

***Business & Industrial Property Division
Schedule Value Calculation Guidelines
Tax Year 2022***



HARRIS COUNTY APPRAISAL DISTRICT

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Harris County Appraisal District
Business & Industrial Property
Schedule Value Calculation Guidelines
Tax Year 2022

Asset Category	Schedule									
A. Inventories - Includes finished goods, supplies, raw materials, work in process	100% Original Cost									
B. Furniture & Fixtures	8-Year Age/Life Original Cost x Index Factor x %GD Schedule									
C. Machinery & Equipment	Original Cost x Index Factor x %GD Schedule									
1. General Office Equipment	6-Year Age/Life									
2. Specific Equipment	Specific Equipment Age/Life									
Includes:	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Mobile Radio Equipment</td> <td style="width: 33%;">Cellular Telephones</td> <td style="width: 33%;"></td> </tr> <tr> <td>Telephone Systems</td> <td>Fax Machines</td> <td></td> </tr> </table>	Mobile Radio Equipment	Cellular Telephones		Telephone Systems	Fax Machines				
Mobile Radio Equipment	Cellular Telephones									
Telephone Systems	Fax Machines									
3. All other Machinery & Equipment	Age Life Schedule Based on the Type of M&E: (Refer to SIC Code List)									
Includes:	ATV, ATM, MRI, Ultrasound, CT Scanners, Hemodialysis machine and X-ray imaging equipment may have a 6-Year Life.									
D. Computer Equipment	Original Cost x %GD Schedule									
1. PC Computer Equipment.....	PC Schedule (Servers - calculated using telecommunication equipment life)									
Includes:	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Input Devices</td> <td style="width: 33%;">Output Devices</td> <td style="width: 33%;"></td> </tr> <tr> <td>mouse</td> <td>monitor</td> <td></td> </tr> <tr> <td>keyboard</td> <td>printer</td> <td></td> </tr> </table>	Input Devices	Output Devices		mouse	monitor		keyboard	printer	
Input Devices	Output Devices									
mouse	monitor									
keyboard	printer									
2. Mainframe	Mainframe Schedule									
Includes:	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">IBM zSeries</td> <td style="width: 33%;">System z10</td> <td style="width: 33%;"></td> </tr> <tr> <td>Z13s</td> <td>High speed production printers</td> <td></td> </tr> <tr> <td>System z9</td> <td>Point of Sale (POS) registers</td> <td></td> </tr> </table>	IBM zSeries	System z10		Z13s	High speed production printers		System z9	Point of Sale (POS) registers	
IBM zSeries	System z10									
Z13s	High speed production printers									
System z9	Point of Sale (POS) registers									
E. Telecommunication Equipment	Original Cost x %GD Schedule (Industrial & General) Age Life Schedule Based on the Type of Telecommunication Equipment (Refer to SIC Code List)									
Note:	The depreciation age/life is dependent upon the type of electronic equipment/component.									
F. Solar Energy Device	10-Year Age/Life Original Cost x Index Factor x %GD Schedule									
G. Leasehold Improvements	6-Year Age/Life Original Cost x Index Factor x %GD Schedule									
H. Transportation Items	The new age mix (NAM) schedule does not apply to transportation items.									
1. Vehicles.....	InfoNation, Inc. 6-Year Age/Life Original Cost x %GD Schedule									
Note:	Vehicles are carried on a unique account. (Mounted equipment carried on the asset account.)									
2. Aircraft.....	Business Aircraft Blue Book and Commercial Aircraft AVITAS - Winter Editions									
3. Vessels.....	20-Year Age/Life Original Cost x Index Factor x %GD Schedule									
I. Miscellaneous Assets	Original Cost x Index Factor x %GD Schedule Age/Life Schedule Based on the Type of asset: (Refer to table of contents and SIC Code List)									

J. Cost Index Source
The equipment cost index national average is obtained from Marshall Valution Services as published in their October issue each year. The reported cost is indexed to arrive at the replacement cost new multiplied by the percent good factor (%GD). The Present Value Factors (PVF) includes the cost indexed which is used to calculate the Book Value to Market Value Conversion method.

K. Useful Life
These value calculation guidelines normally apply to items appraised by the Personal Property Section. Appraisers may apply an obsolescence factor to newer assets if the overall asset age mix is out of balance. These schedules may also be used for the appraisal of industrial personal property by the industrial section. However, industrial properties may be subject to different maintenance regimens and may have longer useful lives. A combination of longer schedules and factors representing condition may be used for such property. In any event, these schedules are guidelines and may be overridden based on the documentation presented and the judgment of the appraiser.

YEAR OF ACQUISITION

The percent good factor (%GD) schedules for the YEAR OF ACQUISITION METHOD are to be used when original cost is known by year of acquisition. Refer to the property category, such as Furniture & Fixtures, to determine the appropriate useful life %GD schedule. The original cost is multiplied by the Index Factor, which equals the replacement cost; then multiply by the %GD for the acquisition year to arrive at a calculated rendered value for that category.

BOOK VALUE TO MARKET VALUE CONVERSION

If the original cost by year of acquisition is not known, but the original cost and depreciation are known by category, the tables for BOOK VALUE / MARKET VALUE CONVERSION are to be used. First, divide the accumulated depreciation by the original cost to determine the percentage of book depreciation. The percentage of book depreciation is used to determine which present value factor (PVF) to apply. The original cost is multiplied by the PVF factor to arrive at a calculated rendered value for that category.

NET BOOK VALUE

Original cost less accumulated depreciation equals NET BOOK VALUE. The net book value is calculated and compared to the BOOK VALUE / MARKET VALUE CONVERSION METHOD of valuation. If the net book value is greater than the book value / market value method, then the net book value is used to arrive at a calculated rendered value for that category. The NET BOOK VALUE is **not** used to override the YEAR OF ACQUISITION METHOD of valuation.

NEW AGE MIX (NAM)

The New Age Mix (NAM) is an obsolescence factor that is applied when most of the assets in a category are newer, therefore compensating for the age mix being out of balance. Each year life, the computer schedules, and the specific equipment schedule have separate NAM factors. Please note the new age mix schedule does not apply to vehicles.

HARRIS COUNTY APPRAISAL DISTRICT - "Tax Year 2022 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

YEAR ACQUIRED	INDEX FACTOR	See Note 1 Below								See Note 2 Below			
		3 %GD	4 %GD	5 %GD	6 %GD	8 %GD	10 %GD	12 %GD	15 %GD	20 %GD	25 %GD	30 %GD	
2021	1.000	65	75	85	87	90	92	94	95	97	98	98	
2020	1.088	39	56	69	73	79	84	87	90	93	95	97	
2019	1.093	26	42	52	57	67	76	80	85	90	93	95	
2018	1.132	13	27	34	41	54	67	73	79	86	90	93	
2017	1.171		13	23	30	43	58	66	73	82	87	91	
2016	1.195			18	23	33	49	58	68	78	84	89	
2015	1.185			13	19	26	39	50	62	74	81	86	
2014	1.196				13	22	30	43	55	70	78	84	
2013	1.212					20	24	36	49	65	75	82	
2012	1.222					13	21	29	43	60	71	79	
2011	1.256						20	24	37	55	68	76	
2010	1.296						13	22	31	50	64	74	
2009	1.286							20	26	45	60	71	
2008	1.323							13	23	40	56	68	
2007	1.375								21	35	52	65	
2006	1.450								20	31	48	61	
2005	1.517									27	44	58	
2004	1.632									24	39	54	
2003	1.688									22	34	51	
2002	1.717									21	30	47	
2001	1.727									21	28	43	
2000	1.742									20	26	40	
1999	1.773										24	37	
1998	1.779										23	34	
1997	1.794										22	31	
1996	1.823										21	28	
1995	1.851											25	
1994	1.917											23	
1993	1.971											22	
1992	2.009											21	
1991	2.034											21	
1990	2.075											20	
1989	2.130												
1988	2.244												
1987	2.340												
1986	2.374												
1985	2.397												
1984	2.432												
1983	2.499												
1982	2.544												
1981	2.663												
1980	2.938												
1979	3.232												

Note 1:
Appraisers may apply an obsolescence factor to newer assets if the overall asset age mix is out of balance.

Note 2:
Schedules for items with 15 year or greater lives normally apply only to certain types of industrial machinery and equipment. Generally, items of this type are maintained in a manner resulting in low effective ages. Industrial appraisers adjust for lesser degrees of maintenance through application of service factors.

Note 3:
The default year life for MISC or M&E by SIC is a guideline for the assets typical of businesses within the SIC. In some cases, specific assets may have a shorter or longer year life than what is typical for the asset category. The default year life is not intended to limit the age-life classification in these categories or the judgment of the appraiser.

HARRIS COUNTY APPRAISAL DISTRICT - 2022 DEPRECIATION SCHEDULES FOR THE YEAR OF ACQUISITION METHOD

YEAR ACQUIRED	INDEX FACTOR	See Note Below												15 % GD	20 % GD	25 % GD	30 % GD		
		3 % GD	3 NAM	4 % GD	4 NAM	5 % GD	5 NAM	6 % GD	6 NAM	8 % GD	8 NAM	10 % GD	10 NAM					12 % GD	12 NAM
2021	1.000	65	59.80	75	65.25	85	70.55	87	72.21	90	72.00	92	80.96	94	81.78	95	97	98	98
2020	1.088	39	39	56	51.52	69	60.03	73	63.51	79	65.57	84	74.76	87	76.56	90	93	95	97
2019	1.093	26	26	42	42	52	47.84	57	52.44	67	58.29	76	68.40	80	71.20	85	90	93	95
2018	1.132	13	13	27	27	34	34	41	41	54	49.68	67	60.97	73	65.70	79	86	90	93
2017	1.171			13	13	23	23	30	30	43	43	58	53.36	66	60.06	73	82	87	91
2016	1.195					18	18	23	23	33	33	49	49	58	53.36	68	78	84	89
2015	1.185					13	13	19	19	26	26	39	39	50	50	62	74	81	86
2014	1.196							13	13	22	22	30	30	43	43	55	70	78	84
2013	1.212									20	20	24	24	36	36	49	65	75	82
2012	1.222									13	13	21	21	29	29	43	60	71	79
2011	1.256											20	20	24	24	37	55	68	76
2010	1.296											13	13	22	22	31	50	64	74
2009	1.286													20	20	26	45	60	71
2008	1.323													13	13	23	40	56	68
2007	1.375															21	35	52	65
2006	1.450															20	31	48	61
2005	1.517																27	44	58
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1992	2.009																		21
1991	2.034																		21
1990	2.075																		20
1989	2.130																		20
COMPUTER, SPECIFIC, TELECOMMUNICATION, SOLAR EQUIPMENT																			
YEAR ACQUIRED	INDEX FACTOR	PC		SPC		MF		Telecom/Ind		Telecom/Ind		Telecom/Ind		Solar/Ind		SPC - Specific Equipment:			
		% GD	NAM	% GD	NAM	% GD	NAM	4YR % GD	4YR NAM	6YR % GD	6YR NAM	8YR % GD	8YR NAM	10YR % GD	10YR NAM	Includes Mobile Radio Equipment, Telephone Systems (PBX), Cellular Telephones, and Fax Machines			
2021	1.000	68	62.56	78	71.76	75	65.25	75	65.25	87	72.21	90	72.00	92	80.96				
2020	1.000	44	44	63	63	56	51.52	56	51.52	73	63.51	79	65.57	84	74.76	PC – Personal Computer Equipment			
2019	1.000	28	28	50	50	42	42	42	42	57	52.44	67	58.29	76	68.40	MF – Main Frame Computer Equipment			
2018	1.000	10	10	39	39	32	32	27	27	41	41	54	49.68	67	60.97				
2017	1.000	03	03	25	25	15	15	13	13	30	30	43	43	58	53.36	Telecom/Ind			
2016	1.000	02	02	10	10	10	10			23	23	33	33	49	49	Solar/Ind			
2015	1.000									19	19	26	26	39	39				
2014	1.000									13	13	22	22	30	30				
2013	1.000											20	20	24	24				
2012	1.000											13	13	21	21				
2011	1.000													20	20				
2010	1.000													20	20				

Note:
 If 50% or more of the total cost of an asset category is reported in the eligible NAM years for the category (these NAM years are boxed on this chart), then the NAM schedule is used to calculate the value. If less than 50% of the total cost of an asset category is reported in the eligible NAM years for the category, then the % GD schedule is used to calculate the value.

Harris County Appraisal District
 Personal Property Book Value To Market Value Conversion Tables
 Tax Year 2022

Book Depreciation	PVF Furniture & Fixtures	PVF Leasehold Improvements	PVF M&E (6 Year Life)	PVF M&E (8 Year Life)	PVF M&E (10 Year Life)	PVF M&E (12 Year Life)	PVF M&E (15 Year Life)
00 - 20%	90	87	87	90	92	94	95
21 - 40%	86	79	79	86	91	95	98
41 - 60%	73	62	62	73	83	87	93
61 - 80%	61	46	46	61	76	83	89
81 - 99%	50	35	35	50	68	77	85
100%	39	27	27	39	59	69	81

Book Depreciation	PVF Computer Equipment	Book Depreciation	PVF M&E (3 Year Life)	Book Depreciation	PVF M&E (4 Year Life)	Book Depreciation	PVF M&E (5 Year Life)
00 - 20%	75	00 - 50%	65	00 - 33%	75	00 - 25%	85
21 - 40%	56	51 - 99%	42	34 - 67%	61	26 - 50%	75
41 - 60%	42	100%	28	68 - 99%	46	51 - 75%	57
61 - 80%	32			100%	31	76 - 99%	38
81 - 100%	15					100%	27

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Industrial Property

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Group Codes

MAN	Manual Group
MOD	Model Group
IND	Industrial Group

Note 1:
SIC with **NEC** stands for **Not Elsewhere Classified**

Note 2:
The default year life for **Misc** and **M&E** by SIC is a guideline for assets typical of businesses within the SIC. In some cases, specific assets may have a shorter or longer year life than what is typical for the asset category. The default year life is not intended to limit the age-life classification in these categories or the judgment of the appraiser.

General Personal SIC Code List Numerical Order

General Personal Property - SIC Code Numerical Order

SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
0001	BUSINESS TYPE UNKNOWN	MAN	A	EXCP	8	8
0002	VEHICLE(S) ONLY	MAN	T	EXCP	8	8
0002T	TRAVEL TRAILER(S) ONLY	MAN	T	EXCP	8	8
0003	UNIQUE BUSINESS TYPE	MAN	A	EXCP	8	8
0004	INVENTORY ONLY	MAN	A	EXCP	8	8
0004A	DEALER MOTOR VEHICLE INV	MAN	Q	EXCP	8	8
0004B	DEALER BOAT INVENTORY	MAN	Q	EXCP	8	8
0004E	HEAVY EQUIPMENT DEALER INV	MAN	Q	EXCP	8	8
0004F	AUTO DEALER - FRANCHISE ONLY	MAN	Q	EXCP	8	8
0004H	MOBILE HOME DEALER INV	MAN	Q	EXCP	8	8
0004X	DEALER MOTOR VEHICLE INV NON-FILING	MAN	Q	EXCP	8	8
0005	M&E &/OR F&F ONLY	MAN	A	EXCP	8	8
0006	COMPUTER EQUIPMENT	MOD	A	EXCP	8	8
0007	EQUIP MOUNTED ON VEHICLES	MAN	A	EXCP	8	8
0008	LEASED ASSETS	MAN	I	EXCP	12	10
0008A	MULTI-LOCATION ASSETS	MAN	Z	EXCP	8	10
0009E	PERSONAL PROPERTY NOT USED FOR PRODUCTION OF INCOME	MAN	A	EXCP	8	8
0010A	POLLUTION CONTROL - GENERAL PERSONAL	MAN	A	EXCP	12	10
0010F	POLLUTION CONTROL - VESSELS	MAN	F	EXCP	25	25
0139	GRASS FARMS	MAN	A	AGRI	10	8
0181	NURSERY STOCK GROWING	MAN	A	AGRI	10	8
0191	FARMS - GENERAL	MAN	A	AGRI	10	8
0191E	FARM/RANCHING IMPLEMENTS EXEMPT	MAN	A	AGRI	10	8
0259A	POULTRY & EGGS NEC	MAN	A	AGRI	10	8
0742	VETERINARIANS - PETS	MOD	A	AGRI	8	8
0752	ANIMAL SPECIALTY SVC NEC	MAN	A	AGRI	10	8
0752A	PET GROOMING	MOD	A	AGRI	8	8
0752B	KENNELS	MAN	A	AGRI	10	8
0752C	ANIMAL BREEDERS	MAN	A	AGRI	10	8
0782	LAWN & GARDEN SERVICES	MOD	A	AGRI	5	8
0831	FOREST PRODUCTS	MAN	A	AGRI	10	8
0912	VESSELS - FISHING BOATS FINFISH	MAN	F	AGRI	20	20
0913	VESSELS - FISHING BOATS SHELLFISH	MAN	F	AGRI	20	20
0919	MISCELLANEOUS MARINE PRODUCTS	MAN	F	AGRI	12	8
1382A	OIL & GAS EXPLORATION SVC	MAN	A	MINE	10	8
1389A	OIL & GAS FIELD SVC NEC	MAN	A	MINE	10	8
1522	CONSTRUCTION - RESIDENTIAL	MOD	A	CNST	6	8
1542A	CONSTRUCTION - COMMERCIAL	MOD	A	CNST	8	8
1611A	CONSTRUCTION - HWY & STREET	MAN	A	CNST	10	10
1611B	CONSTRUCTION - HWY & STREET (SITE ONLY)	MAN	A	CNST	10	10
1622A	CONSTRUCTION - BRIDGES & ELEVATED HWY	MAN	A	CNST	10	10
1623A	CONSTRUCTION - UTIL LINES	MAN	A	CNST	10	10
1629	CONSTRUCTION - HEAVY NEC	MAN	A	CNST	10	10
1711	CONTRACTOR - PLUMBING	MOD	A	CNST	6	8
1711A	CONTRACTOR - MECHANICAL	MAN	A	CNST	6	8
1721	CONTRACTOR - PAINT & PAPER HANGING	MAN	A	CNST	6	8
1731	CONTRACTOR - ELECTRICAL	MAN	A	CNST	6	8
1731A	TELECOMMUNICATION SERVICE	MAN	A	CNST	6	8
1741	CONTRACTOR - MASONRY	MAN	A	CNST	6	8
1742	CONTRACTOR - DRYWALL & INSULATION	MAN	A	CNST	6	8
1751	CONTRACTOR - CARPENTRY WORK	MOD	A	CNST	6	8
1752	CONTRACTOR - FLOOR LAYING	MOD	A	CNST	6	8
1761	CONTRACTOR - ROOFING, SIDING, SHEET METAL	MOD	A	CNST	6	8
1771	CONTRACTOR - CONCRETE WORK	MOD	A	CNST	6	8
1781	CONTRACTOR - WATER WELL	MAN	A	CNST	15	12
1791	CONTRACTOR - STEEL ERECTION	MAN	A	CNST	8	8
1793	CONTRACTOR - GLASS AND GLAZE	MAN	A	CNST	6	8
1799A	CONTRACTOR - SPECIAL TRADE	MAN	A	CNST	6	8
1799B	CONTRACTOR - FENCE COMPANY	MAN	A	CNST	6	8
1799D	CONTRACTOR - SWIMMING POOL	MAN	A	CNST	6	8
4119A	AMBULANCE SERVICE	MAN	A	TRNS	8	8
4119B	LIMOUSINE SERVICE	MAN	A	TRNS	8	8
4121	TAXICAB SERVICE	MAN	A	TRNS	8	8
4141A	BUS CHARTER SERVICE LOCAL	MAN	A	TRNS	8	8
4142	BUS CHARTER - NOT LOCAL	MAN	A	TRNS	8	8
4173	BUS TERMINAL & SERVICE	MAN	A	TRNS	8	8
4212A	TRUCKING - INTRASTATE	MOD	A	TRNS	8	8
4213A	TRUCKING - INTERSTATE	MOD	A	TRNS	8	8
4214A	TRUCKING - INTRASTATE W/STORAGE	MAN	A	TRNS	8	8
4215	COURIER SERVICE	MOD	A	TRNS	8	8
4222A	WAREHOUSE - REFRIGERATED	MAN	A	TRNS	8	8
4225A	STORAGE - GENERAL	MOD	A	TRNS	8	8
4225B	STORAGE - MINI WAREHOUSE	MOD	A	TRNS	8	8

