

Supporting Statement for the
Control Technology Determinations for Constructed and
Reconstructed Major Sources of Hazardous Air Pollutants,
40 CFR part 63, subpart B

Prepared by

Office of Air Quality Planning and Standards

September 30, 2004

Part A of the Supporting Statement

1. IDENTIFICATION OF THE INFORMATION COLLECTION

1(a) Title of the Information Collection

This Information Collection Request (ICR) is entitled "Control Technology Determinations for Constructed and Reconstructed Major Sources of Hazardous Air Pollutants, 40 CFR part 63, subpart B" and numbered as EPA ICR Number 1658.04 and OMB Control Number 2060-0373. This is a revision of the OMB-approved EPA ICR Number 1658.03.

1(b) Short Characterization

Section 112(g)(2)(B) of the Clean Air Act as amended in 1990 requires that maximum achievable control technology (MACT) standards be met by constructed or reconstructed major sources of hazardous air pollutants (HAP). Where no applicable emission limit has been set, the MACT determination shall be made on a case-by-case basis.

This ICR supports the regulations at 40 CFR part 63, subpart B to implement section 112(g). It addresses the information collection burden (hours and costs) to three parties: (1) industry respondents subject to these provisions, (2) state and local agencies that review applications made under these provisions, and (3) EPA for oversight review of a percentage of state/local decisions. The information collection activities for which burden estimates are calculated are summarized below.

Owners or operators of major sources of HAP who modify a source after the effective date of an approved Title V permit program must control that source to the level of the appropriate MACT standard. Where no MACT standard exists, a case-by-case determination of MACT ("case-by-case MACT") must be made. The owner or operator is responsible for obtaining such a case-by-case MACT determination. This ICR contains supporting information for case-by-case MACT determinations.

State and local agencies with operating permit programs that have been approved by EPA will review applications submitted by sources under the section 112(g) provisions. These permitting agencies must determine the level of control that will be necessary to meet case-by-case MACT requirements for new sources. Finally, EPA will review a percentage of the determinations in order to provide oversight of the various state and local permitting authorities.

2. NEED FOR AND USE OF THE COLLECTION

2(a) Need / Authority for the Collection

The information is needed and used to determine if the entity submitting an application for a case-by-case MACT determination has met the criteria established in the section 112(g) rule. This information is necessary for the state or local agency to make the case-by-case determination. Finally, this information is needed by the Administrator to review a portion of the case-by-case determinations to ensure that the program is functioning as intended.

The need and authority for this information collection is contained in section 112(g) of the Clean Air Act as amended in 1990 [42 U.S.C. 7401 (et seq.) as amended by Pub. L. 101-549].

2(b) Practical Utility / Users of the Data

The information collected in the section 112(g) applications provides (for the purposes of compliance determination) documentation of the selection of a particular control technology for case-by-case MACT. Applications are reviewed by a state or local agency for which authority has been delegated by EPA to make the requisite determinations. In addition, EPA will review some applications as an oversight function.

3. NONDUPLICATION, CONSULTATIONS, AND OTHER COLLECTION CRITERIA

3(a) Nonduplication

This information collection is not unnecessarily duplicative of information otherwise reasonably accessible to us. For instances where other information items (e.g., a site plan) may have been previously collected from source owners or operators by the permitting authority in support of other applications, it is possible to use this information to meet the requirements of this information collection. In general, however, most items of information are tailored specifically for the individual case-by-case MACT determinations, meaning that previously submitted information is likely to be inadequate for section 112(g) purposes.

3(b) Public Notice Required Prior to ICR Submission to OMB

We solicited public comments on this ICR prior to submitting it to the Office of Management and Budget. We issued a *Federal Register* notice requesting comments on the ICR renewal on May 19, 2004 (69 FR 28885). No significant comments were received.

3(c) Consultations

The final rule for subpart B was issued on December 13, 1996 (65 FR 55810). Since then, we have gained extensive experience in working with the state and local agencies in developing case-by-case MACT determinations for sources subject to section 112(g). We have consulted with knowledgeable state and local agency staff who have been involved in making case-by-case

MACT determinations over the past 3 years. We used this information to prepare this ICR renewal package.

In general, these contacts confirmed that there has been a relatively low level of activity related to section 112(g) applications over the last few years and that most of the applications were for sources that were eventually subject to section 112(d) MACT standards or for sources that ended up taking enforceable permit limits to keep their emissions below the section 112(g) applicability threshold (i.e., major source status). They confirmed that the relative burden hours for the state review of these applications was on average reasonable. They also reported that there were no major concerns related to the burden associated with the section 112(g) requirements by the permit applicants they worked with.

The following table lists the contact information of the people we consulted.

Name	Agency	Phone Number
Liz Basil	South Carolina Department of Health and Environmental Control	803/898-4126
Steve De Santis	New York Department of Environmental Conservation	518/402-8403
James Fobben	Lincoln-Lancaster County, Nebraska	402/441-8145
James Geier	Colorado Department of Public Health and Environment	303/692-3167
Matt Gibbs	South Carolina Department of Health and Environmental Control	803/898-3288
Cindy Phillips	Florida Department of Environmental Protection	850/921-9534

3(d) Effects of Less Frequent Collection

This section does not apply because the information required to be submitted by each applicant would be submitted on a one-time-only basis.

3(e) General Guidelines

None of the general information collection guidelines in 5 CFR 1230.5(d)(2) of the OMB regulations implementing the Paperwork Reduction Act is being exceeded in the section 112(g) regulations.

3(f) Confidentiality

All information submitted to us for which a claim of confidentiality is made will be safeguarded according to the policies set forth in Title 40, Chapter 1, part 2, subpart B, Confidentiality of Business Information. See 40 CFR; 41 FR 36902, September 1, 1976; amended by 43 FR 3999, September 8, 1978; 43 FR 42251, September 28, 1978; and 44 FR 17674, March 23, 1979. Even where we have determined that data received in response to an ICR is eligible for confidential treatment under 40 CFR part 2, subpart B, we may nonetheless disclose the information if it is "relevant in any proceeding" under the statute [42 U.S.C. 7414(c); 40 CFR 2.301(g)]. The information collection complies with the Privacy Act of 1974 and Office of Management and Budget Circular 108.

3(g) Sensitive Questions

This section is not applicable. This ICR does not contain any sensitive questions relating to sexuality, religious beliefs, or other matters usually considered private.

4. THE RESPONDENTS AND THE INFORMATION REQUESTED

4(a) Respondents / SIC Codes

Respondents include owners/operators of constructed or reconstructed major sources of HAP where no applicable MACT emission limit has been set. A major source is defined as one that emits more than 10 tons per year of any HAP, 25 tons per year for a combination of all HAP, or amounts exceeding any lesser quantity cutoff established under 40 CFR part 63. The requirements of section 112(g) do not apply to electric utility steam generating units. This definition of major source cuts across a wide variety of industries, including both manufacturing and non-manufacturing sources. See Attachment 1 for a list of potentially affected industry sectors. This list was developed by searching the 1999 National Emissions Inventory (NEI) to identify major sources of HAP that are not covered by a section 112(d) MACT standard. See section 6(a) for more discussion of how this list was developed.

Respondents also include state and local agencies who must make the case-by-case MACT determinations. These government establishments are classified as Air and Water Resource and Solid Waste Management Programs under Standard Industrial Classification (SIC) code 9511 and North American Industry Classification System (NAICS) code 92411.

4(b) Information Requested

(i) *Data Items, Including Recordkeeping Requirements*

All items addressed in this ICR involve information submitted with the application. There are no recordkeeping requirements *per se*, although some of the information necessary to document control options would require the source to have kept records of certain information. The data items for the 112(g) rule consist of the following:

Actual Emissions. Sources complying with the requirements of section 112(g) under the case-by-case MACT provisions (i.e., constructed and reconstructed major sources) generally do not have to provide detailed analytic determinations of individual HAP if the owner/operator agrees that the emissions increase in question constitutes a greater than *major* increase which will subject the construction or reconstruction to the section 112(g) requirements. Rather, the source needs only to identify and quantify classes and types of pollutants to a sufficient degree to support the MACT evaluation.

Case-by-Case MACT Determination. The source owner or operator must submit the following information when it performs a case-by-case MACT determination [40 CFR 63.43(e)]:

- The name and address (physical location) of the major source and affected source(s) undergoing construction or reconstruction
- A brief description of the major source, its source category or subcategory, and a description of the affected stationary source(s) requiring a MACT determination
- The expected commencement date of the construction or reconstruction of the affected source
- The expected completion date of the construction or reconstruction of the affected sources
- The anticipated date of start-up
- The type of HAP emitted by each emission unit and the emission rate for each hazardous air pollutants
- Any federally-enforceable emission limitations applicable to the MACT-affected emissions units
- The maximum capacity and expected utilization, and associated uncontrolled emission rates, for the MACT-affected emissions units (potential to emit in an uncontrolled state)
- Controlled emissions for the MACT-affected emission unit in tons per year (potential to emit in a controlled state)
- A recommended emission limitation for the MACT-affected emission unit that complies with all relevant emission standards
- The selected MACT candidate to meet the emission limitation including technical information on the design, operation, size, estimated control efficiency, etc.
- Supporting documentation including identification of alternative control technologies considered to meet the emission limitation, an analysis of non-air quality health environmental impacts or energy requirements for the selected MACT candidate

- An installation schedule for installing the selected MACT candidate including:
 - ▶ The anticipated date that contracts for emission control systems or process changes for emission control will be awarded
 - ▶ The anticipated date that orders will be issued for the purpose of component parts to accomplish emission control or process changes
 - ▶ The anticipated date by which on-site construction and installation of process changes are to be initiated
 - ▶ The anticipated date final compliance is to be achieved.
- Any other information which may be required pursuant to subpart A of 40 CFR part 63.

(ii) Respondent Activities.

Activities that the owner or operator must perform are listed in this section.

- Read applicable regulations to determine compliance requirements
- Assemble necessary source information, including source identification and descriptive information, construction schedules, sufficient data on classes and types of pollutants to support the MACT evaluations, and potential to emit (controlled and uncontrolled)
- Identify and describe MACT candidate, any required MACT limits, expected emissions limitation, and MACT installation schedule
- Prepare and submit application
- Revise application per comments received from the permitting authority, ensuring compliance with case-by-case MACT decision.

The permitting authority, typically the state or local air agency, will perform the following activities:

- Answer respondent questions
- Log in and review applications
- Request additional information for incomplete applications
- When no MACT standard has been promulgated, verify that the source will achieve the level of control necessary to meet case-by-case MACT requirements for constructed or reconstructed sources
- Inform source of permitting authority's decision regarding the application.

5. THE INFORMATION COLLECTED -- AGENCY ACTIVITIES, COLLECTION METHODOLOGY, AND INFORMATION MANAGEMENT

5(a) Agency Activities

In carrying out its oversight role, EPA will review the decision of the permitting authority.

5(b) Collection Methodology and Management

It will be the responsibility of the owners or operators of the constructed or reconstructed major sources affected by these regulations to submit an application to the permitting authority. Applications will be prepared and submitted according to guidance issued in conjunction with the section 112(g) rules. No forms are contained in the regulations for 112(g) applications.

The permitting authority will determine how to log in and track applications. MACT determinations are performed on a case-by-case basis. It will also be the responsibility of the permitting authority to provide EPA with the information necessary for oversight review.

For each application, the applicant will be required to supply information on how the data were obtained (e.g., indicate whether the emissions data were obtained through the use of emission factors or test data) and how calculations were performed. Qualified staff at the permitting authority will check the quality of data submitted by the applicant on a case-by-case basis. This will be done by reviewing control technology determinations for similar sources, by reviewing test data, and by checking engineering calculations. Confidential information submitted by the applicant will be handled by the permitting authority in conformance with confidential information handling procedures. No specific provisions have been made for electronic methods of submittal.

The section 112(g) regulations will not require the request of information through any type of survey.

5(c) Small Entity Flexibility

Minimizing the information collection burden for all sizes of organizations is a continuing principle for our efforts. The section 112(g) regulations only include the application, recordkeeping and reporting requirements we need to determine compliance with the rule. We have reduced the collection burden to the extent practicable and appropriate, including consideration of the resources available to the respondents and clarifying, consolidating, and simplifying the requirements. Furthermore, we do not anticipate that any small entities will be participating in this program.

