



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Craig A. Griffith  
State Tax Commissioner

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June 26, 2012

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2012 Trend and Percent Good Tables for Tax Year 2013. Also included is a copy of the detailed list of the North American Industry Classification System (NAICS) codes.

Please note that regardless of the NAICS code applied to the business account, all furniture, fixtures, and leasehold improvements will be Trend Table No. 30 and Percent Good Table No. 4. All computer equipment will be Trend Table No. 47 and Percent Good Table No. 2.

Should you have any questions or require additional information, please contact Mr. Steve Judy, Appraiser Manager at 304-558-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey A. Amburgey".

Jeffrey A. Amburgey  
Director  
Property Tax Division

JAA/aj

Enclosures

### Trend Schedule 2012

	1	2	3	4	5	6	7	
<b>2012</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	<b>2012</b>
<b>2011</b>	1.05	1.05	1.05	1.05	1.05	1.05	1.04	<b>2011</b>
<b>2010</b>	1.05	1.05	1.05	1.05	1.05	1.05	1.04	<b>2010</b>
<b>2009</b>	1.05	1.05	1.05	1.05	1.05	1.05	1.04	<b>2009</b>
<b>2008</b>	1.08	1.08	1.08	1.08	1.08	1.08	1.07	<b>2008</b>
<b>2007</b>	1.12	1.12	1.12	1.12	1.12	1.12	1.10	<b>2007</b>
<b>2006</b>		1.18	1.18	1.18	1.18	1.18	1.14	<b>2006</b>
<b>2005</b>		1.23	1.23	1.23	1.23	1.23	1.19	<b>2005</b>
<b>2004</b>		1.33	1.33	1.33	1.33	1.33	1.26	<b>2004</b>
<b>2003</b>			1.37	1.37	1.37	1.37	1.30	<b>2003</b>
<b>2002</b>			1.40	1.40	1.40	1.40	1.32	<b>2002</b>
<b>2001</b>				1.41	1.41	1.41		<b>2001</b>
<b>2000</b>				1.42	1.42	1.42		<b>2000</b>
<b>1999</b>					1.44	1.44		<b>1999</b>
<b>1998</b>					1.45	1.45		<b>1998</b>
<b>1997</b>					1.46	1.46		<b>1997</b>
<b>1996</b>						1.48		<b>1996</b>
<b>1995</b>						1.51		<b>1995</b>
<b>1994</b>						1.56		<b>1994</b>
<b>1993</b>						1.60		<b>1993</b>
<b>1992</b>								<b>1992</b>
<b>1991</b>								<b>1991</b>
<b>1990</b>								<b>1990</b>
<b>1989</b>								<b>1989</b>
<b>1988</b>								<b>1988</b>
<b>1987</b>								<b>1987</b>
<b>1986</b>								<b>1986</b>
<b>1985</b>								<b>1985</b>
<b>1984</b>								<b>1984</b>
<b>1983</b>								<b>1983</b>
<b>1982</b>								<b>1982</b>
<b>1981</b>								<b>1981</b>
<b>1980</b>								<b>1980</b>
<b>1979</b>								<b>1979</b>

7/1/2012















**NORMAL DEPRECIATION PERCENTAGE**

TYPICAL LIFE EXPECTANCY	2	3	4	5	6	7	8	9
	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2012	15	10	8	6	5	3	2	2
2011	31	21	16	13	10	7	5	3
2010	48	33	24	20	15	10	7	5
2009	66	46	33	27	21	14	10	7
2008	77	57	42	34	27	18	13	9
2007	82	67	51	42	32	22	16	11
2006		74	61	50	38	26	19	14
2005		78	70	57	45	30	22	16
2004		80	76	64	51	35	25	18
2003			79	71	57	40	29	21
2002			80	76	63	45	32	24
2001				78	69	50	36	26
2000				80	74	55	40	29
1999					77	60	44	32
1998					79	65	48	35
1997					80	69	52	39
1996						73	56	42
1995						76	61	46
1994						78	66	49
1993						79	70	53
1992						80	70	53
1991							74	60
1990							74	60
1989							77	66
1988							77	66
1987							79	72
1986								72
1985								77
1984								77
1983								79
1982								79
1981								80