General Personal Property - SIC Code Numerical Order

SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
4225C	STORAGE - RECORDS MANAGEMENT FACILITY	MAN	A	TRNS	8	8
4226B	WAREHOUSE - SPECIAL	MOD	A	TRNS	8	8
4226C	DISTRIBUTION WAREHOUSE - NEWSPAPER	MAN	A	TRNS	8	8
4226D	DISTRIBUTION WAREHOUSE NEC	MAN	A	TRNS	8	8
4311A	POSTAL SERVICE - PRIVATE	MOD	A	TRNS	8	8
4410	VESSELS - LOCAL WATER	MAN	F	TRNS	20	20
4449	WATER TRANSPORTATION OF FREIGHT NEC	MAN	F	TRNS	20	20
4491A	MARINE CARGO HANDLING	MAN	A	TRNS	8	8
4492	TOWING AND TUGBOAT SERVICE	MAN	F	TRNS	20	20
4493	MARINAS	MAN	A	TRNS	8	8
4499	WATER TRANSPORTATION SVC	MAN	A	TRNS	8	8
4499A	WATER TRANSPORTATION SERVICES NEC	MAN	F	TRNS	20	20
4512	AIR TRANSPORTATION, SCHEDULED	MAN	G	TRNS	15	15
4512B	AIR CARGO HANDLING	MAN	A	TRNS	8	8
4512C	AIRLINES - COMMERCIAL	MAN	A	TRNS	8	12
4513	COURIER SERVICE - AIR	MAN	A	TRNS	10	8
4513A	AIR COURIER SERVICES	MAN	G	TRNS	10	8
4522	AIR TRANSPORTATION, NON-SCHEDULED	MAN	H	TRNS	12	10
4581	AIRPORTS, TERMINALS & SERVICES	MAN	A	TRNS	8	8
4724	TRAVEL AGENCY 0-9999 SQ FT	MOD	A	TRNS	8	8
4731A	FREIGHT FORWARDING	MOD	A	TRNS	8	8
4783	PACKING AND CRATING	MAN	A	TRNS	8	8
4785	PUBLIC SCALES	MAN	A	TRNS	8	8
4789	TRANSPORTATION SVC NEC	MAN	A	TRNS	8	8
4812H	RADIO COMMUNICATIONS GENERAL NEC	MAN	A	TRNS	8	8
4941A	UTILITY DISTRICT OFFICES	MAN	A	TRNS	8	8
4953A	REFUSE SYSTEMS	MAN	A	TRNS	8	8
5012	AUTO & OTHER MOTOR VEHICLE	MAN	A	WHSL	8	8
5012W	AUTO DEALER USED	MAN	A	WHSL	8	8
5013	AUTO PARTS NEW	MOD	A	WHSL	8	8
5013A	MOTOR VEHICLE SUPPLIES	MAN	A	WHSL	8	8
5014	TIRES AND TUBES	MOD	A	WHSL	8	8
5015	AUTO PARTS USED	MAN	A	WHSL	8	8
5021	FURNITURE	MAN	A	WHSL	8	8
5023	HOME FURNISHINGS	MAN	A	WHSL	8	8
5031	LUMBER & BLDG SUPPLY	MAN	A	WHSL	8	8
5032	BRICK, SAND, & GRAVEL	MAN	A	WHSL	8	8
5033	ROOFING, SIDING & INSULATION.	MAN	A	WHSL	12	8
5039A	CONSTRUCTION - MATERIALS NEC	MAN	A	WHSL	8	8
5043	CAMERA/PHOTO SUPPLY	MAN	A	WHSL	8	8
5044	OFFICE EQUIPMENT	MAN	A	WHSL	8	8
5045	COMPUTER & SOFTWARE	MOD	A	WHSL	8	8
5046	RESTAURANT EQUIPMENT	MAN	A	WHSL	8	8
5046A	COMMERCIAL EQUIPMENT NEC	MAN	A	WHSL	8	8
5047	MEDICAL & HOSPITAL EQUIP	MOD	A	WHSL	8	8
5048	OPHTHALMIC GOODS	MAN	A	WHSL	8	8
5049	EQUIPMENT PROFESSIONAL NEC	MAN	A	WHSL	8	8
5051	METALS SERVICE CENTERS	MAN	A	WHSL	8	8
5051A	WIRE ROPE & RELATED PRODUCTS	MAN	A	WHSL	8	8
5063A	ELECTRICAL EQUIP & SUPPLIES	MOD	A	WHSL	8	8
5063B	LIGHTING FIXTURES	MAN	A	WHSL	8	8
5064	ELECTRICAL APPLIANCES	MAN	A	WHSL	8	8
5065A	ELECTRONICS PARTS & EQUIPMENT	MAN	A	WHSL	8	8
5072	HARDWARE	MAN	A	WHSL	8	8
5074	PLUMBING SUPPLIES	MOD	A	WHSL	8	8
5075	A/C & HEATING EQUIPMENT & SUPPLIES	MOD	A	WHSL	8	8
5078	REFRIGERATION EQUIP & SUPPLY	MAN	A	WHSL	8	8
5082	EQUIPMENT - HEAVY	MAN	A	WHSL	8	8
5082A	EQUIPMENT PARTS - HEAVY	MAN	A	WHSL	8	8
5083	FARM EQUIPMENT SALES	MAN	A	WHSL	8	8
5084A	OIL FIELD EQUIP & SUPPLY	MOD	A	WHSL	8	8
5084B	WELDING EQUIPMENT	MAN	A	WHSL	8	8
5084C	INDUSTRIAL MACH & EQUIP	MOD	A	WHSL	8	8
5084E	PUMPS & EQUIPMENT	MAN	A	WHSL	8	8
5085A	INDUSTRIAL SUPPLIES NEC	MAN	A	WHSL	8	8
5085B	RUBBER GOODS - HOSES & RELATED	MAN	A	WHSL	8	8
5085D	VALVES	MAN	A	WHSL	8	8
5085E	SEALS GASKETS PKG BEARING	MOD	A	WHSL	8	8
5085I	TOOLS - INDUSTRIAL	MAN	A	WHSL	8	8
5085J	FASTENERS - NUTS & BOLTS	MOD	A	WHSL	8	8
5087	SERVICE ESTABLISHMENT EQUIP	MAN	A	WHSL	8	8
5087A	RESTAURANT SUPPLY	MAN	A	WHSL	8	8
5087B	CASKET & MORTICIAN SUPPLY	MAN	A	WHSL	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
5087C	BEAUTY & BARBER SUPPLY	MOD	A	WHSL	8	8
5087D	JANITORIAL SUPPLY	MOD	A	WHSL	8	8
5088	TRANSPORTATION EQUIP & SUPPLY	MAN	A	WHSL	8	8
5091	SPORTING/RECREATIONAL GOODS	MAN	A	WHSL	8	8
5092	TOYS/HOBBY GOODS & SUPPLIES	MAN	A	WHSL	8	8
5093A	AUTO SALVAGE	MAN	A	WHSL	8	8
5093B	RECYCLING - PAPER, ALUMINUM,METAL SCRAP, PLASTIC	MAN	A	WHSL	8	8
5094	JEWELRY	MOD	A	WHSL	8	8
5094A	JEWELRY - COSTUME	MAN	A	WHSL	8	8
5099	DURABLE GOODS NEC	MAN	A	WHSL	8	8
5112	STATIONERY SUPPLIES	MAN	A	WHSL	8	8
5113A	PAPER & PAPER PRODUCTS	MAN	A	WHSL	8	8
5122	DRUGS - PHARMACEUTICAL	MAN	A	WHSL	8	8
5131	PIECE GOODS & NOTIONS	MAN	A	WHSL	8	8
5136	CLOTHING	MAN	A	WHSL	8	8
5141A	GROCERIES - GENERAL LINE	MOD	A	WHSL	8	8
5143A	DAIRY PRODUCTS	MAN	A	WHSL	8	8
5145	CONFECTIONERY	MAN	A	WHSL	8	8
5146	FISH AND SEAFOOD	MAN	A	WHSL	8	8
5147A	MEAT & MEAT PRODUCTS	MAN	A	WHSL	8	8
5148	FRESH FRUITS & VEGETABLES	MAN	A	WHSL	8	8
5149	GROCERIES NEC	MAN	A	WHSL	8	8
5149B	BEVERAGES - COLA	MAN	A	WHSL	8	8
5162	PLASTICS	MAN	A	WHSL	8	8
5169A	CHEMICAL & ALLIED PRODUCTS	MOD	A	WHSL	8	8
5172A	PETROLEUM PRODUCTS NEC	MAN	A	WHSL	8	8
5181	BEVERAGES - BEER/ALE	MAN	A	WHSL	8	8
5182	BEVERAGES/WINE - DISTILLED	MAN	A	WHSL	8	8
5191	FEED & FARM SUPPLY	MAN	A	WHSL	8	8
5192	BOOKS PERIODICALS NEWSPAPER	MAN	A	WHSL	8	8
5193	FLOWERS	MAN	A	WHSL	8	8
5193A	FLORISTS SUPPLIES	MAN	A	WHSL	8	8
5194	TOBACCO & TOBACCO PRODUCTS	MAN	A	WHSL	12	12
5198	PAINTS, VARNISHES AND SUPPLIES	MAN	A	WHSL	12	8
5199	NONDURABLE GOODS NEC	MAN	A	WHSL	8	8
5199B	ADVERTISING SPECIALITIES	MAN	A	WHSL	8	8
5211A	LUMBER & BLDG MATERIALS	MAN	A	RETL	8	8
5211B	LUMBER & BLDG DEPARTMENT STORES	MOD	A	RETL	8	8
5211C	BRICK & CONCRETE SUPPLIES	MAN	A	RETL	8	8
5211D	PORTABLE BUILDING SALES	MAN	A	RETL	8	8
5211E	DIRT YARDS	MAN	A	RETL	10	8
5231	PAINT STORES	MOD	A	RETL	8	8
5231A	GLASS STORES	MOD	A	RETL	8	8
5231B	WALLPAPER STORES	MAN	A	RETL	8	8
5251	HARDWARE STORES	MOD	A	RETL	8	8
5251A	TOOL DEALERS - MOBILE	MAN	A	RETL	8	8
5261	NURSERIES	MAN	A	RETL	8	8
5271	MOBILE HOME DEALERS	MOD	A	RETL	8	8
5311	DEPARTMENT STORES	MOD	A	RETL	8	8
5311A	DISCOUNT DEPARTMENT STORES	MOD	A	RETL	8	8
5311B	DISTRIBUTION WAREHOUSE - DEPARTMENT STORE	MAN	A	RETL	8	8
5331	VARIETY STORE	MOD	A	RETL	8	8
5331A	VARIETY 99 CENT/DOLLAR STORES	MOD	A	RETL	8	8
5399A	CATALOG SHOWROOMS	MAN	A	RETL	8	8
5411	SUPERMARKET - GROCERY STORE	MOD	A	RETL	8	8
5411A	SUPERMARKET - INDEPENDENT	MOD	A	RETL	8	8
5411D	CONVEN STORE /NO GAS SOLE OWNER	MOD	A	RETL	8	8
5411E	CONVEN STORE W/GAS SOLE OWNER (CHAIN)	MOD	A	RETL	8	8
5411H	CONVEN STORE /NO GAS SEPARATE OWNERS	MAN	A	RETL	8	8
5411I	DISTRIBUTION WAREHOUSE - GROCERY	MAN	A	RETL	8	8
5411J	CONVEN STORE W/GAS SEPARATE OWNERS	MAN	A	RETL	8	8
5421	MEAT MARKETS	MOD	A	RETL	8	8
5421A	MEAT/FREEZER PROVISIONERS	MAN	A	RETL	8	8
5421B	FISH MARKETS	MAN	A	RETL	8	8
5431	PRODUCE MARKET	MAN	A	RETL	8	8
5441	CANDY & NUTS	MOD	A	RETL	8	8
5461	BAGELS	MOD	A	RETL	8	8
5461A	DONUTS	MOD	A	RETL	8	8
5461B	BAKERY - BAKE & SELL	MOD	A	RETL	8	8
5461C	BAKERY - SELL ONLY	MAN	A	RETL	8	8
5461D	BAKERY - COOKIES BAKE & SELL	MOD	A	RETL	8	8
5499A	HEALTH FOOD	MOD	A	RETL	8	8
5511	AUTO DEALER NEW	MAN	A	RETL	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
5521	AUTO DEALER USED	MOD	A	RETL	8	8
5521A	AUTO DEALER USED CLASSIC	MAN	A	RETL	8	8
5531	AUTO & HOME SUPPLY	MAN	A	RETL	8	8
5531A	TIRES NEW	MOD	A	RETL	8	8
5531B	AUTO PARTS	MOD	A	RETL	8	8
5531C	TIRE SALES & AUTO REPAIR	MOD	A	RETL	8	8
5531D	TIRES USED	MOD	A	RETL	8	8
5531E	HUB CAP DEALERS	MAN	A	RETL	8	8
5541A	SERVICE STATION - FUEL ONLY (NO CONV. STORE)	MAN	A	RETL	8	8
5541F	SERVICE STATION - FULLY OWNED	MAN	A	RETL	8	8
5541G	SERVICE STATION - SEPARATE OWNERS	MAN	A	RETL	8	8
5541J	SERVICE STATION - SIGN ONLY	MAN	A	RETL	8	8
5551	BOAT DEALERS	MAN	A	RETL	8	8
5551A	MARINE SUPPLY	MAN	A	RETL	8	8
5561	RECREATIONAL VEHICLE DEALER	MAN	A	RETL	8	8
5571	MOTORCYCLE DEALER	MAN	A	RETL	8	8
5599	AUTO DEALER NEC	MAN	A	RETL	8	8
5599A	TRAILERS	MAN	A	RETL	8	8
5599B	AIRCRAFT DEALERS	MAN	A	RETL	8	8
5599C	TRUCKS - NEW & USED	MAN	A	RETL	8	8
5599D	VEHICLE IMPORT STORAGE LOT	MAN	A	RETL	8	8
5611	CLOTHING MENS & BOYS	MOD	A	RETL	8	8
5621	CLOTHING WOMENS	MOD	A	RETL	8	8
5621A	CLOTHING BRIDAL	MOD	A	RETL	8	8
5621B	CLOTHING MATERNITY	MOD	A	RETL	8	8
5632	CLOTHING WOMENS ACCESSORY	MOD	A	RETL	8	8
5632A	CLOTHING FUR	MAN	A	RETL	8	8
5632B	CLOTHING WOMENS INTIMATE APPAREL	MOD	A	RETL	8	8
5641	CLOTHING CHILDREN/INFANT	MOD	A	RETL	8	8
5651	CLOTHING FAMILY	MOD	A	RETL	8	8
5651A	DISTRIBUTION WAREHOUSE - CLOTHING	MAN	A	RETL	8	8
5661	CLOTHING SHOES - FAMILY	MOD	A	RETL	8	8
5662	CLOTHING SHOES - WOMEN	MOD	A	RETL	8	8
5663	CLOTHING SHOES - MEN	MOD	A	RETL	8	8
5664	CLOTHING SHOES - ATHLETIC	MOD	A	RETL	8	8
5699	CLOTHING MISC	MAN	A	RETL	8	8
5699A	CLOTHING WESTERN WEAR	MOD	A	RETL	8	8
5699B	CLOTHING UNIFORMS	MOD	A	RETL	8	8
5699D	CLOTHING T-SHIRTS	MOD	A	RETL	8	8
5699E	WIG SHOPS	MAN	A	RETL	8	8
5712	FURNITURE	MOD	A	RETL	8	8
5712A	DISTRIBUTION WAREHOUSE - FURNITURE	MAN	A	RETL	8	8
5713	FLOOR COVERING - CARPET TILE WOOD	MOD	A	RETL	8	8
5714	DRAPERY & UPHOLSTERY	MAN	A	RETL	8	8
5719	HOME FURNISHINGS	MAN	A	RETL	8	8
5719A	HOME FURNISHINGS IMPORTED	MOD	A	RETL	8	8
5719B	FURNITURE - BEDDING	MOD	A	RETL	8	8
5719C	CHINA & CRYSTAL	MAN	A	RETL	8	8
5719D	HOUSEWARES & KITCHEN GADGETS	MOD	A	RETL	8	8
5719E	FIREPLACE SHOPS	MAN	A	RETL	8	8
5719F	LIGHTING FIXTURES	MOD	A	RETL	8	8
5719G	WINDOW COVERINGS	MAN	A	RETL	8	8
5719H	LINEN & BEDDING	MOD	A	RETL	8	8
5722	APPLIANCES NEW	MOD	A	RETL	8	8
5722A	APPLIANCES & ELECTRONICS	MOD	A	RETL	8	8
5722B	SEWING MACHINE & VACUUM CLEANERS	MOD	A	RETL	8	8
5722C	APPLIANCES USED	MAN	A	RETL	8	8
5731	TV, STEREO CENTERS	MAN	A	RETL	8	8
5731A	ELECTRONIC PRODUCTS	MOD	A	RETL	8	8
5731C	CAR STEREO	MOD	A	RETL	8	8
5734	COMPUTER & SOFTWARE	MOD	A	RETL	8	8
5734A	COMPUTER SOFTWARE PREPACKAGED	MAN	A	RETL	8	8
5734R	COMPUTER RELATED PRODUCTS	MAN	A	RETL	8	8
5735	TAPES & CDs	MOD	A	RETL	8	8
5736	MUSICAL INSTRUMENTS	MOD	A	RETL	8	8
5736A	PIANOS & ORGANS	MOD	A	RETL	8	8
5812A	RESTAURANT - CAFETERIAS	MAN	A	RETL	8	8
5812B	RESTAURANT - DELICATESSENS	MOD	A	RETL	8	8
5812C	RESTAURANT - FAST FOOD CHAINS	MOD	A	RETL	8	8
5812D	RESTAURANT - ICE CREAM	MOD	A	RETL	8	8
5812E	RESTAURANT - THEME	MOD	A	RETL	8	8
5812F	RESTAURANT - FINE DINING	MOD	A	RETL	8	8
5812G	RESTAURANT - CAFE/DINER	MOD	A	RETL	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
5812H	RESTAURANT - PIZZA	MOD	A	RETL	8	8
5812I	RESTAURANT - SANDWICHES	MOD	A	RETL	8	8
5812J	RESTAURANT - LUNCH WAGON	MAN	A	RETL	8	8
5812K	RESTAURANT INV ONLY	MAN	A	RETL	8	8
5812L	RESTAURANT M&E/F&F ONLY	MAN	A	RETL	8	8
5812M	RESTAURANT - COFFEE SHOP	MOD	A	RETL	8	8
5812N	RESTAURANT - CONCESSION STAND	MAN	A	RETL	8	8
5812P	RESTAURANT - CATERERS	MAN	A	RETL	8	8
5812Q	RESTAURANT - BBQ	MOD	A	RETL	8	8
5812R	RESTAURANT NEC	MAN	A	RETL	8	8
5812S	RESTAURANT - GOURMET COFFEE	MOD	A	RETL	8	8
5812T	RESTAURANT - SMOOTHIE / JUICE SHOP	MOD	A	RETL	8	8
5812U	RESTAURANT - YOGURT SHOP	MOD	A	RETL	8	8
5813A	DRINKING PLACES - BEER/WINE	MOD	A	RETL	8	8
5813B	DRINKING PLACES - SPORTS BAR	MOD	A	RETL	8	8
5813C	DRINKING PLACES - CABARET	MOD	A	RETL	8	8
5813D	DRINKING PLACES - NIGHT CLUB	MOD	A	RETL	8	8
5813E	DRINKING PLACES - EXECUTIVE	MAN	A	RETL	8	8
5813F	DRINKING PLACES - PUBS/TAVERNS	MOD	A	RETL	8	8
5912	DRUG STORE	MOD	A	RETL	8	8
5912A	PHARMACY	MOD	A	RETL	8	8
5921	LIQUOR	MOD	A	RETL	8	8
5922A	BEER & WINE - INV ONLY	MOD	A	RETL	8	8
5932A	ANTIQUA SHOP	MOD	A	RETL	8	8
5932B	CLOTHING - USED	MAN	A	RETL	8	8
5932C	FURNITURE - USED	MAN	A	RETL	8	8
5932D	JUNK DEALERS	MAN	A	RETL	8	8
5932E	PAWN SHOP	MOD	A	RETL	8	8
5932F	RESALE SHOP	MAN	A	RETL	8	8
5941A	BICYCLE SHOP	MOD	A	RETL	8	8
5941B	GUN SHOP	MAN	A	RETL	8	8
5941C	SPORTING GOODS	MOD	A	RETL	8	8
5941D	SCUBA & DIVING EQUIPMENT	MAN	A	RETL	8	8
5941E	BAIT & TACKLE	MAN	A	RETL	8	8
5941F	BOWLING EQUIPMENT	MAN	A	RETL	8	8
5941G	EXERCISE EQUIPMENT	MAN	A	RETL	8	8
5941H	GOLF EQUIPMENT	MOD	A	RETL	8	8
5941I	TENNIS & SKI	MAN	A	RETL	8	8
5941J	BILLIARD STORES	MAN	A	RETL	8	8
5942	BOOKSTORES - NEW	MOD	A	RETL	8	8
5942A	BOOKSTORES - USED	MOD	A	RETL	8	8
5943	OFFICE SUPPLY	MOD	A	RETL	8	8
5943A	OFFICE SUPPLY SUPERSTORE	MOD	A	RETL	8	8
5944	JEWELRY	MOD	A	RETL	8	8
5944A	JEWELRY - COSTUME	MOD	A	RETL	8	8
5945	TOYS & GAMES	MOD	A	RETL	8	8
5945A	CERAMIC SHOP	MAN	A	RETL	8	8
5945B	HOBBY SHOP	MAN	A	RETL	8	8
5945C	ARTS & CRAFT STORE	MOD	A	RETL	8	8
5945D	ARTS & CRAFT BOOTH	MAN	A	RETL	8	8
5945E	VIDEO GAMES	MOD	A	RETL	8	8
5946	CAMERAS & CAMERA EQUIPMENT	MOD	A	RETL	8	8
5947	GIFT/NOVELTY STORES	MOD	A	RETL	8	8
5947A	CARDS - GREETING	MOD	A	RETL	8	8
5947B	CARDS - SPORTS COLLECTABLE	MAN	A	RETL	8	8
5947C	PARTY SUPPLIES	MAN	A	RETL	8	8
5947D	LINGERIE APPAREL AND NOVELTIES	MOD	A	RETL	8	8
5948	LUGGAGE & LEATHER GOODS	MOD	A	RETL	8	8
5949	FABRIC STORES	MOD	A	RETL	8	8
5949A	NEEDLEWORK STORE	MAN	A	RETL	8	8
5961	MAIL ORDER HOUSE	MAN	A	RETL	8	8
5962	VENDING MACHINES	MAN	A	RETL	6	6
5963	DIRECT SELLING ESTABLISHMENT	MAN	A	RETL	8	8
5984	BOTTLED GAS SALES	MAN	A	RETL	8	8
5989	FUEL DEALERS	MAN	A	RETL	8	8
5992	FLORISTS	MOD	A	RETL	8	8
5993	TOBACCO & PIPE SHOP	MOD	A	RETL	8	8
5993A	VAPOR / E CIG STORE	MOD	A	RETL	8	8
5994	NEWSSTAND & MAGAZINES	MAN	A	RETL	8	8
5994A	NEWSSTAND & MAGAZINES - ADULT	MAN	A	RETL	8	8
5995	OPTICAL GOODS	MOD	A	RETL	8	8
5995A	OPTICAL GOODS W/OPTOMETRIST	MAN	A	RETL	8	8
5999A	RETAIL NEC	MAN	A	RETL	8	8

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5999B	ART SUPPLIES	MAN	A	RETL	8	8
5999C	COSMETICS	MOD	A	RETL	8	8
5999D	FRAME & PICTURE SHOPS	MOD	A	RETL	8	8
5999E	COIN & STAMP DEALERS	MAN	A	RETL	8	8
5999F	GRAVE MARKERS	MAN	A	RETL	8	8
5999G	HEARING AIDS	MAN	A	RETL	8	8
5999H	HOT TUBS & SPAS	MAN	A	RETL	8	8
5999I	MOBILE PHONES & PAGERS	MOD	A	RETL	8	8
5999J	OFFICE MACHINERY & EQUIPMENT	MAN	A	RETL	8	8
5999K	PETS & PET SUPPLIES	MOD	A	RETL	8	8
5999L	TELEPHONE STORES	MAN	A	RETL	8	8
5999M	TROPHY SHOPS	MOD	A	RETL	8	8
5999N	FLAGS, BANNERS, PROMOTIONAL GOODS	MAN	A	RETL	8	8
5999P	MED EQUIP HOME CARE PRODUCT	MAN	A	RETL	8	8
5999Q	FLEA MARKET	MOD	A	RETL	8	8
5999R	SWIMMING POOL STORES	MOD	A	RETL	8	8
5999S	FOOD SPECIALTIES	MAN	A	RETL	8	8
5999T	MOBILE PHONE SALES & SERVICE	MAN	A	RETL	6	8
5999W	COSMETIC BATH & BODY PRODUCTS	MOD	A	RETL	8	8
6011	BANK, FINANCIAL INSTITUTION	MOD	A	FINC	8	8
6011A	BANK IN STORE	MOD	A	FINC	8	8
6011B	BANK - ATM MACHINES STAND ALONE	MAN	A	FINC	6	6
6035	SAVINGS INSTITUTION	MAN	A	FINC	8	8
6061	CREDIT UNION	MOD	A	FINC	8	8
6099B	CHECK CASHING SERVICE	MOD	A	FINC	8	8
6141	FINANCE CO 0-9999 SQ FT	MOD	A	FINC	8	8
6162	MORTGAGE CO 0-9999 SQ FT	MOD	A	FINC	8	8
6211	SECURITIES BROKER 0-9999 SQ FT	MOD	A	FINC	8	8
6411A	INSURANCE 0-999 SQ FT	MOD	A	FINC	8	8
6411B	INSURANCE 1000-2499 SQ FT	MOD	A	FINC	8	8
6411C	INSURANCE 2500-4999 SQ FT	MOD	A	FINC	8	8
6411D	INSURANCE 5000-9999 SQ FT	MOD	A	FINC	8	8
6513	APARTMENTS	MOD	A	FINC	8	8
6515	MOBILE HOME PARK OPERATORS	MOD	A	FINC	8	8
6531	REAL ESTATE AGENTS	MOD	A	FINC	8	8
6531A	MODEL HOMES AND SALES OFFC	MOD	A	FINC	8	8
6541	TITLE CO 0-9999 SQ FT	MOD	A	FINC	8	8
6541A	TITLE CO WITH PLANT	MAN	A	FINC	8	8
6552	LAND DEV CO 0-9999 SQ FT	MOD	A	FINC	8	8
6553	CEMETERY	MAN	A	FINC	8	8
6732	CHARITABLE ORGANIZATIONS EXEMPT ONLY	MAN	A	FINC	8	8
7011	HOTEL	MOD	A	SVCS	8	8
7011A	MOTEL	MOD	A	SVCS	8	8
7011B	BED & BREAKFAST	MAN	A	SVCS	8	8
7033	TRAILER PARKS AND CAMPSITES	MAN	A	SVCS	8	8
7211	LAUNDRIES - POWERED	MAN	A	SVCS	10	8
7212	DRY CLEANER - PICKUP STATION	MOD	A	SVCS	8	8
7213	LINEN SUPPLY	MAN	A	SVCS	10	8
7215	WASHATERIAS	MOD	A	SVCS	8	8
7215B	WASHATERIAS IN APT COMPLEX	MAN	A	SVCS	8	8
7216	DRY CLEANING - FULL PLANTS	MOD	A	SVCS	10	8
7217	CARPET & UPHOLSTRY CLEANER	MOD	A	SVCS	8	8
7219	ALTERATIONS & TAILOR SERVICE	MOD	A	SVCS	8	8
7221	PHOTO & PORTRAIT STUDIOS	MOD	A	SVCS	8	8
7221A	PHOTOGRAPHY - AERIAL	MAN	A	SVCS	8	8
7221B	PHOTOGRAPHY - FREELANCE	MAN	A	SVCS	8	8
7231	BEAUTY, HAIR STYLING SALON	MOD	A	SVCS	10	10
7241	BARBER SHOPS	MOD	A	SVCS	10	10
7251	REPAIR - SHOES	MAN	A	SVCS	8	8
7261	FUNERAL HOME	MOD	A	SVCS	8	8
7291	INCOME TAX SERVICE 0-9999 SQ FT	MOD	A	SVCS	8	8
7299	PERSONAL SERVICE - MISC	MAN	A	SVCS	8	8
7299A	APARTMENT LOCATORS	MAN	A	SVCS	8	8
7299B	RENTAL - CLOTHING	MAN	A	SVCS	8	8
7299C	ELECTROLYSIS SALONS	MAN	A	SVCS	8	8
7299D	MASSAGE THERAPY	MOD	A	SVCS	8	8
7299E	NAIL SALONS	MOD	A	SVCS	8	8
7299F	TANNING SALONS	MOD	A	SVCS	8	8
7299G	WEDDING CHAPEL SERVICES	MAN	A	SVCS	8	8
7299H	TATTOO SHOPS	MAN	A	SVCS	8	8
7299I	AUTO TITLE & TAG SERVICE	MAN	A	SVCS	8	8
7299J	SKIN CARE / FACIAL SERVICE	MOD	A	SVCS	8	8
7311	ADVERTISING AGENCIES	MOD	A	SVCS	8	8