5(d) Collection Schedule

Each source affected by the section 112(g) regulations will be required to submit an application. Preparation of application in compliance with the section 112(g) rules is a one-time-only activity (i.e., once for each construction or reconstruction subject to the 112(g) provisions). The section 112(g) regulations will not require periodic reporting or surveys.

6. ESTIMATING THE BURDEN AND COST OF THE COLLECTION

6(a) Estimating Respondent Burden

(i) Estimating Industry Burden

Respondents include owners/operators of major sources of HAP that undertake construction or reconstruction. In calculating the burden hours for this ICR we made assumptions about the number of sources that would submit applications each year. These could be applications for construction (new sources), reconstruction (existing sources), or retroactive determinations (sources that failed to obtain a timely case-by-case MACT determination for a past event, that are only now entering the permitting process).

All of the section 112(d) standards for listed categories have been promulgated, with the exception of subpart UUUUU, Electric Utility Steam Generating Units, whose sources are not subject to the section 112(g) provisions. If and until EPA amends the source category list, the only section 112(g) applications will be from major sources that are not subject to an existing MACT standard. We estimated the potential universe of these sources.

Using the 1999 NEI, we identified the data records where no MACT was found and the facility was a major source. Then we evaluated each facility's potential to be a major source using the 10/25 cutoffs (first looking for any single pollutant of greater than 10 tons/yr and secondly looking for any facilities with total emissions over 25 tons/yr). Based on this process, we identified 1,945 facilities that met our search criteria. This number provides a reasonable baseline estimate of the number of existing facilities that could be subject to the section 112(g) provisions.

However, based on our consultations as described in section 3(c), we learned that a small proportion of facilities have submitted section 112(g) applications, even in past years when the universe of potentially affected sources was larger and included those for which a MACT standard was planned, but not yet final. Our state contacts estimated that an average of one to three applications per year were actually processed in the last 3 years. Therefore, we believe in the next ICR clearance period the number of applications will remain at this level or even decrease. For purposes of this ICR we have assumed that two sources will file applications per year per state, for a total of 100 occurrences per year.

We retained the same activities and burden hour estimates used in the previous ICR (ICR Number 1658.03). Based on our consultations, we did not identify any concerns that the burden hours associated with preparing an application are understated. Contacts noted that these sources are often also complying with New Source Review requirements and other state preconstruction permitting as well. The additional information needed that is unique to the section 112(g) application is an estimate of HAP emissions.

The total hours associated with preparing the application in Table 1 are for technical hours only. Consistent with previous ICRs, we calculated management hours as 5 percent of technical

hours and clerical hours as 10 percent of technical hours. Table 4 contains the results of the burden hours calculation for each activity during each year of this ICR. Overall, the section 112(g) regulations contain an average burden of 24,000 hours per year.

(ii) Estimating State and Local Agency Burden

The number of state and local agency respondents is equal to 50, consistent with our assumption that there will be two section 112(g) applications per state per year. We retained the same activities and burden hour estimates used in the previous ICR (ICR Number 1658.03). Based on our consultations, we determined that the previous estimate of 80 hours per application is a reasonable average estimate. Some applications might be more complex and take more hours, but others would be similar to other sources and/or MACT standards or represent simple scenarios and would take fewer hours.

The total hours associated with preparing the application in Table 2 are for technical hours only. Consistent with previous ICRs, we calculated management hours as 5 percent of technical hours and clerical hours as 10 percent of technical hours. Table 4 contains the results of the burden hours calculation for each activity during each year of this ICR. Overall, the section 112(g) regulations contain an average burden of 12,800 hours per year for state and local agencies.

6(b) Estimating Respondent Costs

(i) Estimating Industry Costs

In this ICR, we have used a graded approach in calculating labor cost as recommended in the ICR handbook. We used wage rates for industry respondents retrieved from the Bureau of Labor Statistics (BLS) (May 2003 National Industry-Specific Occupational Employment and Wage Estimates, [http://www.bls.gov/oes/2003/may/11941, 17281, and 434021](http://www.bls.gov/oes/2003/may/11941,17281,434021), accessed September 2004.) Because of the breadth of industry categories that could be affected, we used average industry rates for Engineering Managers (management), Environmental Engineers (technical), and Correspondence Clerks (clerical). Based on current BLS data for private sector benefits compensation, we used 28.5 percent of total compensation to estimate benefits. We calculated the overhead rate as 50 percent of the total compensation rate (i.e., salary plus benefits). The addition of benefits and overhead to the hourly rate produces a pay rate that reflects the true cost to employ an industry sector worker. Following is a summary of the computed wages for industry personnel.

Labor Type	Base Salary, Hourly Rate	Benefit Hourly Rate	Overhead Hourly Rate	Adjusted Hourly Rate
Management	47.94	19.11	23.97	91.02
Technical	31.16	12.42	15.58	59.16
Clerical	13.49	5.38	6.75	25.61

The respondent labor costs are found by multiplying the burden hours associated with each activity by the hourly rate associated with each labor type. In total, the section 112(g) regulations contain an average labor cost of \$1,608,470 per year. Table 4 contains the results of the calculation of labor costs for the respondents.

This ICR does not require any capital or start-up costs for equipment, machinery, and construction.

Industry applicants submitting section 112(g) applications for case-by-case MACT determinations must transmit their findings to the delegated state and local agency, which results in photocopying and postage costs. We determined that two types of documents would be both copied and mailed: 2-ounce letters and 1-pound packages. The 2-ounce letter would contain 5 pages, and the 1-pound package would contain 200 pages. Based on the typical price to copy a page, we used \$0.05 a page as our price per unit cost of copying. The cost for mailing a 2-ounce letter and 1-pound package via the United States Postal Service is \$0.60 and \$3.85, respectively. We also assumed that a total of three copies would be made for each letter or package. We estimate that each applicant will submit one package (the permit application) and 1 letter (response to questions). Table 5 summarizes the total copying and mailing costs per year. For respondents, the average cost for copying and postage is \$3,520 per year. Therefore, the average total cost to respondents, including labor cost and copying/postage cost, is \$1,611,990 per year. Table 6 shows this breakdown by year.

(ii) Estimating State and Local Agency Costs

To estimate state and local agency labor costs, we used state and local government wage rates and benefit costs obtained from the BLS. We chose the different pay grade levels for management, technical, and clerical personnel by following the example set by other ICRs. We used average state government rates for Engineering Managers (management), Environmental Engineers (technical), and Correspondence Clerks (clerical). Based on current BLS data for the state government sector benefits compensation, we used 30.8 percent of total compensation to estimate benefits. We calculated the overhead rate as 50 percent of the total compensation rate (i.e., salary plus benefits). The addition of benefits and overhead to the hourly rate produces a

pay rate that reflects the true cost to employ a state worker. Following is a summary of the computed wages for state and local agency personnel.

Labor Type	Base Salary, Hourly Rate	Benefit Hourly Rate	Overhead Hourly Rate	Adjusted Hourly Rate
Management	36.01	16.03	26.02	78.06
Technical	26.87	11.96	19.41	58.24
Clerical	16.46	7.33	11.89	35.68

The state and local labor costs are found by multiplying the burden hours associated with each activity by the hourly rate associated with each labor type. In total, the section 112(g) regulations contain an average labor cost of \$806,700 per year. Table 4 contains the results of the calculation of labor costs for the state and local agencies.

This ICR does not require any capital or start-up costs for equipment, machinery, and construction.

State and local agencies responding to applications for case-by-case MACT determinations must transmit their findings to the applicant, which results in photocopying and postage costs. Copying and postage costs were calculated in the same manner as described above. We estimate that each state and local agency responding to an application will send three letters (receipt of complete application and/or notice of additional information, notice of MACT approval to source, notice of MACT approval to EPA). Table 5 summarizes the total copying and mailing costs per year. For state and local agencies, the average cost for copying and postage is \$410 per year. Therefore, the average total cost to respondents, including labor cost and copying/postage cost is \$807,110 per year. Table 6 shows this breakdown by year.

6(c) Estimating Agency Burden and Costs.

Under the section 112(g) regulations, we serve as in an oversight capacity and audit approximately 10 percent of all applications processed by state and local agencies, for a total of ten applications per year. In reviewing and evaluating these applications, we will carry out the activities listed in section 5(a) of this ICR. We retained the same activities and burden hour estimates used in the previous ICR (ICR Number 1658.03).

Managerial activities are considered 5 percent of the technical hours while clerical activities are considered 10 percent of the technical hours. Table 4 contains the results of the burden hours calculation for each activity during each year of this ICR. Overall, the section

112(g) regulations contain an average burden of 480 hours per year for EPA.

We calculated hourly rates for EPA employees using information on annual salaries from the Internet site for the Office of Personnel Management for the appropriate pay grade levels for management, technical, and clerical personnel. We divided the annual pay rate by 2,080, the amount of working hours during a calendar year, to get the hourly wage rate and then multiplied this rate by a 1.6 benefit multiplier factor to produce a pay rate that reflects the true cost to the Federal government to employ a Federal worker. Following is a summary of the computed wages for EPA personnel.

Labor Type	Pay Grade	Annual Salary	Hourly Rate	Adjusted Hourly Rate
Management	GS-15	\$99,099	\$47.64	\$76.23
Technical	GS-12	\$59,951	\$28.82	\$46.12
Clerical	GS-6	\$30,416	\$14.62	\$23.40

The EPA labor costs are found by multiplying the burden hours associated with each activity by the hourly rate associated with each labor type. As shown in Table 4, the average labor cost for the EPA is \$25,970 dollars per year. Copying and postal costs for the EPA were calculated in the same manner as described in the section 6(b). We estimate that EPA will send two letters (questions on the MACT determination, final review results). Table 5 presents the total EPA copying and postal costs. The EPA would spend an average of \$30 on copying and postage. The total cost for EPA, including labor and copying/postal costs would be an average of \$26,000 per year as shown in Table 6.

6(d) Estimating the Respondent Universe and Total Burden Costs

In order to estimate the number of sources submitting section 112(g) applications for case-by-case MACT determinations we consulted state and local agencies with experience in the section 112(g) program. We determined that two sources per year per state would submit applications, resulting in 100 industry respondents per year and 50 state and local agency respondents, for a total of 150 respondents.

As shown in Table 4, the total respondent burden is 110,400 hours. As shown in Table 6, the total respondent cost is \$7,257,280.

6(e) Bottom Line Burden Hours and Cost

(i) Respondent Tally

Over the 3-year period of this ICR, the total average annual burden and labor cost for the respondents resulting from the section 112(g) regulations are 36,800 hours and \$2,415,170, respectively (see Table 4). There are no capital start-up costs associated with this collection. Operation and maintenance costs result from photocopying and postage expenses, which are a total of \$3,930 per year (see Table 5). The total average annual cost to respondents is \$2,419,090 (see Table 6).

(ii) Agency Tally

Over the 3-year period of this ICR, the total average annual burden and labor cost for EPA is 480 and \$25,970, respectively (see Table 4). Operation and maintenance costs result from photocopying and postage expenses, which are a total of \$30 per year (see Table 5). The total average annual cost to EPA is \$26,000 (see Table 6).

6(f) Reasons for Change in Burden

The currently approved reporting and recordkeeping hour burden, based on ICR Number 1658.03, is 92,210 hours per year. We are requesting a decrease in burden to 36,800 hours per year. The difference, 55,410 hours, is due to a program adjustment. The following discussion explains these changes.

Primarily, the decrease in burden is due to information provided by state and local agency staff that the overall number of sources using the section 112(g) provisions in the past few years has only been one to three per year per agency. Therefore, our revised estimate of burden is smaller than that estimated in the last ICR. Another factor is that the applicable section 112(d) standards have all be promulgated, so that the only major sources subject to section 112(g) at this point are ones that are not already subject to a section 112(d) MACT standard.

We are requesting an increase in the reporting and recordkeeping cost burden due to the addition of photocopying and postage costs for the section 112(g) applications as part of annual O&M costs. The current collection does not reflect these costs, so this is a program adjustment. Our assumptions for copying and postage costs are discussed in section 6(b). The total copying and postage costs for respondents is \$3,930 per year.