**PERCENT GOOD TABLE**

TYPICAL LIFE EXPECTANCY	2	3	4	5	6	7	8	9
	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2012	85	90	92	94	95	97	98	98
2011	69	79	84	87	90	93	95	97
2010	52	67	76	80	85	90	93	95
2009	34	54	67	73	79	86	90	93
2008	23	43	58	66	73	82	87	91
2007	18	33	49	58	68	78	84	89
2006		26	39	50	62	74	81	86
2005		22	30	43	55	70	78	84
2004		20	24	36	49	65	75	82
2003			21	29	43	60	71	79
2002			20	24	37	55	68	76
2001				22	31	50	64	74
2000				20	26	45	60	71
1999					23	40	56	68
1998					21	35	52	65
1997					20	31	48	61
1996						27	44	58
1995						24	39	54
1994						22	34	51
1993						21	30	47
1992						20	30	47
1991							26	40
1990							26	40
1989							23	34
1988							23	34
1987							21	28
1986								28
1985								23
1984								23
1983								21
1982								21
1981								20

## NAICS CLASSIFICATION CODES

**NOTE:** When entering the NAICS detail number, a five-digit number is required. Accordingly, leading zeros should be used when necessary.

**NOTE:** Please note that Trend Table No. 30 and Percent Good Table No. 4 apply to all furniture, fixtures, and leasehold improvements regardless of the NAICS detail number. Trend Table No. 47 and Percent Good Table No. 2 apply to all computer equipment regardless of the NAICS detail number.