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7312	ADVERTISING OUTDOOR	MAN	A	SVCS	8	8
7312A	BILLBOARDS	MAN	S	SVCS	20	20
7322	COLLECTION AGENCIES 0-9999 SQ FT	MOD	A	SVCS	8	8
7323	CREDIT REPORTING SERVICE	MAN	A	SVCS	8	8
7331	DIRECT MAIL ADVERTISING SERVICE	MAN	A	SVCS	12	8
7331A	MAILING SERVICE	MAN	A	SVCS	8	8
7334	PHOTOCOPYING SERVICE	MOD	A	SVCS	8	8
7334A	BLUEPRINT & MAP SERVICE	MOD	A	SVCS	8	8
7336	GRAPHIC ART & DESIGN	MOD	A	SVCS	8	8
7338	SECRETARIAL/BUSINESS SVC 0-9999 SQ FT	MAN	A	SVCS	8	8
7342	EXTERMINATOR, PEST CONTROL	MOD	A	SVCS	8	8
7349	JANITORIAL & CLEANING SERVICE	MOD	A	SVCS	8	8
7352	RENTAL - MEDICAL EQUIPMENT	MAN	A	SVCS	8	8
7353	RENTAL - HEAVY CONSTR EQ	MAN	A	SVCS	8	8
7359	RENTAL - EQUIPMENT NEC	MAN	A	SVCS	6	6
7359B	RENTAL - ELECTRONICS, APPLIANCE, FURNITURE	MOD	A	SVCS	4	4
7361	EMPLOYMENT AGENCY 0-9999 SQ FT	MOD	A	SVCS	8	8
7363A	MODELING STUDIOS / ADULT ENTERTAINMENT	MAN	A	SVCS	8	8
7363B	MODELING AGENCY	MAN	A	SVCS	8	8
7371	COMPUTER PROGRAMMING SERVICE	MAN	A	SVCS	8	8
7373	COMPUTER INTEGRATED SYSTEM DESIGN	MAN	A	SVCS	10	6
7374	DATA PROCESSING SERVICES	MAN	A	SVCS	8	8
7377A	COMPUTER RENTAL & LEASING	MAN	A	SVCS	8	8
7378	COMPUTER MAINTENANCE & REPAIR	MOD	A	SVCS	8	8
7379	COMPUTER RELATED SERVICES NEC	MAN	A	SVCS	8	8
7381	SECURITY & PRIVATE INVEST	MOD	A	SVCS	8	8
7382	SECURITY SYSTEMS SERVICES BURGLAR & FIRE	MOD	A	SVCS	8	8
7384	PHOTOFINISHING LABS	MAN	A	SVCS	5	8
7384A	PHOTOFINISHING DROP BOOTHS	MAN	A	SVCS	8	8
7389	BUSINESS SERVICES - MISC	MAN	A	SVCS	8	8
7389A	AUCTION SERVICES	MAN	A	SVCS	8	8
7389C	INTERIOR DECORATORS	MOD	A	SVCS	8	8
7389D	POOL CARE SERVICE	MAN	A	SVCS	8	8
7389E	TELEPHONE ANSWERING SVC 0-9999 SQ FT	MAN	A	SVCS	8	8
7389G	SIGN PAINTING	MAN	A	SVCS	8	8
7389I	AUCTION SVC - INS/AUTO	MAN	A	SVCS	8	8
7389J	INTERIOR DESIGN SHOWROOM	MAN	A	SVCS	8	8
7513	RENTAL - TRUCK	MAN	A	SVCS	8	8
7514	RENTAL - AUTO OFFICE ONLY	MOD	A	SVCS	8	8
7514A	RENTAL - AUTO	MAN	A	SVCS	8	8
7519	RENTAL - TRAILER	MAN	A	SVCS	8	8
7521	AUTO PARKING	MAN	A	SVCS	8	8
7532	AUTO PAINT & BODY	MOD	A	SVCS	8	8
7532A	AUTO TRIM REPAIR	MAN	A	SVCS	8	8
7532B	AUTO CUSTOMIZING	MAN	A	SVCS	8	8
7532C	AUTO RUST PROOFING	MAN	A	SVCS	8	8
7533	AUTO REPAIR - BRAKE/MUFFLER	MOD	A	SVCS	8	8
7534	TIRE RETREADING AND REPAIR	MAN	A	SVCS	8	8
7536	AUTO GLASS	MAN	A	SVCS	8	8
7537	AUTO TRANSMISSION REPAIR	MOD	A	SVCS	8	8
7538	AUTO REPAIR - GENERAL	MOD	A	SVCS	8	8
7538A	AUTO REPAIR - RADIATOR	MAN	A	SVCS	8	8
7539	AUTO REPAIR - NEC	MAN	A	SVCS	8	8
7542A	CAR WASH - MANUAL	MOD	A	SVCS	8	8
7542B	CAR WASH - SUPER	MOD	A	SVCS	8	8
7542C	AUTO DETAIL	MOD	A	SVCS	8	8
7549	AUTO SERVICES NEC	MAN	A	SVCS	8	8
7549A	WRECKER SERVICE	MAN	A	SVCS	8	8
7549D	AUTO INSPECTION SERVICE	MAN	A	SVCS	8	8
7549E	AUTO WINDOW TINTING	MAN	A	SVCS	8	8
7549F	AUTO REPAIR - QUICK LUBE	MOD	A	SVCS	8	8
7622	REPAIR - TV & RADIO	MOD	A	SVCS	8	8
7623	A/C & HEATING SERVICE	MOD	A	SVCS	8	8
7629	REPAIR - ELECTRICAL	MAN	A	SVCS	8	8
7629A	REPAIR - APPLIANCE	MOD	A	SVCS	8	8
7629B	REPAIR - OFFICE MACH/EQUIP	MAN	A	SVCS	8	8
7631	REPAIR JEWELRY/WATCH/CLOCK	MOD	A	SVCS	8	8
7641	REPAIR - FURNITURE & RE-UPHOLSTERY	MOD	A	SVCS	8	8
7692A	WELDING REPAIR & SVC	MOD	A	SVCS	8	8
7694	ARMATURE REWINDING SHOPS	MAN	A	SVCS	8	8
7699	REPAIR SERVICES NEC	MAN	A	SVCS	8	8
7699A	REPAIR ENGINE EXCEPT AUTO	MAN	A	SVCS	8	8
7699B	GUNSMITH	MAN	A	SVCS	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
7699C	REPAIR LAWNMOWER SALES & SVC	MOD	A	SVCS	8	8
7699D	LOCKSMITH & KEY	MAN	A	SVCS	8	8
7699E	TAXIDERMY	MAN	A	SVCS	8	8
7812	MOVIE & VIDEO PRODUCTION	MOD	A	SVCS	6	8
7822	MOVIE & TAPE DISTRIBUTION	MAN	A	SVCS	8	8
7832	THEATRE - INDOOR	MOD	A	SVCS	8	8
7841	VIDEO TAPE RENTALS & SALES	MAN	A	SVCS	8	3
7911	DANCE HALLS - STUDIOS - SCHOOL	MOD	A	SVCS	8	8
7911A	DANCE HALLS - BANQUET OR RECEPTION	MAN	A	SVCS	8	8
7922	THEATER - EXCEPT MOTION	MAN	A	SVCS	8	8
7933	BOWLING ALLEYS	MOD	A	SVCS	8	8
7941	CLUBS - PROFESSIONAL SPORTS	MAN	A	SVCS	8	8
7948	RACE TRACK	MAN	A	SVCS	8	8
7991	CLUBS - PHYSICAL FITNESS GYM	MOD	A	SVCS	8	8
7991A	AEROBIC CENTERS	MAN	A	SVCS	8	8
7991B	CROSSFIT - FULL BODY WORKOUT	MOD	A	SVCS	8	8
7991C	CLUBS - PHYSICAL FITNESS WITHOUT GYM EQUIPMENT	MAN	A	SVCS	8	8
7992	PUBLIC GOLF COURSES	MAN	A	SVCS	8	8
7993	GAME ROOMS	MOD	A	SVCS	4	4
7993A	AMUSEMENT MACHINES	MAN	A	SVCS	4	4
7996	AMUSEMENT PARKS	MAN	A	SVCS	8	8
7997	CLUBS - PRIVATE SPORTS	MAN	A	SVCS	8	8
7997A	CLUBS - COUNTRY	MAN	A	SVCS	8	8
7999	AMUSEMENT & RECREATION NEC	MAN	A	SVCS	4	4
7999A	GOLF DRIVING RANGE & MINIATURE GOLF	MAN	A	SVCS	8	8
7999B	ROLLER & ICE SKATING	MAN	A	SVCS	8	8
7999C	MARTIAL ARTS STUDIOS	MOD	A	SVCS	8	8
7999D	POOL HALLS	MOD	A	SVCS	8	8
7999E	GO CARTS & RACE TRACKS	MAN	A	SVCS	8	8
7999F	TICKET BROKERS	MAN	A	SVCS	8	8
7999G	SHOOTING RANGES	MAN	A	SVCS	8	8
7999H	BINGO PARLORS	MAN	A	SVCS	8	8
7999I	GYMNASTIC SCHOOLS	MAN	A	SVCS	8	8
8011	DOCTOR	MOD	A	SVCS	8	8
8011A	DOCTOR - PSYCHIATRIST	MOD	A	SVCS	8	8
8011B	DOCTOR - CLINICS	MOD	A	SVCS	8	8
8011C	DOCTOR - OPHTHALMOLOGIST	MOD	A	SVCS	8	8
8021	DENTIST	MOD	A	SVCS	8	8
8021A	DENTIST - ORTHODONTIST	MOD	A	SVCS	8	8
8041	DOCTOR - CHIROPRACTOR	MOD	A	SVCS	8	8
8042	DOCTOR - OPTOMETRIST	MOD	A	SVCS	8	8
8043	DOCTOR - PODIATRIST	MOD	A	SVCS	8	8
8049	HEALTH PRACTITIONER NEC	MAN	A	SVCS	8	8
8049A	ACUPUNCTURIST	MOD	A	SVCS	8	8
8049B	PSYCHOLOGIST 0-9999 SQ FT	MOD	A	SVCS	8	8
8051	NURSING HOME SKILLED CARE	MOD	A	SVCS	8	8
8052	NURSING HOME INTERMEDIATE CARE	MOD	A	SVCS	8	8
8052A	RETIREMENT APTS - ASSISTED LIVING	MAN	A	SVCS	8	8
8052B	RETIREMENT APTS/W FOOD SVC	MAN	A	SVCS	8	8
8059	NURSING - PERSONAL CARE FACILITIES	MOD	A	SVCS	8	8
8062	HOSPITAL GENERAL	MAN	A	SVCS	8	8
8062A	HOSPITAL OUTPATIENT	MOD	A	SVCS	8	8
8062B	HOSPITAL PHYSICAL THERAPY	MAN	A	SVCS	8	8
8062E	MEDICAL CENTER DEVELOPMENT	MAN	A	SVCS	8	8
8063	HOSPITAL PSYCHIATRIC	MAN	A	SVCS	8	8
8071	LABORATORIES MEDICAL	MOD	A	SVCS	8	8
8072	LABORATORIES DENTAL	MOD	A	SVCS	8	8
8092A	KIDNEY DIALYSIS CENTERS	MOD	A	SVCS	8	8
8093	CLINICS - GENERAL MEDICAL	MOD	A	SVCS	8	8
8093A	CLINICS - WEIGHT - SMOKING - ALCOHOL	MOD	A	SVCS	8	8
8093B	CLINICS - PHYSICAL THERAPY	MOD	A	SVCS	8	8
8099	HEALTH & ALLIED SERVICES	MOD	A	SVCS	8	8
8099A	BLOOD BANK CENTER	MAN	A	SVCS	8	8
8099B	LABORATORIES MEDICAL X-RAY	MAN	A	SVCS	8	8
8111	ATTORNEYS, LEGAL SERVICES	MOD	A	SVCS	8	8
8211	SCHOOL - ELEMENTARY/SECOND	MAN	A	SVCS	8	8
8211E	SCHOOL - NON-PROFIT	MAN	A	SVCS	8	8
8221	COLLEGES, UNIVERSITIES & PROFESSIONAL SCHOOLS	MAN	A	SVCS	10	6
8231	LIBRARIES	MAN	A	SVCS	8	8
8243	SCHOOL - DATA PROCESSING	MAN	A	SVCS	8	8
8244B	SCHOOL - BUS & SECRETARIAL	MAN	A	SVCS	8	8
8249	SCHOOL - TRADE/VOCATIONAL	MOD	A	SVCS	8	8
8299	SCHOOL - EDUCATIONAL NEC	MAN	A	SVCS	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
8299A	SCHOOL - DRIVING	MAN	A	SVCS	8	8
8299B	SCHOOL - MUSIC	MAN	A	SVCS	8	8
8322	SOCIAL SERVICE INDV/FAMILY	MAN	A	SVCS	8	8
8322A	COUNSELING CENTERS 0-9999 SQ FT	MOD	A	SVCS	8	8
8322B	COUNSELING CENTERS - 10000+ SQ FT	MAN	A	SVCS	8	8
8322E	YOUTH DEVELOPMENT ORGANIZATION	MAN	A	SVCS	8	8
8351	DAYCARE CENTER	MOD	A	SVCS	8	8
8362	HALFWAY HOUSES	MAN	A	SVCS	8	8
8412	MUSEUMS	MAN	A	SVCS	8	8
8412A	ART GALLERY	MAN	A	SVCS	8	8
8412B	ARTISTS	MAN	A	SVCS	8	8
8412C	CONSIGNED ART INVENTORY	MAN	A	SVCS	8	8
8621	PROFESSIONAL ORGANIZATIONS	MAN	A	SVCS	8	8
8621E	PROFESSIONAL ORGANIZATION - EXEMPT	MAN	A	SVCS	8	8
8631	LABOR UNIONS	MAN	A	SVCS	8	8
8641	CLUBS - CIVIC - SOCIAL - ASSOC	MAN	A	SVCS	8	8
8641A	HOMEOWNERS ASSOCIATIONS	MAN	A	SVCS	8	8
8641C	CLUBS - COMMUNITY SERVICE EXEMPT ONLY	MAN	A	SVCS	8	8
8641E	VETERANS ORGANIZATIONS EXEMPT ONLY	MAN	A	SVCS	8	8
8661	RELIGIOUS ORGANIZATIONS - TAXABLE	MAN	A	SVCS	8	8
8661E	RELIGIOUS ORGANIZATIONS - EXEMPT ONLY	MAN	A	SVCS	8	8
8699A	MEMBERSHIP ORGANIZATIONS	MAN	A	SVCS	8	8
8699B	ATHLETIC ASSOCIATIONS	MAN	A	SVCS	8	8
8711A	ENGINEERING SERVICES	MOD	A	SVCS	8	8
8711B	ENGINEERING MARINE SVC	MAN	A	SVCS	8	8
8712	ARCHITECTURAL/DRAFTING SVC	MOD	A	SVCS	8	8
8712A	ENGINEERING CONSULTANTS	MOD	A	SVCS	8	8
8713	SURVEYING SERVICES	MAN	A	SVCS	8	8
8721A	ACCOUNTING & BOOKKEEPING 0-999 SQ FT	MOD	A	SVCS	8	8
8721B	ACCOUNTING & BOOKKEEPING 1000-2499 SQ FT	MOD	A	SVCS	8	8
8721C	ACCOUNTING & BOOKKEEPING 2500-4999 SQ FT	MOD	A	SVCS	8	8
8721D	ACCOUNTING & BOOKKEEPING 5000-9999 SQ FT	MOD	A	SVCS	8	8
8731A	RESEARCH & DEVELOPMENT	MAN	A	SVCS	8	8
8733K	RESEARCH SCIENTIFIC - EXEMPT	MAN	A	SVCS	8	8
8734A	LABORATORIES TESTING	MOD	A	SVCS	8	8
8937	EXECUTIVE SUITE TENANTS	MOD	A	SVCS	8	8
8938	EXECUTIVE SUITE OPERATORS	MAN	A	SVCS	8	8
8939A	OFFICE - GENERAL 0-999 SQ FT	MOD	A	SVCS	8	8
8939B	OFFICE - GENERAL 1000-2499 SQ FT	MOD	A	SVCS	8	8
8939C	OFFICE - GENERAL 2500-4999 SQ FT	MOD	A	SVCS	8	8
8939D	OFFICE - GENERAL 5000-9999 SQ FT	MOD	A	SVCS	8	8
8939E	BUSINESS IN RESIDENCE	MAN	A	SVCS	8	8
8939N	OFFICE - WAREHOUSE OFFICE AT PPT N	MAN	A	SVCS	8	8
8939P	OFFICE - PIPESTOCK OFFICE AT PPT P	MAN	A	SVCS	8	8
8940	OFFICE - GENERAL 10000+ SQ FT	MOD	A	SVCS	8	8
8940A	OFFICE - GENERAL NEC	MAN	A	SVCS	8	8
8999A	MANUFACTURERS REPS	MAN	A	SVCS	8	8
9199F	GOVERNMENT - FEDERAL	MAN	A	GOVT	8	8
9199L	GOVERNMENT - LOCAL	MAN	A	GOVT	8	8
9199S	GOVERNMENT - STATE	MAN	A	GOVT	8	8
9223	CORRECTIONAL INSTITUTIONS	MAN	A	GOVT	8	8
9661	SPACE RESEARCH AND TECHNOLOGY - GOVERNMENT	MAN	A	GOVT	10	6
9721A	GOVT. - FOREIGN CONSULATES	MAN	A	GOVT	8	8
9999E	BUSINESS NEC EXEMPT UNDER SEC 11.14	MAN	A	GOVT	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
5075	A/C & HEATING EQUIPMENT & SUPPLIES	MOD	A	WHSL	8	8
7623	A/C & HEATING SERVICE	MOD	A	SVCS	8	8
8721A	ACCOUNTING & BOOKKEEPING 0-999 SQ FT	MOD	A	SVCS	8	8
8721B	ACCOUNTING & BOOKKEEPING 1000-2499 SQ FT	MOD	A	SVCS	8	8
8721C	ACCOUNTING & BOOKKEEPING 2500-4999 SQ FT	MOD	A	SVCS	8	8
8721D	ACCOUNTING & BOOKKEEPING 5000-9999 SQ FT	MOD	A	SVCS	8	8
8049A	ACUPUNCTURIST	MOD	A	SVCS	8	8
7311	ADVERTISING AGENCIES	MOD	A	SVCS	8	8
7312	ADVERTISING OUTDOOR	MAN	A	SVCS	8	8
5199B	ADVERTISING SPECIALITIES	MAN	A	WHSL	8	8
7991A	AEROBIC CENTERS	MAN	A	SVCS	8	8
4512B	AIR CARGO HANDLING	MAN	A	TRNS	8	8
4513A	AIR COURIER SERVICES	MAN	G	TRNS	10	8
4522	AIR TRANSPORTATION, NON-SCHEDULED	MAN	H	TRNS	12	10
4512	AIR TRANSPORTATION, SCHEDULED	MAN	G	TRNS	15	15
5599B	AIRCRAFT DEALERS	MAN	A	RETL	8	8
4512C	AIRLINES - COMMERCIAL	MAN	A	TRNS	8	12
4581	AIRPORTS, TERMINALS & SERVICES	MAN	A	TRNS	8	8
7219	ALTERATIONS & TAILOR SERVICE	MOD	A	SVCS	8	8
4119A	AMBULANCE SERVICE	MAN	A	TRNS	8	8
7999	AMUSEMENT & RECREATION NEC	MAN	A	SVCS	4	4
7993A	AMUSEMENT MACHINES	MAN	A	SVCS	4	4
7996	AMUSEMENT PARKS	MAN	A	SVCS	8	8
0752C	ANIMAL BREEDERS	MAN	A	AGRI	10	8
0752	ANIMAL SPECIALTY SVC NEC	MAN	A	AGRI	10	8
5932A	ANTIQUA SHOP	MOD	A	RETL	8	8
7299A	APARTMENT LOCATORS	MAN	A	SVCS	8	8
6513	APARTMENTS	MOD	A	FINC	8	8
5722A	APPLIANCES & ELECTRONICS	MOD	A	RETL	8	8
5722	APPLIANCES NEW	MOD	A	RETL	8	8
5722C	APPLIANCES USED	MAN	A	RETL	8	8
8712	ARCHITECTURAL/DRAFTING SVC	MOD	A	SVCS	8	8
7694	ARMATURE REWINDING SHOPS	MAN	A	SVCS	8	8
8412A	ART GALLERY	MAN	A	SVCS	8	8
5999B	ART SUPPLIES	MAN	A	RETL	8	8
8412B	ARTISTS	MAN	A	SVCS	8	8
5945D	ARTS & CRAFT BOOTH	MAN	A	RETL	8	8
5945C	ARTS & CRAFT STORE	MOD	A	RETL	8	8
8699B	ATHLETIC ASSOCIATIONS	MAN	A	SVCS	8	8
8111	ATTORNEYS, LEGAL SERVICES	MOD	A	SVCS	8	8
7389A	AUCTION SERVICES	MAN	A	SVCS	8	8
7389I	AUCTION SVC - INS/AUTO	MAN	A	SVCS	8	8
5531	AUTO & HOME SUPPLY	MAN	A	RETL	8	8
5012	AUTO & OTHER MOTOR VEHICLE	MAN	A	WHSL	8	8
7532B	AUTO CUSTOMIZING	MAN	A	SVCS	8	8
0004F	AUTO DEALER - FRANCHISE ONLY	MAN	Q	EXCP	8	8
5599	AUTO DEALER NEC	MAN	A	RETL	8	8
5511	AUTO DEALER NEW	MAN	A	RETL	8	8
5012W	AUTO DEALER USED	MAN	A	WHSL	8	8
5521	AUTO DEALER USED	MOD	A	RETL	8	8
5521A	AUTO DEALER USED CLASSIC	MAN	A	RETL	8	8
7542C	AUTO DETAIL	MOD	A	SVCS	8	8
7536	AUTO GLASS	MAN	A	SVCS	8	8
7549D	AUTO INSPECTION SERVICE	MAN	A	SVCS	8	8
7532	AUTO PAINT & BODY	MOD	A	SVCS	8	8
7521	AUTO PARKING	MAN	A	SVCS	8	8
5531B	AUTO PARTS	MOD	A	RETL	8	8
5013	AUTO PARTS NEW	MOD	A	WHSL	8	8
5015	AUTO PARTS USED	MAN	A	WHSL	8	8
7533	AUTO REPAIR - BRAKE/MUFFLER	MOD	A	SVCS	8	8
7538	AUTO REPAIR - GENERAL	MOD	A	SVCS	8	8
7539	AUTO REPAIR - NEC	MAN	A	SVCS	8	8
7549F	AUTO REPAIR - QUICK LUBE	MOD	A	SVCS	8	8
7538A	AUTO REPAIR - RADIATOR	MAN	A	SVCS	8	8
7532C	AUTO RUST PROOFING	MAN	A	SVCS	8	8
5093A	AUTO SALVAGE	MAN	A	WHSL	8	8
7549	AUTO SERVICES NEC	MAN	A	SVCS	8	8
7299I	AUTO TITLE & TAG SERVICE	MAN	A	SVCS	8	8
7537	AUTO TRANSMISSION REPAIR	MOD	A	SVCS	8	8
7532A	AUTO TRIM REPAIR	MAN	A	SVCS	8	8
7549E	AUTO WINDOW TINTING	MAN	A	SVCS	8	8
5461	BAGELS	MOD	A	RETL	8	8
5941E	BAIT & TACKLE	MAN	A	RETL	8	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
5461B	BAKERY - BAKE & SELL	MOD	A	RETL	8	8
5461D	BAKERY - COOKIES BAKE & SELL	MOD	A	RETL	8	8
5461C	BAKERY - SELL ONLY	MAN	A	RETL	8	8
6011B	BANK - ATM MACHINES STAND ALONE	MAN	A	FINC	6	6
6011A	BANK IN STORE	MOD	A	FINC	8	8
6011	BANK, FINANCIAL INSTITUTION	MOD	A	FINC	8	8
7241	BARBER SHOPS	MOD	A	SVCS	10	10
5087C	BEAUTY & BARBER SUPPLY	MOD	A	WHSL	8	8
7231	BEAUTY, HAIR STYLING SALON	MOD	A	SVCS	10	10
7011B	BED & BREAKFAST	MAN	A	SVCS	8	8
5922A	BEER & WINE - INV ONLY	MOD	A	RETL	8	8
5181	BEVERAGES - BEER/ALE	MAN	A	WHSL	8	8
5149B	BEVERAGES - COLA	MAN	A	WHSL	8	8
5182	BEVERAGES/WINE - DISTILLED	MAN	A	WHSL	8	8
5941A	BICYCLE SHOP	MOD	A	RETL	8	8
7312A	BILLBOARDS	MAN	S	SVCS	20	20
5941J	BILLIARD STORES	MAN	A	RETL	8	8
7999H	BINGO PARLORS	MAN	A	SVCS	8	8
8099A	BLOOD BANK CENTER	MAN	A	SVCS	8	8
7334A	BLUEPRINT & MAP SERVICE	MOD	A	SVCS	8	8
5551	BOAT DEALERS	MAN	A	RETL	8	8
5192	BOOKS PERIODICALS NEWSPAPER	MAN	A	WHSL	8	8
5942	BOOKSTORES - NEW	MOD	A	RETL	8	8
5942A	BOOKSTORES - USED	MOD	A	RETL	8	8
5984	BOTTLED GAS SALES	MAN	A	RETL	8	8
7933	BOWLING ALLEYS	MOD	A	SVCS	8	8
5941F	BOWLING EQUIPMENT	MAN	A	RETL	8	8
5211C	BRICK & CONCRETE SUPPLIES	MAN	A	RETL	8	8
5032	BRICK, SAND, & GRAVEL	MAN	A	WHSL	8	8
4142	BUS CHARTER - NOT LOCAL	MAN	A	TRNS	8	8
4141A	BUS CHARTER SERVICE LOCAL	MAN	A	TRNS	8	8
4173	BUS TERMINAL & SERVICE	MAN	A	TRNS	8	8
8939E	BUSINESS IN RESIDENCE	MAN	A	SVCS	8	8
9999E	BUSINESS NEC EXEMPT UNDER SEC 11.14	MAN	A	GOVT	8	8
7389	BUSINESS SERVICES - MISC	MAN	A	SVCS	8	8
0001	BUSINESS TYPE UNKNOWN	MAN	A	EXCP	8	8
5043	CAMERA/PHOTO SUPPLY	MAN	A	WHSL	8	8
5946	CAMERAS & CAMERA EQUIPMENT	MOD	A	RETL	8	8
5441	CANDY & NUTS	MOD	A	RETL	8	8
5731C	CAR STEREO	MOD	A	RETL	8	8
7542A	CAR WASH - MANUAL	MOD	A	SVCS	8	8
7542B	CAR WASH - SUPER	MOD	A	SVCS	8	8
5947A	CARDS - GREETING	MOD	A	RETL	8	8
5947B	CARDS - SPORTS COLLECTABLE	MAN	A	RETL	8	8
7217	CARPET & UPHOLSTRY CLEANER	MOD	A	SVCS	8	8
5087B	CASKET & MORTICIAN SUPPLY	MAN	A	WHSL	8	8
5399A	CATALOG SHOWROOMS	MAN	A	RETL	8	8
6553	CEMETERY	MAN	A	FINC	8	8
5945A	CERAMIC SHOP	MAN	A	RETL	8	8
6732	CHARITABLE ORGANIZATIONS EXEMPT ONLY	MAN	A	FINC	8	8
6099B	CHECK CASHING SERVICE	MOD	A	FINC	8	8
5169A	CHEMICAL & ALLIED PRODUCTS	MOD	A	WHSL	8	8
5719C	CHINA & CRYSTAL	MAN	A	RETL	8	8
8093	CLINICS - GENERAL MEDICAL	MOD	A	SVCS	8	8
8093B	CLINICS - PHYSICAL THERAPY	MOD	A	SVCS	8	8
8093A	CLINICS - WEIGHT - SMOKING - ALCOHOL	MOD	A	SVCS	8	8
5136	CLOTHING	MAN	A	WHSL	8	8
5932B	CLOTHING - USED	MAN	A	RETL	8	8
5621A	CLOTHING BRIDAL	MOD	A	RETL	8	8
5641	CLOTHING CHILDREN/INFANT	MOD	A	RETL	8	8
5651	CLOTHING FAMILY	MOD	A	RETL	8	8
5632A	CLOTHING FUR	MAN	A	RETL	8	8
5621B	CLOTHING MATERNITY	MOD	A	RETL	8	8
5611	CLOTHING MENS & BOYS	MOD	A	RETL	8	8
5699	CLOTHING MISC	MAN	A	RETL	8	8
5664	CLOTHING SHOES - ATHLETIC	MOD	A	RETL	8	8
5661	CLOTHING SHOES - FAMILY	MOD	A	RETL	8	8
5663	CLOTHING SHOES - MEN	MOD	A	RETL	8	8
5662	CLOTHING SHOES - WOMEN	MOD	A	RETL	8	8
5699D	CLOTHING T-SHIRTS	MOD	A	RETL	8	8
5699B	CLOTHING UNIFORMS	MOD	A	RETL	8	8
5699A	CLOTHING WESTERN WEAR	MOD	A	RETL	8	8
5621	CLOTHING WOMENS	MOD	A	RETL	8	8