6(g) Burden Statement

This estimate includes all activities associated with this ICR. Overall, the section 112(g) program will have the following total average annual burden: 36,800 hours and \$2,419,100 (total

costs) for the respondents and 480 hours and \$26,000 (total costs) for the EPA. Tables 4, 5 and 6 provide a breakdown of the amount of hours and dollars spent each year. The respondents' average hour burden is 245 hours per respondent and 368 per application. The average cost burden is \$16,127 per respondent and \$24,191 per application. The average burden per application for EPA is 48 hours and \$2,600.

Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. This includes the time need to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and ways to comply with any previously applicable instructions and requirements; train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control numbers for EPA's regulation are listed in 40 CFR part 9 and 48 CFR Chapter 15.

To comment on the Agency's need for this information, the accuracy of the provided burden estimates, and any suggested methods for minimizing respondent burden, including the use of automated collection techniques, EPA has established a public docket for this ICR under Docket ID No. OAR-2004-0073, which is available for public viewing at the Air and Radiation Docket and Information Center in the EPA Docket Center (EPA/DC), EPA West, Room B102, 1301 Constitution Avenue, NW, Washington, DC. The EPA Docket Center Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Reading Room is (202) 566-1744, and the telephone number for the Air and Radiation Docket and Information Center is (202) 566-1742. An electronic version of the public docket is available through EPA Dockets (EDOCKET) at <http://www.epa.gov/edocket>. Use EDOCKET to submit or view public comments, access the index listing of the contents of the public docket, and to access those documents in the public docket that are available electronically. Once in the system, select "search," then key in the docket ID number identified above. Also, you can send comments to the Office of Information and Regulatory Affairs, Office of Management and Budget, 725 17th Street, NW, Washington, DC 20503, Attention: Desk Office for EPA. Please include the EPA Docket ID No. (OAR-2004-0073) and OMB control number (2060-0373) in any correspondence.

TABLE 1. ANNUAL INDUSTRY RESPONDENT BURDEN ESTIMATES

Activity	Case-by-Case MACT
1. Read rule, make compliance determination	15
2. Receive training	7.5
3. Plan activities	15
4. Gather information	55
5. Process, compile, and review information for accuracy and appropriateness	20
6. Complete application	37.5
Total Hours	150

TABLE 2. ANNUAL STATE AND LOCAL AGENCY BURDEN ESTIMATES

Activity	Case-by-Case MACT
1. Answer respondent questions	8
2. Log in and review/audit applications	36
3. Determine early MACT, if required, and verify MACT is being proposed	36
Total	80

TABLE 3. ANNUAL EPA BURDEN ESTIMATES

Activity	Case-by-Case MACT
1. Audit, review applications	15
2. Review decisions of permitting authority	15
Total	30

Table 4. Total Annual Burden for Respondents, State and Local Agencies, and EPA

	Person-Hours				Labor Costs			
	Year 1 (hr/yr)	Year 2 (hr/yr)	Year 3 (hr/yr)	Total (hr/yr)	Year 1 (\$1,000/yr)	Year 2 (\$1,000/yr)	Year 3 (\$1,000/yr)	Total (\$1,000/yr)
Industry Respondent	24,000	24,000	24,000	72,000	1,608.47	1,608.47	1,608.47	4,825.40
State and Local Agency	12,800	12,800	12,800	38,400	806.70	806.70	806.70	2,420.11
Total for respondents	36,800	36,800	36,800	110,400	2,415.17	2,415.17	2,415.17	7,245.51
EPA	480	480	480	1,440	25.97	25.97	25.97	77.92

Table 5. Total Copying/Postal Costs for Respondents, State and Local Agencies, and EPA				
	Year 1 (\$1,000/yr)	Year 2 (\$1,000/yr)	Year 3 (\$1,000/yr)	Total (\$1,000/yr)
Industry Respondent	3.52	3.52	3.52	10.56
State and Local Agency	0.41	0.41	0.41	1.22
Total for Respondents*	3.93	3.93	3.93	11.78
EPA	0.03	0.03	0.03	0.08

Table 6. Total Costs for Respondents, State and Local Agencies, and EPA				
	Year 1 (\$1,000/yr)	Year 2 (\$1,000/yr)	Year 3 (\$1,000/yr)	Total (\$1,000/yr)
Industry Respondent	1,611.99	1,611.99	1,611.99	4,835.96
State and Local Agency	807.11	807.11	807.11	2,421.33
Total for Respondents*	2,419.09	2,419.09	2,419.09	7,257.28
EPA	26.00	26.00	26.00	77.99

* Totals may not add due to rounding.

PART B OF THE SUPPORTING STATEMENT

This section is not applicable because statistical methods are not used in the data collection associated with the section 112(g) regulations.

ATTACHMENT 1

List of Potentially Affected Industry Sectors (by SIC and NAICS codes)

SIC Code	SIC Description	NAICS Code	NAICS Title
0723	Crop Preparation Services for Market, Except Cotton Ginning (except custom grain grinding)	115114 311119	Postharvest Crop Activities (except Cotton Ginning) Other Animal Food Manufacturing
1011	Iron Ores	212210	Iron Ore Mining
1031	Lead and Zinc Ores	212231	Lead Ore and Zinc Ore Mining
1041	Gold Ores	212221	Gold Ore Mining
1061	Ferroalloy Ores, Except Vanadium	212234 212299	Copper Ore and Nickel Ore Mining All Other Metal Ore Mining
1221	Bituminous Coal and Lignite Surface Mining	212111	Bituminous Coal and Lignite Surface Mining
1311	Crude Petroleum and Natural Gas	211111	Crude Petroleum and Natural Gas Extraction
1321	Natural Gas Liquids	211112	Natural Gas Liquid Extraction
1474	Potash, Soda, and Borate Minerals	212391	Potash, Soda, and Borate Mineral Mining"
1799	Special Trade Contractors, NEC (paint and wallpaper stripping and wallpaper removal contractors)	23251	Painting and Wall Covering Contractors
1799	Specialty Trade Contractors, NEC (tinting glass work)	23952	Glass and Glazing Contractors
1799	Asbestos Abatement and Lead Paint Removal Contractors	56291	Remediation Services
1799	All Other Special Trade Contractors	23599	All Other Special Trade Contractors
2023	Dry, Condensed and Evaporated Dairy Products	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing
2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes: Dried and Dehydrated Fruits and Vegetables	311423	Dried and Dehydrated Food Manufacturing
2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes: Soup Mixes Made from Purchased Dried and Dehydrated Vegetables	311999	All Other Miscellaneous Food Manufacturing
2034	Dried and Dehydrated Fruits, Vegetables and Soup Mixes: Vegetable Flours	311211	Flour Milling
2037	Frozen Fruits, Fruit Juices, and Vegetables	311411	Frozen Fruit, Juice, and Vegetable Manufacturing
2041	Flour and Other Grain Mill Products	311211	Flour Milling
2043	Cereal Breakfast Foods (breakfast cereal)	31123	Breakfast Cereal Manufacturing
2043	Cereal Breakfast Foods (coffee substitute)	31192	Coffee and Tea Manufacturing
2044	Rice Milling	311212	Rice Milling
2046	Wet Corn Milling (except refining purchased oil)	311221	Wet Corn Milling
2046	Wet Corn Milling (refining purchased oil)	311225	Fats and Oils Refining and Blending
2047	Dog and Cat Food	311111	Dog and Cat Food Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
2048	Prepared Feeds and Feed Ingredients for Animals and Fowls, Except Dogs and Cats (except slaughtering animals for pet food)	311119	Other Animal Food Manufacturing
2053	Frozen Bakery Products, Except Bread	311813	Frozen Cakes, Pies, and Other Pastries Manufacturing
2061	Cane Sugar, Except Refining	311311	Sugarcane Mills
2074	Cottonseed Oil Mills (cottonseed processing)	311223	Other Oilseed Processing
2074	Cottonseed Oil Mills (processing purchased cottonseed oil)	311225	Fats and Oils Refining and Blending
2075	Soybean Oil Mills (soybean processing)	311222	Soybean Processing
2075	Soybean Oil Mills (processing purchased soybean oil)	311225	Fats and Oils Refining and Blending
2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybean (oilseed processing)	311223	Other Oilseed Processing
2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybean (processing purchased vegetable oils)	311225	Fats and Oils Refining and Blending
2077	Animal and Marine Fats and Oils (animal fats and oils)	311613	Rendering and Meat Byproduct Processing
2077	Animal and Marine Fats and Oils (canned marine fats and oils)	311711	Seafood Canning
2077	Animal and Marine Fats and Oils (fresh and frozen marine fats and oils)	311712	Fresh and Frozen Seafood Processing
2082	Malt Beverages (malt extract)	311942	Spice and Extract Manufacturing
2082	Malt Beverages (malt extract)	31212	Breweries
2085	Distilled and Blended Liquors (applejack)	31213	Wineries
2085	Distilled and Blended Liquors (except applejack)	31214	Distilleries
2087	Flavoring Extracts and Flavoring Syrups, NEC (coffee flavoring and syrups)	31192	Coffee and Tea Manufacturing
2087	Flavoring Extracts and Flavoring Syrups (flavoring syrup and concentrate, except coffee)	31193	Flavoring Syrup and Concentrate Manufacturing
2087	Flavoring Extracts and Flavoring Syrups (flavoring extracts and natural food colorings)	311942	Spice and Extract Manufacturing
2087	Flavoring Extracts and Flavoring Syrups (powered drink mix)	311999	All Other Miscellaneous Food Manufacturing
2098	Macaroni, Spaghetti, Vermicelli and Noodles	311823	Dry Pasta Manufacturing
2099	Food Preparations, NEC (dry pasta packaged with other ingredients made in dry pasta plants)	311823	Dry Pasta Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
2099	Food Preparations, NEC (tortillas)	31183	Tortilla Manufacturing
2099	Food Preparations, NEC (peanut butter)	311911	Roasted Nuts and Peanut Butter Manufacturing
2099	Food Preparations, NEC (tea)	31192	Coffee and Tea Manufacturing
2099	Food Preparations, NEC (vinegar, prepared dips (except dairy), and cider)	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing
2099	Food Preparations, NEC (spices, dip mix, salad dressing mix, and seasoning mix)	311942	Spice and Extract Manufacturing
2099	Food Preparations, NEC (perishable prepared food)	311991	Perishable Prepared Food Manufacturing
2099	Food Preparations, NEC (except bouillon, marshmallow creme, spices, extracts, peanut butter, perishable prepared foods, tortillas, tea, spices, dip mix, salad dressing mix, seasoning mix, and vinegar)	311999	All Other Miscellaneous Food Manufacturing
2099	Food Preparations, NEC (rice, uncooked and packaged with other ingredients made in rice mills)	311212	Rice Milling
2099	Food Preparations, NEC (marshmallow creme)	31134	Nonchocolate Confectionery Manufacturing
2099	Food Preparation, NEC (bouillon, and potatoes dried and packaged with other ingredients)	311423	Dried and Dehydrated Food Manufacturing
2111	Cigarettes	312221	Cigarette Manufacturing
2141	Tobacco Stemming and Redrying (redrying and stemming)	31221	Tobacco Stemming and Redrying
2141	Tobacco Stemming and Redrying (reconstituted tobacco)	312229	Other Tobacco Product Manufacturing
2211	Broadwoven Fabric Mills, Cotton	31321	Broadwoven Fabric Mills
2211	Broadwoven Fabric Mills, Manmade Fiber and Silk	31321	Broadwoven Fabric Mills
2252	Hosiery, NEC (dyeing and finishing only)	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills
2252	Hosiery, NEC (girls' hosiery except dyeing and finishing only)	315111	Sheer Hosiery Mills
2252	Hosiery, NEC (socks except dyeing and finishing only)	315119	Other Hosiery and Sock Mills
2261	Finishers of Broadwoven Fabrics of Cotton	313311	Broadwoven Fabric Finishing Mills
2262	Finishers of Broadwoven Fabrics of Manmade Fiber and Silk	313311	Broadwoven Fabric Finishing Mills
2284	Thread Mills (thread finishing)	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills
2284	Thread Mills (except finishing)	313113	Thread Mills
2295	Coated Fabrics, Not Rubberized	31332	Fabric Coating Mills
2297	Nonwoven Fabrics	31323	Nonwoven Fabric Mills
2381	Dress and Work Gloves, Except Knit and All-Leather (men's and boys'	315211	Men's and Boys' Cut and Sew Apparel Contractors