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
<b>AGRICULTURE, FORESTRY, FISHING AND HUNTING</b>			
1110	<b>CROP PRODUCTION</b>		
1111	Oilseed and Grain Farming	3	4
1112	Vegetable and melon farming	3	4
1113	Fruit and Tree Nut Farming	3	4
1114	Greenhouse, Nursery, & Floriculture Product	3	4
1119	Other Crop Farming	3	4
1120	<b>ANIMAL PRODUCTION</b>		
1121	Cattle Ranching and Farming	3	4
1122	Hog and Pig Farming	3	4
1123	Poultry and Egg Production	3	4
1124	Sheep and Goat Farming	3	4
1125	Animal Aquaculture	3	4
1129	Other Animal Production	3	4
1130	<b>FORESTRY AND LOGGING</b>		
1131	Timber Tract Operations	N	N
1132	Forest Nurseries & Gathering Forest Products	N	N
1133	Logging	22	2
1140	<b>FISHING, HUNTING AND TRAPPING</b>		
1141	Fishing	N	N
1142	Hunting and Trapping	N	N
1150	<b>AGRICULTURE &amp; FORESTRY SUPPORT ACTIVITIES</b>		
1151	Support Activities for Crop Production	3	4
1152	Support Activities for Animal Production	3	4
1153	Support Activities for Forestry	3	4
1154	Cotton Ginning	4	5
<b>MINING</b>			
2110	<b>OIL AND GAS EXTRACTION</b>		
2111	Oil and Gas Extraction	33	2
2112	Crude Petroleum and Natural Gas	34	6
2120	<b>MINING (EXCEPT OIL AND GAS)</b>		
2121	Coal Mining	26	4
2122	Metal Ore Mining	26	4
2123	Nonmetallic Mineral Mining and Quarrying	26	4
2124	Coal Preparation Plants	44	7
2131	<b>SUPPORT ACTIVITIES FOR MINING</b>		
2131	Support Activities for Mining	26	4
2210	<b>UTILITIES</b>		
2211	Electric Power Generation, Transformer & Distribution	46	9
2212	Natural Gas Distribution	46	9
2213	Water Sewage and Other Systems	3	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
<b>CONSTRUCTION</b>			
2330	<b>BUILDING, DEVELOPING, AND GENERAL CONTRACTING</b>		
2331	Land Subdivision and Land Development	11	2
2332	Residential Building Construction	11	2
2333	Nonresidential Building Construction	11	2
2340	<b>HEAVY CONSTRUCTION</b>		
2341	Highway, Street, Bridge & Tunnel Construction	11	2
2349	Other Heavy Construction	11	2
2350	<b>SPECIAL TRADE CONTRACTORS</b>		
2351	Plumbing, Heating & AC Contractor	11	2
2352	Painting, and Wall Covering Contractors	11	2
2353	Electrical Contractors	11	2
2354	Masonry/Drywall/Insulation/Tile Contractors	11	2
2355	Carpentry and Floor Contractors	11	2
2356	Roofing, Siding, and Sheet Metal Contractors	11	2
2357	Concrete Contractors	11	2
2358	Water Well Drilling Contractors	1	2
2359	Other Special Trade Contractors	11	2
<b>MANUFACTURING</b>			
3110	<b>FOOD MANUFACTURING</b>		
3111	Animal Food Manufacturing	42	5
3112	Grain and Oilseed Milling	42	5
3113	Sugar and Confectionery Product Manufacturing	16	6
3114	Fruit & Veg Preserving & Specialty Food Manufacturing	42	5
3115	Dairy Product Manufacturing	42	5
3116	Animal Slaughtering and Processing	42	5
3117	Seafood Product Preparation and Packaging	42	5
3118	Bakeries and Tortilla Manufacturing	42	6
3119	Other Food Manufacturing	42	5
3120	<b>BEVERAGE AND TOBACCO PRODUCT MANUFACTURING</b>		
3121	BEVERAGE MANUFACTURING	42	5
3122	TOBACCO MANUFACTURING	5	6
3130	<b>TEXTILE MILLS</b>		
3131	Fiber, Yarn, and Thread Mills	39	4
3132	Fabric Mills	39	4
3133	Textile/Fabric Finishing/Fabric Coating Mills	39	4
3140	<b>TEXTILE PRODUCT MILLS</b>		
3141	Textile Furnishings Mills	39	4
3149	Other Textile Product Mills	39	4
3150	<b>APPAREL MANUFACTURING</b>		
3151	Apparel Knitting Mills	39	4
3152	Cut and Sew Apparel Manufacturing	39	4
3159	Apparel Accessories & Other Apparel Manufacturing	39	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
3160	<b>LEATHER AND ALLIED PRODUCT MANUFACTURING</b>		
	3161 Leather and Hide Tanning and Finishing	4	5
	3162 Footwear Manufacturing	4	5
	3169 Other Leather & allied Product Manufacturing	4	5
3210	<b>WOOD PRODUCT MANUFACTURING</b>		
	3211 Sawmills and Wood Preservation	41	4
	3212 Veneer, Plywood & engineered Wood Product Manufacturing	41	4
	3219 Other Wood Product Manufacturing	41	4
3220	<b>PAPER MANUFACTURING</b>		
	3221 Pulp, Paper, and Paperboard Mills	32	5
	3222 Converted Paper Product Manufacturing	31	4
3230	<b>PRINTING AND RELATED SUPPORT ACTIVITIES</b>		
	3231 Printing and Related Support Activities	45	5
3240	<b>PETROLEUM AND COAL PRODUCTS MANUFACTURING</b>		
	3241 Petroleum and Coal Products Manufacturing	34	6
3250	<b>CHEMICAL MANUFACTURING</b>		
	3251 Basic Chemical Manufacturing	9	4
	3252 Resin, Syn Rubber, Art & Syn Fibers/Fil Manufacturing	9	4
	3253 Pesticide, Fertilizer & Other Ag Chemical Manufacturing	9	4
	3254 Pharmaceutical and Medicine Manufacturing	9	4
	3255 Paint, Coating, and Adhesive Manufacturing	9	4
	3256 Soap, Cleaners & Toilet Preparation Manufacturing	9	4
	3259 Other Chemical Product & Preparation Manufacturing	9	4
3260	<b>PLASTICS &amp; RUBBER PRODUCTS MANUFACTURING</b>		
	3261 Plastics Product Manufacturing	3	4
	3262 Rubber Product Manufacturing	36	6
3270	<b>NONMETALLIC MINERAL PRODUCT MANUFACTURING</b>		
	3271 Clay Product and Refractory Manufacturing	10	6
	3272 Glass and Glass Product Manufacturing	18	6
	3273 Cement Manufacturing	10	7
	3274 Lime and Gypsum Product Manufacturing	10	6
	3275 Concrete Products General	10	6
	3279 Other Nonmetallic Mineral Product Manufacturing	10	6
3310	<b>PRIMARY METAL MANUFACTURING</b>		
	3311 Iron & Steel Mills & Ferroalloy Manufacturing	18	6
	3312 Steel Product Manufacturing from Purchased Steel	18	6
	3313 Alumina & Aluminum Production & Processing	18	6
	3314 Nonferrous (exe Alum) Production and Processing	18	6
	3315 Foundries	18	6