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5632	CLOTHING WOMENS ACCESSORY	MOD	A	RETL	8	8
5632B	CLOTHING WOMENS INTIMATE APPAREL	MOD	A	RETL	8	8
8641	CLUBS - CIVIC - SOCIAL - ASSOC	MAN	A	SVCS	8	8
8641C	CLUBS - COMMUNITY SERVICE EXEMPT ONLY	MAN	A	SVCS	8	8
7997A	CLUBS - COUNTRY	MAN	A	SVCS	8	8
7991	CLUBS - PHYSICAL FITNESS GYM	MOD	A	SVCS	8	8
7991C	CLUBS - PHYSICAL FITNESS WITHOUT GYM EQUIPMENT	MAN	A	SVCS	8	8
7997	CLUBS - PRIVATE SPORTS	MAN	A	SVCS	8	8
7941	CLUBS - PROFESSIONAL SPORTS	MAN	A	SVCS	8	8
5999E	COIN & STAMP DEALERS	MAN	A	RETL	8	8
7322	COLLECTION AGENCIES 0-9999 SQ FT	MOD	A	SVCS	8	8
8221	COLLEGES, UNIVERSITIES & PROFESSIONAL SCHOOLS	MAN	A	SVCS	10	6
5046A	COMMERCIAL EQUIPMENT NEC	MAN	A	WHSL	8	8
5045	COMPUTER & SOFTWARE	MOD	A	WHSL	8	8
5734	COMPUTER & SOFTWARE	MOD	A	RETL	8	8
0006	COMPUTER EQUIPMENT	MOD	A	EXCP	8	8
7373	COMPUTER INTEGRATED SYSTEM DESIGN	MAN	A	SVCS	10	6
7378	COMPUTER MAINTENANCE & REPAIR	MOD	A	SVCS	8	8
7371	COMPUTER PROGRAMMING SERVICE	MAN	A	SVCS	8	8
5734R	COMPUTER RELATED PRODUCTS	MAN	A	RETL	8	8
7379	COMPUTER RELATED SERVICES NEC	MAN	A	SVCS	8	8
7377A	COMPUTER RENTAL & LEASING	MAN	A	SVCS	8	8
5734A	COMPUTER SOFTWARE PREPACKAGED	MAN	A	RETL	8	8
5145	CONFECTIONERY	MAN	A	WHSL	8	8
8412C	CONSIGNED ART INVENTORY	MAN	A	SVCS	8	8
1622A	CONSTRUCTION - BRIDGES & ELEVATED HWY	MAN	A	CNST	10	10
1542A	CONSTRUCTION - COMMERCIAL	MOD	A	CNST	8	8
1629	CONSTRUCTION - HEAVY NEC	MAN	A	CNST	10	10
1611A	CONSTRUCTION - HWY & STREET	MAN	A	CNST	10	10
1611B	CONSTRUCTION - HWY & STREET (SITE ONLY)	MAN	A	CNST	10	10
5039A	CONSTRUCTION - MATERIALS NEC	MAN	A	WHSL	8	8
1522	CONSTRUCTION - RESIDENTIAL	MOD	A	CNST	6	8
1623A	CONSTRUCTION - UTIL LINES	MAN	A	CNST	10	10
1751	CONTRACTOR - CARPENTRY WORK	MOD	A	CNST	6	8
1771	CONTRACTOR - CONCRETE WORK	MOD	A	CNST	6	8
1742	CONTRACTOR - DRYWALL & INSULATION	MAN	A	CNST	6	8
1731	CONTRACTOR - ELECTRICAL	MAN	A	CNST	6	8
1799B	CONTRACTOR - FENCE COMPANY	MAN	A	CNST	6	8
1752	CONTRACTOR - FLOOR LAYING	MOD	A	CNST	6	8
1793	CONTRACTOR - GLASS AND GLAZE	MAN	A	CNST	6	8
1741	CONTRACTOR - MASONRY	MAN	A	CNST	6	8
1711A	CONTRACTOR - MECHANICAL	MAN	A	CNST	6	8
1721	CONTRACTOR - PAINT & PAPER HANGING	MAN	A	CNST	6	8
1711	CONTRACTOR - PLUMBING	MOD	A	CNST	6	8
1761	CONTRACTOR - ROOFING, SIDING, SHEET METAL	MOD	A	CNST	6	8
1799A	CONTRACTOR - SPECIAL TRADE	MAN	A	CNST	6	8
1791	CONTRACTOR - STEEL ERECTION	MAN	A	CNST	8	8
1799D	CONTRACTOR - SWIMMING POOL	MAN	A	CNST	6	8
1781	CONTRACTOR - WATER WELL	MAN	A	CNST	15	12
5411H	CONVEN STORE /NO GAS SEPARATE OWNERS	MAN	A	RETL	8	8
5411D	CONVEN STORE /NO GAS SOLE OWNER	MOD	A	RETL	8	8
5411J	CONVEN STORE W/GAS SEPARATE OWNERS	MAN	A	RETL	8	8
5411E	CONVEN STORE W/GAS SOLE OWNER (CHAIN)	MOD	A	RETL	8	8
9223	CORRECTIONAL INSTITUTIONS	MAN	A	GOVT	8	8
5999W	COSMETIC BATH & BODY PRODUCTS	MOD	A	RETL	8	8
5999C	COSMETICS	MOD	A	RETL	8	8
8322B	COUNSELING CENTERS - 10000+ SQ FT	MAN	A	SVCS	8	8
8322A	COUNSELING CENTERS 0-9999 SQ FT	MOD	A	SVCS	8	8
4215	COURIER SERVICE	MOD	A	TRNS	8	8
4513	COURIER SERVICE - AIR	MAN	A	TRNS	10	8
7323	CREDIT REPORTING SERVICE	MAN	A	SVCS	8	8
6061	CREDIT UNION	MOD	A	FINC	8	8
7991B	CROSSFIT - FULL BODY WORKOUT	MOD	A	SVCS	8	8
5143A	DAIRY PRODUCTS	MAN	A	WHSL	8	8
7911A	DANCE HALLS - BANQUET OR RECEPTION	MAN	A	SVCS	8	8
7911	DANCE HALLS - STUDIOS - SCHOOL	MOD	A	SVCS	8	8
7374	DATA PROCESSING SERVICES	MAN	A	SVCS	8	8
8351	DAYCARE CENTER	MOD	A	SVCS	8	8
0004B	DEALER BOAT INVENTORY	MAN	Q	EXCP	8	8
0004A	DEALER MOTOR VEHICLE INV	MAN	Q	EXCP	8	8
0004X	DEALER MOTOR VEHICLE INV NON-FILING	MAN	Q	EXCP	8	8
8021	DENTIST	MOD	A	SVCS	8	8
8021A	DENTIST - ORTHODONTIST	MOD	A	SVCS	8	8

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5311	DEPARTMENT STORES	MOD	A	RETL	8	8
7331	DIRECT MAIL ADVERTISING SERVICE	MAN	A	SVCS	12	8
5963	DIRECT SELLING ESTABLISHMENT	MAN	A	RETL	8	8
5211E	DIRT YARDS	MAN	A	RETL	10	8
5311A	DISCOUNT DEPARTMENT STORES	MOD	A	RETL	8	8
5651A	DISTRIBUTION WAREHOUSE - CLOTHING	MAN	A	RETL	8	8
5311B	DISTRIBUTION WAREHOUSE - DEPARTMENT STORE	MAN	A	RETL	8	8
5712A	DISTRIBUTION WAREHOUSE - FURNITURE	MAN	A	RETL	8	8
5411I	DISTRIBUTION WAREHOUSE - GROCERY	MAN	A	RETL	8	8
4226C	DISTRIBUTION WAREHOUSE - NEWSPAPER	MAN	A	TRNS	8	8
4226D	DISTRIBUTION WAREHOUSE NEC	MAN	A	TRNS	8	8
8011	DOCTOR	MOD	A	SVCS	8	8
8041	DOCTOR - CHIROPRACTOR	MOD	A	SVCS	8	8
8011B	DOCTOR - CLINICS	MOD	A	SVCS	8	8
8011C	DOCTOR - OPHTHALMOLOGIST	MOD	A	SVCS	8	8
8042	DOCTOR - OPTOMETRIST	MOD	A	SVCS	8	8
8043	DOCTOR - PODIATRIST	MOD	A	SVCS	8	8
8011A	DOCTOR - PSYCHIATRIST	MOD	A	SVCS	8	8
5461A	DONUTS	MOD	A	RETL	8	8
5714	DRAPERY & UPHOLSTERY	MAN	A	RETL	8	8
5813A	DRINKING PLACES - BEER/WINE	MOD	A	RETL	8	8
5813C	DRINKING PLACES - CABARET	MOD	A	RETL	8	8
5813E	DRINKING PLACES - EXECUTIVE	MAN	A	RETL	8	8
5813D	DRINKING PLACES - NIGHT CLUB	MOD	A	RETL	8	8
5813F	DRINKING PLACES - PUBS/TAVERNS	MOD	A	RETL	8	8
5813B	DRINKING PLACES - SPORTS BAR	MOD	A	RETL	8	8
5912	DRUG STORE	MOD	A	RETL	8	8
5122	DRUGS - PHARMACEUTICAL	MAN	A	WHSL	8	8
7212	DRY CLEANER - PICKUP STATION	MOD	A	SVCS	8	8
7216	DRY CLEANING - FULL PLANTS	MOD	A	SVCS	10	8
5099	DURABLE GOODS NEC	MAN	A	WHSL	8	8
5064	ELECTRICAL APPLIANCES	MAN	A	WHSL	8	8
5063A	ELECTRICAL EQUIP & SUPPLIES	MOD	A	WHSL	8	8
7299C	ELECTROLYSIS SALONS	MAN	A	SVCS	8	8
5731A	ELECTRONIC PRODUCTS	MOD	A	RETL	8	8
5065A	ELECTRONICS PARTS & EQUIPMENT	MAN	A	WHSL	8	8
7361	EMPLOYMENT AGENCY 0-9999 SQ FT	MOD	A	SVCS	8	8
8712A	ENGINEERING CONSULTANTS	MOD	A	SVCS	8	8
8711B	ENGINEERING MARINE SVC	MAN	A	SVCS	8	8
8711A	ENGINEERING SERVICES	MOD	A	SVCS	8	8
0007	EQUIP MOUNTED ON VEHICLES	MAN	A	EXCP	8	8
5082	EQUIPMENT - HEAVY	MAN	A	WHSL	8	8
5082A	EQUIPMENT PARTS - HEAVY	MAN	A	WHSL	8	8
5049	EQUIPMENT PROFESSIONAL NEC	MAN	A	WHSL	8	8
8938	EXECUTIVE SUITE OPERATORS	MAN	A	SVCS	8	8
8937	EXECUTIVE SUITE TENANTS	MOD	A	SVCS	8	8
5941G	EXERCISE EQUIPMENT	MAN	A	RETL	8	8
7342	EXTERMINATOR, PEST CONTROL	MOD	A	SVCS	8	8
5949	FABRIC STORES	MOD	A	RETL	8	8
5083	FARM EQUIPMENT SALES	MAN	A	WHSL	8	8
0191E	FARM/RANCHING IMPLEMENTS EXEMPT	MAN	A	AGRI	10	8
0191	FARMS - GENERAL	MAN	A	AGRI	10	8
5085J	FASTENERS - NUTS & BOLTS	MOD	A	WHSL	8	8
5191	FEED & FARM SUPPLY	MAN	A	WHSL	8	8
6141	FINANCE CO 0-9999 SQ FT	MOD	A	FINC	8	8
5719E	FIREPLACE SHOPS	MAN	A	RETL	8	8
5146	FISH AND SEAFOOD	MAN	A	WHSL	8	8
5421B	FISH MARKETS	MAN	A	RETL	8	8
5999N	FLAGS, BANNERS, PROMOTIONAL GOODS	MAN	A	RETL	8	8
5999Q	FLEA MARKET	MOD	A	RETL	8	8
5713	FLOOR COVERING - CARPET TILE WOOD	MOD	A	RETL	8	8
5992	FLORISTS	MOD	A	RETL	8	8
5193A	FLORISTS SUPPLIES	MAN	A	WHSL	8	8
5193	FLOWERS	MAN	A	WHSL	8	8
5999S	FOOD SPECIALTIES	MAN	A	RETL	8	8
0831	FOREST PRODUCTS	MAN	A	AGRI	10	8
5999D	FRAME & PICTURE SHOPS	MOD	A	RETL	8	8
4731A	FREIGHT FORWARDING	MOD	A	TRNS	8	8
5148	FRESH FRUITS & VEGETABLES	MAN	A	WHSL	8	8
5989	FUEL DEALERS	MAN	A	RETL	8	8
7261	FUNERAL HOME	MOD	A	SVCS	8	8
5021	FURNITURE	MAN	A	WHSL	8	8
5712	FURNITURE	MOD	A	RETL	8	8

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5719B	FURNITURE - BEDDING	MOD	A	RETL	8	8
5932C	FURNITURE - USED	MAN	A	RETL	8	8
7993	GAME ROOMS	MOD	A	SVCS	4	4
5947	GIFT/NOVELTY STORES	MOD	A	RETL	8	8
5231A	GLASS STORES	MOD	A	RETL	8	8
7999E	GO CARTS & RACE TRACKS	MAN	A	SVCS	8	8
7999A	GOLF DRIVING RANGE & MINIATURE GOLF	MAN	A	SVCS	8	8
5941H	GOLF EQUIPMENT	MOD	A	RETL	8	8
9199F	GOVERNMENT - FEDERAL	MAN	A	GOVT	8	8
9199L	GOVERNMENT - LOCAL	MAN	A	GOVT	8	8
9199S	GOVERNMENT - STATE	MAN	A	GOVT	8	8
9721A	GOVT. - FOREIGN CONSULATES	MAN	A	GOVT	8	8
7336	GRAPHIC ART & DESIGN	MOD	A	SVCS	8	8
0139	GRASS FARMS	MAN	A	AGRI	10	8
5999F	GRAVE MARKERS	MAN	A	RETL	8	8
5141A	GROCERIES - GENERAL LINE	MOD	A	WHSL	8	8
5149	GROCERIES NEC	MAN	A	WHSL	8	8
5941B	GUN SHOP	MAN	A	RETL	8	8
7699B	GUNSMITH	MAN	A	SVCS	8	8
7999I	GYMNASTIC SCHOOLS	MAN	A	SVCS	8	8
8362	HALFWAY HOUSES	MAN	A	SVCS	8	8
5072	HARDWARE	MAN	A	WHSL	8	8
5251	HARDWARE STORES	MOD	A	RETL	8	8
8099	HEALTH & ALLIED SERVICES	MOD	A	SVCS	8	8
5499A	HEALTH FOOD	MOD	A	RETL	8	8
8049	HEALTH PRACTITIONER NEC	MAN	A	SVCS	8	8
5999G	HEARING AIDS	MAN	A	RETL	8	8
0004E	HEAVY EQUIPMENT DEALER INV	MAN	Q	EXCP	8	8
5945B	HOBBY SHOP	MAN	A	RETL	8	8
5023	HOME FURNISHINGS	MAN	A	WHSL	8	8
5719	HOME FURNISHINGS	MAN	A	RETL	8	8
5719A	HOME FURNISHINGS IMPORTED	MOD	A	RETL	8	8
8641A	HOMEOWNERS ASSOCIATIONS	MAN	A	SVCS	8	8
8062	HOSPITAL GENERAL	MAN	A	SVCS	8	8
8062A	HOSPITAL OUTPATIENT	MOD	A	SVCS	8	8
8062B	HOSPITAL PHYSICAL THERAPY	MAN	A	SVCS	8	8
8063	HOSPITAL PSYCHIATRIC	MAN	A	SVCS	8	8
5999H	HOT TUBS & SPAS	MAN	A	RETL	8	8
7011	HOTEL	MOD	A	SVCS	8	8
5719D	HOUSEWARES & KITCHEN GADGETS	MOD	A	RETL	8	8
5531E	HUB CAP DEALERS	MAN	A	RETL	8	8
7291	INCOME TAX SERVICE 0-9999 SQ FT	MOD	A	SVCS	8	8
5084C	INDUSTRIAL MACH & EQUIP	MOD	A	WHSL	8	8
5085A	INDUSTRIAL SUPPLIES NEC	MAN	A	WHSL	8	8
6411A	INSURANCE 0-999 SQ FT	MOD	A	FINC	8	8
6411B	INSURANCE 1000-2499 SQ FT	MOD	A	FINC	8	8
6411C	INSURANCE 2500-4999 SQ FT	MOD	A	FINC	8	8
6411D	INSURANCE 5000-9999 SQ FT	MOD	A	FINC	8	8
7389C	INTERIOR DECORATORS	MOD	A	SVCS	8	8
7389J	INTERIOR DESIGN SHOWROOM	MAN	A	SVCS	8	8
0004	INVENTORY ONLY	MAN	A	EXCP	8	8
7349	JANITORIAL & CLEANING SERVICE	MOD	A	SVCS	8	8
5087D	JANITORIAL SUPPLY	MOD	A	WHSL	8	8
5094	JEWELRY	MOD	A	WHSL	8	8
5944	JEWELRY	MOD	A	RETL	8	8
5094A	JEWELRY - COSTUME	MAN	A	WHSL	8	8
5944A	JEWELRY - COSTUME	MOD	A	RETL	8	8
5932D	JUNK DEALERS	MAN	A	RETL	8	8
0752B	KENNELS	MAN	A	AGRI	10	8
8092A	KIDNEY DIALYSIS CENTERS	MOD	A	SVCS	8	8
8631	LABOR UNIONS	MAN	A	SVCS	8	8
8072	LABORATORIES DENTAL	MOD	A	SVCS	8	8
8071	LABORATORIES MEDICAL	MOD	A	SVCS	8	8
8099B	LABORATORIES MEDICAL X-RAY	MAN	A	SVCS	8	8
8734A	LABORATORIES TESTING	MOD	A	SVCS	8	8
6552	LAND DEV CO 0-9999 SQ FT	MOD	A	FINC	8	8
7211	LAUNDRIES - POWERED	MAN	A	SVCS	10	8
0782	LAWN & GARDEN SERVICES	MOD	A	AGRI	5	8
0008	LEASED ASSETS	MAN	I	EXCP	12	10
8231	LIBRARIES	MAN	A	SVCS	8	8
5063B	LIGHTING FIXTURES	MAN	A	WHSL	8	8
5719F	LIGHTING FIXTURES	MOD	A	RETL	8	8
4119B	LIMOUSINE SERVICE	MAN	A	TRNS	8	8

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5719H	LINEN & BEDDING	MOD	A	RETL	8	8
7213	LINEN SUPPLY	MAN	A	SVCS	10	8
5947D	LINGERIE APPAREL AND NOVELTIES	MOD	A	RETL	8	8
5921	LIQUOR	MOD	A	RETL	8	8
7699D	LOCKSMITH & KEY	MAN	A	SVCS	8	8
5948	LUGGAGE & LEATHER GOODS	MOD	A	RETL	8	8
5211B	LUMBER & BLDG DEPARTMENT STORES	MOD	A	RETL	8	8
5211A	LUMBER & BLDG MATERIALS	MAN	A	RETL	8	8
5031	LUMBER & BLDG SUPPLY	MAN	A	WHSL	8	8
0005	M&E &/OR F&F ONLY	MAN	A	EXCP	8	8
5961	MAIL ORDER HOUSE	MAN	A	RETL	8	8
7331A	MAILING SERVICE	MAN	A	SVCS	8	8
8999A	MANUFACTURERS REPS	MAN	A	SVCS	8	8
4493	MARINAS	MAN	A	TRNS	8	8
4491A	MARINE CARGO HANDLING	MAN	A	TRNS	8	8
5551A	MARINE SUPPLY	MAN	A	RETL	8	8
7999C	MARTIAL ARTS STUDIOS	MOD	A	SVCS	8	8
7299D	MASSAGE THERAPY	MOD	A	SVCS	8	8
5147A	MEAT & MEAT PRODUCTS	MAN	A	WHSL	8	8
5421	MEAT MARKETS	MOD	A	RETL	8	8
5421A	MEAT/FREEZER PROVISIONERS	MAN	A	RETL	8	8
5999P	MED EQUIP HOME CARE PRODUCT	MAN	A	RETL	8	8
5047	MEDICAL & HOSPITAL EQUIP	MOD	A	WHSL	8	8
8062E	MEDICAL CENTER DEVELOPMENT	MAN	A	SVCS	8	8
8699A	MEMBERSHIP ORGANIZATIONS	MAN	A	SVCS	8	8
5051	METALS SERVICE CENTERS	MAN	A	WHSL	8	8
0919	MISCELLANEOUS MARINE PRODUCTS	MAN	F	AGRI	12	8
0004H	MOBILE HOME DEALER INV	MAN	Q	EXCP	8	8
5271	MOBILE HOME DEALERS	MOD	A	RETL	8	8
6515	MOBILE HOME PARK OPERATORS	MOD	A	FINC	8	8
5999T	MOBILE PHONE SALES & SERVICE	MAN	A	RETL	6	8
5999I	MOBILE PHONES & PAGERS	MOD	A	RETL	8	8
6531A	MODEL HOMES AND SALES OFFC	MOD	A	FINC	8	8
7363B	MODELING AGENCY	MAN	A	SVCS	8	8
7363A	MODELING STUDIOS / ADULT ENTERTAINMENT	MAN	A	SVCS	8	8
6162	MORTGAGE CO 0-9999 SQ FT	MOD	A	FINC	8	8
7011A	MOTEL	MOD	A	SVCS	8	8
5013A	MOTOR VEHICLE SUPPLIES	MAN	A	WHSL	8	8
5571	MOTORCYCLE DEALER	MAN	A	RETL	8	8
7822	MOVIE & TAPE DISTRIBUTION	MAN	A	SVCS	8	8
7812	MOVIE & VIDEO PRODUCTION	MOD	A	SVCS	6	8
0008A	MULTI-LOCATION ASSETS	MAN	Z	EXCP	8	10
8412	MUSEUMS	MAN	A	SVCS	8	8
5736	MUSICAL INSTRUMENTS	MOD	A	RETL	8	8
7299E	NAIL SALONS	MOD	A	SVCS	8	8
5949A	NEEDLEWORK STORE	MAN	A	RETL	8	8
5994	NEWSSTAND & MAGAZINES	MAN	A	RETL	8	8
5994A	NEWSSTAND & MAGAZINES - ADULT	MAN	A	RETL	8	8
5199	NONDURABLE GOODS NEC	MAN	A	WHSL	8	8
5261	NURSERIES	MAN	A	RETL	8	8
0181	NURSERY STOCK GROWING	MAN	A	AGRI	10	8
8059	NURSING - PERSONAL CARE FACILITIES	MOD	A	SVCS	8	8
8052	NURSING HOME INTERMEDIATE CARE	MOD	A	SVCS	8	8
8051	NURSING HOME SKILLED CARE	MOD	A	SVCS	8	8
8939A	OFFICE - GENERAL 0-999 SQ FT	MOD	A	SVCS	8	8
8940	OFFICE - GENERAL 10000+ SQ FT	MOD	A	SVCS	8	8
8939B	OFFICE - GENERAL 1000-2499 SQ FT	MOD	A	SVCS	8	8
8939C	OFFICE - GENERAL 2500-4999 SQ FT	MOD	A	SVCS	8	8
8939D	OFFICE - GENERAL 5000-9999 SQ FT	MOD	A	SVCS	8	8
8940A	OFFICE - GENERAL NEC	MAN	A	SVCS	8	8
8939P	OFFICE - PIPESTOCK OFFICE AT PPT P	MAN	A	SVCS	8	8
8939N	OFFICE - WAREHOUSE OFFICE AT PPT N	MAN	A	SVCS	8	8
5044	OFFICE EQUIPMENT	MAN	A	WHSL	8	8
5999J	OFFICE MACHINERY & EQUIPMENT	MAN	A	RETL	8	8
5943	OFFICE SUPPLY	MOD	A	RETL	8	8
5943A	OFFICE SUPPLY SUPERSTORE	MOD	A	RETL	8	8
1382A	OIL & GAS EXPLORATION SVC	MAN	A	MINE	10	8
1389A	OIL & GAS FIELD SVC NEC	MAN	A	MINE	10	8
5084A	OIL FIELD EQUIP & SUPPLY	MOD	A	WHSL	8	8
5048	OPHTHALMIC GOODS	MAN	A	WHSL	8	8
5995	OPTICAL GOODS	MOD	A	RETL	8	8
5995A	OPTICAL GOODS W/OPTOMETRIST	MAN	A	RETL	8	8
4783	PACKING AND CRATING	MAN	A	TRNS	8	8