SIC Code	SIC Description	NAICS Code	NAICS Title
	contractors)		
2381	Dress and Work Gloves, Except Knit and All-Leather (woman's, girls', and infants' contractors)	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors
2381	Dress and Work Gloves, Except Knit and All-Leather (except contractors)	315992	Glove and Mitten Manufacturing
2396	Automotive Trimmings, Apparel Findings, and Related Products (textile products except automotive trimmings; apparel bindings and trimmings; and printing and embossing on fabric articles)	314999	All Other Miscellaneous Textile Product Mills
2396	Automotive Trimmings, Apparel Findings, and Related Products (apparel findings and trimming)	315999	Other Apparel Accessories and Other Apparel Manufacturing
2396	Automotive Trimmings, Apparel Findings, and Related Products (printing and embossing on fabric articles)	323113	Commercial Screen Printing
2396	Automotive Trimmings, Apparel Findings, and Related Products (textile motor vehicle trimming)	33636	Motor Vehicle Seating and Interior Trim Manufacturing
2399	Fabricated Textile Products, NEC (except apparel, automotive seat belts, and seat and tire covers)	314999	All Other Miscellaneous Textile Product Mills
2399	Fabricated Textile Products, NEC (apparel and apparel accessories)	315999	Fabricated Textile Products, NEC (apparel and apparel accessories)
2399	Fabricated Textile Products, NEC (seat belts, and seat and tire covers)	33636	Motor Vehicle Seating and Interior Trim Manufacturing
2421	Sawmills and Planing Mills, General (sawmills)	321113	Sawmills
2421	Sawmills and Planing Mills, General (lumber manufacturing from purchased lumber, softwood cut stock, wood lath, fence pickets, and planing mill products)	321912	Cut Stock, Resawing Lumber, and Planing
2421	Sawmills and Planing Mills, General (softwood flooring)	321918	Other Millwork (including Flooring)
2421	Sawmills and Planing Mills, General (kiln drying)	321999	All Other Miscellaneous Wood Product Manufacturing
2426	Hardwood Dimension and Flooring Mills (hardwood dimension from logs and bolts)	321113	Sawmills
2426	Hardwood Dimension and Flooring Mills (except flooring)	321912	Cut Stock, Resawing Lumber, and Planing
2426	Hardwood Dimension and Flooring Mills (hardwood flooring)	321918	Other Millwork (including Flooring)
2426	Hardwood Dimension and Flooring Mills (wood furniture frames and finished furniture parts)	337215	Showcase, Partition, Shelving, and Locker Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
2431	Millwork (wood windows and doors)	321911	Wood Window and Door Manufacturing
2431	Millwork (except wood doors and windows)	321918	Other Millwork (including Flooring)
2434	Wood Kitchen Cabinets	33711	Wood Kitchen Cabinet and Countertop Manufacturing
2435	Hardwood Veneer and Plywood	321211	Hardwood Veneer and Plywood Manufacturing
2436	Softwood Veneer and Plywood	321212	Softwood Veneer and Plywood Manufacturing
2439	Structural Wood Members, NEC (except trusses)	321213	Engineered Wood Member (except Truss) Manufacturing
2439	Structural Wood Members, NEC (trusses)	321214	Truss Manufacturing
2451	Mobile Homes	321991	Manufactured Home (Mobile Home) Manufacturing
2452	Prefabricated Wood Buildings and Components	321992	Prefabricated Wood Building Manufacturing
2491	Wood Preserving	321114	Wood Preservation
2493	Reconstituted Wood Products	321219	Reconstituted Wood Product Manufacturing
2499	Wood Products, NEC (wood tubs and vats, jewelry, cigar boxes, and baskets, except fruit, vegetable, fish and bait)	32192	Wood Container and Pallet Manufacturing
2499	Wood Products, NEC (other wood products)	321999	All Other Miscellaneous Wood Product Manufacturing
2499	Wood Products, NEC (wood cooling towers)	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
2499	Wood Products, NEC (mirror and picture frames)	339999	All Other Miscellaneous Manufacturing
2511	Wood Household Furniture, Except Upholstered (except wood box spring frames)	337122	Nonupholstered Wood Household Furniture Manufacturing
2511	Wood Household Furniture, Except Upholstered (wood box spring frames)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
2512	Wood Household Furniture, Upholstered	337121	Upholstered Household Furniture Manufacturing
2517	Wood Television, Radio, Phonograph, and Sewing Machine Cabinets	337129	Wood Television, Radio, and Sewing Machine Cabinet Manufacturing
2519	Household Furniture, NEC	337125	Household Furniture (except Wood and Metal) Manufacturing
2521	Wood Office Furniture	337211	Wood Office Furniture Manufacturing
2531	Public Buildings and Related Furniture (blackboards)	339942	Lead Pencil and Art Good Manufacturing
2531	Public Building and Related Furniture (seats for motor vehicles)	33636	Motor Vehicle Seating and Interior Trim Manufacturing
2531	Public Building and Related Furniture (furniture made for public buildings)	337127	Institutional Furniture Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (wood lunchroom tables and chairs)	337127	Institutional Furniture Manufacturing
2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (architectural woodwork, millwork, and fixtures)	337212	Custom Architectural Woodwork and Millwork Manufacturing
2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers (except counter tops, custom architectural woodwork, millwork, lunchroom and other fixtures)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
2542	Office and Store Fixtures, Partitions, Shelving, and Lockers, Except Wood (lunchroom tables and chairs (except wood))	337127	Institutional Furniture Manufacturing
2542	Office and Store Fixtures, Partitions, Shelving and Lockers, Except Wood (except lunchroom tables and chairs)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
2591	Drapery Hardware and Window Blinds and Shades	33792	Blind and Shade Manufacturing
2599	Furniture and Fixtures, NEC (except hospital beds)	337127	Institutional Furniture Manufacturing
2599	Furniture and Fixtures, NEC (hospital beds)	339111	Laboratory Apparatus and Furniture Manufacturing
2611	Pulp Mills (pulp producing mills only)	32211	Pulp Mills
2611	Pulp Mills (pulp mills producing paper)	322121	Paper (except Newsprint) Mills
2611	Pulp Mills (pulp mills producing newsprint)	322122	Newsprint Mills
2611	Pulp Mills (pulp mills producing paperboard)	32213	Paperboard Mills
2621	Paper Mills (except newsprint mills)	322121	Paper (except Newsprint) Mills
2621	Paper Mills (newsprint mills)	322122	Newsprint Mills
2631	Paperboard Mills	32213	Paperboard Mills
2652	Setup Paperboard Boxes	322213	Setup Paperboard Box Manufacturing
2657	Folding Paperboard Boxes, Including Sanitary	322212	Folding Paperboard Box Manufacturing
2671	Packaging Paper and Plastics Film, Coated and Laminated (single-web paper, paper multiweb laminated rolls and sheets for packaging uses)	322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing
2671	Packaging Paper and Plastics Film, Coated, and Laminated (plastics packaging film and sheet)	326112	Unsupported Plastics Packaging Film and Sheet Manufacturing
2672	Coated and Laminated Paper, NEC	322222	Coated and Laminated Paper Manufacturing
2673	Plastics, Foil, and Coated Paper	322223	Plastics, Foil, and Coated Paper

SIC Code	SIC Description	NAICS Code	NAICS Title
	Bags (except all plastics)		Bag Manufacturing
2673	Plastics, Foil, and Coated Paper Bags (plastics bags)	326111	Unsupported Plastics Bag Manufacturing
2679	Converted Paper and Paperboard Products, NEC (corrugated paper)	322211	Corrugated and Solid Fiber Box Manufacturing
2679	Converted Paper and Paperboard Products, NEC (wallpaper and gift wrap paper)	322222	Coated and Laminated Paper Manufacturing
2679	Converted Paper and Paperboard Products, NEC (paper supplies for business machines and other paper office supplies)	322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing
2679	Converted Paper and Paperboard Products, NEC (other converted paper and paperboard products, such as paper filters, crepe paper, and laminated and tiled wallboard)	322299	All Other Converted Paper Product Manufacturing
2721	Periodicals: Publishing, or Publishing and Printing	51112	Periodical Publishers
2731	Books: Publishing, or Publishing and Printing (except music books)	51113	Book Publishers
2731	Books: Publishing, or Publishing and Printing (music books)	51223	Music Publishers
2752	Commercial Printing, Lithographic (except quick printing)	323110	Commercial Lithographic Printing
2752	Commercial Printing, Lithographic (quick printing)	323114	Quick Printing
2754	Commercial Printing, Gravure	323111	Commercial Gravure Printing
2759	Commercial Printing, NEC (flexographic printing)	323112	Commercial Flexographic Printing
2759	Commercial Printing, NEC (screen printing)	323113	Commercial Screen Printing
2759	Commercial Printing, NEC (quick printing)	323114	Quick Printing
2759	Commercial Printing, NEC (digital printing, except quick printing)	323115	Digital Printing
2759	Commercial Printing, NEC (other commercial printing except quick printing)	323119	Other Commercial Printing
2771	Greeting Cards (other printing of greeting cards)	323119	Other Commercial Printing
2771	Greeting Cards (publishing greeting cards)	511191	Greeting Card Publishers
2771	Greeting Cards (lithographic printing of greeting cards)	323110	Commercial Lithographic Printing
2771	Greeting Cards (gravure printing of greeting cards)	323111	Commercial Gravure Printing
2771	Greeting Cards (flexographic printing of greeting cards)	323112	Commercial Flexographic Printing