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
3320	<b>FABRICATED METAL PRODUCT MANUFACTURING</b>		
3321	Forging and Stamping	25	5
3322	Cutlery and Handtool Manufacturing	25	5
3323	Architectural & Structural Metals Manufacturing	25	5
3324	Boiler, Tank, & Shipping Container Manufacturing	25	5
3325	Hardware Manufacturing	25	5
3326	Spring and Wire Product Manufacturing	25	5
3327	Machine Shops, Turned Products, Screw, Nut, Bolt Mfg	25	5
3328	Coating/Engrave/Heat Treating & Other Activity	25	5
3329	Other Fabricated Metal Product Manufacturing	25	5
3330	<b>MACHINERY MANUFACTURING</b>		
3331	Ag, Construction & Mining Machinery Manufacturing	3	4
3332	Industrial Machinery Manufacturing	3	4
3333	Commercial & Service Industry Machinery Manufacturing	3	4
3334	HVAC & Commercial Refrigeration Equipment Manufacturing	3	4
3335	Metalworking Machinery Manufacturing	3	4
3336	Engine, Turbine, & Power Transmission Equipment Mfg	3	4
3339	Other General Purpose Machinery Manufacturing	3	4
3340	<b>COMPUTER &amp; ELECTRONIC PRODUCT MANUFACTURING</b>		
3341	Computer & Peripheral Equipment Manufacturing	12	2
3342	Communications Equipment Manufacturing	12	2
3343	Audio & video Equipment Manufacturing	12	2
3344	Semiconductor & Other Electronic Component Manufacturing	12	2
3345	Nav/Measuring/Medical/Control Instruments Manufacturing	12	2
3346	Manufacturing & Reproducing Magnetic & Optical Media	12	2
3350	<b>ELECTRICAL EQUIP, APPLIANCE, &amp; COMPONENT MFG</b>		
3351	Electronic Lighting Equipment Manufacturing	14	4
3352	Household Appliance Manufacturing	14	4
3353	Electrical Equipment Manufacturing	14	4
3359	Other Electric Equipment & Component Manufacturing	13	3
3360	<b>TRANSPORTATION EQUIPMENT MANUFACTURING</b>		
3361	Motor Vehicle Manufacturing	43	5
3362	Motor Vehicle Body and Trailer Manufacturing	43	5
3363	Motor Vehicle Parts Manufacturing	43	5
3364	Aerospace Product and Parts Manufacturing	43	5
3365	Railroad Rolling Stock Manufacturing	43	5
3366	Ship and Boat Building	43	5
3369	Other Transportation Equipment Manufacturing	43	5
3370	<b>FURNITURE &amp; RELATED PRODUCT MANUFACTURING</b>		
3371	HH & Institutional Furniture & KI Cabinet Manufacturing	30	4
3372	Office Furniture (including Fixtures) Manufacturing	30	4
3379	Other Furniture Related Product Manufacturing	30	4
3390	<b>MISCELLANEOUS MANUFACTURING</b>		
3391	Medical Equipment & Supplies Manufacturing	4	5
3399	Other Miscellaneous Manufacturing	4	5