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5231	PAINT STORES	MOD	A	RETL	8	8
5198	PAINTS, VARNISHES AND SUPPLIES	MAN	A	WHSL	12	8
5113A	PAPER & PAPER PRODUCTS	MAN	A	WHSL	8	8
5947C	PARTY SUPPLIES	MAN	A	RETL	8	8
5932E	PAWN SHOP	MOD	A	RETL	8	8
0009E	PERSONAL PROPERTY NOT USED FOR PRODUCTION OF INCOME	MAN	A	EXCP	8	8
7299	PERSONAL SERVICE - MISC	MAN	A	SVCS	8	8
0752A	PET GROOMING	MOD	A	AGRI	8	8
5172A	PETROLEUM PRODUCTS NEC	MAN	A	WHSL	8	8
5999K	PETS & PET SUPPLIES	MOD	A	RETL	8	8
5912A	PHARMACY	MOD	A	RETL	8	8
7221	PHOTO & PORTRAIT STUDIOS	MOD	A	SVCS	8	8
7334	PHOTOCOPYING SERVICE	MOD	A	SVCS	8	8
7384A	PHOTOFINISHING DROP BOOTHS	MAN	A	SVCS	8	8
7384	PHOTOFINISHING LABS	MAN	A	SVCS	5	8
7221A	PHOTOGRAPHY - AERIAL	MAN	A	SVCS	8	8
7221B	PHOTOGRAPHY - FREELANCE	MAN	A	SVCS	8	8
5736A	PIANOS & ORGANS	MOD	A	RETL	8	8
5131	PIECE GOODS & NOTIONS	MAN	A	WHSL	8	8
5162	PLASTICS	MAN	A	WHSL	8	8
5074	PLUMBING SUPPLIES	MOD	A	WHSL	8	8
0010A	POLLUTION CONTROL - GENERAL PERSONAL	MAN	A	EXCP	12	10
0010F	POLLUTION CONTROL - VESSELS	MAN	F	EXCP	25	25
7389D	POOL CARE SERVICE	MAN	A	SVCS	8	8
7999D	POOL HALLS	MOD	A	SVCS	8	8
5211D	PORTABLE BUILDING SALES	MAN	A	RETL	8	8
4311A	POSTAL SERVICE - PRIVATE	MOD	A	TRNS	8	8
0259A	POULTRY & EGGS NEC	MAN	A	AGRI	10	8
5431	PRODUCE MARKET	MAN	A	RETL	8	8
8621E	PROFESSIONAL ORGANIZATION - EXEMPT	MAN	A	SVCS	8	8
8621	PROFESSIONAL ORGANIZATIONS	MAN	A	SVCS	8	8
8049B	PSYCHOLOGIST 0-9999 SQ FT	MOD	A	SVCS	8	8
7992	PUBLIC GOLF COURSES	MAN	A	SVCS	8	8
4785	PUBLIC SCALES	MAN	A	TRNS	8	8
5084E	PUMPS & EQUIPMENT	MAN	A	WHSL	8	8
7948	RACE TRACK	MAN	A	SVCS	8	8
4812H	RADIO COMMUNICATIONS GENERAL NEC	MAN	A	TRNS	8	8
6531	REAL ESTATE AGENTS	MOD	A	FINC	8	8
5561	RECREATIONAL VEHICLE DEALER	MAN	A	RETL	8	8
5093B	RECYCLING - PAPER, ALUMINUM,METAL SCRAP, PLASTIC	MAN	A	WHSL	8	8
5078	REFRIGERATION EQUIP & SUPPLY	MAN	A	WHSL	8	8
4953A	REFUSE SYSTEMS	MAN	A	TRNS	8	8
8661E	RELIGIOUS ORGANIZATIONS - EXEMPT ONLY	MAN	A	SVCS	8	8
8661	RELIGIOUS ORGANIZATIONS - TAXABLE	MAN	A	SVCS	8	8
7514A	RENTAL - AUTO	MAN	A	SVCS	8	8
7514	RENTAL - AUTO OFFICE ONLY	MOD	A	SVCS	8	8
7299B	RENTAL - CLOTHING	MAN	A	SVCS	8	8
7359B	RENTAL - ELECTRONICS, APPLIANCE, FURNITURE	MOD	A	SVCS	4	4
7359	RENTAL - EQUIPMENT NEC	MAN	A	SVCS	6	6
7353	RENTAL - HEAVY CONSTR EQ	MAN	A	SVCS	8	8
7352	RENTAL - MEDICAL EQUIPMENT	MAN	A	SVCS	8	8
7519	RENTAL - TRAILER	MAN	A	SVCS	8	8
7513	RENTAL - TRUCK	MAN	A	SVCS	8	8
7629A	REPAIR - APPLIANCE	MOD	A	SVCS	8	8
7629	REPAIR - ELECTRICAL	MAN	A	SVCS	8	8
7641	REPAIR - FURNITURE & RE-UPHOLSTERY	MOD	A	SVCS	8	8
7629B	REPAIR - OFFICE MACH/EQUIP	MAN	A	SVCS	8	8
7251	REPAIR - SHOES	MAN	A	SVCS	8	8
7622	REPAIR - TV & RADIO	MOD	A	SVCS	8	8
7699A	REPAIR ENGINE EXCEPT AUTO	MAN	A	SVCS	8	8
7631	REPAIR JEWELRY/WATCH/CLOCK	MOD	A	SVCS	8	8
7699C	REPAIR LAWNMOWER SALES & SVC	MOD	A	SVCS	8	8
7699	REPAIR SERVICES NEC	MAN	A	SVCS	8	8
5932F	RESALE SHOP	MAN	A	RETL	8	8
8731A	RESEARCH & DEVELOPMENT	MAN	A	SVCS	8	8
8733K	RESEARCH SCIENTIFIC - EXEMPT	MAN	A	SVCS	8	8
5812Q	RESTAURANT - BBQ	MOD	A	RETL	8	8
5812G	RESTAURANT - CAFE/DINER	MOD	A	RETL	8	8
5812A	RESTAURANT - CAFETERIAS	MAN	A	RETL	8	8
5812P	RESTAURANT - CATERERS	MAN	A	RETL	8	8
5812M	RESTAURANT - COFFEE SHOP	MOD	A	RETL	8	8
5812N	RESTAURANT - CONCESSION STAND	MAN	A	RETL	8	8
5812B	RESTAURANT - DELICATESSENS	MOD	A	RETL	8	8

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5812C	RESTAURANT - FAST FOOD CHAINS	MOD	A	RETL	8	8
5812F	RESTAURANT - FINE DINING	MOD	A	RETL	8	8
5812S	RESTAURANT - GOURMET COFFEE	MOD	A	RETL	8	8
5812D	RESTAURANT - ICE CREAM	MOD	A	RETL	8	8
5812J	RESTAURANT - LUNCH WAGON	MAN	A	RETL	8	8
5812H	RESTAURANT - PIZZA	MOD	A	RETL	8	8
5812I	RESTAURANT - SANDWICHES	MOD	A	RETL	8	8
5812T	RESTAURANT - SMOOTHIE / JUICE SHOP	MOD	A	RETL	8	8
5812E	RESTAURANT - THEME	MOD	A	RETL	8	8
5812U	RESTAURANT - YOGURT SHOP	MOD	A	RETL	8	8
5046	RESTAURANT EQUIPMENT	MAN	A	WHSL	8	8
5812K	RESTAURANT INV ONLY	MAN	A	RETL	8	8
5812L	RESTAURANT M&E/F&F ONLY	MAN	A	RETL	8	8
5812R	RESTAURANT NEC	MAN	A	RETL	8	8
5087A	RESTAURANT SUPPLY	MAN	A	WHSL	8	8
5999A	RETAIL NEC	MAN	A	RETL	8	8
8052A	RETIREMENT APTS - ASSISTED LIVING	MAN	A	SVCS	8	8
8052B	RETIREMENT APTS/W FOOD SVC	MAN	A	SVCS	8	8
7999B	ROLLER & ICE SKATING	MAN	A	SVCS	8	8
5033	ROOFING, SIDING & INSULATION.	MAN	A	WHSL	12	8
5085B	RUBBER GOODS - HOSES & RELATED	MAN	A	WHSL	8	8
6035	SAVINGS INSTITUTION	MAN	A	FINC	8	8
8244B	SCHOOL - BUS & SECRETARIAL	MAN	A	SVCS	8	8
8243	SCHOOL - DATA PROCESSING	MAN	A	SVCS	8	8
8299A	SCHOOL - DRIVING	MAN	A	SVCS	8	8
8299	SCHOOL - EDUCATIONAL NEC	MAN	A	SVCS	8	8
8211	SCHOOL - ELEMENTARY/SECOND	MAN	A	SVCS	8	8
8299B	SCHOOL - MUSIC	MAN	A	SVCS	8	8
8211E	SCHOOL - NON-PROFIT	MAN	A	SVCS	8	8
8249	SCHOOL - TRADE/VOCATIONAL	MOD	A	SVCS	8	8
5941D	SCUBA & DIVING EQUIPMENT	MAN	A	RETL	8	8
5085E	SEALS GASKETS PKG BEARING	MOD	A	WHSL	8	8
7338	SECRETARIAL/BUSINESS SVC 0-9999 SQ FT	MAN	A	SVCS	8	8
6211	SECURITIES BROKER 0-9999 SQ FT	MOD	A	FINC	8	8
7381	SECURITY & PRIVATE INVEST	MOD	A	SVCS	8	8
7382	SECURITY SYSTEMS SERVICES BURGLAR & FIRE	MOD	A	SVCS	8	8
5087	SERVICE ESTABLISHMENT EQUIP	MAN	A	WHSL	8	8
5541A	SERVICE STATION - FUEL ONLY (NO CONV. STORE)	MAN	A	RETL	8	8
5541F	SERVICE STATION - FULLY OWNED	MAN	A	RETL	8	8
5541G	SERVICE STATION - SEPARATE OWNERS	MAN	A	RETL	8	8
5541J	SERVICE STATION - SIGN ONLY	MAN	A	RETL	8	8
5722B	SEWING MACHINE & VACUUM CLEANERS	MOD	A	RETL	8	8
7999G	SHOOTING RANGES	MAN	A	SVCS	8	8
7389G	SIGN PAINTING	MAN	A	SVCS	8	8
7299J	SKIN CARE / FACIAL SERVICE	MOD	A	SVCS	8	8
8322	SOCIAL SERVICE INDV/FAMILY	MAN	A	SVCS	8	8
9661	SPACE RESEARCH AND TECHNOLOGY - GOVERNMENT	MAN	A	GOVT	10	6
5941C	SPORTING GOODS	MOD	A	RETL	8	8
5091	SPORTING/RECREATIONAL GOODS	MAN	A	WHSL	8	8
5112	STATIONERY SUPPLIES	MAN	A	WHSL	8	8
4225A	STORAGE - GENERAL	MOD	A	TRNS	8	8
4225B	STORAGE - MINI WAREHOUSE	MOD	A	TRNS	8	8
4225C	STORAGE - RECORDS MANAGEMENT FACILITY	MAN	A	TRNS	8	8
5411	SUPERMARKET - GROCERY STORE	MOD	A	RETL	8	8
5411A	SUPERMARKET - INDEPENDENT	MOD	A	RETL	8	8
8713	SURVEYING SERVICES	MAN	A	SVCS	8	8
5999R	SWIMMING POOL STORES	MOD	A	RETL	8	8
7299F	TANNING SALONS	MOD	A	SVCS	8	8
5735	TAPES & CDs	MOD	A	RETL	8	8
7299H	TATTOO SHOPS	MAN	A	SVCS	8	8
4121	TAXICAB SERVICE	MAN	A	TRNS	8	8
7699E	TAXIDERMY	MAN	A	SVCS	8	8
1731A	TELECOMMUNICATION SERVICE	MAN	A	CNST	6	8
7389E	TELEPHONE ANSWERING SVC 0-9999 SQ FT	MAN	A	SVCS	8	8
5999L	TELEPHONE STORES	MAN	A	RETL	8	8
5941I	TENNIS & SKI	MAN	A	RETL	8	8
7922	THEATER - EXCEPT MOTION	MAN	A	SVCS	8	8
7832	THEATRE - INDOOR	MOD	A	SVCS	8	8
7999F	TICKET BROKERS	MAN	A	SVCS	8	8
7534	TIRE RETREADING AND REPAIR	MAN	A	SVCS	8	8
5531C	TIRE SALES & AUTO REPAIR	MOD	A	RETL	8	8
5014	TIRES AND TUBES	MOD	A	WHSL	8	8
5531A	TIRES NEW	MOD	A	RETL	8	8

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5531D	TIRES USED	MOD	A	RETL	8	8
6541	TITLE CO 0-9999 SQ FT	MOD	A	FINC	8	8
6541A	TITLE CO WITH PLANT	MAN	A	FINC	8	8
5993	TOBACCO & PIPE SHOP	MOD	A	RETL	8	8
5194	TOBACCO & TOBACCO PRODUCTS	MAN	A	WHSL	12	12
5251A	TOOL DEALERS - MOBILE	MAN	A	RETL	8	8
5085I	TOOLS - INDUSTRIAL	MAN	A	WHSL	8	8
4492	TOWING AND TUGBOAT SERVICE	MAN	F	TRNS	20	20
5945	TOYS & GAMES	MOD	A	RETL	8	8
5092	TOYS/HOBBY GOODS & SUPPLIES	MAN	A	WHSL	8	8
7033	TRAILER PARKS AND CAMPSITES	MAN	A	SVCS	8	8
5599A	TRAILERS	MAN	A	RETL	8	8
5088	TRANSPORTATION EQUIP & SUPPLY	MAN	A	WHSL	8	8
4789	TRANSPORTATION SVC NEC	MAN	A	TRNS	8	8
4724	TRAVEL AGENCY 0-9999 SQ FT	MOD	A	TRNS	8	8
0002T	TRAVEL TRAILER(S) ONLY	MAN	T	EXCP	8	8
5999M	TROPHY SHOPS	MOD	A	RETL	8	8
4213A	TRUCKING - INTERSTATE	MOD	A	TRNS	8	8
4212A	TRUCKING - INTRASTATE	MOD	A	TRNS	8	8
4214A	TRUCKING - INTRASTATE W/STORAGE	MAN	A	TRNS	8	8
5599C	TRUCKS - NEW & USED	MAN	A	RETL	8	8
5731	TV, STEREO CENTERS	MAN	A	RETL	8	8
0003	UNIQUE BUSINESS TYPE	MAN	A	EXCP	8	8
4941A	UTILITY DISTRICT OFFICES	MAN	A	TRNS	8	8
5085D	VALVES	MAN	A	WHSL	8	8
5993A	VAPOR / E CIG STORE	MOD	A	RETL	8	8
5331A	VARIETY 99 CENT/DOLLAR STORES	MOD	A	RETL	8	8
5331	VARIETY STORE	MOD	A	RETL	8	8
5599D	VEHICLE IMPORT STORAGE LOT	MAN	A	RETL	8	8
0002	VEHICLE(S) ONLY	MAN	T	EXCP	8	8
5962	VENDING MACHINES	MAN	A	RETL	6	6
0912	VESSELS - FISHING BOATS FINFISH	MAN	F	AGRI	20	20
0913	VESSELS - FISHING BOATS SHELLFISH	MAN	F	AGRI	20	20
4410	VESSELS - LOCAL WATER	MAN	F	TRNS	20	20
8641E	VETERANS ORGANIZATIONS EXEMPT ONLY	MAN	A	SVCS	8	8
0742	VETERINARIANS - PETS	MOD	A	AGRI	8	8
5945E	VIDEO GAMES	MOD	A	RETL	8	8
7841	VIDEO TAPE RENTALS & SALES	MAN	A	SVCS	8	3
5231B	WALLPAPER STORES	MAN	A	RETL	8	8
4222A	WAREHOUSE - REFRIGERATED	MAN	A	TRNS	8	8
4226B	WAREHOUSE - SPECIAL	MOD	A	TRNS	8	8
7215	WASHATERIAS	MOD	A	SVCS	8	8
7215B	WASHATERIAS IN APT COMPLEX	MAN	A	SVCS	8	8
4449	WATER TRANSPORTATION OF FREIGHT NEC	MAN	F	TRNS	20	20
4499A	WATER TRANSPORTATION SERVICES NEC	MAN	F	TRNS	20	20
4499	WATER TRANSPORTATION SVC	MAN	A	TRNS	8	8
7299G	WEDDING CHAPEL SERVICES	MAN	A	SVCS	8	8
5084B	WELDING EQUIPMENT	MAN	A	WHSL	8	8
7692A	WELDING REPAIR & SVC	MOD	A	SVCS	8	8
5699E	WIG SHOPS	MAN	A	RETL	8	8
5719G	WINDOW COVERINGS	MAN	A	RETL	8	8
5051A	WIRE ROPE & RELATED PRODUCTS	MAN	A	WHSL	8	8
7549A	WRECKER SERVICE	MAN	A	SVCS	8	8
8322E	YOUTH DEVELOPMENT ORGANIZATION	MAN	A	SVCS	8	8

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0004I	INVENTORY ONLY - INDUSTRIAL SITE	MAN	V	EXCP	8	8
0005I	M&E &/OR F&F ONLY - INDUSTRIAL SITE	MAN	V	EXCP	8	8
0006I	COMPUTER EQUIPMENT ONLY - INDUSTRIAL SITE	MAN	V	EXCP	8	8
0010L	POLLUTION CONTROL - LIGHT MANUFACTURING	MAN	L	EXCP	15	12
0010V	POLLUTION CONTROL - INDUSTRIAL	MAN	V	EXCP	15	12
0010W	POLLUTION CONTROL - ELECTRICAL TRANSMISSION	MAN	W	EXCP	15	10
1311	CRUDE PETROLEUM & NATURAL GAS	MAN	E	MINE	15	12
1381	DRILLING - OIL & GAS WELLS	MAN	V	MINE	30	30
1381A	DRILLING - OIL & GAS WELLS MARINE	MAN	V	MINE	30	30
1381B	DRILLING OIL & GAS WELLS	MAN	V	MINE	15	10
1382	OIL & GAS FIELD EXPLORATION SERVICE	MAN	V	MINE	15	12
1389	OIL & GAS FIELD SVC INDUSTRIAL NEC	MAN	V	MINE	15	12
1479	CHEM, FERT, MIN AND SALT MINING NEC	MAN	R	MINE	8	10
1541	GEN CONTRACTORS - INDUST BUILDINGS & WAREHOUSES	MAN	V	CNST	15	12
1542	GEN CONTRACTORS - EXCEPT INDUSTRIAL & RESIDENTIAL	MAN	V	CNST	15	12
1623	WATER, SEWER, PIPELINE, CONSTRUCTION & REPAIR	MAN	V	CNST	12	10
1799	SPECIAL TRADE CONTRACTORS	MAN	V	CNST	12	6
2011	MEAT PACKING NEC	MAN	L	MNFG	12	12
2013	SAUSAGES & OTHER PREPARED MEAT PRODUCTS	MAN	V	MNFG	15	12
2022	NATURAL, PROCESSED AND IMITATION CHEESE	MAN	V	MNFG	10	8
2024	ICE CREAM & FROZEN DESSERT	MAN	V	MNFG	12	10
2026	FLUID MILK PROCESSING - INCLUDING YOGURT	MAN	V	MNFG	12	10
2032	CANNED SPECIALTIES	MAN	V	MNFG	12	10
2033	CANNED FRUITS, VEG, PRESERVES, JAMS & JELLIES	MAN	V	MNFG	12	10
2035	PICKLED FRUITS & VEGETABLE SAUCES & SEASONINGS	MAN	V	MNFG	12	10
2038	FROZEN SPECIALTIES - INDUSTRIAL NEC	MAN	V	MNFG	12	10
2038A	FROZEN SPECIALTIES NEC	MAN	L	MNFG	12	8
2041	FLOUR AND OTHER GRAIN MILL PRODUCTS	MAN	V	MNFG	15	10
2044	RICE MILLING	MAN	V	MNFG	15	10
2048	ANIMAL FEED - EXCEPT DOGS & CATS	MAN	V	MNFG	15	10
2051	BREAD AND OTHER BAKERY PRODUCTS	MAN	L	MNFG	12	8
2051A	BREAD & OTHER BAKERY PROD EXCEPT COOKIES & CRACKERS	MAN	V	MNFG	12	10
2052	COOKIES AND CRACKERS	MAN	V	MNFG	12	10
2053	FROZEN BAKERY PRODUCTS EXCEPT BREAD	MAN	V	MNFG	12	10
2064	CANDY	MAN	L	MNFG	12	8
2077	ANIMAL & MARINE FATS AND OILS, INCLUDING RENDERING	MAN	V	MNFG	15	10
2079	SHORTENING, TABLE OILS, MARGARINE & OTHER EDIBLE	MAN	V	MNFG	12	8
2082	BREWERY - MALT BEVERAGE	MAN	V	MNFG	15	10
2082A	MICROBREWERY - MALT BEVERAGE	MAN	L	MNFG	12	10
2085	DISTILLED AND BLENDED LIQUORS	MAN	L	MNFG	12	10
2086	SOFT DRINK , BOTTLED & CANNED CARBONATED BEV	MAN	V	MNFG	12	10
2095	ROASTED COFFEE INCLUDING INSTANT	MAN	V	MNFG	15	10
2096	POTATO & CORN CHIPS AND SIMILAR SNACKS	MAN	V	MNFG	12	10
2097	ICE - MANUFACTURED	MAN	L	MNFG	15	15
2098	MACARONI, SPAGHETTI, VERMICELLI & NOODLES	MAN	V	MNFG	12	10
2099	FOOD PREPARATIONS NEC	MAN	V	MNFG	12	10
2099A	FOOD PRODUCTS NEC	MAN	L	MNFG	12	8
2299	TEXTILE GOODS, NEC INCLUDE BURLAP BAGS	MAN	V	MNFG	12	10
2299A	TEXTILE GOODS NEC	MAN	L	MNFG	10	8
2329	CLOTHING	MAN	L	MNFG	10	8
2353	HATS, CAPS & MILLINERY	MAN	V	MNFG	12	10
2396A	SILK SCREENING	MOD	L	MNFG	10	8
2399	FABRICATED TEXTILE PRODUCT	MAN	L	MNFG	8	8
2431	MILLWORK, VENEER, PLYWOOD, & STRUCTURAL WOOD MEMBER	MAN	V	MNFG	12	10
2434	WOOD KITCHEN CABINETS	MAN	V	MNFG	12	10
2434A	CABINET SHOP	MAN	L	MNFG	10	8
2439	STRUCTURAL WOOD MEMBERS NEC	MAN	V	MNFG	12	10
2448	WOOD PALLETS AND SKIDS	MAN	L	MNFG	10	8
2452	PREFABRICATED WOOD BUILDINGS AND COMPONENTS	MAN	V	MNFG	12	10
2491	WOOD PRESERVING	MAN	V	MNFG	12	10
2499	WOOD PRODUCTS INDUSTRIAL NEC	MAN	V	MNFG	12	10
2499A	WOOD PRODUCTS NEC	MAN	L	MNFG	10	8
2511	WOOD HOUSEHOLD FURNITURE, EXCEPT UPHOLSTERED	MAN	V	MNFG	12	10
2515	MATTRESSES, FOUNDATIONS & CONVERTIBLE BEDS	MAN	V	MNFG	12	10
2519	HOUSEHOLD FURNITURE	MAN	L	MNFG	10	8
2521	WOOD OFFICE FURNITURE	MAN	V	MNFG	12	10
2522	OFFICE FURNITURE	MAN	L	MNFG	10	8
2541	WOOD OFFICE & STORE FIXTURES & PARTITIONS	MAN	V	MNFG	12	10
2591	BLINDS, SHADES, DRAPES, HDWE	MAN	L	MNFG	10	8
2591A	DRAPERY HARDWARE, WINDOW BLINDS AND SHADES	MAN	V	MNFG	12	10
2599	FURNITURE & FIXTURES NEC	MAN	L	MNFG	10	8
2599A	FURNITURE & FIXTURES INDUSTRIAL NEC	MAN	V	MNFG	12	10
2611	PULP MILLS	MAN	V	MNFG	15	12