SIC Code	SIC Description	NAICS Code	NAICS Title
2771	Greeting Cards (screen printing of greeting cards)	323113	Commercial Screen Printing
2771	Greeting Cards (other printing of greeting cards)	323119	Other Commercial Printing
2789	Bookbinding and Related Work	323121	Tradebinding and Related Work
2796	Platemaking and Related Services	323122	Prepress Services
2812	Alkalies and Chlorine	325181	Alkalies and Chlorine Manufacturing
2813	Industrial Gases	32512	Industrial Gas Manufacturing
2816	Inorganic Pigments (except bone and lamp black)	325131	Inorganic Dye and Pigment Manufacturing
2816	Inorganic pigments (bone and lamp black)	325182	Carbon Black Manufacturing
2819	Industrial Inorganic Chemicals, NEC (except activated carbon and charcoal, alumina, and inorganic industrial dyes)	325188	All Other Basic Inorganic Chemical Manufacturing
2819	Industrial Inorganic Chemicals, NEC (activated carbon and charcoal)	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
2819	Industrial Inorganic Chemicals, NEC (alumina)	331311	Alumina Refining
2819	Industrial Inorganic Chemicals, NEC (recovering sulfur from natural gas)	211112	Natural Gas Liquid Extraction
2821	Plastics Materials, Synthetic and Resins, and Nonvulcanizable Elastomers	325211	Plastics Material and Resin Manufacturing
2822	Synthetic Rubber	325212	Synthetic Rubber Manufacturing
2823	Cellulosic Manmade Fibers	325221	Cellulosic Organic Fiber Manufacturing
2824	Manmade Organic Fibers, Except Cellulosic	325222	Noncellulosic Organic Fiber Manufacturing
2833	Medicinal Chemicals and Botanical Products	325411	Medicinal and Botanical Manufacturing
2834	Pharmaceutical Preparations	325412	Pharmaceutical Preparation Manufacturing
2842	Specialty Cleaning, Polishing, and Sanitary Preparations	325612	Polish and Other Sanitation Good Manufacturing
2843	Surface Active Agents, Finishing Agents, Sulfonated Oils, and Assistants	325613	Surface Active Agent Manufacturing
2851	Paints, Varnishes, Lacquers, Enamels and Allied Products	32551	Paint and Coating Manufacturing
2861	Gum and Wood Chemicals	325191	Gum and Wood Chemical Manufacturing
2865	Cyclic Organic Crudes and Intermediates and Organic Dyes and Pigments (except aromatics and organic dyes and pigments)	325192	Cyclic Crude and Intermediate Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments (aromatics)	32511	Petrochemical Manufacturing
2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments (organic dyes and pigments)	325132	Synthetic Organic Dye and Pigment Manufacturing
2869	Industrial Organic Chemicals, NEC (aliphatics)	32511	Petrochemical Manufacturing
2869	Industrial Organic Chemicals, NEC (fluorocarbon gases)	32512	Industrial Gas Manufacturing
2869	Industrial Organic Chemicals, NEC (carbon bisulfide)	325188	All Other Basic Inorganic Chemical Manufacturing
2869	Industrial Organic Chemicals (ethyl alcohol)	325193	Ethyl Alcohol Manufacturing
2869	Industrial Organic Chemicals, NEC (except aliphatics, carbon bisulfide, ethyl alcohol, and fluorocarbon gases)	325199	All Other Basic Organic Chemical Manufacturing
2873	Nitrogenous Fertilizers	325311	Nitrogenous Fertilizer Manufacturing
2874	Phosphatic Fertilizers	325312	Phosphatic Fertilizer Manufacturing
2879	Pesticides and Agricultural Chemicals, NEC	32532	Pesticide and Other Agricultural Chemical Manufacturing
2891	Adhesives and Sealants	32552	Adhesive Manufacturing
2893	Printing Ink	32591	Printing Ink Manufacturing
2895	Carbon Black	325182	Carbon Black Manufacturing
2899	Chemical and Chemical Preparations, NEC (fatty acids)	325199	All Other Basic Organic Chemical Manufacturing
2899	Chemicals and Chemical Preparations, NEC (frit)	32551	Paint and Coating Manufacturing
2899	Chemicals and Chemical Preparations, NEC (except frit and table salt)	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
2899	Chemical Preparations, NEC (table salt)	311942	Spice and Extract Manufacturing
2911	Petroleum Refining	32411	Petroleum Refineries
2951	Asphalt Paving Mixtures and Blocks	324121	Asphalt Paving Mixture and Block Manufacturing
2992	Lubricating Oils and Greases	324191	Petroleum Lubricating Oil and Grease Manufacturing
2999	Products of Petroleum and Coal, NEC	324199	All Other Petroleum and Coal Products Manufacturing
3011	Tires and Inner Tubes	326211	Tire Manufacturing (except Retreading)
3021	Rubber and Plastics Footwear	316211	Rubber and Plastics Footwear Manufacturing
3052	Rubber and Plastics Hose and Belting	32622	Rubber and Plastics Hoses and Belting Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3053	Gaskets, Packing, and Sealing Devices	339991	Gasket, Packing, and Sealing Device Manufacturing
3061	Molded, Extruded, and Lathe-Cut Mechanical Rubber Goods	326291	Rubber Product Manufacturing for Mechanical Use
3069	Fabricated Rubber Products, NEC (except rubberized fabric and rubber resilient floor covering)	326299	All Other Rubber Product Manufacturing
3069	Fabricated Rubber Products, NEC (rubber gloves and life jackets)	339113	Surgical Appliance and Supplies Manufacturing
3069	Fabricated Rubber Products, NEC (wet suits)	33992	Sporting and Athletic Goods Manufacturing
3069	Fabricated Rubber Products, NEC (rubber toys, except dolls)	339932	Game, Toy, and Children's Vehicle Manufacturing
3069	Fabricated Rubber Products, NEC (rubberizing fabric or purchased textile products)	31332	Fabric Coating Mills
3069	Fabricated Rubber Products, NEC (rubber pants and raincoats)	315299	All Other Cut and Sew Apparel Manufacturing
3069	Fabricated Rubber Products, NEC (rubber bibs, aprons and bathing caps)	315999	Other Apparel Accessories and Other Apparel Manufacturing
3069	Fabricated Rubber Products, NEC (rubber resilient floor coverings)	326192	Resilient Floor Covering Manufacturing
3079			
3081	Unsupported Plastics Film and Sheets	326113	Unsupported Plastics Film and Sheet (except Packaging) Manufacturing
3082	Unsupported Plastics Profile Shapes	326121	Unsupported Plastics Profile Shape Manufacturing
3083	Laminated Plastics Plate, Sheet, and Profile Shapes	32613	Laminated Plastics Plate, Sheet, and Shape Manufacturing
3084	Plastics Pipe	326122	Plastics Pipe and Pipe Fitting Manufacturing
3085	Plastics Bottles	32616	Plastics Bottle Manufacturing
3086	Plastics Foam Products (polystyrene foam products)	32614	Polystyrene Foam Product Manufacturing
3086	Plastics Foam Products (urethane and other foam products)	32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing
3087	Custom Compounding of Purchased Plastics Resin	325991	Custom Compounding of Purchased Resins
3088	Plastics Plumbing Fixtures	326191	Plastics Plumbing Fixture Manufacturing
3089	Plastics Products, NEC (except plastics pipe fittings and plastics sausage casings)	326199	All Other Plastics Product Manufacturing
3089	Plastics Products, NEC (finished plastics furniture parts)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
3089	Plastics Product, NEC (plastics sausage casings)	326121	Unsupported Plastics Profile Shape Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3089	Plastics Products, NEC (pipe fittings)	326122	Plastics Pipe and Pipe Fitting Manufacturing
3131	Boat and Shoe Cut Stock and Findings (metal buckles)	339993	Fastener, Button, Needle, and Pin Manufacturing
3143	Men/Es Footwear, Except Athletic	316213	Men/Es Footwear (except Athletic) Manufacturing
3144	Women/Es Footwear, Except Athletic	316214	Women/Es Footwear (except Athletic) Manufacturing
3149	Footwear Except Rubber, NEC	316219	Other Footwear Manufacturing
3221	Glass Containers	327213	Glass Container Manufacturing
3229	Pressed and Blown Glass and Glassware, NEC	327212	Other Pressed and Blown Glass and Glassware Manufacturing
3231	Glass Products Made of Purchased Glass	327215	Glass Product Manufacturing Made of Purchased Glass
3241	Cement, Hydraulic	32731	Cement Manufacturing
3251	Brick and Structural Clay Tile (slumped brick)	327331	Concrete Block and Brick Manufacturing
3251	Brick and Structural Clay Tile (except slumped brick)	327121	Brick and Structural Clay Tile Manufacturing
3253	Ceramic Wall and Floor Tile	327122	Ceramic Wall and Floor Tile Manufacturing
3255	Clay Refractories	327124	Clay Refractory Manufacturing
3261	Vitreous China Plumbing Fixtures and China and Earthenware Fittings and Bathroom Accessories	327111	Vitreous China Plumbing Fixture and China and Earthenware Bathroom Accessories Manufacturing
3273	Ready-Mixed Concrete	32732	Ready-Mix Concrete Manufacturing
3281	Cut Stone and Stone Products	327991	Cut Stone and Stone Product Manufacturing
3291	Abrasive Products (steel wool with or without soap)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3291	Abrasive Products (except steel wool with or without soap)	32791	Abrasive Product Manufacturing
3292	Asbestos Products (asbestos brake linings and pads)	33634	Motor Vehicle Brake System Manufacturing
3292	Asbestos Products (except brake pads and linings)	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing
3295	Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC 1455)	212324	Kaolin and Ball Clay Mining
3295	Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC 1459)	212325	Clay and Ceramic and Refractory Minerals Mining
3295	Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals	212393	Other Chemical and Fertilizer Mineral Mining

SIC Code	SIC Description	NAICS Code	NAICS Title
	in SIC 1479)		
3295	Minerals and Earths, Ground or Otherwise Treated (grinding, washing, separating, etc. of minerals in SIC 1499)	212399	All Other Nonmetallic Mineral Mining
3295	Minerals and Earths, Ground or Otherwise Treated (except grinding, washing, separating, etc. of nonmetallic minerals)	327992	Ground or Treated Mineral and Earth Manufacturing
3296	Mineral Wool	327993	Mineral Wool Manufacturing
3299	Nonmetallic Mineral Products, NEC (except moldings, ornamental and architectural plaster work, clay and gypsum statuary)	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing
3299	Nonmetallic Mineral Products, NEC (clay statuary)	327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing
3299	Nonmetallic Mineral Products, NEC (moldings, ornamental and architectural plaster work and gypsum statuary)	32742	Gypsum Product Manufacturing
3312	Steel Works, Blast Furnaces (Including Coke Ovens), and Rolling Mills (except coke ovens not integrated with steel mills and hot rolling purchased steel)	331111	Iron and Steel Mills
3312	Steel Works, Blast Furnaces (including coke ovens), and Rolling Mills (hot rolling purchased steel)	331221	Rolled Steel Shape Manufacturing
3312	Blast Furnaces and Steel Mills (coke ovens)	324199	All Other Petroleum and Coal Products Manufacturing
3313	Electrometallurgical Products, Except Steel	331112	Electrometallurgical Ferroalloy Product Manufacturing
3315	Steel Wiredrawing and Steel Nails and Spikes (steel, wire drawing)	331222	Steel Wire Drawing
3316	Cold-Rolled Steel Sheet, Strip and Bars	331221	Rolled Steel Shape Manufacturing
3317	Steel Pipe and Tubes	33121	Iron and Steel Pipe and Tube Manufacturing from Purchased Steel
3321	Gray and Ductile Iron Foundries	331511	Iron Foundries
3334	Primary Production of Aluminum	331312	Primary Aluminum Production
3339	Primary Smelting and Refining of Nonferrous Metals, Except Copper and Aluminum	331419	Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)
3341	Secondary Smelting and Refining of Nonferrous Metals (copper)	331423	Secondary Smelting, Refining, and Alloying of Copper
3341	Secondary Smelting and Refining of Nonferrous Metals (except copper)	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal

SIC Code	SIC Description	NAICS Code	NAICS Title
	and aluminum)		(except Copper and Aluminum)
3341	Secondary Smelting and Refining of Nonferrous Metals (aluminum)	331314	Secondary Smelting and Alloying of Aluminum
3351	Rolling, Drawing, and Extruding of Copper	331421	Copper Rolling, Drawing, and Extruding
3353	Aluminum Sheet, Plate, and Foil	331315	Aluminum Sheet, Plate, and Foil Manufacturing
3354	Aluminum Extruded Products	331316	Aluminum Extruded Product Manufacturing
3357	Drawing and Insulating of Nonferrous Wire (aluminum wire drawing)	331319	Other Aluminum Rolling and Drawing
3357	Drawing and Insulating of Nonferrous Wire (copper wire drawing)	331422	Copper Wire (except Mechanical) Drawing
3357	Drawing and Insulating of Nonferrous Wire (wire drawing except copper or aluminum)	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding
3357	Drawing and Insulating of Nonferrous Wire (fiber optic cable-insulating only)	335921	Fiber Optic Cable Manufacturing
3357	Drawing and Insulating of Nonferrous Wire (communication and energy wire, except fiber optic-insulating only)	335929	Other Communication and Energy Wire Manufacturing
3364	Nonferrous Die-Castings, Except Aluminum	331522	Nonferrous (except Aluminum) Die-Casting Foundries
3365	Aluminum Foundries	331524	Aluminum Foundries (except Die-Casting)
3366	Copper Foundries	331525	Copper Foundries (except Die-Casting)
3369	Nonferrous Foundries, Except Aluminum and Copper	331528	Other Nonferrous Foundries (except Die-Casting)
3398	Metal Heat Treating	332811	Metal Heat Treating
3399	Primary Metal Products, NEC (laminating steel)	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
3411	Metal Cans	332431	Metal Can Manufacturing
3412	Metal Shipping Barrels, Drums, Kegs, and Pails	332439	Other Metal Container Manufacturing
3421	Cutlery (except tool-type shears)	332211	Cutlery and Flatware (except Precious) Manufacturing
3421	Cutlery (tool-type shears)	332212	Hand and Edge Tool Manufacturing
3423	Hand and Edge Tools, Except Machine Tools and Handsaws	332212	Hand and Edge Tool Manufacturing
3429	Hardware, NEC (vacuum and insulated bottles, jugs, and chests)	332439	Other Metal Container Manufacturing
3429	Hardware, NEC (other hardware)	33251	Hardware Manufacturing
3429	Hardware, NEC (turnbuckles and hose clamps)	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
3429	Hardware, NEC (fireplace fixtures, traps, handcuffs and leg irons, ladder jacks, and other like metal products)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3429	Hardware, NEC (luggage and utility racks)	336399	All Other Motor Vehicle Parts Manufacturing
3429	Hardware, NEC (convertible bed sleeper mechanisms, chair glides)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
3432	Plumbing Fixture Fittings and Trim (except shower rods and lawn hose nozzles)	332913	Plumbing Fixture Fitting and Trim Manufacturing
3432	Plumbing Fixture Fittings and Trim (lawn hose nozzles)	332919	Other Metal Valve and Pipe Fitting Manufacturing
3432	Plumbing Fixture Fittings and Trim (metal shower rods)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3433	Heating Equipment, Except Electric and Warm Air Furnaces	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
3442	Metal Doors, Sash, Frames, Molding and Trim	332321	Metal Window and Door Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (power boilers and heat exchangers)	33241	Power Boiler and Heat Exchanger Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (heavy gauge tanks)	33242	Metal Tank (Heavy Gauge) Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (metal cooling towers)	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (fabricated plate work and metal weldments)	332313	Plate Work Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (power boilers and heat exchangers)	33241	Power Boiler and Heat Exchanger Manufacturing
3443	Fabricated Plate Work (Boiler Shops) (fabricated plate work and metal weldments)	332313	Plate Work Manufacturing
3444	Sheet Metal Work (metal bins and vats)	332439	Other Metal Container Manufacturing
3444	Sheet Metal Work (sheet metal cooling towers)	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
3444	Sheet Metal Work (ducts, flumes, flooring, siding, dampers, etc.)	332321	Metal Window and Door Manufacturing
3446	Architectural and Ornamental Metal Work	332323	Ornamental and Architectural Metal Work Manufacturing
3448	Prefabricated Metal Buildings and Components	332311	Prefabricated Metal Building and Component Manufacturing
3449	Miscellaneous Structural Metal Work (fabricated bar joists and concrete reinforcing bars)	332312	Fabricated Structural Metal Manufacturing
3449	Miscellaneous Structural Metal Work (curtain wall)	332321	Metal Window and Door Manufacturing
3449	Miscellaneous Structural Metal Work (metal plaster bases)	332323	Ornamental and Architectural Metal Work Manufacturing
3449	Miscellaneous Structural Metal Work (custom roll forming)	332114	Custom Roll Forming