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
<b>WHOLESALE TRADE</b>			
4210	<b>WHOLESALE TRADE, DURABLE GOODS</b>		
4211	Motor Vehicle/Motor Vehicle Pt & Supply Wholesalers	2	3
4212	Furniture & Home Furnishing Wholesalers	2	3
4213	Lumber & Other Construction Materials Wholesalers	2	3
4214	Professional & Commercial Equipment & Supply Wholesalers	2	3
4215	Metal & Mineral (exc Petroleum) Wholesalers	2	3
4216	Electrical Goods Wholesalers	2	3
4217	Hardware, & Plumb & Heating Equipment & Supply Wholesalers	2	3
4218	Machinery, Equipment, & Supplies Wholesalers	2	3
4219	Miscellaneous Durable Goods Wholesalers	2	3
4220	<b>WHOLESALE TRADE, NONDURABLE GOODS</b>		
4221	Paper & Paper Product Wholesalers	2	3
4222	Drugs & Druggists' Sundries Wholesalers	2	3
4223	Apparel, Piece Goods, and Notions Wholesalers	2	3
4224	Grocery & Related Product Wholesalers	2	3
4225	Farm Product Raw material Wholesalers	2	3
4226	Chemical & Allied Products Wholesalers	2	3
4227	Petroleum and Petroleum Products Wholesalers	2	3
4228	Beer/Wine/Distilled Alcoholic Beverage Wholesalers	2	3
4229	Miscellaneous Nondurable Goods Wholesalers	2	3
<b>RETAIL TRADE</b>			
4410	<b>MOTOR VEHICLE &amp; PARTS DEALERS</b>		
4411	Automobile Dealers	2	3
4412	Other Motor Vehicle Dealers	2	3
4413	Automotive Parts, Accessories, & Tire Stores	38	3
4420	<b>FURNITURE &amp; HOME FURNISHINGS STORES</b>		
4421	Furniture Stores	38	3
4422	Home Furnishings Stores	38	3
4430	<b>ELECTRONICS AND APPLIANCE STORES</b>		
4431	Electronics and Appliance Stores	38	3
4440	<b>BLDG MATERIAL &amp; GARDEN EQUIP &amp; SUPP DEALERS</b>		
4441	Building Material & Supplies Dealers and Mobile Home Dealers	2	3
4442	Lawn & Garden Equipment and Supplies Stores	2	3
4450	<b>FOOD AND BEVERAGE STORES</b>		
4451	Grocery Stores	38	3
4452	Specialty Food Stores	38	3
4453	Beer, Wine, and Liquor Stores	38	3
4460	<b>HEALTH AND PERSONAL CARE STORES</b>		
4461	Health and Personal Care Stores	38	3
4470	<b>GASOLINE STATIONS</b>		
4471	Gasoline Stations	2	3



NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
4480	<b>CLOTHING AND CLOTHING ACCESSORIES STORES</b>		
4481	Clothing Stores		
4482	Shoe Stores	38	3
4483	Jewelry, Luggage, and Leather Goods Stores	38	3
		38	3
4510	<b>SPORTING GOODS, HOBBY, BOOK, AND MUSIC STORES</b>		
4511	Sporting Goods/Hobby/Musical Instrument Stores	38	3
4512	Book, Periodical, and Music Stores	38	3
4520	<b>GENERAL MERCHANDISE STORES</b>		
4521	Department Stores		
4529	Other General Merchandise Stores	38	3
		38	3
4530	<b>MISCELLANEOUS STORE RETAILERS</b>		
4531	Florists		
4532	Office Supplies, Stationery & Gift Stores	38	3
4533	Used Merchandise Stores	38	3
4539	Other Miscellaneous Store Retailers	38	3
		38	3
4540	<b>NONSTORE RETAILERS</b>		
4541	Electronic Shopping and Mail-Order Houses		
4542	Vending Machine Operators	38	3
4543	Direct Selling Establishments	38	3
		38	3
<b>TRANSPORTATION AND WAREHOUSING</b>			
4810	<b>AIR TRANSPORTATION</b>		
4811	Scheduled Air Transportation		
4812	Nonscheduled Air Transportation	4	5
		1	2
4820	<b>RAIL TRANSPORTATION</b>		
4821	Rail Transportation		
		5	6
4830	<b>WATER TRANSPORTATION</b>		
4831	Deep Sea, Coastal & Great Lakes Water Transportation		
4832	Inland Water Transportation	6	7
		6	7
4840	<b>TRUCK TRANSPORTATION</b>		
4841	General Freight Trucking		
4842	Specialized Freight Trucking	1	3
		40	3
4850	<b>TRANSIT AND GROUND PASSENGER TRANSPORTATION</b>		
4851	Urban Transit Systems		
4852	Interurban and Rural Bus Transportation	1	3
4853	Taxi and Limousine Service	1	3
4854	School and Employee Bus Transportation	1	3
4855	Charter Bus Industry	1	3
4859	Other Transit & Ground Passenger Transportation	1	3
		1	3
4860	<b>PIPELINE TRANSPORTATION</b>		
4861	Pipeline Transportation of Crude Oil		
4862	Pipeline Transportation of Natural Gas	6	7
4869	Other Pipeline Transportation	6	7
		6	7

