			3951	Pens, Mechanical Pencils, and Parts
			*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	E		3053	Gaskets, Packing, and Sealing Devices
339992	Musical Instrument Manufacturing	E		3931	Musical Instruments
339993	Fastener, Button, Needle and Pin Manufacturing	R		3965	Fasteners, Buttons, Needles, and Pins
				*3131	Boat and Shoe Cut Stock and Findings (metal buckles)
				3991	Brooms and Brushes
339994	Broom, Brush and Mop Manufacturing	R		*2392	Housefurnishings, Except Curtains and Draperies (mops, floor and dust)
				3995	Burial Caskets
339995	Burial Casket Manufacturing	E		*2499	Wood Products, NEC (mirror and picture frames)
339999	All Other Miscellaneous Manufacturing	R		*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
42145	Medical, Dental and Hospital Equipment and Supplies Wholesalers	R	*5047 Medical, Dental and Hospital Equipment and Supplies (except medical, dental, and hospital equipment and supplies sold via retail method)
42146	Ophthalmic Goods Wholesalers	E	5048 Ophthalmic Goods
42149	Other Professional Equipment and Supplies Wholesalers	R	*5049 Professional Equipment and Supplies, NEC (except religious and school supplies sold via retail method)
4215	Metal and Mineral (except Petroleum) Wholesalers	E	5051 Metals Service Centers and Offices
42151	Metal Service Centers and Offices	E	5052 Coal and Other Mineral and Ores
42152	Coal and Other Mineral and Ore Wholesalers	E	
4216	Electrical Goods Wholesalers	R	*5063 Electrical Apparatus and Equipment, Wiring Supplies and Construction Materials (except electrical supplies sold via retail method)
42161	Electrical Apparatus and Equipment, Wiring Supplies and Construction Material Wholesalers	R	
42162	Electrical Appliance, Television and Radio Set Wholesalers	E	5064 Electrical Appliances, Television and Radio Sets
42169	Other Electronic Parts and Equipment Wholesalers	E	5065 Electronic Parts and Equipment, NEC
4217	Hardware, and Plumbing and Heating Equipment and Supplies Wholesalers	R	5072 Hardware
42171	Hardware Wholesalers	E	*5074 Plumbing and Heating Equipment and Supplies (Hydronics)
42172	Plumbing and Heating Equipment and Supplies (Hydronics) Wholesalers	R	(except plumbing equipment sold via retail method)
42173	Warm Air Heating and Air-Conditioning Equipment and Supplies Wholesalers	E	5075 Warm Air Heating and Air-Conditioning Equipment and Supplies
42174	Refrigeration Equipment and Supplies Wholesalers	E	5078 Refrigeration Equipment and Supplies
4218	Machinery, Equipment and Supplies Wholesalers	E	5082 Construction and Mining (Except Petroleum) Machinery and Equipment
42181	Construction and Mining (except Petroleum) Machinery and Equipment Wholesalers	E	Equipment
42182	Farm and Garden Machinery and Equipment Wholesalers	R	*5083 Farm and Garden Machinery and Equipment (except lawn and garden equipment sold via retail method)
42183	Industrial Machinery and Equipment Wholesalers	R	5084 Industrial Machinery and Equipment
42184	Industrial Supplies Wholesalers	R	*5085 Industrial Supplies (fluid power accessories)
			*5085 Industrial Supplies (except fluid power accessories)