SIC Code	SIC Description	NAICS Code	NAICS Title
3451	Screw Machine Products	332721	Precision Turned Product Manufacturing
3452	Bolts, Nuts, Screws, Rivets, and Washers	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing
3463	Nonferrous Forgings	332112	Nonferrous Forging
3465	Automotive Stampings	33637	Motor Vehicle Metal Stamping
3466	Crowns and Closures	332115	Crown and Closure Manufacturing
3469	Metal Stampings, NEC (except kitchen utensils, pots and pans for cooking, and coins)	332116	Metal Stamping
3469	Metal Stampings, NEC (kitchen utensils, pots, and pans for cooking)	332214	Kitchen Utensil, Pot, and Pan Manufacturing
3471	Electroplating, Plating, Polishing, Anodizing, and Coloring	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring
3479	Coating, Engraving, and Allied Services, NEC (jewelry engraving and etching, including precious metal)	339911	Jewelry (except Costume) Manufacturing
3479	Coating, Engraving, and Allied Services, NEC (silver and plated ware engraving and etching)	339912	Silverware and Hollowware Manufacturing
3479	Coating, Engraving, and Allied Services, NEC (costume jewelry engraving and etching)	339914	Costume Jewelry and Novelty Manufacturing
3479	Coating, Engraving, and Allied Services, NEC (except jewelry, silverware, and flatware engraving and etching)	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers
3483	Ammunition, Except for Small Arms	332993	Ammunition (except Small Arms) Manufacturing
3484	Small Arms	332994	Small Arms Manufacturing
3489	Ordnance and Accessories, NEC	332995	Other Ordnance and Accessories Manufacturing
3491	Industrial Valves	332911	Industrial Valve Manufacturing
3492	Fluid Power Valves and Hose Fittings	332912	Fluid Power Valve and Hose Fitting Manufacturing
3493	Steel Springs, Except Wire	332611	Spring (Heavy Gauge) Manufacturing
3494	Valves and Pipe Fittings, NEC (except metal pipe hangers and supports)	332919	Other Metal Valve and Pipe Fitting Manufacturing
3494	Valves and Pipe Fittings, NEC (metal pipe hangers and supports)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3495	Wire Springs (clock and watch springs)	334518	Watch, Clock, and Part Manufacturing
3495	Wire Springs (except watch and clock springs)	332612	Spring (Light Gauge) Manufacturing
3496	Miscellaneous Fabricated Wire Products (except grocery carts)	332618	Other Fabricated Wire Product Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3496	Miscellaneous Fabricated Wire Products (grocery carts)	332924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing
3497	Metal Foil and Leaf (foil and foil containers)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3497	Metal Foil and Leaf (laminated aluminum foil rolls and sheets for flexible packaging uses)	322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses
3498	Fabricated Pipe and Pipe Fittings	332996	Fabricated Pipe and Pipe Fitting Manufacturing
3499	Fabricated Metal Products, NEC (other metal products)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3499	Fabricated Metal Products, NEC (metal motor vehicle seat frames)	33636	Motor Vehicle Seating and Interior Trim Manufacturing
3499	Fabricated Metal Products, NEC (metal furniture frames)	337215	Showcase, Partition, Shelving, and Locker Manufacturing
3499	Fabricated Metal Products, NEC (powder metallurgy)	332117	Powder Metallurgy Part Manufacturing
3499	Fabricated Metal Products, NEC (metal boxes)	332439	Other Metal Container Manufacturing
3499	Fabricated Metal Products, NEC (safe and vault locks)	33251	Hardware Manufacturing
3499	Fabricated Metal Products, NEC (metal aerosol valves)	332919	Other Metal Valve and Pipe Fitting Manufacturing
3519	Internal Combustion Engines, NEC (except stationary engine radiators)	333618	Other Engine Equipment Manufacturing
3519	Internal Combustion Engines, NEC (stationary engine radiators)	336399	All Other Motor Vehicle Parts Manufacturing
3523	Farm Machinery and Equipment (hand hair clippers for animals)	332212	Hand and Edge Tool Manufacturing
3523	Farm Machinery and Equipment (corrals, stalls, and holding gates)	332323	Ornamental and Architectural Metal Work Manufacturing
3523	Farm Machinery and Equipment (except corrals, stalls, holding gates, hand clippers for animals, and farm conveyors/elevators)	333111	Farm Machinery and Equipment Manufacturing
3523	Farm Machinery and Equipment (farm conveyors and elevators)	333922	Conveyor and Conveying Equipment Manufacturing
3524	Lawn and Garden Tractors and Home Lawn and Garden Equipment (nonpowered lawnmowers)	332212	Hand and Edge Tool Manufacturing
3524	Lawn and Garden Tractors and Home Lawn and Garden Equipment (except nonpowered lawnmowers)	333112	Lawn and Garden Tractor and Home Lawn and Garden Equipment Manufacturing
3531	Construction Machinery and Equipment (except railway track maintenance equipment; winches, aerial work platforms; and automotive wrecker hoists)	33312	Construction Machinery Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3531	Construction Machinery and Equipment (winches, aerial work platforms, and automobile wrecker hoists)	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing
3531	Construction Machinery and Equipment (railway track maintenance equipment)	33651	Railroad Rolling Stock Manufacturing
3533	Oil and Gas Field Machinery and Equipment	333132	Oil and Gas Field Machinery and Equipment Manufacturing
3534	Elevators and Moving Stairways	333921	Elevator and Moving Stairway Manufacturing
3535	Conveyors and Conveying Equipment	333922	Conveyor and Conveying Equipment Manufacturing
3536	Overhead Traveling Cranes, Hoists, and Monorail Systems	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing
3537	Industrial Trucks, Tractors, Trailers, and Stackers (except metal pallets and metal air cargo containers)	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing
3537	Industrial Trucks, Tractors, Trailers, and Stackers (metal air cargo containers)	332439	Other Metal Container Manufacturing
3537	Industrial Trucks, Tractors, Trailers, and Stackers (metal pallets)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3541	Machine Tools, Metal Cutting Type	333512	Machine Tool (Metal Cutting Types) Manufacturing
3544	Special Dies and Tools, Die Sets, Jigs and Fixtures, and Industrial Molds (except molds)	333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing
3544	Special Dies and Tools, Die Sets, Jigs and Fixtures, and Industrial Molds (industrial molds)	333511	Industrial Mold Manufacturing
3545	Cutting Tools, Machine Tool Accessories, and Machinists' Precision Measuring Devices (except precision measuring devices)	333515	Cutting Tool and Machine Tool Accessory Manufacturing
3545	Cutting Tools, Machine Tools Accessories, and Machinist Precision Measuring Devices (precision measuring devices)	332212	Hand and Edge Tool Manufacturing
3549	Metalworking Machinery, NEC	333518	Other Metalworking Machinery Manufacturing
3553	Woodworking Machinery	33321	Sawmill and Woodworking Machinery Manufacturing
3554	Paper Industries Machinery	333291	Paper Industry Machinery Manufacturing
3555	Printing Trades Machinery and Equipment	333293	Printing Machinery and Equipment Manufacturing
3556	Food Products Machinery	333294	Food Product Machinery

SIC Code	SIC Description	NAICS Code	NAICS Title
			Manufacturing
3559	Special Industry Machinery, NEC (semiconductor machinery manufacturing)	333295	Semiconductor Machinery Manufacturing
3559	Special Industry Machinery, NEC (except rubber and plastics manufacturing machinery, semiconductor manufacturing machinery, and automotive maintenance equipment)	333298	All Other Industrial Machinery Manufacturing
3561	Pumps and Pumping Equipment	333911	Pump and Pumping Equipment Manufacturing
3562	Ball and Roller Bearings	332991	Ball and Roller Bearing Manufacturing
3563	Air and Gas Compressors	333912	Air and Gas Compressor Manufacturing
3568	Mechanical Power Transmission Equipment, NEC	333613	Mechanical Power Transmission Equipment Manufacturing
3579	Office Machines, NEC (time clocks and other time recording devices)	334518	Watch, Clock, and Part Manufacturing
3579	Office Machines, NEC (pencil sharpeners, staplers and other office equipment)	339942	Lead Pencil and Art Good Manufacturing
3579	Office Machines, NEC (except timeclocks, time stamps, pencil sharpeners, stapling machines, etc.)	333313	Office Machinery Manufacturing
3585	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment (motor vehicle air-conditioning)	336391	Motor Vehicle Air-Conditioning Manufacturing
3595	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment (except motor vehicle air-conditioning)	333415	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing
3592	Carburetors, Pistons, Piston Rings, and Valves	336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing
3593	Carburetor, Piston, Piston Ring, and Valve Manufacturing	333995	Fluid Power Cylinder and Actuator Manufacturing
3596	Scales and Balances, Except Laboratory	333997	Scale and Balance (except Laboratory) Manufacturing
3599	Industrial and Commercial Machinery and Equipment, NEC (other industrial and commercial machinery and equipment)	333999	All Other Miscellaneous General Purpose Machinery Manufacturing
3599	Industrial and Commercial Machinery and Equipment, NEC (gasoline, oil, and intake filters for internal	336399	All Other Motor Vehicle Parts Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
	combustion engines, except for motor vehicles)		
3599	Industrial and Commercial Machinery and Equipment, NEC (machine shops)	33271	Machine Shops
3599	Industrial and Commercial Machinery and Equipment, NEC (flexible metal hose)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3599	Industrial and Commercial Machinery and Equipment, NEC (carnival amusement park equipment)	333319	Other Commercial and Service Industry Machinery Manufacturing
3612	Power, Distribution, and Speciality Transformers	335311	Power, Distribution, and Speciality Transformer Manufacturing
3613	Switchgear and Switchboard Apparatus	335313	Switchgear and Switchboard Apparatus Manufacturing
3624	Carbon and Graphite Products	335991	Carbon and Graphite Product Manufacturing
3629	Electrical Industrial Apparatus, NEC	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
3632	Household Refrigerators and Home and Farm Freezers	335222	Household Refrigerator and Home Freezer Manufacturing
3633	Household Laundry Equipment	335224	Household Laundry Equipment Manufacturing
3634	Electric Housewares and Fans (electronic cigarette lighters)	339999	All Other Miscellaneous Manufacturing
3634	Electric Housewares and Fans (wall and baseboard heating units for permanent installation)	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing
3634	Electric Housewares and Fans (except wall and baseboard heating units for permanent installation and electronic cigarette lighters)	335211	Electric Housewares and Household Fan Manufacturing
3641	Electric Lamp Bulbs and Tubes	33511	Electric Lamp Bulb and Part Manufacturing
3643	Current-Carrying Wiring Devices	335931	Current-Carrying Wiring Device Manufacturing
3644	Noncurrent-Carrying Wiring Devices (except fishwire, electrical wiring tool)	335932	Noncurrent-Carrying Wiring Device Manufacturing
3644	Noncurrent-Carrying Wiring Devices (fish wire, electrical wiring tool)	332212	Hand and Edge Tool Manufacturing
3645	Residential Electric Lighting Fixtures	335121	Residential Electric Lighting Fixture Manufacturing
3647	Vehicular Lighting Equipment	336321	Vehicular Lighting Equipment Manufacturing
3651	Household Audio and Video Equipment	33431	Audio and Video Equipment Manufacturing
3661	Telephone and Telegraph Apparatus (consumer external modems)	334418	Telephone and Telegraph Apparatus (consumer external