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
4870	<b>SCENIC AND SIGHTSEEING TRANSPORTATION</b>		
4871	Scenic and Sightseeing Transportation, Land	1	3
4872	Scenic and Sightseeing Transportation, Water	6	7
4879	Scenic and Sightseeing Transportation, Other	1	3
4880	<b>SUPPORT ACTIVITIES FOR TRANSPORTATION</b>		
4881	Support Activities for Air Transportation	2	3
4882	Support Activities for Rail Transportation	5	6
4883	Support Activities for Water Transportation	6	7
4884	Support Activities for Road Transportation	11	3
4885	Freight Transportation Arrangement	2	3
4889	Other Support Activities for Transportation	2	3
4910	<b>POSTAL SERVICE</b>		
4911	Postal Service	30	4
4920	<b>COURIERS AND MESSENGERS</b>		
4921	Couriers and Messengers	1	2
4922	Local Messengers and Local Delivery	1	2
4930	<b>WAREHOUSING AND STORAGE</b>		
4931	Warehousing and Storage	40	3
<b>INFORMATION</b>			
5110	<b>PUBLISHING INDUSTRIES</b>		
5111	Newspaper/Periodical/Book/Database Publishers	45	5
5112	Software Publishers	28	2
5120	<b>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</b>		
5121	Motion Picture and Video Industries	27	5
5122	Sound Recording Industries	27	5
5130	<b>BROADCASTING AND TELECOMMUNICATIONS</b>		
5131	Radio and Television Broadcasting	1	2
5132	Cable Networks and Program Distribution	2	3
5133	Telecommunications	6	7
5134	Communications General	2	3
5140	<b>INFORMATION AND DATA PROCESSING SERVICES</b>		
5141	Information Services	30	4
5142	Data Processing Services	30	4
<b>FINANCE AND INSURANCE</b>			
5210	<b>MONETARY AUTHORITIES - CENTRAL BANK</b>		
5211	Monetary Authorities - Central Bank	7	4
5220	<b>CREDIT INTERMEDIATION &amp; RELATED ACTIVITIES</b>		
5221	Depository Credit Intermediation	30	4
5222	Nondepository Credit Intermediation	30	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
5230	<b>SECURITY, COMMODITY CONTRACTS &amp; LIKE ACTIVITY</b>		
	5231 Security & Commodity Contract Intermediation & Brokerage	30	4
	5232 Securities & Commodity Exchanges	30	4
	5239 Other Financial Investment Activities	30	4
5240	<b>INSURANCE CARRIERS AND RELATED ACTIVITIES</b>		
	5241 Insurance Carriers	30	4
	5242 Agencies & Other Insurance Related Activities	30	4
5250	<b>FUNDS, TRUSTS, AND OTHER FINANCIAL VEHICLES</b>		
	5251 Insurance and Employee Benefit Funds	30	4
	5259 Other Investment Pools and Funds	30	4
<b>REAL ESTATE AND RENTAL AND LEASING</b>			
5310	<b>REAL ESTATE</b>		
	5311 Lessors of Real Estate	30	4
	5312 Offices of Real Estate Agents and Brokers	30	4
	5313 Activities Related to Real Estate	30	4
5320	<b>RENTAL AND LEASING SERVICES</b>		
	5321 Automotive Equipment Rental and Leasing	2	3
	5322 Consumer Goods Rental	2	3
	5323 General Rental Centers	2	3
	5324 Commercial/Industrial Equip. Rental & Leasing	2	3
5330	<b>LESSORS OF OTHER NONFINANCIAL INTANGIBLE ASSET</b>		
	5331 Lessors of Other Nonfinancial Intangible Asset	30	4
<b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b>			
5410	<b>PROFESSIONAL, SCIENTIFIC &amp; TECHNICAL SERVICES</b>		
	5411 Legal Services	30	4
	5412 Accounting/Tax Prep/Bookkeeping/Payroll Services	30	4
	5413 Architectural, Engineering & Related Services	29	3
	5414 Specialized Design Services	30	4
	5415 Computer Systems Design and Related Services	28	2
	5416 Management, Sci, & Tech Consulting Services	30	4
	5417 Scientific Research and Development Services	30	4
	5418 Advertising and Related Services	30	4
	5419 Other Professional/Scientific/Technical Services	30	4
<b>MANAGEMENT OF COMPANIES AND ENTERPRISES</b>			
5510	<b>MANAGEMENT OF COMPANIES AND ENTERPRISES</b>		
	5511 Management of Companies and Enterprises	30	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
<b>ADMIN/SUPPORT WASTE MGT/REMEDATION SERVICES</b>			
5510	<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>		
	5511 Office Administrative Services	30	4
	5512 Facilities Support Services	30	4
	5513 Employment Services	30	4
	5514 Business Support Services	30	4
	5515 Travel Arrangement and Reservation Services	30	4