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2621A	PAPER MILLS	MAN	V	MNFG	15	12
2653	CORRUGATED & SOLID FIBER BOXES	MAN	V	MNFG	12	10
2653A	BOXES, CORRUGATED & FIBER	MAN	L	MNFG	10	8
2655	FIBER CANS, TUBES, DRUMS AND SIMILAR PRODUCTS	MAN	V	MNFG	12	10
2671	PACKAGING PAPER & PLASTIC FILM - COATED & LAMINATED	MAN	V	MNFG	12	10
2672	PAPER-COATED & LAMINATED, EXCEPT FOR PACKAGING	MAN	V	MNFG	10	8
2676	SANITARY PAPER PRODUCTS	MAN	V	MNFG	12	10
2677	ENVELOPES - NOT STATIONERY	MAN	V	MNFG	12	10
2678	STATIONERY, TABLETS & RELATED PRODUCTS	MAN	V	MNFG	12	10
2679A	PAPER PRODUCTS	MAN	L	MNFG	10	8
2711	NEWSPAPERS: PUBLISHING OR PUBLISHING AND PRINTING	MAN	V	MNFG	12	10
2711A	PUBLISHING - NEWSPAPER COMMUNITY	MAN	L	MNFG	10	8
2721A	PUBLISHING - PERIODICALS	MAN	L	MNFG	10	8
2732	PRINTING - BOOK	MAN	L	MNFG	10	8
2741	PUBLISHING, MISCELLANEOUS	MAN	V	MNFG	12	10
2752	COMMERCIAL PRINTING, LITHOGRAPHIC	MAN	V	MNFG	12	10
2754	COMMERCIAL PRINTING, GRAVURE	MAN	V	MNFG	12	10
2759	COMMERCIAL PRINTING, NEC	MAN	V	MNFG	12	10
2759A	PRINTING COMPANIES	MOD	L	MNFG	10	8
2761	MANIFOLD BUSINESS FORMS	MAN	V	MNFG	12	10
2789	BOOKBINDING & RELATED WORK	MAN	V	MNFG	12	10
2789A	BOOKBINDING & RELATED WORK LIGHT	MAN	L	MNFG	10	8
2791	TYPESETTING	MAN	L	MNFG	10	8
2796	PRINTING PLATEMAKING AND RELATED SERVICES	MAN	V	MNFG	12	10
2812	ALKALIES & CHLORINE	MAN	V	MNFG	15	10
2813	INDUSTRIAL GAS	MAN	V	MNFG	15	10
2813A	GAS CYLINDERS AND TANKS	MAN	V	MNFG	15	10
2816	INORGANIC PIGMENT	MAN	V	MNFG	15	10
2819	INDUSTRIAL INORGANIC CHEMICALS NEC	MAN	V	MNFG	15	10
2819A	CHEMICALS - INDUSTRIAL NEC	MAN	L	MNFG	10	8
2821	PLASTICS, SYNTHETIC RESINS & NONVULCAN ELASTOMERS	MAN	V	MNFG	15	10
2821A	PLASTICS MATERIALS, RESINS	MAN	L	MNFG	10	8
2822	SYNTHETIC RUBBER (VULCANIZABLE ELASTOMERS)	MAN	V	MNFG	15	10
2833	MEDICINAL CHEMICALS AND BOTANICAL PRODUCTS	MAN	V	MNFG	12	10
2834	DRUGS - PHARMACEUTICAL	MAN	L	MNFG	10	8
2834A	PHARMACEUTICALS	MAN	V	MNFG	12	10
2841	SOAP & DETERGENT EXCEPT SPECIALTY CLEANERS	MAN	V	MNFG	15	12
2842	SPECIALTY CLEANING, POLISH & SANITATION PREPARATIONS	MAN	V	MNFG	15	12
2844	COSMETICS & TOILET PREPARATIONS	MAN	L	MNFG	10	8
2851	PAINTS, VARNISHES, LACQUER ENAMELS & ALLIED PRODUCTS	MAN	V	MNFG	15	12
2851A	PAINTS AND ALLIED PRODUCTS	MAN	L	MNFG	10	8
2861	GUM & WOOD CHEMICALS (DISTILLATION PRODUCTS)	MAN	V	MNFG	15	12
2865	CYCLIC ORGANIC CRUDES & INTERMED, DYES & PIGMENTS	MAN	V	MNFG	15	12
2869	INDUSTRIAL INORGANIC CHEMICALS NEC	MAN	V	MNFG	15	12
2869A	CHEMICALS AND PESTICIDES	MAN	L	MNFG	10	8
2873	NITROGENOUS FERTILIZER	MAN	V	MNFG	10	8
2874	PHOSPHATIC FERTILIZER	MAN	V	MNFG	10	8
2875	FERTILIZERS, MIXING ONLY	MAN	V	MNFG	10	8
2891	ADHESIVES & SEALANTS	MAN	V	MNFG	15	12
2893	PRINTING INK	MAN	V	MNFG	15	12
2895	CARBON BLACK	MAN	V	MNFG	15	12
2899	CHEMICALS & CHEMICAL PREPARATIONS NEC	MAN	V	MNFG	15	12
2899A	CHEMICAL PREPARATIONS NEC	MAN	L	MNFG	10	8
2911	PETROLEUM REFINING	MAN	V	MNFG	15	12
2951	ASPHALT PAVING MIXTURES & BLOCKS	MAN	V	MNFG	12	10
2951A	ASPHALT PAVING MIXTURES	MAN	L	MNFG	12	8
2952	ASPHALT FELTS & COATINGS	MAN	V	MNFG	12	10
2952A	ASPHALT FELT & COATINGS	MAN	L	MNFG	12	8
2992	LUBRICATING OILS & GREASES	MAN	V	MNFG	15	12
2999	PETROLEUM AND COAL NEC	MAN	L	MNFG	12	8
2999A	PRODUCTS OF PETROLEUM AND COAL NEC	MAN	V	MNFG	15	12
3053	GASKETS PACKING & SEALING	MAN	V	MNFG	12	10
3053A	GASKETS	MAN	L	MNFG	12	8
3069	FABRICATED RUBBER PRODUCTS NEC	MAN	V	MNFG	15	8
3069A	RUBBER PRODUCTS	MAN	L	MNFG	15	8
3081	UNSUPPORTED PLASTICS FILM AND SHEETS	MAN	V	MNFG	12	10
3082	UNSUPPORTED PLASTICS PROFILE SHAPES	MAN	V	MNFG	12	10
3083	LAMINATED PLASTIC PLATE, SHEET & PROFILE	MAN	V	MNFG	12	10
3084	PLASTIC PIPES	MAN	V	MNFG	12	10
3085	PLASTIC BOTTLES	MAN	V	MNFG	12	10
3087	PLASTIC RESIN COMPOUNDING	MAN	V	MNFG	12	10
3088	PLASTIC PLUMBING FIXTURES	MAN	V	MNFG	12	10
3089	PLASTIC PRODUCTS INDUSTRIAL NEC	MAN	V	MNFG	12	10

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3089A	PLASTIC PRODUCTS NEC	MAN	L	MNFG	10	8
3199	LEATHER GOODS NEC	MAN	L	MNFG	10	8
3211	FLAT GLASS	MAN	V	MNFG	15	12
3221	GLASS CONTAINERS	MAN	V	MNFG	15	12
3229	PRESSED & BLOWN GLASSWARE NEC	MAN	V	MNFG	15	12
3229A	GLASS PRESSED & BLOWN NEC	MAN	L	MNFG	12	8
3231	GLASS PRODUCTS MADE OF PURCHASED GLASS	MAN	L	MNFG	12	8
3231A	GLASS PRODUCTS MADE OF PURCHASED GLASS INDUSTRIAL	MAN	V	MNFG	15	12
3241	HYDRAULIC CEMENT HEAVY	MAN	V	MNFG	15	10
3241A	HYDRAULIC CEMENT LIGHT	MAN	L	MNFG	12	8
3251	BRICK AND STRUCTURAL CLAY TILE	MAN	V	MNFG	15	10
3255	CLAY REFRACTORIES	MAN	V	MNFG	15	10
3259	CLAY PRODUCTS, STRUCTURAL	MAN	L	MNFG	12	8
3259A	STRUCTURAL CLAY PRODUCTS NEC, INC CLAY SEWER PIPE	MAN	V	MNFG	15	10
3269	POTTERY PRODUCTS NEC	MAN	L	MNFG	12	8
3269A	POTTERY PRODUCTS INDUSTRIAL NEC	MAN	V	MNFG	15	10
3271	CONCRETE BLOCK & BRICK	MAN	L	MNFG	12	8
3271A	CONCRETE BLOCK & BRICK INDUSTRIAL	MAN	V	MNFG	15	10
3272	CONCRETE PRODUCTS EXCEPT BRICK AND BLOCK	MAN	V	MNFG	15	10
3272A	CONCRETE PRODUCTS NEC	MAN	L	MNFG	12	8
3273	READI-MIX CONCRETE BATCH PLANTS	MAN	V	MNFG	15	10
3273A	CONCRETE READY MIX	MAN	L	MNFG	15	8
3275	GYPHUM PRODUCTS, INCLUDING WALLBOARD AND PLASTER	MAN	V	MNFG	15	10
3281	CUT STONE & STONE PRODUCTS INDUSTRIAL	MAN	V	MNFG	15	10
3281A	CUT STONE & STONE PRODUCTS	MAN	L	MNFG	12	8
3291	ABRASIVE PRODUCTS	MAN	V	MNFG	15	10
3292A	VINYL TILES	MAN	V	MNFG	15	10
3295	BARITE	MAN	V	MNFG	15	10
3296	MINERAL WOOL	MAN	V	MNFG	15	10
3299	NONMETALLIC MINERAL PRODUCTS NEC	MAN	V	MNFG	15	10
3312	STEEL WORKS, BLAST FURNACES, ROLLING & FINISHING MILLS	MAN	V	MNFG	15	10
3313	ELECTROMETALLURGICAL PRODUCTS, EXCEPT STEEL	MAN	V	MNFG	15	10
3315	STEEL WIREDRAWING AND STEEL NAILS & SPIKES	MAN	V	MNFG	15	10
3317	STEEL PIPE & TUBE	MAN	V	MNFG	15	10
3322	MALLEABLE IRON FOUNDRIES	MAN	V	MNFG	15	10
3324	STEEL INVESTMENT FOUNDRIES	MAN	V	MNFG	15	10
3325	STEEL FOUNDRIES NEC	MAN	V	MNFG	15	10
3325A	STEEL NEC	MAN	L	MNFG	12	8
3339	METAL PROCESSING	MAN	L	MNFG	12	8
3341	SECONDARY SMELTING & NON-FERROUS METAL REFINING	MAN	V	MNFG	15	10
3351	ROLLING, DRAWING AND EXTRUDING OF COPPER	MAN	V	MNFG	15	10
3356	NON-FERR METAL ROLL - EXCLUDE COPPER & ALUMINUM	MAN	V	MNFG	15	10
3357	DRAWING AND INSULATING OF NONFERROUS WIRE	MAN	V	MNFG	15	10
3363	ALUMINUM DIE CASTINGS	MAN	V	MNFG	15	10
3364	NONFERROUS DIE; CASTINGS, EXCEPT ALUMINUM	MAN	V	MNFG	15	10
3369	NONFERROUS FOUNDRIES EXCEPT COPPER & ALUMINUM	MAN	V	MNFG	15	10
3398	METAL HEAT TREATING	MAN	V	MNFG	15	10
3399	PRIMARY METAL PRODUCTS NEC	MAN	V	MNFG	15	10
3411	METAL CANS	MAN	V	MNFG	15	10
3412	METAL SHIPPING BARRELS, DRUMS, KEGS & PAILS	MAN	V	MNFG	15	10
3429	HARDWARE NEC	MAN	L	MNFG	12	8
3429A	MARINE HARDWARE	MAN	V	MNFG	10	8
3433	HEATING EQUIPMENT EXCLUDE ELEC & WARM AIR	MAN	V	MNFG	15	10
3441	METAL - FABRICATED STRUCTURAL INDUSTRIAL	MAN	V	MNFG	15	10
3441A	METAL - FABRICATED STRUCTURAL	MAN	L	MNFG	12	8
3442	METAL DOORS, SASH, FRAMES	MAN	L	MNFG	15	10
3443	BOILER AND HEAT EXCHANGER	MAN	V	MNFG	15	10
3444	SHEET METAL WORK INDUSTRIAL	MAN	V	MNFG	15	10
3444A	SHEET METAL WORK	MAN	L	MNFG	12	8
3446	ARCHITECTURAL AND ORNAMENTAL METAL WORK	MAN	V	MNFG	15	10
3448	PREFABRICATED METAL BUILDINGS & COMPONENTS	MAN	V	MNFG	15	10
3449	MISC STRUCTURAL METAL WORK	MAN	V	MNFG	15	10
3449A	METAL WORK NEC	MAN	L	MNFG	12	8
3451	SCREW MACHINE PRODUCTS	MAN	V	MNFG	15	10
3452	BOLT, NUT, SCREW, RIVET AND WASHER	MAN	V	MNFG	15	10
3462	IRON & STEEL FORGING	MAN	V	MNFG	15	10
3463	NONFERROUS FORGINGS	MAN	V	MNFG	15	10
3469	METAL STAMPINGS NEC	MAN	V	MNFG	15	10
3471	ELECTROPLATING, PLATING, POLISHING, ANODIZING	MAN	V	MNFG	12	10
3471A	PLATING & POLISHING	MAN	L	MNFG	12	8
3479	COATING, ENGRAVING, AND ALLIED SVC NEC	MAN	V	MNFG	12	10
3479A	METAL COAT & ALLIED SVC	MAN	L	MNFG	12	8
3491	INDUSTRIAL VALVES	MAN	V	MNFG	15	10

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3492	FLUID POWER VALVES AND HOSE FITTINGS	MAN	V	MNFG	15	10
3493	STEEL SPRINGS, EXCEPT WIRE	MAN	L	MNFG	12	8
3493A	STEEL SPRINGS, EXCEPT WIRE INDUSTRIAL	MAN	V	MNFG	15	10
3494	VALVES & PIPE FITTINGS INDUSTRIAL NEC	MAN	V	MNFG	15	10
3494A	VALVES NEC	MAN	L	MNFG	12	8
3495	WIRE SPRINGS	MAN	V	MNFG	12	10
3496	MISC FABRICATED WIRE PRODUCTS	MAN	V	MNFG	12	10
3497	METAL FOIL AND LEAF	MAN	V	MNFG	15	10
3498	PIPE & PIPE FITTINGS FABRICATION	MAN	V	MNFG	15	10
3498A	PIPES NEC	MAN	L	MNFG	12	8
3499	METAL PRODUCTS FABRICATING NEC	MAN	V	MNFG	15	10
3499A	METAL FABRICATION NEC	MAN	L	MNFG	12	8
3499B	BANKING MACHINERY & EQUIPMENT	MAN	L	MNFG	10	8
3511	STEAM, GAS & HYDRAULIC TURBINES & TURBINE GEN SET	MAN	V	MNFG	25	10
3519	DIESEL ENGINES FOR STATIONARY SERVICE	MAN	V	MNFG	15	15
3524	LAWN & GARDEN EQUIPMENT	MAN	L	MNFG	10	8
3531	CONSTRUCTION MACHINERY & EQUIP	MAN	V	MNFG	15	10
3531B	MACHINERY CONSTRUCTION	MAN	L	MNFG	10	8
3532	MINING MACHINERY & EQUIP. EXCEPT OIL & GAS FIELD EQUIP	MAN	V	MNFG	15	10
3533	OIL & GAS FIELD M&E INDUSTRIAL	MAN	V	MNFG	15	10
3533A	OIL & GAS FIELD M&E	MAN	L	MNFG	12	8
3535	CONVEYORS AND CONVEYING EQUIPMENT	MAN	V	MNFG	15	10
3536	OVERHEAD TRAVELING CRANES, HOISTS & MONORAIL SYSTEMS	MAN	V	MNFG	15	10
3537	INDUSTRIAL TRUCKS, TRACTORS TRAILERS AND STACKERS	MAN	V	MNFG	15	10
3541	MACHINE TOOLS, METAL CUTTING TYPE	MAN	V	MNFG	15	10
3542	METAL TOOL - METAL FORMING TYPE	MAN	V	MNFG	15	10
3544	SPECIAL DIES & TOOLS, DIE SETS, JIGS, FIXTURES & MOLDS	MAN	V	MNFG	15	10
3545	CUTTING TOOLS, MACHINE TOOLS ACC. & PRECISION MEASURING	MAN	V	MNFG	15	10
3549	METALWORKING INDUSTRIAL MACHINERY NEC	MAN	V	MNFG	15	10
3549A	MACHINERY METALWORKING NEC	MAN	L	MNFG	10	8
3553	WOODWORKING MACHINERY	MAN	V	MNFG	15	10
3556	FOOD PRODUCT MACHINERY	MAN	V	MNFG	15	10
3559	SPECIAL INDUSTRIAL MACHINERY NEC	MAN	V	MNFG	15	10
3559A	MACHINERY SPECIAL INDUSTRY	MAN	L	MNFG	10	8
3559B	PRINTING EQUIPMENT	MAN	L	MNFG	10	8
3561	PUMP & PUMPING EQUIPMENT	MAN	V	MNFG	15	10
3562	BALL AND ROLLER BEARING	MAN	V	MNFG	15	10
3563	AIR & GAS COMPRESSOR	MAN	V	MNFG	15	10
3564	INDUST & COMM FANS, BLOWERS AND AIR PURIFICATION EQUIP	MAN	V	MNFG	15	10
3565	PACKAGING MACHINERY	MAN	V	MNFG	15	10
3569	GENERAL INDUSTRIAL MACHINERY & EQUIP NEC	MAN	V	MNFG	15	10
3571	ELECTRONIC COMPUTERS	MAN	V	MNFG	12	8
3572	COMPUTER STORAGE DEVICES	MAN	V	MNFG	12	8
3575	COMPUTER EQUIPMENT	MAN	L	MNFG	10	8
3577	COMPUTER PERIPHERAL EQUIP NEC	MAN	V	MNFG	6	6
3585	A/C & HEATING EQUIPMENT	MAN	V	MNFG	10	8
3585A	HVAC, COMMERCIAL & INDUST REFRIGERATION EQUIP	MAN	V	MNFG	15	10
3589	INDUSTRIAL WATER TREATMENT EQUIPMENT	MAN	V	MNFG	12	6
3589A	SERVICE INDUSTRY MACHINES	MAN	L	MNFG	10	8
3592	CARBURETORS, PISTONS, PISTON RINGS & VALVES	MAN	V	MNFG	15	10
3593	FLUID POWER CYLINDERS & ACTUATORS	MAN	V	MNFG	15	10
3594	FLUID POWER PUMP & MOTORS	MAN	V	MNFG	15	10
3599	INDUSTRIAL MACHINERY AND EQUIPMENT NEC	MAN	V	MNFG	15	10
3599A	INDUSTRIAL MACHINERY NEC	MAN	L	MNFG	12	8
3599B	MACHINE SHOP - JOB SHOP	MOD	L	MNFG	12	8
3599C	MACHINE SHOP - AUTOMOTIVE	MAN	L	MNFG	12	8
3599D	MACHINE SHOP - VALVE REPAIR	MOD	L	MNFG	12	8
3599E	MACHINE SHOP - GRINDING	MOD	L	MNFG	12	8
3612	POWER DISTRIBUTION & SPECIALTY TRANSFORMERS	MAN	V	MNFG	15	10
3613	SWITCHGEAR AND SWITCHBOARD APPARATUS	MAN	V	MNFG	15	10
3621	MOTORS & GENERATORS	MAN	V	MNFG	15	10
3624	CARBON AND GRAPHITE PRODUCTS	MAN	V	MNFG	15	10
3625	RELAYS AND INDUSTRIAL CONTROLS	MAN	V	MNFG	15	10
3631	HOUSEHOLD COOKING EQUIPMENT	MAN	V	MNFG	15	10
3634	AIR PURIFIERS, PORTABLE	MAN	V	MNFG	12	8
3643	CURRENT-CARRYING WIRING DEVICES	MAN	V	MNFG	12	10
3644	NON CURRENT-CARRYING WIRING DEVICES	MAN	V	MNFG	12	10
3645	RESIDENTIAL ELECTRIC LIGHTING FIXTURES	MAN	V	MNFG	12	10
3646	COMM, INDUST & INSTITUTION ELECTRIC LIGHTING FIXTURES	MAN	V	MNFG	12	10
3648	LIGHTING EQUIPMENT NEC	MAN	L	MNFG	10	8
3648A	LIGHTING EQUIPMENT INDUSTRIAL NEC	MAN	V	MNFG	12	10
3694	ELECTRICAL EQUIPMENT FOR INTERNAL COMBUSTION ENGINE	MAN	V	MNFG	12	10
3695	MAGNETIC & OPTICAL RECORD MEDIA	MAN	V	MNFG	12	10

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3699	ELECTRICAL MACH & EQUIP NEC	MAN	V	MNFG	12	10
3699A	ELECTRICAL EQUIP & SUPPLY	MAN	L	MNFG	10	8
3711	MOTOR VEHICLES & PASSENGER CAR BODY	MAN	V	MNFG	15	10
3713	TRUCK AND BUS BODIES	MAN	L	MNFG	10	8
3714	MOTOR VEHICLE PARTS & ACCESSORY	MAN	V	MNFG	15	10
3715	TRUCK TRAILERS	MAN	V	MNFG	15	10
3724	AIRCRAFT ENGINES AND ENGINE PARTS	MAN	V	MNFG	15	10
3728	AIRCRAFT PARTS & AUXILIARY EQUIPMENT NEC	MAN	V	MNFG	15	10
3731	SHIP BUILDING & REPAIRING	MAN	V	MNFG	15	10
3732	BOAT BUILDING & REPAIR LIGHT	MAN	L	MNFG	12	8
3732A	BOAT BUILDING & REPAIR	MAN	V	MNFG	15	10
3743	RAILROAD EQUIPMENT	MAN	V	MNFG	12	10
3799	TRANSPORTATION EQUIP INDUSTRIAL NEC	MAN	V	MNFG	15	10
3812	AERONAUTICAL & NAUTICAL SEARCH SYSTEMS & INSTRUM	MAN	V	MNFG	12	10
3821	LABORATORY APPARATUS AND FURNITURE	MAN	V	MNFG	12	10
3822	ENVIRONMENTAL CONTROLS	MAN	L	MNFG	10	8
3822A	AUTOMATIC HVAC & APPLIANCE CONTROLS	MAN	V	MNFG	12	10
3823	INDUSTRIAL DISPLAY, CONTROL & MEASUREMENT INSTRUMENTS	MAN	V	MNFG	12	10
3823A	INSTRUMENTS - PROCESS CONTROLS	MAN	L	MNFG	10	8
3824	TOTALIZING FLUID METERS & COUNTING DEVICES	MAN	V	MNFG	12	10
3825	ELECTRICITY & ELECTRIC SIG TESTING DEVICES	MAN	V	MNFG	12	10
3826	LABORATORY ANALYTICAL INSTRUMENTS	MAN	V	MNFG	12	10
3827	OPTICAL INSTRUMENTS & LENSES	MAN	V	MNFG	12	10
3829	MEASURING & CONTROLLING DEVICES NEC	MAN	V	MNFG	12	10
3829A	MEASURING & CONTROL DEVICE	MAN	L	MNFG	10	8
3841A	MEDICAL & SURG. INSTRUMENT	MAN	L	MNFG	10	8
3845	ELECTROMEDICAL EQUIPMENT	MAN	L	MNFG	10	8
3851	OPHTHALMIC GOODS	MAN	L	MNFG	10	8
3911A	JEWELRY	MAN	L	MNFG	10	8
3949	SPORTING AND ATHLETIC GOODS	MAN	L	MNFG	10	8
3993	SIGNS & ADVERTISING SPECIALTY	MOD	L	MNFG	10	8
3993A	SIGNS & ADVERTISING SPECIALTY INDUSTRIAL	MAN	V	MNFG	15	10
3999	MANUFACTURING INDUSTRIES NEC	MAN	V	MNFG	15	10
3999A	MANUFACTURING NEC	MAN	L	MNFG	10	8
4011	RAILROAD, LINE-HAUL OPERATING	MAN	D	TRNS	15	10
4013	RAILROAD SWITCHING AND TERMINAL ESTABLISHMENTS	MAN	V	TRNS	15	10
4212	LOCAL TRUCKING WITHOUT STORAGE	MAN	V	TRNS	15	10
4213	TRUCKING, EXCEPT LOCAL	MAN	V	TRNS	15	10
4214	LOCAL TRUCKING WITH STORAGE	MAN	V	TRNS	15	10
4215A	COURIER SERVICES INDUSTRIAL, EXCEPT AIR	MAN	V	TRNS	15	10
4221	FARM PRODUCT WAREHOUSING AND STORAGE	MAN	V	TRNS	12	8
4222	REFRIGERATED WAREHOUSING AND STORAGE	MAN	V	TRNS	12	8
4225	GENERAL WAREHOUSING AND STORAGE	MAN	N	TRNS	12	8
4225D	STORAGE - COLD PRODUCTS	MAN	N	TRNS	12	8
4225E	STORAGE - PERISHABLE FOOD	MAN	N	TRNS	12	8
4225F	STORAGE - COFFEE	MAN	N	TRNS	12	8
4225G	STORAGE - PAPER GOODS / PRINTED ITEMS	MAN	N	TRNS	12	8
4226	SPECIAL WAREHOUSING AND STORAGE	MAN	V	TRNS	12	8
4226A	TANK FARMS	MAN	O	TRNS	12	8
4226P	PIPESTOCK INVENTORY	MAN	P	TRNS	8	8
4227	PIPESTOCK	MAN	P	TRNS	20	20
4231	MOTOR FREIGHT TERMINAL AND MAINTENANCE FACILITIES	MAN	V	TRNS	12	10
4444	CONTAINERS &/OR CHASSIS	MAN	V	TRNS	12	12
4491	MARINE CARGO HANDLING INDUSTRIAL	MAN	V	TRNS	15	12
4512A	COMMERCIAL AIR CARRIER - EXCEPT AIRCRAFT	MAN	V	TRNS	10	8
4612	CRUDE PETROLEUM PIPELINES	MAN	C	TRNS	15	10
4613	REFINED PETROLEUM PIPELINE	MAN	C	TRNS	15	10
4619	PIPELINES NEC	MAN	C	TRNS	15	10
4731	FREIGHT & CARGO SHIPPING AGENT	MAN	V	TRNS	15	10
4741	RENTAL OF RAILROAD CARS	MAN	V	TRNS	15	10
4812A	RADIO COMMUNICATIONS LAND MOBILE RADIO	MAN	Y	TRNS	10	6
4812B	WIRELESS TELCO CARRIER	MAN	Y	TRNS	8	6
4812C	PAGING CARRIER	MAN	Y	TRNS	10	6
4812D	MOBILE DATA SERVICES	MAN	Y	TRNS	8	6
4812E	AUTOMATIC VEHICLE LOCATOR SERVICE	MAN	Y	TRNS	8	6
4812F	TOWERS AND ANTENNA SITES	MAN	Y	TRNS	20	12
4812G	RADIO COMMUNICATIONS NEC	MAN	Y	TRNS	10	6
4813	LONG DISTANCE - MAJOR CARRIERS	MAN	M	TRNS	6	6
4813A	LONG DISTANCE - CARRIER'S CARRIER	MAN	Y	TRNS	6	6
4813B	RESELLERS OF TELEPHONE SERVICE	MAN	Y	TRNS	6	6
4813C	VOICE MAIL SERVICES	MAN	Y	TRNS	6	6
4813D	TELECOMMUNICATIONS EQUIPMENT PROVIDERS	MAN	Y	TRNS	6	6
4813E	SATELLITE EARTH STATIONS	MAN	Y	TRNS	10	6