SIC Code	SIC Description	NAICS Code	NAICS Title
			modems)
3661	Telephone and Telegraph Apparatus (except consumer external modems)	33421	Telephone Apparatus Manufacturing
3671	Electron Tubes	334411	Electron Tube Manufacturing
3672	Printed Circuit Boards	334412	Bare Printed Circuit Board Manufacturing
3674	Semiconductors and Related Devices	334413	Semiconductor and Related Device Manufacturing
3675	Electronic Capacitors	334414	Electronic Capacitor Manufacturing
3677	Electronic Coils, Transformers, and Other Inductors	334416	Electronic Coil, Transformer, and Other Inductor Manufacturing
3679	Electronic Components, NEC (printed circuit/electronic assembly manufacturing)	334418	Telephone and Telegraph Apparatus (consumer external modems)
3679	Electronic Components, NEC (other electronic components)	334419	Other Electronic Component Manufacturing
3679	Electronic Components, NEC (antennas)	33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing
3679	Electronic Components, NEC (radio headphones)	33431	Audio and Video Equipment Manufacturing
3691	Storage Batteries	335911	Storage Battery Manufacturing
3695	Magnetic and Optical Recording Media	334613	Magnetic and Optical Recording Media Manufacturing
3699	Electrical Machinery, Equipment, and Supplies, NEC (Christmas tree lighting sets, electric insect lamps, electric fireplace logs, and trouble lights)	335129	Other Lighting Equipment Manufacturing
3699	Electrical Machinery, Equipment, and Supplies, NEC (other electrical industrial apparatus)	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing
3699	Electrical Machinery, Equipment and Supplies, NEC (electronic teaching machines and flight simulators)	333319	Other Commercial and Service Industry Machinery Manufacturing
3711	Motor Vehicles and Passenger Car Bodies (automobiles)	336111	Automobile Manufacturing
3711	Motor Vehicles and Passenger Car Bodies (light trucks and utility vehicles)	336112	Light Truck and Utility Vehicle Manufacturing
3711	Motor Vehicles and Passenger Car Bodies (heavy duty trucks)	33612	Heavy Duty Truck Manufacturing
3711	Motor Vehicles and Passenger Car Bodies (kit car and other passenger car bodies)	336211	Motor Vehicle Body Manufacturing
3711	Motor Vehicles and Passenger Car Bodies (military armored vehicles)	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing
3713	Truck and Bus Bodies	336211	Motor Vehicle Body Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3714	Motor Vehicle Parts and Accessories (dump truck lifting mechanisms and fifth wheels)	336211	Motor Vehicle Body Manufacturing
3714	Motor Vehicle Parts and Accessories (gasoline engines and engine parts including rebuilt)	336312	Gasoline Engine and Engine Parts Manufacturing
3714	Motor Vehicle Parts and Accessories (wiring harness sets, other than ignition; block heaters and battery heaters; instrument board assemblies; permanent defrosters; windshield washer-wiper mechanisms; cruise control mechanisms; and other electrical equipment for internal combustion engines)	336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing
3714	Motor Vehicle Parts and Accessories (steering and suspension parts)	33633	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing
3714	Motor Vehicle Parts and Accessories (brake and brake systems, including assemblies)	33634	Motor Vehicle Brake System Manufacturing
3714	Motor Vehicle Parts and Accessories (transmissions and power train parts, including rebuilding)	33635	Motor Vehicle Transmission and Power Train Parts Manufacturing
3714	Motor Vehicle Parts and Accessories (except truck and bus bodies, trailers, engine and engine parts, motor vehicle electrical and electronic equipment, motor vehicle steering and suspension components, motor vehicle brake systems, and motor vehicle transmission and power train parts)	336399	All Other Motor Vehicle Parts Manufacturing
3714	Motor Vehicle Parts and Accessories (dump truck lifting mechanisms and fifth wheels)	336211	Motor Vehicle Body Manufacturing
3715	Truck Trailers	336212	Truck Trailer Manufacturing
3716	Motor Homes	336213	Motor Home Manufacturing
3721	Aircraft (except research and development)	336411	Aircraft Manufacturing
3721	Aircraft (research and development)	54171	Research and Development in the Physical, Engineering, and Life Sciences
3724	Aircraft Engines and Engine Parts (except research and development)	336412	Aircraft Engine and Engine Parts Manufacturing
3724	Aircraft Engines and Engine Parts (research and development)	54171	Research and Development in the Physical, Engineering, and Life Sciences

SIC Code	SIC Description	NAICS Code	NAICS Title
3728	Aircraft Parts and Auxiliary Equipment, NEC (except fluid power aircraft subassemblies, target drones, and research and development)	336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing
3728	Aircraft Parts and Auxiliary Equipment, NEC (research and development)	54171	Research and Development in the Physical, Engineering, and Life Sciences
3728	Aircraft Parts and Auxiliary Equipment, NEC (fluid power aircraft subassemblies)	332912	Fluid Power Valve and Hose Fitting Manufacturing
3728	Aircraft Parts and Auxiliary Equipment, NEC (target drones)	336411	Aircraft Manufacturing
3732	Boat Building and Repairing (boat building)	336612	Boat Building
3732	Boat Building and Repairing (pleasure boat repair)	81149	Other Personal and Household Goods Repair and Maintenance
3751	Motorcycles, Bicycles and Parts	336991	Motorcycle, Bicycle, and Parts Manufacturing
3761	Guided missiles and Space Vehicles (research and development)	54171	Research and Development in the Physical, Engineering, and Life Sciences
3761	Guided Missiles and Space Vehicles (except research and development)	336414	Guided Missile and Space Vehicle Manufacturing
3764	Guided missile and Space Vehicle Propulsion Units and Propulsion Unit Parts (research and development)	54171	Research and Development in the Physical, Engineering, and Life Sciences
3764	Guided Missile and Space Vehicle Propulsion Units and Propulsion Unit Parts (except research and development)	336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing
3792	Travel Trailers and Campers	336214	Travel Trailer and Camper Manufacturing
3799	Transportation Equipment, NEC (automobile, boat, utility and light truck trailers)	336214	Travel Trailer and Camper Manufacturing
3799	Transportation Equipment, NEC (trailer hitches)	336399	All Other Motor Vehicle Parts Manufacturing
3799	Transportation Equipment, NEC (except automobile, boat, utility light truck trailers, trailer hitches, and wheelbarrows)	336999	All Other Transportation Equipment Manufacturing
3799	Transportation Equipment, NEC (wheelbarrows)	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing
3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing

SIC Code	SIC Description	NAICS Code	NAICS Title
3821	Laboratory Apparatus and Furniture	339111	Laboratory Apparatus and Furniture Manufacturing
3822	Automatic Controls for Regulating Residential and Commercial Environments and Appliances	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use
3827	Optical Instruments and Lenses	333314	Optical Instrument and Lens Manufacturing
3829	Measuring and Controlling Devices, NEC (motor vehicle gauges)	334514	Totalizing Fluid Meter and Counting Device Manufacturing
3829	Measuring and Controlling Devices, NEC (electronic chronometers)	334518	Watch, Clock, and Part Manufacturing
3829	Measuring and Controlling Devices, NEC (except medical thermometers, electronic chronometers and motor vehicle gauges)	334519	Other Measuring and Controlling Device Manufacturing
3829	Measuring and Controlling Devices, NEC (medical thermometers)	339112	Surgical and Medical Instrument Manufacturing
3841	Surgical and Medical Instruments and Apparatus (operating tables)	339111	Laboratory Apparatus and Furniture Manufacturing
3841	Surgical and Medical Instruments and Apparatus (except tranquilizer guns and operating tables)	339112	Surgical and Medical Instrument Manufacturing
3841	Surgical and Medical Instruments and Apparatus (tranquilizer guns)	332954	Small Arms Manufacturing
3842	Orthopedic, Prosthetic, and Surgical Appliances and Supplies (except electronic hearing aids)	339113	Surgical Appliance and Supplies Manufacturing
3842	Orthopedic, Prosthetic, and Surgical Appliances and Supplies (incontinent and bed pads)	322291	Sanitary Paper Product Manufacturing
3842	Orthopedic, Prosthetic and Surgical Appliances and Supplies (electronic hearing aids)	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing
3851	Ophthalmic Goods (intra ocular lenses)	339113	Surgical Appliance and Supplies Manufacturing
3851	Ophthalmic Goods (except intra ocular lenses)	339115	Ophthalmic Goods Manufacturing
3861	Ophthalmic Goods Manufacturing	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing
3861	Photographic Equipment and Supplies (except photographic film, paper, plates, and chemicals)	333315	Photographic and Photocopying Equipment Manufacturing
3873	Watches, Clocks, Clockwork Operated Devices, and Parts	334518	Watch, Clock, and Part Manufacturing
3914	Silverware, Plated Ware, and Stainless Steel Ware (except nonprecious and precious plated metal cutlery and flatware)	339912	Silverware and Hollowware Manufacturing
3914	Silverware, Plated Ware, and	332211	Cutlery and Flatware (except

SIC Code	SIC Description	NAICS Code	NAICS Title
	Stainless Steel Ware (cutlery and flatware, nonprecious and precious plated)		Precious) Manufacturing
3914	Silverware, Plated Ware, and Stainless Steel Ware (precious plated hollowware)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3931	Musical Instruments	339992	Musical Instrument Manufacturing
3949	Sporting and Athletic Goods, NEC	33992	Sporting and Athletic Goods Manufacturing
3951	Pens, Mechanical Pencils, and Parts	339941	Pen and Mechanical Pencil Manufacturing
3993	Signs and Advertising Specialties (signs)	33995	Sign Manufacturing
3995	Burial Caskets	339995	Burial Casket Manufacturing
3996	Linoleum, Asphalted-Felt-Base, and Other Hard Surface Floor Coverings, NEC	326192	Resilient Floor Covering Manufacturing
3999	Manufacturing Industries, NEC (plastics products such as combs, hair curlers, etc.)	326199	All Other Plastics Product Manufacturing
3999	Manufacturing Industries, NEC (human hair clippers, hand operated)	332211	Cutlery and Flatware (except Precious) Manufacturing
3999	Manufacturing Industries, NEC (tape measures)	332212	Hand and Edge Tool Manufacturing
3999	Manufacturing Industries, NEC (other miscellaneous metal products, such as combs, hair curlers, etc.)	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing
3999	Manufacturing Industries, NEC (beauty and barber shop equipment, except chairs)	333319	Other Commercial and Service Industry Machinery Manufacturing
3999	Manufacturing Industries, NEC (lamp shades of paper or textile)	335121	Residential Electric Lighting Fixture Manufacturing
3999	Manufacturing Industries, NEC (electric hair clippers for humans)	335211	Electric Housewares and Household Fan Manufacturing
3999	Manufacturing Industries, NEC (beauty and barber chairs)	337127	Institutional Furniture Manufacturing
3999	Manufacturing Industries, NEC (embroidery kits)	339932	Game, Toy, and Children's Vehicle Manufacturing
3999	Manufacturing Industries, NEC (other miscellaneous products not specially provided for previously)	339999	All Other Miscellaneous Manufacturing
3999	Manufacturing Industries, NEC (fur dressing and finishing)	31611	Leather and Hide Tanning and Finishing
3999	Manufacturing Industries, NEC (matches)	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing
4226	Special Warehousing and Storage, NEC (warehousing in foreign trade zones)	49311	General Warehousing and Storage