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4813F	VSAT (VERY SMALL APERTURE TERMINALS)	MAN	Y	TRNS	10	6
4813G	MICROWAVE SITES	MAN	Y	TRNS	10	6
4813H	TELEPHONE COMMUNICATIONS NEC	MAN	M	TRNS	10	6
4813I	CLECS (COMPETITIVE LOCAL EXCHANGE CARRIERS)	MAN	Y	TRNS	6	6
4813J	TELEPHONE COMMUNICATIONS VOIP PROVIDERS	MAN	Y	TRNS	6	6
4822	DATA AND OTHER MESSAGE COMMUNICATIONS	MAN	Y	TRNS	6	6
4822A	INTERNET SERVICE PROVIDER	MAN	Y	TRNS	10	6
4822B	ELECTRONIC DATA STORAGE OFFSITE	MAN	Y	TRNS	6	6
4832	RADIO BROADCASTING STATION	MAN	Y	TRNS	10	6
4832A	SATELLITE RADIO SERVICE	MAN	Y	TRNS	8	20
4833	TV BROADCASTING STATION	MAN	Y	TRNS	10	6
4841A	CABLE & OTHER PAY TV SERVICES - CONVENTIONAL	MAN	X	TRNS	10	8
4841B	SMATV SYSTEMS	MAN	Y	TRNS	10	8
4841C	SMATV SYSTEM LESS HEAD END	MAN	Y	TRNS	10	8
4841D	CABLE TV - HOTEL/MOTEL SYSTEMS	MAN	Y	TRNS	10	6
4841E	CABLE TV - MDS & MMDS SYSTEMS	MAN	Y	TRNS	10	6
4841F	CABLE TV - SERVICES NEC	MAN	Y	TRNS	10	6
4899	COMMUNICATION SERVICES NEC	MAN	Y	TRNS	10	8
4911	ELECTRIC SERVICES - TRANSMISSION	MAN	W	TRNS	15	10
4911W	ELECTRIC SERVICES - DISTRIBUTION	MAN	W	TRNS	30	30
4922	NATURAL GAS - TRANSMISSION	MAN	V	TRNS	15	10
4923	NATURAL GAS - TRANSMISSION AND DISTRIBUTION	MAN	K	TRNS	15	10
4924	NATURAL GAS - DISTRIBUTION	MAN	K	TRNS	15	10
4925	MIXED, MANUFACTURED OR LIQUIFIED PETROLEUM GAS	MAN	K	TRNS	15	10
4931	ELECTRIC AND OTHER SERVICE COMBINED	MAN	W	TRNS	15	10
4932	GAS AND OTHER SERVICES COMBINED	MAN	K	TRNS	15	10
4939	COMBINATION UTILITIES NEC	MAN	V	TRNS	15	10
4941	WATER SUPPLY	MAN	J	TRNS	15	10
4941B	INDUSTRIAL WATER DISTRIBUTION	MAN	V	TRNS	15	10
4952	SEWERAGE SYSTEMS	MAN	V	TRNS	15	10
4953	REFUSE SYSTEMS INDUSTRIAL	MAN	V	TRNS	15	10
4953B	INCINERATOR OPERATION	MAN	V	TRNS	15	10
4953H	HAZARDOUS WASTE DISPOSAL SITE	MAN	V	TRNS	15	10
4961	STEAM AND AIR CONDITIONING SUPPLY	MAN	V	TRNS	15	10
5051B	METALS PRODUCTS SERVICE CENTER OFFICES	MAN	V	WHSL	12	8
5052	COAL AND OTHER MINERAL ORE DISTRIBUTION	MAN	V	WHSL	10	8
5063	ELECTRICAL APPARATUS AND EQUIPMENT, WIRING SUPPLIES	MAN	V	WHSL	10	8
5065	ELECTRONIC PARTS & EQUIP NEC	MAN	V	WHSL	12	8
5082B	CONSTRUCTION & MINING M&E EXCEPT PETROLEUM	MAN	V	WHSL	12	8
5084	INDUSTRIAL M&E - DISTRIBUTION NEC	MAN	V	WHSL	12	8
5085	INDUSTRIAL SUPPLIES DISTRIBUTION NEC	MAN	V	WHSL	12	8
5088A	MARINE & TRANSPORTATION SUPPLY	MAN	V	WHSL	10	8
5093	SCRAP METAL RECLAMATION	MAN	V	WHSL	12	8
5093D	WASTE OIL RECLAMATION	MAN	V	WHSL	12	8
5141	GROCERIES - GENERAL LINE INDUSTRIAL	MAN	V	WHSL	12	8
5142	PACKAGED FROZEN FOODS	MAN	V	WHSL	12	8
5143	DAIRY PRODUCTS, EXCEPT DRIED OR CANNED	MAN	V	WHSL	12	8
5144	POULTRY & POULTRY PRODUCTS DISTRIBUTION	MAN	V	WHSL	12	8
5147	MEAT & MEAT PRODUCTS - EXCEPT CANNED	MAN	V	WHSL	12	8
5149A	GROCERIES & RELATED PRODUCTS NEC	MAN	V	WHSL	12	8
5153	GRAIN AND FIELD BEAN - INCLUDING ELEVATORS	MAN	V	WHSL	12	8
5169	CHEMICAL & ALLIED PRODUCTS INDUSTRIAL NEC	MAN	V	WHSL	12	8
5171	PETROLEUM BULK STATIONS & TERMINALS	MAN	V	WHSL	12	8
5172	PETROLEUM PRODUCTS EXCEPT TERMINALS	MAN	V	WHSL	12	8
6512	LESSORS OF PIERS, DOCKS & ASSOC BLDGS & FACILITIES	MAN	V	FINC	20	8
6531B	LEASING OFFICE FOR INDUSTRIAL PARKS	MAN	V	FINC	8	5
7312A	BILLBOARDS	MAN	S	SVCS	20	20
7335	COMMERCIAL PHOTOGRAPHY	MAN	V	SVCS	12	8
7336A	COMMERCIAL ART & GRAPHIC DESIGN SERVICE	MAN	V	SVCS	12	8
7377	COMPUTER RENTAL & LEASING INDUSTRIAL	MAN	V	SVCS	10	6
7378A	COMPUTER MAINTENANCE & REPAIR INDUSTRIAL	MAN	V	SVCS	10	6
7379B	COMPUTER RELATED SERVICES INDUSTRIAL NEC	MAN	V	SVCS	10	6
7382A	SECURITY SYSTEMS SERVICES ALARM MONITORING	MAN	Y	SVCS	10	6
7383	NEWS SYNDICATES	MAN	Y	SVCS	10	6
7389K	PACKAGING & LABELING BUSINESS SVC NEC	MAN	V	SVCS	10	6
7389L	FIREFIGHTING, INCLUDING OIL WELL, NON-GOVT	MAN	V	SVCS	10	8
7549B	AUTO SVC, EXCEPT REPAIR & CARWASHES	MAN	V	SVCS	10	6
7699G	INDUSTRIAL WASTEWATER TANKCLEANING SERVICE	MAN	V	SVCS	12	8
7819	SERVICES ALLIED TO MOTION PICTURE PRODUCTION	MAN	V	SVCS	10	6
7948A	RACING, HORSES/AUTOS INCLUDING TRACK OPERATION	MAN	V	SVCS	15	10
7996A	AMUSEMENT PARKS INDUSTRIAL	MAN	V	SVCS	15	10
8299C	TRADE SCHOOLS	MAN	V	SVCS	10	5
8399	SOCIAL SERVICES NEC	MAN	V	SVCS	8	5

Industrial Property - SIC Code Numerical Order

SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
8711	ENGINEERING SERVICES - INDUSTRIAL	MAN	V	SVCS	10	6
8731	COMMERCIAL PHYSICAL AND BIOLOGICAL RESEARCH	MAN	V	SVCS	10	8
8734	TESTING LABORATORIES - INDUSTRIAL	MAN	V	SVCS	10	8
8741	MANAGEMENT SERVICES	MAN	V	SVCS	10	6
8940B	OFFICE CORPORATE 10000+ SQ FT	MAN	V	SVCS	10	8
8999	SERVICES NEC	MAN	V	SVCS	10	6
9111	GOVERNMENT OFFICES EXCEPT FINANCE	MAN	V	GOVT	10	6
9641	REGULATION OF AGRICULTURAL USDA	MAN	V	GOVT	8	5

General Industrial SIC Code List Alphabetical Order

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
3585	A/C & HEATING EQUIPMENT	IND	V	MNFG	10	8
3291	ABRASIVE PRODUCTS	IND	V	MNFG	15	10
2891	ADHESIVES & SEALANTS	IND	V	MNFG	15	12
3812	AERONAUTICAL & NAUTICAL SEARCH SYSTEMS & INSTRUM	IND	V	MNFG	12	10
3563	AIR & GAS COMPRESSOR	IND	V	MNFG	15	10
3634	AIR PURIFIERS, PORTABLE	IND	V	MNFG	12	8
3724	AIRCRAFT ENGINES AND ENGINE PARTS	IND	V	MNFG	15	10
3728	AIRCRAFT PARTS & AUXILIARY EQUIPMENT NEC	IND	V	MNFG	15	10
2812	ALKALIES & CHLORINE	IND	V	MNFG	15	10
3363	ALUMINUM DIE CASTINGS	IND	V	MNFG	15	10
7996A	AMUSEMENT PARKS INDUSTRIAL	IND	V	SVCS	15	10
2077	ANIMAL & MARINE FATS AND OILS, INCLUDING RENDERING	IND	V	MNFG	15	10
2048	ANIMAL FEED - EXCEPT DOGS & CATS	IND	V	MNFG	15	10
3446	ARCHITECTURAL AND ORNAMENTAL METAL WORK	IND	V	MNFG	15	10
2952A	ASPHALT FELT & COATINGS	IND	L	MNFG	12	8
2952	ASPHALT FELTS & COATINGS	IND	V	MNFG	12	10
2951A	ASPHALT PAVING MIXTURES	IND	L	MNFG	12	8
2951	ASPHALT PAVING MIXTURES & BLOCKS	IND	V	MNFG	12	10
7549B	AUTO SVC, EXCEPT REPAIR & CARWASHES	IND	V	SVCS	10	6
3822A	AUTOMATIC HVAC & APPLIANCE CONTROLS	IND	V	MNFG	12	10
4812E	AUTOMATIC VEHICLE LOCATOR SERVICE	IND	Y	TRNS	8	6
3562	BALL AND ROLLER BEARING	IND	V	MNFG	15	10
3499B	BANKING MACHINERY & EQUIPMENT	IND	L	MNFG	10	8
3295	BARITE	IND	V	MNFG	15	10
7312A	BILLBOARDS	IND	S	SVCS	20	20
2591	BLINDS, SHADES, DRAPES, HDWE	IND	L	MNFG	10	8
3732A	BOAT BUILDING & REPAIR	IND	V	MNFG	15	10
3732	BOAT BUILDING & REPAIR LIGHT	IND	L	MNFG	12	8
3443	BOILER AND HEAT EXCHANGER	IND	V	MNFG	15	10
3452	BOLT, NUT, SCREW, RIVET AND WASHER	IND	V	MNFG	15	10
2789	BOOKBINDING & RELATED WORK	IND	V	MNFG	12	10
2789A	BOOKBINDING & RELATED WORK LIGHT	IND	L	MNFG	10	8
2653A	BOXES, CORRUGATED & FIBER	IND	L	MNFG	10	8
2051A	BREAD & OTHER BAKERY PROD EXCEPT COOKIES & CRACKERS	IND	V	MNFG	12	10
2051	BREAD AND OTHER BAKERY PRODUCTS	IND	L	MNFG	12	8
2082	BREWERY - MALT BEVERAGE	IND	V	MNFG	15	10
3251	BRICK AND STRUCTURAL CLAY TILE	IND	V	MNFG	15	10
2434A	CABINET SHOP	IND	L	MNFG	10	8
4841A	CABLE & OTHER PAY TV SERVICES - CONVENTIONAL	IND	X	TRNS	10	8
4841D	CABLE TV - HOTEL/MOTEL SYSTEMS	IND	Y	TRNS	10	6
4841E	CABLE TV - MDS & MMDS SYSTEMS	IND	Y	TRNS	10	6
4841F	CABLE TV - SERVICES NEC	IND	Y	TRNS	10	6
2064	CANDY	IND	L	MNFG	12	8
2033	CANNED FRUITS, VEG, PRESERVES, JAMS & JELLIES	IND	V	MNFG	12	10
2032	CANNED SPECIALTIES	IND	V	MNFG	12	10
3624	CARBON AND GRAPHITE PRODUCTS	IND	V	MNFG	15	10
2895	CARBON BLACK	IND	V	MNFG	15	12
3592	CARBURETORS, PISTONS, PISTON RINGS & VALVES	IND	V	MNFG	15	10
1479	CHEM, FERT, MIN AND SALT MINING NEC	IND	R	MINE	8	10
5169	CHEMICAL & ALLIED PRODUCTS INDUSTRIAL NEC	IND	V	WHSL	12	8
2899A	CHEMICAL PREPARATIONS NEC	IND	L	MNFG	10	8
2819A	CHEMICALS - INDUSTRIAL NEC	IND	L	MNFG	10	8
2899	CHEMICALS & CHEMICAL PREPARATIONS NEC	IND	V	MNFG	15	12
2869A	CHEMICALS AND PESTICIDES	IND	L	MNFG	10	8
3259	CLAY PRODUCTS, STRUCTURAL	IND	L	MNFG	12	8
3255	CLAY REFRACTORIES	IND	V	MNFG	15	10
4813I	CLECS (COMPETITIVE LOCAL EXCHANGE CARRIERS)	IND	Y	TRNS	6	6
2329	CLOTHING	IND	L	MNFG	10	8
5052	COAL AND OTHER MINERAL ORE DISTRIBUTION	IND	V	WHSL	10	8
3479	COATING, ENGRAVING, AND ALLIED SVC NEC	IND	V	MNFG	12	10
4939	COMBINATION UTILITIES NEC	IND	V	TRNS	15	10
3646	COMM, INDUST & INSTITUTION ELECTRIC LIGHTING FIXTURES	IND	V	MNFG	12	10
4512A	COMMERCIAL AIR CARRIER - EXCEPT AIRCRAFT	IND	V	TRNS	10	8
7336A	COMMERCIAL ART & GRAPHIC DESIGN SERVICE	IND	V	SVCS	12	8
7335	COMMERCIAL PHOTOGRAPHY	IND	V	SVCS	12	8
8731	COMMERCIAL PHYSICAL AND BIOLOGICAL RESEARCH	IND	V	SVCS	10	8
2759	COMMERCIAL PRINTING, NEC	IND	V	MNFG	12	10
2754	COMMERCIAL PRINTING, GRAVURE	IND	V	MNFG	12	10
2752	COMMERCIAL PRINTING, LITHOGRAPHIC	IND	V	MNFG	12	10
4899	COMMUNICATION SERVICES NEC	IND	Y	TRNS	10	8
3575	COMPUTER EQUIPMENT	IND	L	MNFG	10	8
0006I	COMPUTER EQUIPMENT ONLY - INDUSTRIAL SITE	IND	V	EXCP	8	8
7378A	COMPUTER MAINTENANCE & REPAIR INDUSTRIAL	IND	V	SVCS	10	6

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
3577	COMPUTER PERIPHERAL EQUIP NEC	IND	V	MNFG	6	6
7379B	COMPUTER RELATED SERVICES INDUSTRIAL NEC	IND	V	SVCS	10	6
7377	COMPUTER RENTAL & LEASING INDUSTRIAL	IND	V	SVCS	10	6
3572	COMPUTER STORAGE DEVICES	IND	V	MNFG	12	8
3271	CONCRETE BLOCK & BRICK	IND	L	MNFG	12	8
3271A	CONCRETE BLOCK & BRICK INDUSTRIAL	IND	V	MNFG	15	10
3272	CONCRETE PRODUCTS EXCEPT BRICK AND BLOCK	IND	V	MNFG	15	10
3272A	CONCRETE PRODUCTS NEC	IND	L	MNFG	12	8
3273A	CONCRETE READY MIX	IND	L	MNFG	15	8
5082B	CONSTRUCTION & MINING M&E EXCEPT PETROLEUM	IND	V	WHSL	12	8
3531	CONSTRUCTION MACHINERY & EQUIP	IND	V	MNFG	15	10
4444	CONTAINERS &/OR CHASSIS	IND	V	TRNS	12	12
3535	CONVEYORS AND CONVEYING EQUIPMENT	IND	V	MNFG	15	10
2052	COOKIES AND CRACKERS	IND	V	MNFG	12	10
2653	CORRUGATED & SOLID FIBER BOXES	IND	V	MNFG	12	10
2844	COSMETICS & TOILET PREPARATIONS	IND	L	MNFG	10	8
4215A	COURIER SERVICES INDUSTRIAL, EXCEPT AIR	IND	V	TRNS	15	10
1311	CRUDE PETROLEUM & NATURAL GAS	IND	E	MINE	15	12
4612	CRUDE PETROLEUM PIPELINES	IND	C	TRNS	15	10
3643	CURRENT-CARRYING WIRING DEVICES	IND	V	MNFG	12	10
3281A	CUT STONE & STONE PRODUCTS	IND	L	MNFG	12	8
3281	CUT STONE & STONE PRODUCTS INDUSTRIAL	IND	V	MNFG	15	10
3545	CUTTING TOOLS, MACHINE TOOLS ACC. & PRECISION MEASURING	IND	V	MNFG	15	10
2865	CYCLIC ORGANIC CRUDES & INTERMED, DYES & PIGMENTS	IND	V	MNFG	15	12
5143	DAIRY PRODUCTS, EXCEPT DRIED OR CANNED	IND	V	WHSL	12	8
4822	DATA AND OTHER MESSAGE COMMUNICATIONS	IND	Y	TRNS	6	6
3519	DIESEL ENGINES FOR STATIONARY SERVICE	IND	V	MNFG	15	15
2085	DISTILLED AND BLENDED LIQUORS	IND	L	MNFG	12	10
2591A	DRAPERY HARDWARE, WINDOW BLINDS AND SHADES	IND	V	MNFG	12	10
3357	DRAWING AND INSULATING OF NONFERROUS WIRE	IND	V	MNFG	15	10
1381	DRILLING - OIL & GAS WELLS	IND	V	MINE	30	30
1381A	DRILLING - OIL & GAS WELLS MARINE	IND	V	MINE	30	30
1381B	DRILLING OIL & GAS WELLS	IND	V	MINE	15	10
2834	DRUGS - PHARMACEUTICAL	IND	L	MNFG	10	8
4931	ELECTRIC AND OTHER SERVICE COMBINED	IND	W	TRNS	15	10
4911W	ELECTRIC SERVICES - DISTRIBUTION	IND	W	TRNS	30	30
4911	ELECTRIC SERVICES - TRANSMISSION	IND	W	TRNS	15	10
5063	ELECTRICAL APPARATUS AND EQUIPMENT, WIRING SUPPLIES	IND	V	WHSL	10	8
3699A	ELECTRICAL EQUIP & SUPPLY	IND	L	MNFG	10	8
3694	ELECTRICAL EQUIPMENT FOR INTERNAL COMBUSTION ENGINE	IND	V	MNFG	12	10
3699	ELECTRICAL MACH & EQUIP NEC	IND	V	MNFG	12	10
3825	ELECTRICITY & ELECTRIC SIG TESTING DEVICES	IND	V	MNFG	12	10
3845	ELECTROMEDICAL EQUIPMENT	IND	L	MNFG	10	8
3313	ELECTROMETALLURGICAL PRODUCTS, EXCEPT STEEL	IND	V	MNFG	15	10
3571	ELECTRONIC COMPUTERS	IND	V	MNFG	12	8
4822B	ELECTRONIC DATA STORAGE OFFSITE	IND	Y	TRNS	6	6
5065	ELECTRONIC PARTS & EQUIP NEC	IND	V	WHSL	12	8
3471	ELECTROPLATING, PLATING, POLISHING, ANODIZING	IND	V	MNFG	12	10
8711	ENGINEERING SERVICES - INDUSTRIAL	IND	V	SVCS	10	6
2677	ENVELOPES - NOT STATIONERY	IND	V	MNFG	12	10
3822	ENVIRONMENTAL CONTROLS	IND	L	MNFG	10	8
3069	FABRICATED RUBBER PRODUCTS NEC	IND	V	MNFG	15	8
2399	FABRICATED TEXTILE PRODUCT	IND	L	MNFG	8	8
4221	FARM PRODUCT WAREHOUSING AND STORAGE	IND	V	TRNS	12	8
2875	FERTILIZERS, MIXING ONLY	IND	V	MNFG	10	8
2655	FIBER CANS, TUBES, DRUMS AND SIMILAR PRODUCTS	IND	V	MNFG	12	10
7389L	FIREFIGHTING, INCLUDING OIL WELL, NON-GOVT	IND	V	SVCS	10	8
3211	FLAT GLASS	IND	V	MNFG	15	12
2041	FLOUR AND OTHER GRAIN MILL PRODUCTS	IND	V	MNFG	15	10
2026	FLUID MILK PROCESSING - INCLUDING YOGURT	IND	V	MNFG	12	10
3593	FLUID POWER CYLINDERS & ACTUATORS	IND	V	MNFG	15	10
3594	FLUID POWER PUMP & MOTORS	IND	V	MNFG	15	10
3492	FLUID POWER VALVES AND HOSE FITTINGS	IND	V	MNFG	15	10
2099	FOOD PREPARATIONS NEC	IND	V	MNFG	12	10
3556	FOOD PRODUCT MACHINERY	IND	V	MNFG	15	10
2099A	FOOD PRODUCTS NEC	IND	L	MNFG	12	8
4731	FREIGHT & CARGO SHIPPING AGENT	IND	V	TRNS	15	10
2053	FROZEN BAKERY PRODUCTS EXCEPT BREAD	IND	V	MNFG	12	10
2038	FROZEN SPECIALTIES - INDUSTRIAL NEC	IND	V	MNFG	12	10
2038A	FROZEN SPECIALTIES NEC	IND	L	MNFG	12	8
2599A	FURNITURE & FIXTURES INDUSTRIAL NEC	IND	V	MNFG	12	10
2599	FURNITURE & FIXTURES NEC	IND	L	MNFG	10	8
4932	GAS AND OTHER SERVICES COMBINED	IND	K	TRNS	15	10