SIC Code	SIC Description	NAICS Code	NAICS Title
4226	Special Warehousing and Storage, NEC (fur storage)	49312	Refrigerated Warehousing and Storage
4226	Special Warehousing and Storage, NEC (all but fur storage and warehousing in foreign trade zones)	49319	Other Warehousing and Storage
4512	Air Transportation, Scheduled (passenger)	481111	Scheduled Passenger Air Transportation
4512	Air Transportation, Scheduled (freight)	481112	Scheduled Freight Air Transportation
4581	Airports, Flying Fields, and Airport Terminal Services (private air traffic control)	488111	Air Traffic Control
4581	Airports, Flying Fields, and Airport Terminal Services (airfreight handling at airports, hangar operations, airport terminal services, aircraft storage, airports, and flying fields)	488119	Other Airport Operations
4581	Airports, Flying Fields, and Airport Terminal Services (aircraft servicing and repairing)	48819	Other Support Activities for Air Transportation
4581	Airports, Flying Fields, and Airport Terminal Services (airplane cleaning and janitorial services)	56172	Janitorial Services
4612	Crude Petroleum Pipelines	48611	Pipeline Transportation of Crude Oil
4613	Refined Petroleum Pipelines	48691	Pipeline Transportation of Refined
4789	Transportation Services, NEC (horse-drawn cabs and carriages)	48711	Scenic and Sightseeing Transportation, Land
4789	Transportation Services, NEC (car loading and unloading; cleaning of railroad ballasts; dining, parlor, sleeping, and other car operations; and railroad maintenance)	48821	Support Activities for Rail Transportation
4789	Transportation Services, NEC (pipeline terminals and stockyards for transportation)	488999	All Other Support Activities for Transportation
4789	Transportation Services, NEC (dining car operations on a fee or contract basis)	72231	Food Service Contractors
4911	Electric Services (hydroelectric power generation)	221111	Hydroelectric Power Generation
4911	Electric Services (fossil fuel power generation)	221112	Fossil Fuel Electric Power Generation
4911	Electric Services (nuclear electric power generation)	221113	Nuclear Electric Power Generation
4911	Electric Services (other electric power generation)	221119	Other Electric Power Generation
4911	Electric Services (electric power distribution)	221122	Electric Power Distribution

SIC Code	SIC Description	NAICS Code	NAICS Title
4911	Electric Services (electric power transmission and control)	221121	Electric Bulk Power Transmission and Control
4922	Natural Gas Transmission	48621	Pipeline Transportation of Natural Gas
4925	Mixed, Manufactured, or Liquefied Petroleum Gas Production and/or Distribution	22121	Natural Gas Distribution
4931	Electric and Other Services Combined (natural gas distribution)	22121	Natural Gas Distribution
4931	Electric and Other Services Combined (hydroelectric power generation)	221111	Hydroelectric Power Generation
4931	Electric and Other Services Combined (fossil fuel power generation)	221112	Fossil Fuel Electric Power Generation
4931	Electric and Other Services Combined (nuclear power generation)	221113	Nuclear Electric Power Generation
4931	Electric and Other Services Combined (other electric power generation)	221119	Other Electric Power Generation
4931	Electric and Other Services Combined (electric power transmission and control)	221121	Electric Bulk Power Transmission and Control
4931	Electric and Other Services Combined (electric power distribution)	221122	Electric Power Distribution
4952	Sewerage Systems	22132	Sewage Treatment Facilities
4953	Refuse Systems (hazardous waste treatment and disposal)	562211	Hazardous Waste Treatment and Disposal
4953	Refuse Systems (solid waste landfills)	562212	Solid Waste Landfill
4953	Refuse Systems (solid waste combustors and incinerators)	562213	Solid Waste Combustors and Incinerators
4953	Refuse Systems (other nonhazardous waste treatment and disposal)	562219	Other Nonhazardous Waste Treatment and Disposal
4953	Refuse Systems (materials recovery facilities)	56292	Materials Recovery Facilities
4961	Steam and Air-Conditioning Supply	22133	Steam and Air-Conditioning Supply
5032	Brick, Stone, and Related Construction Materials (except construction materials sold via retail method)	42132	Brick, Stone, and Related Construction Material Wholesalers
5032	Brick, Stone, and Related Construction Materials (Wholesale) (sold via retail method)	44419	Other Building Material Dealers
5032	Brick, Stone, and Related Construction Materials (except construction materials sold via retail	42132	Brick, Stone, and Related Construction Material Wholesalers

SIC Code	SIC Description	NAICS Code	NAICS Title
	method)		
5032	Brick, Stone, and Related Construction Materials (Wholesale) (sold via retail method)	44419	Other Building Material Dealers
5051	Metals Service Centers and Offices	42151	Metals Service Centers and Offices
5087	Service Establishment Equipment and Supplies (beauty and barber shop equipment and supplies sold via retail method)	44612	Cosmetics, Beauty Supplies, and Perfume Stores
5087	Service Establishment Equipment and Supplies (except sales of the service establishment equipment and supplies sold via retail method)	42185	Service Establishment Equipment and Supplies Wholesalers
5088	Transportation Equipment and Supplies, Except Motor Vehicles	42186	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers
5093	Scrap and Waste Materials	42193	Recyclable Material Wholesalers
5145	Confectionery	42245	Confectionery Wholesalers
5171	Petroleum Bulk Stations and Terminals (except petroleum sold via retail method)	42271	Petroleum Bulk Stations and Terminals
5171	Petroleum Bulk Stations and Terminals (heating oil sold to final consumer)	454311	Heating Oil Dealers
5171	Petroleum Bulk Stations and Terminals (LP gas sold to final consumer)	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers
5171	Petroleum Bulk Stations and Terminals (except petroleum sold via retail method)	42271	Petroleum Bulk Stations and Terminals
5172	Petroleum and Petroleum Products Wholesalers, Except Bulk Stations and Terminals	42272	Petroleum and Petroleum Products Wholesalers (except Bulk Stations and Terminals)
5192	Books, Periodicals, and Newspapers	42292	Book, Periodical, and Newspaper Wholesalers
5211	Lumber and Other Building Materials Dealers (home center stores)	44411	Home Centers
5211	Lumber and Other Building Materials Dealers (except home centers)	44419	Other Building Material Dealers
5712	Furniture Stores (custom wood cabinets)	33711	Wood Kitchen Cabinet and Countertop Manufacturing
5712	Furniture (custom made upholstered household furniture except cabinets)	337121	Upholstered Household Furniture Manufacturing
5712	Furniture Stores (custom made wood nonupholstered household furniture except cabinets)	337122	Nonupholstered Wood Household Furniture Manufacturing
5712	Furniture Stores (except custom furniture and cabinets)	44211	Furniture Stores
6035	Savings Institutions, Federally	52212	Savings Institutions

SIC Code	SIC Description	NAICS Code	NAICS Title
	Chartered		
6553	Cemetery Subdividers and Developers	81222	Cemeteries and Crematories
7211	Power Laundries, Family and Commercial	81232	Drycleaning and Laundry Services (except Coin-Operated)
7216	Drycleaning Plants, Except Rug Cleaning	81232	Drycleaning and Laundry Services (except Coin-Operated)
7261	Funeral Services and Crematories (funeral homes and services)	81221	Funeral Homes and Funeral Services
7261	Funeral Services and Crematories (crematories)	81222	Cemeteries and Crematories
7379	Computer Related Services, NEC (disk and diskette conversion and recertification)	51421	Data Processing Services
7379	Computer Related Services, NEC (computer systems consultants)	541512	Computer Systems Design Services
7379	Computer Related Services, NEC (except computer systems consultants and disk and diskette conversion and recertification)	541519	Other Computer Related Services
7384	Photofinishing Laboratories (except one-hour)	812921	Photofinishing Laboratories (except One-Hour)
7384	Photofinishing Laboratories (one-hour)	812922	One-Hour Photofinishing
7521	Automobile Parking	81293	Parking Lots and Garages
7539	Automotive Repair Shops, NEC	811118	Other Automotive Mechanical and Electrical Repair and Maintenance
7699	Repair Shops and Related Services, NEC (camera repair)	811211	Consumer Electronics Repair and Maintenance
7699	Repair Shops and Related Services, NEC (typewriter repair)	811212	Computer and Office Machine Repair and Maintenance
7699	Repair Shops and Related Services, NEC (dental instrument repair, laboratory instrument repair, medical equipment and other electronic and precision equipment repair, except typewriters)	811219	Other Electronic and Precision Equipment Repair and Maintenance
7699	Repair Shops and Related Services, NEC (other non-automotive transportation equipment and industrial machines and equipment)	81131	Commercial and Industrial Machinery and Equipment (except Automotive and Electronic) Repair and Maintenance
7699	Repair Shops and Related Services, NEC (lawnmower repair shops, sharpening and repairing knives, saws and tools)	811411	Home and Garden Equipment Repair and Maintenance
7699	Repair Shops and Related Services, NEC (gas appliance repair service, sewing machine repair, stove repair shops, and other non-electrical)	811412	Appliance Repair and Maintenance

SIC Code	SIC Description	NAICS Code	NAICS Title
	appliance)		
7699	Repair Shops and Related Services (leather goods repair shops, luggage repair shops, pocketbook repair shops)	81143	Footwear and Leather Goods Repair
7699	Repair Shops and Related Services, NEC (except industrial, electronic, home and garden, appliance, and leather goods)	81149	Other Personal and Household Goods Repair and Maintenance
7699	Repair Services, NEC (farriers)	11521	Support Activities for Animal Production
7699	Repair Shops and Related Services (boiler cleaning)	23511	Plumbing, Heating, and Air-Conditioning Contractors
7699	Repair Shops and Related Services, NEC (custom picture framing)	442299	All Other Home Furnishings Stores
7699	Repair Shops and Related Services, NEC (retailing new bicycles from a storefront and repairing bicycles)	45111	Sporting Goods Stores
7699	Repair Shops and Related Services, NEC (ship scaling)	48839	Other Support Activities for Water Transportation
7699	Repair Shops and Related Services, NEC (locksmith shops)	561622	Locksmiths
7699	Repair Shops and Related Services, NEC (furnace, duct, chimney, gutter, and drain cleaning services)	56179	Other Services to Buildings and Dwellings
7699	Repair Shops and Related Services, NEC (cesspool and septic tank cleaning)	562991	Septic Tank and Related Services
7699	Repair Shops and Related Services, NEC (sewer cleaning and rodding)	562998	All Other Miscellaneous Waste Management Services
7699	Repair Shops and Related Services, NEC (taxidermists and antique repair and restoration, except antique car restoration)	71151	Independent Artists, Writers, and Performers
7819	Services Allied to Motion Picture Production (reproduction of video)	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing
7819	Services Allied to Motion Picture Production (teleproduction and postproduction services)	512191	Teleproduction and Other Postproduction Services
7819	Services Allied to Motion Picture Production (except casting bureaus, wardrobe and equipment rental, talent payment services, teleproduction and other postproduction services, reproduction of videos, and film distributors and other related motion picture production services)	512199	Other Motion Picture and Video Industries

SIC Code	SIC Description	NAICS Code	NAICS Title
7819	Services Allied to Motion Picture Production (wardrobe rental for motion picture film production)	53222	Formal Wear and Costume Rental
7819	Services Allied to Motion Picture Production (motion picture equipment rental)	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing
7819	Services Allied to Motion Picture Production (talent payment services)	541214	Payroll Services
7819	Services Allied to Motion Picture Production (casting bureaus)	56131	Employment Placement Agencies
7819	Services Allied to Motion Picture Production (film directors and related motion picture production services, independent)	71151	Independent Artists, Writers, and Performers
8059	Nursing and Personal Care Facilities, NEC (except continuing care retirement communities)	62311	Nursing Care Facilities
8059	Nursing and Personal Care Facilities, NEC (continuing care retirement communities)	623311	Continuing Care Retirement Communities
8062	General Medical and Surgical Hospitals	62211	General Medical and Surgical Hospitals
8221	Colleges, Universities, and Professional Schools	61131	Colleges, Universities, and Professional Schools
8734	Testing Laboratories (except veterinary testing laboratories)	54138	Testing Laboratories
88734	Testing Laboratories (veterinary testing laboratories)	54194	Veterinary Services
9199	General Government, NEC	92119	Other General Government Support
9661	Space Research and Technology	92711	Space Research and Technology
9711	National Security	92811	National Security
9999	<i>could not find</i>		