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
2813A	GAS CYLINDERS AND TANKS	IND	V	MNFG	15	10
3053A	GASKETS	IND	L	MNFG	12	8
3053	GASKETS PACKING & SEALING	IND	V	MNFG	12	10
1542	GEN CONTRACTORS - EXCEPT INDUSTRIAL & RESIDENTIAL	IND	V	CNST	15	12
1541	GEN CONTRACTORS - INDUST BUILDINGS & WAREHOUSES	IND	V	CNST	15	12
3569	GENERAL INDUSTRIAL MACHINERY & EQUIP NEC	IND	V	MNFG	15	10
4225	GENERAL WAREHOUSING AND STORAGE	IND	N	TRNS	12	8
3221	GLASS CONTAINERS	IND	V	MNFG	15	12
3229A	GLASS PRESSED & BLOWN NEC	IND	L	MNFG	12	8
3231	GLASS PRODUCTS MADE OF PURCHASED GLASS	IND	L	MNFG	12	8
3231A	GLASS PRODUCTS MADE OF PURCHASED GLASS INDUSTRIAL	IND	V	MNFG	15	12
9111	GOVERNMENT OFFICES EXCEPT FINANCE	IND	V	GOVT	10	6
5153	GRAIN AND FIELD BEAN - INCLUDING ELEVATORS	IND	V	WHSL	12	8
5141	GROCERIES - GENERAL LINE INDUSTRIAL	IND	V	WHSL	12	8
5149A	GROCERIES & RELATED PRODUCTS NEC	IND	V	WHSL	12	8
2861	GUM & WOOD CHEMICALS (DISTILLATION PRODUCTS)	IND	V	MNFG	15	12
3275	GYPSUM PRODUCTS, INCLUDING WALLBOARD AND PLASTER	IND	V	MNFG	15	10
3429	HARDWARE NEC	IND	L	MNFG	12	8
2353	HATS, CAPS & MILLINERY	IND	V	MNFG	12	10
4953H	HAZARDOUS WASTE DISPOSAL SITE	IND	V	TRNS	15	10
3433	HEATING EQUIPMENT EXCLUDE ELEC & WARM AIR	IND	V	MNFG	15	10
3631	HOUSEHOLD COOKING EQUIPMENT	IND	V	MNFG	15	10
2519	HOUSEHOLD FURNITURE	IND	L	MNFG	10	8
3585A	HVAC, COMMERCIAL & INDUST REFRIGERATION EQUIP	IND	V	MNFG	15	10
3241	HYDRAULIC CEMENT HEAVY	IND	V	MNFG	15	10
3241A	HYDRAULIC CEMENT LIGHT	IND	L	MNFG	12	8
2097	ICE - MANUFACTURED	IND	L	MNFG	15	15
2024	ICE CREAM & FROZEN DESSERT	IND	V	MNFG	12	10
4953B	INCINERATOR OPERATION	IND	V	TRNS	15	10
3564	INDUST & COMM FANS, BLOWERS AND AIR PURIFICATION EQUIP	IND	V	MNFG	15	10
3823	INDUSTRIAL DISPLAY, CONTROL & MEASUREMENT INSTRUMENTS	IND	V	MNFG	12	10
2813	INDUSTRIAL GAS	IND	V	MNFG	15	10
2819	INDUSTRIAL INORGANIC CHEMICALS NEC	IND	V	MNFG	15	10
2869	INDUSTRIAL INORGANIC CHEMICALS NEC	IND	V	MNFG	15	12
5084	INDUSTRIAL M&E - DISTRIBUTION NEC	IND	V	WHSL	12	8
3599	INDUSTRIAL MACHINERY AND EQUIPMENT NEC	IND	V	MNFG	15	10
3599A	INDUSTRIAL MACHINERY NEC	IND	L	MNFG	12	8
5085	INDUSTRIAL SUPPLIES DISTRIBUTION NEC	IND	V	WHSL	12	8
3537	INDUSTRIAL TRUCKS, TRACTORS TRAILERS AND STACKERS	IND	V	MNFG	15	10
3491	INDUSTRIAL VALVES	IND	V	MNFG	15	10
7699G	INDUSTRIAL WASTEWATER TANKCLEANING SERVICE	IND	V	SVCS	12	8
4941B	INDUSTRIAL WATER DISTRIBUTION	IND	V	TRNS	15	10
3589	INDUSTRIAL WATER TREATMENT EQUIPMENT	IND	V	MNFG	12	6
2816	INORGANIC PIGMENT	IND	V	MNFG	15	10
3823A	INSTRUMENTS - PROCESS CONTROLS	IND	L	MNFG	10	8
4822A	INTERNET SERVICE PROVIDER	IND	Y	TRNS	10	6
0004I	INVENTORY ONLY - INDUSTRIAL SITE	IND	V	EXCP	8	8
3462	IRON & STEEL FORGING	IND	V	MNFG	15	10
3911A	JEWELRY	IND	L	MNFG	10	8
3826	LABORATORY ANALYTICAL INSTRUMENTS	IND	V	MNFG	12	10
3821	LABORATORY APPARATUS AND FURNITURE	IND	V	MNFG	12	10
3083	LAMINATED PLASTIC PLATE, SHEET & PROFILE	IND	V	MNFG	12	10
3524	LAWN & GARDEN EQUIPMENT	IND	L	MNFG	10	8
6531B	LEASING OFFICE FOR INDUSTRIAL PARKS	IND	V	FINC	8	5
3199	LEATHER GOODS NEC	IND	L	MNFG	10	8
6512	LESSORS OF PIERS, DOCKS & ASSOC BLDGS & FACILITIES	IND	V	FINC	20	8
3648A	LIGHTING EQUIPMENT INDUSTRIAL NEC	IND	V	MNFG	12	10
3648	LIGHTING EQUIPMENT NEC	IND	L	MNFG	10	8
4214	LOCAL TRUCKING WITH STORAGE	IND	V	TRNS	15	10
4212	LOCAL TRUCKING WITHOUT STORAGE	IND	V	TRNS	15	10
4813A	LONG DISTANCE - CARRIER'S CARRIER	IND	Y	TRNS	6	6
4813	LONG DISTANCE - MAJOR CARRIERS	IND	M	TRNS	6	6
2992	LUBRICATING OILS & GREASES	IND	V	MNFG	15	12
0005I	M&E &/OR F&F ONLY - INDUSTRIAL SITE	IND	V	EXCP	8	8
2098	MACARONI, SPAGHETTI, VERMICELLI & NOODLES	IND	V	MNFG	12	10
3599C	MACHINE SHOP - AUTOMOTIVE	IND	L	MNFG	12	8
3599E	MACHINE SHOP - GRINDING	MOD	L	MNFG	12	8
3599B	MACHINE SHOP - JOB SHOP	MOD	L	MNFG	12	8
3599D	MACHINE SHOP - VALVE REPAIR	MOD	L	MNFG	12	8
3541	MACHINE TOOLS, METAL CUTTING TYPE	IND	V	MNFG	15	10
3531B	MACHINERY CONSTRUCTION	IND	L	MNFG	10	8
3549A	MACHINERY METALWORKING NEC	IND	L	MNFG	10	8
3559A	MACHINERY SPECIAL INDUSTRY	IND	L	MNFG	10	8

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SIC Code	SIC Description	Group	Sched Code	Trade Code	ME Life	MISC Life
3695	MAGNETIC & OPTICAL RECORD MEDIA	IND	V	MNFG	12	10
3322	MALLEABLE IRON FOUNDRIES	IND	V	MNFG	15	10
8741	MANAGEMENT SERVICES	IND	V	SVCS	10	6
2761	MANIFOLD BUSINESS FORMS	IND	V	MNFG	12	10
3999	MANUFACTURING INDUSTRIES NEC	IND	V	MNFG	15	10
3999A	MANUFACTURING NEC	IND	L	MNFG	10	8
5088A	MARINE & TRANSPORTATION SUPPLY	IND	V	WHSL	10	8
4491	MARINE CARGO HANDLING INDUSTRIAL	IND	V	TRNS	15	12
3429A	MARINE HARDWARE	IND	V	MNFG	10	8
2515	MATTRESSES, FOUNDATIONS & CONVERTIBLE BEDS	IND	V	MNFG	12	10
3829A	MEASURING & CONTROL DEVICE	IND	L	MNFG	10	8
3829	MEASURING & CONTROLLING DEVICES NEC	IND	V	MNFG	12	10
5147	MEAT & MEAT PRODUCTS - EXCEPT CANNED	IND	V	WHSL	12	8
2011	MEAT PACKING NEC	IND	L	MNFG	12	12
3841A	MEDICAL & SURG. INSTRUMENT	IND	L	MNFG	10	8
2833	MEDICINAL CHEMICALS AND BOTANICAL PRODUCTS	IND	V	MNFG	12	10
3441A	METAL - FABRICATED STRUCTURAL	IND	L	MNFG	12	8
3441	METAL - FABRICATED STRUCTURAL INDUSTRIAL	IND	V	MNFG	15	10
3411	METAL CANS	IND	V	MNFG	15	10
3479A	METAL COAT & ALLIED SVC	IND	L	MNFG	12	8
3442	METAL DOORS, SASH, FRAMES	IND	L	MNFG	15	10
3499A	METAL FABRICATION NEC	IND	L	MNFG	12	8
3497	METAL FOIL AND LEAF	IND	V	MNFG	15	10
3398	METAL HEAT TREATING	IND	V	MNFG	15	10
3339	METAL PROCESSING	IND	L	MNFG	12	8
3499	METAL PRODUCTS FABRICATING NEC	IND	V	MNFG	15	10
3412	METAL SHIPPING BARRELS, DRUMS, KEGS & PAILS	IND	V	MNFG	15	10
3469	METAL STAMPINGS NEC	IND	V	MNFG	15	10
3542	METAL TOOL - METAL FORMING TYPE	IND	V	MNFG	15	10
3449A	METAL WORK NEC	IND	L	MNFG	12	8
5051B	METALS PRODUCTS SERVICE CENTER OFFICES	IND	V	WHSL	12	8
3549	METALWORKING INDUSTRIAL MACHINERY NEC	IND	V	MNFG	15	10
2082A	MICROBREWERY - MALT BEVERAGE	IND	L	MNFG	12	10
4813G	MICROWAVE SITES	IND	Y	TRNS	10	6
2431	MILLWORK, VENEER, PLYWOOD, & STRUCTURAL WOOD MEMBER	IND	V	MNFG	12	10
3296	MINERAL WOOL	IND	V	MNFG	15	10
3532	MINING MACHINERY & EQUIP. EXCEPT OIL & GAS FIELD EQUIP	IND	V	MNFG	15	10
3496	MISC FABRICATED WIRE PRODUCTS	IND	V	MNFG	12	10
3449	MISC STRUCTURAL METAL WORK	IND	V	MNFG	15	10
4925	MIXED, MANUFACTURED OR LIQUIFIED PETROLEUM GAS	IND	K	TRNS	15	10
4812D	MOBILE DATA SERVICES	IND	Y	TRNS	8	6
4231	MOTOR FREIGHT TERMINAL AND MAINTENANCE FACILITIES	IND	V	TRNS	12	10
3714	MOTOR VEHICLE PARTS & ACCESSORY	IND	V	MNFG	15	10
3711	MOTOR VEHICLES & PASSENGER CAR BODY	IND	V	MNFG	15	10
3621	MOTORS & GENERATORS	IND	V	MNFG	15	10
4924	NATURAL GAS - DISTRIBUTION	IND	K	TRNS	15	10
4922	NATURAL GAS - TRANSMISSION	IND	V	TRNS	15	10
4923	NATURAL GAS - TRANSMISSION AND DISTRIBUTION	IND	K	TRNS	15	10
2022	NATURAL, PROCESSED AND IMITATION CHEESE	IND	V	MNFG	10	8
7383	NEWS SYNDICATES	IND	Y	SVCS	10	6
2711	NEWSPAPERS: PUBLISHING OR PUBLISHING AND PRINTING	IND	V	MNFG	12	10
2873	NITROGENOUS FERTILIZER	IND	V	MNFG	10	8
3644	NON CURRENT-CARRYING WIRING DEVICES	IND	V	MNFG	12	10
3356	NON-FERR METAL ROLL - EXCLUDE COPPER & ALUMINUM	IND	V	MNFG	15	10
3364	NONFERROUS DIE; CASTINGS, EXCEPT ALUMINUM	IND	V	MNFG	15	10
3463	NONFERROUS FORGINGS	IND	V	MNFG	15	10
3369	NONFERROUS FOUNDRIES EXCEPT COPPER & ALUMINUM	IND	V	MNFG	15	10
3299	NONMETALLIC MINERAL PRODUCTS NEC	IND	V	MNFG	15	10
8940B	OFFICE CORPORATE 10000+ SQ FT	IND	V	SVCS	10	8
2522	OFFICE FURNITURE	IND	L	MNFG	10	8
1382	OIL & GAS FIELD EXPLORATION SERVICE	IND	V	MINE	15	12
3533A	OIL & GAS FIELD M&E	IND	L	MNFG	12	8
3533	OIL & GAS FIELD M&E INDUSTRIAL	IND	V	MNFG	15	10
1389	OIL & GAS FIELD SVC INDUSTRIAL NEC	IND	V	MINE	15	12
3851	OPHTHALMIC GOODS	IND	L	MNFG	10	8
3827	OPTICAL INSTRUMENTS & LENSES	IND	V	MNFG	12	10
3536	OVERHEAD TRAVELING CRANES, HOISTS & MONORAIL SYSTEMS	IND	V	MNFG	15	10
5142	PACKAGED FROZEN FOODS	IND	V	WHSL	12	8
7389K	PACKAGING & LABELING BUSINESS SVC NEC	IND	V	SVCS	10	6
3565	PACKAGING MACHINERY	IND	V	MNFG	15	10
2671	PACKAGING PAPER & PLASTIC FILM - COATED & LAMINATED	IND	V	MNFG	12	10
4812C	PAGING CARRIER	IND	Y	TRNS	10	6
2851A	PAINTS AND ALLIED PRODUCTS	IND	L	MNFG	10	8

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2851	PAINTS, VARNISHES, LACQUER ENAMELS & ALLIED PRODUCTS	IND	V	MNFG	15	12
2621A	PAPER MILLS	IND	V	MNFG	15	12
2679A	PAPER PRODUCTS	IND	L	MNFG	10	8
2672	PAPER-COATED & LAMINATED, EXCEPT FOR PACKAGING	IND	V	MNFG	10	8
2999	PETROLEUM AND COAL NEC	IND	L	MNFG	12	8
5171	PETROLEUM BULK STATIONS & TERMINALS	IND	V	WHSL	12	8
5172	PETROLEUM PRODUCTS EXCEPT TERMINALS	IND	V	WHSL	12	8
2911	PETROLEUM REFINING	IND	V	MNFG	15	12
2834A	PHARMACEUTICALS	IND	V	MNFG	12	10
2874	PHOSPHATIC FERTILIZER	IND	V	MNFG	10	8
2035	PICKLED FRUITS & VEGETABLE SAUCES & SEASONINGS	IND	V	MNFG	12	10
3498	PIPE & PIPE FITTINGS FABRICATION	IND	V	MNFG	15	10
4619	PIPELINES NEC	IND	C	TRNS	15	10
3498A	PIPES NEC	IND	L	MNFG	12	8
4227	PIPESTOCK	IND	P	TRNS	20	20
4226P	PIPESTOCK INVENTORY	IND	P	TRNS	8	8
3085	PLASTIC BOTTLES	IND	V	MNFG	12	10
3084	PLASTIC PIPES	IND	V	MNFG	12	10
3088	PLASTIC PLUMBING FIXTURES	IND	V	MNFG	12	10
3089	PLASTIC PRODUCTS INDUSTRIAL NEC	IND	V	MNFG	12	10
3089A	PLASTIC PRODUCTS NEC	IND	L	MNFG	10	8
3087	PLASTIC RESIN COMPOUNDING	IND	V	MNFG	12	10
2821A	PLASTICS MATERIALS, RESINS	IND	L	MNFG	10	8
2821	PLASTICS, SYNTHETIC RESINS & NONVULCAN ELASTOMERS	IND	V	MNFG	15	10
3471A	PLATING & POLISHING	IND	L	MNFG	12	8
0010W	POLLUTION CONTROL - ELECTRICAL TRANSMISSION	IND	W	EXCP	15	10
0010V	POLLUTION CONTROL - INDUSTRIAL	IND	V	EXCP	15	12
0010L	POLLUTION CONTROL - LIGHT MANUFACTURING	IND	L	EXCP	15	12
2096	POTATO & CORN CHIPS AND SIMILAR SNACKS	IND	V	MNFG	12	10
3269A	POTTERY PRODUCTS INDUSTRIAL NEC	IND	V	MNFG	15	10
3269	POTTERY PRODUCTS NEC	IND	L	MNFG	12	8
5144	POULTRY & POULTRY PRODUCTS DISTRIBUTION	IND	V	WHSL	12	8
3612	POWER DISTRIBUTION & SPECIALTY TRANSFORMERS	IND	V	MNFG	15	10
3448	PREFABRICATED METAL BUILDINGS & COMPONENTS	IND	V	MNFG	15	10
2452	PREFABRICATED WOOD BUILDINGS AND COMPONENTS	IND	V	MNFG	12	10
3229	PRESSED & BLOWN GLASSWARE NEC	IND	V	MNFG	15	12
3399	PRIMARY METAL PRODUCTS NEC	IND	V	MNFG	15	10
2732	PRINTING - BOOK	IND	L	MNFG	10	8
2759A	PRINTING COMPANIES	MOD	L	MNFG	10	8
3559B	PRINTING EQUIPMENT	IND	L	MNFG	10	8
2893	PRINTING INK	IND	V	MNFG	15	12
2796	PRINTING PLATEMAKING AND RELATED SERVICES	IND	V	MNFG	12	10
2999A	PRODUCTS OF PETROLEUM AND COAL NEC	IND	V	MNFG	15	12
2711A	PUBLISHING - NEWSPAPER COMMUNITY	IND	L	MNFG	10	8
2721A	PUBLISHING - PERIODICALS	IND	L	MNFG	10	8
2741	PUBLISHING, MISCELLANEOUS	IND	V	MNFG	12	10
2611	PULP MILLS	IND	V	MNFG	15	12
3561	PUMP & PUMPING EQUIPMENT	IND	V	MNFG	15	10
7948A	RACING, HORSES/AUTOS INCLUDING TRACK OPERATION	IND	V	SVCS	15	10
4832	RADIO BROADCASTING STATION	IND	Y	TRNS	10	6
4812A	RADIO COMMUNICATIONS LAND MOBILE RADIO	IND	Y	TRNS	10	6
4812G	RADIO COMMUNICATIONS NEC	IND	Y	TRNS	10	6
3743	RAILROAD EQUIPMENT	IND	V	MNFG	12	10
4013	RAILROAD SWITCHING AND TERMINAL ESTABLISHMENTS	IND	V	TRNS	15	10
4011	RAILROAD, LINE-HAUL OPERATING	IND	D	TRNS	15	10
3273	READI-MIX CONCRETE BATCH PLANTS	IND	V	MNFG	15	10
4613	REFINED PETROLEUM PIPELINE	IND	C	TRNS	15	10
4222	REFRIGERATED WAREHOUSING AND STORAGE	IND	V	TRNS	12	8
4953	REFUSE SYSTEMS INDUSTRIAL	IND	V	TRNS	15	10
9641	REGULATION OF AGRICULTURAL USDA	IND	V	GOVT	8	5
3625	RELAYS AND INDUSTRIAL CONTROLS	IND	V	MNFG	15	10
4741	RENTAL OF RAILROAD CARS	IND	V	TRNS	15	10
4813B	RESELLERS OF TELEPHONE SERVICE	IND	Y	TRNS	6	6
3645	RESIDENTIAL ELECTRIC LIGHTING FIXTURES	IND	V	MNFG	12	10
2044	RICE MILLING	IND	V	MNFG	15	10
2095	ROASTED COFFEE INCLUDING INSTANT	IND	V	MNFG	15	10
3351	ROLLING, DRAWING AND EXTRUDING OF COPPER	IND	V	MNFG	15	10
3069A	RUBBER PRODUCTS	IND	L	MNFG	15	8
2676	SANITARY PAPER PRODUCTS	IND	V	MNFG	12	10
4813E	SATELLITE EARTH STATIONS	IND	Y	TRNS	10	6
4832A	SATELLITE RADIO SERVICE	IND	Y	TRNS	8	20
2013	SAUSAGES & OTHER PREPARED MEAT PRODUCTS	IND	V	MNFG	15	12
5093	SCRAP METAL RECLAMATION	IND	V	WHSL	12	8

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3451	SCREW MACHINE PRODUCTS	IND	V	MNFG	15	10
3341	SECONDARY SMELTING & NON-FERROUS METAL REFINING	IND	V	MNFG	15	10
7382A	SECURITY SYSTEMS SERVICES ALARM MONITORING	IND	Y	SVCS	10	6
3589A	SERVICE INDUSTRY MACHINES	IND	L	MNFG	10	8
7819	SERVICES ALLIED TO MOTION PICTURE PRODUCTION	IND	V	SVCS	10	6
8999	SERVICES NEC	IND	V	SVCS	10	6
4952	SEWERAGE SYSTEMS	IND	V	TRNS	15	10
3444A	SHEET METAL WORK	IND	L	MNFG	12	8
3444	SHEET METAL WORK INDUSTRIAL	IND	V	MNFG	15	10
3731	SHIP BUILDING & REPAIRING	IND	V	MNFG	15	10
2079	SHORTENING, TABLE OILS, MARGARINE & OTHER EDIBLE	IND	V	MNFG	12	8
3993	SIGNS & ADVERTISING SPECIALTY	MOD	L	MNFG	10	8
3993A	SIGNS & ADVERTISING SPECIALTY INDUSTRIAL	IND	V	MNFG	15	10
2396A	SILK SCREENING	MOD	L	MNFG	10	8
4841C	SMATV SYSTEM LESS HEAD END	IND	Y	TRNS	10	8
4841B	SMATV SYSTEMS	IND	Y	TRNS	10	8
2841	SOAP & DETERGENT EXCEPT SPECIALTY CLEANERS	IND	V	MNFG	15	12
8399	SOCIAL SERVICES NEC	IND	V	SVCS	8	5
2086	SOFT DRINK , BOTTLED & CANNED CARBONATED BEV	IND	V	MNFG	12	10
3544	SPECIAL DIES & TOOLS, DIE SETS, JIGS, FIXTURES & MOLDS	IND	V	MNFG	15	10
3559	SPECIAL INDUSTRIAL MACHINERY NEC	IND	V	MNFG	15	10
1799	SPECIAL TRADE CONTRACTORS	IND	V	CNST	12	6
4226	SPECIAL WAREHOUSING AND STORAGE	IND	V	TRNS	12	8
2842	SPECIALTY CLEANING, POLISH & SANITATION PREPARATIONS	IND	V	MNFG	15	12
3949	SPORTING AND ATHLETIC GOODS	IND	L	MNFG	10	8
2678	STATIONERY, TABLETS & RELATED PRODUCTS	IND	V	MNFG	12	10
4961	STEAM AND AIR CONDITIONING SUPPLY	IND	V	TRNS	15	10
3511	STEAM, GAS & HYDRAULIC TURBINES & TURBINE GEN SET	IND	V	MNFG	25	10
3325	STEEL FOUNDRIES NEC	IND	V	MNFG	15	10
3324	STEEL INVESTMENT FOUNDRIES	IND	V	MNFG	15	10
3325A	STEEL NEC	IND	L	MNFG	12	8
3317	STEEL PIPE & TUBE	IND	V	MNFG	15	10
3493	STEEL SPRINGS, EXCEPT WIRE	IND	L	MNFG	12	8
3493A	STEEL SPRINGS, EXCEPT WIRE INDUSTRIAL	IND	V	MNFG	15	10
3315	STEEL WIREDRAWING AND STEEL NAILS & SPIKES	IND	V	MNFG	15	10
3312	STEEL WORKS, BLAST FURNACES, ROLLING & FINISHING MILLS	IND	V	MNFG	15	10
4225F	STORAGE - COFFEE	IND	N	TRNS	12	8
4225D	STORAGE - COLD PRODUCTS	IND	N	TRNS	12	8
4225G	STORAGE - PAPER GOODS / PRINTED ITEMS	IND	N	TRNS	12	8
4225E	STORAGE - PERISHABLE FOOD	IND	N	TRNS	12	8
3259A	STRUCTURAL CLAY PRODUCTS NEC, INC CLAY SEWER PIPE	IND	V	MNFG	15	10
2439	STRUCTURAL WOOD MEMBERS NEC	IND	V	MNFG	12	10
3613	SWITCHGEAR AND SWITCHBOARD APPARATUS	IND	V	MNFG	15	10
2822	SYNTHETIC RUBBER (VULCANIZABLE ELASTOMERS)	IND	V	MNFG	15	10
4226A	TANK FARMS	IND	O	TRNS	12	8
4813D	TELECOMMUNICATIONS EQUIPMENT PROVIDERS	IND	Y	TRNS	6	6
4813H	TELEPHONE COMMUNICATIONS NEC	IND	M	TRNS	10	6
4813J	TELEPHONE COMMUNICATIONS VOIP PROVIDERS	IND	Y	TRNS	6	6
8734	TESTING LABORATORIES - INDUSTRIAL	IND	V	SVCS	10	8
2299A	TEXTILE GOODS NEC	IND	L	MNFG	10	8
2299	TEXTILE GOODS, NEC INCLUDE BURLAP BAGS	IND	V	MNFG	12	10
3824	TOTALIZING FLUID METERS & COUNTING DEVICES	IND	V	MNFG	12	10
4812F	TOWERS AND ANTENNA SITES	IND	Y	TRNS	20	12
8299C	TRADE SCHOOLS	IND	V	SVCS	10	5
3799	TRANSPORTATION EQUIP INDUSTRIAL NEC	IND	V	MNFG	15	10
3713	TRUCK AND BUS BODIES	IND	L	MNFG	10	8
3715	TRUCK TRAILERS	IND	V	MNFG	15	10
4213	TRUCKING, EXCEPT LOCAL	IND	V	TRNS	15	10
4833	TV BROADCASTING STATION	IND	Y	TRNS	10	6
2791	TYPESETTING	IND	L	MNFG	10	8
3081	UNSUPPORTED PLASTICS FILM AND SHEETS	IND	V	MNFG	12	10
3082	UNSUPPORTED PLASTICS PROFILE SHAPES	IND	V	MNFG	12	10
3494	VALVES & PIPE FITTINGS INDUSTRIAL NEC	IND	V	MNFG	15	10
3494A	VALVES NEC	IND	L	MNFG	12	8
3292A	VINYL TILES	IND	V	MNFG	15	10
4813C	VOICE MAIL SERVICES	IND	Y	TRNS	6	6
4813F	VSAT (VERY SMALL APERTURE TERMINALS)	IND	Y	TRNS	10	6
5093D	WASTE OIL RECLAMATION	IND	V	WHSL	12	8
4941	WATER SUPPLY	IND	J	TRNS	15	10
1623	WATER, SEWER, PIPELINE, CONSTRUCTION & REPAIR	IND	V	CNST	12	10
3495	WIRE SPRINGS	IND	V	MNFG	12	10
4812B	WIRELESS TELCO CARRIER	IND	Y	TRNS	8	6
2511	WOOD HOUSEHOLD FURNITURE, EXCEPT UPHOLSTERED	IND	V	MNFG	12	10

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2434	WOOD KITCHEN CABINETS	IND	V	MNFG	12	10
2541	WOOD OFFICE & STORE FIXTURES & PARTITIONS	IND	V	MNFG	12	10
2521	WOOD OFFICE FURNITURE	IND	V	MNFG	12	10
2448	WOOD PALLETS AND SKIDS	IND	L	MNFG	10	8
2491	WOOD PRESERVING	IND	V	MNFG	12	10
2499	WOOD PRODUCTS INDUSTRIAL NEC	IND	V	MNFG	12	10
2499A	WOOD PRODUCTS NEC	IND	L	MNFG	10	8
3553	WOODWORKING MACHINERY	IND	V	MNFG	15	10