	5516 Investigation and Security Services	30	4
	5517 Services to Buildings and Dwellings	30	4
	5519 Other Support Services	30	4
5520	<b>WASTE MANAGEMENT AND REMEDIATION SERVICES</b>		
	5521 Waste Collection	40	3
	5522 Waste Treatment and Disposal	3	4
	5523 Remediation & Other Waste Management Services	3	4
<b>EDUCATIONAL SERVICES</b>			
6110	<b>EDUCATIONAL SERVICES</b>		
	6111 Elementary and Secondary Schools	37	4
	6112 Junior Colleges	37	4
	6113 Colleges, Universities & Professional Schools	37	4
	6114 Business Schools & Computer & Management Training	37	4
	6115 Technical and Trade Schools	37	4
	6116 Other Schools and Instruction	37	4
	6117 Educational Support Services	37	4
<b>HEALTH CARE AND SOCIAL ASSISTANCE</b>			
6210	<b>AMBULATORY HEALTH CARE SERVICES</b>		
	6211 Offices of Physicians	19	4
	6212 Offices of Dentists	19	4
	6213 Offices of Other Health Practitioners	19	4
	6214 Outpatient Care Centers	19	4
	6215 Medical and Diagnostic Laboratories	19	4
	6216 Home Health Care Services	19	4
	6219 Other Ambulatory Health Care Services	19	4
6230	<b>HOSPITALS</b>		
	6221 General Medical and Surgical Hospitals	19	4
	6222 Psychiatric and Substance Abuse Hospitals	19	4
	6223 Other Specialty Hospitals	19	4
6230	<b>NURSING AND RESIDENTIAL CARE FACILITIES</b>		
	6231 Nursing Care Facilities	19	4
	6232 Residential Mental Retardation/Health Facilities	19	4
	6233 Community Care Facilities for the Elderly	19	4
	6239 Other Residential Care Facilities	19	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
6240	<b>SOCIAL ASSISTANCE</b>		
	6241 Individual and Family Services		
	6242 Community/Emergency and Other Relief Services	3	4
	6243 Vocational Rehabilitation Services	3	4
	6244 Child Day Care Services	3	4
	<b>ARTS, ENTERTAINMENT, AND RECREATION</b>		
7110	<b>PERFORM ARTS, SPECTATOR SPORTS &amp; RELATED IND</b>		
	7111 Performing Arts Companies		
	7112 Spectator Sports	3	4
	7113 Promoters of Entertainment Events	3	4
	7114 Agents/Managers for Artists & Other Public Figures	3	4
	7115 Independent Artists, Writers, and Performers	3	4
7120	<b>MUSEUMS, HISTORICAL SITES &amp; LIKE INSTITUTIONS</b>		
	7121 Museums, Historical Sites & Like Institutions	3	4
7130	<b>AMUSEMENT, GAMBLING, &amp; RECREATION INDUSTRIES</b>		
	7131 Amusement Parks and Arcades	4	5
	7132 Gambling Industries	1	2
	7139 Other Amusement and Recreation Industries	3	4
	<b>ACCOMMODATION AND FOOD SERVICES</b>		
7210	<b>ACCOMMODATION</b>		
	7211 Traveler Accommodation	20	4
	7212 RV Parks & Recreational Camps	3	4
	7213 Rooming and Boarding Houses	20	4
7220	<b>FOOD SERVICES AND DRINKING PLACES</b>		
	7221 Full-Service Restaurants	35	4
	7222 Limited-Service Eating Places	35	4
	7223 Special Food Services	35	4
	7224 Drinking Places (Alcoholic Beverages)	35	4
	<b>OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)</b>		
8110	<b>REPAIR AND MAINTENANCE</b>		
	8111 Automotive Repair and Maintenance	17	4
	8112 Electronic & Precision Equipment R&M	3	4
	8113 Commercial Equipment (exc Auto & Elec) R&M	3	4
	8114 Personal & Household Goods R&M	3	4
8120	<b>PERSONAL AND LAUNDRY SERVICES</b>		
	8121 Personal Care Services	2	3
	8122 Death Care Services	2	3
	8123 Dry-cleaning and Laundry Services	21	3
	8124 Tanning Salons	3	4
	8129 Other Personal Services	2	3

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
8130	RELIGIOUS/GRANTMAKING/PROF/LIKE ORGANIZATIONS		
8131	Religious Organizations	3	4
8132	Grantmaking and Giving Services	3	4
8133	Social Advocacy Organizations	3	4
8134	Civic and Social Organizations	3	4
8139	Business/Labor/Political/Like Organizations	3	4
8140	PRIVATE HOUSEHOLDS		
8141	Private Households	3	4
PUBLIC ADMINISTRATION			
9210	GENERAL GOVERNMENT ADMINISTRATION		
9211	General Government Administration	N/A	N/A
9220	JUSTICE, PUBLIC ORDER, AND SAFETY ACTIVITIES		
9221	Justice, Public Order, and Safety Activities	N/A	N/A
9230	ADMINISTRATION OF HUMAN RESOURCE PROGRAMS		
9231	Administration of Human Resource Programs	N/A	N/A
9240	ADMINISTRATION OF ENVIRONMENTAL QUALITY PROGRAMS		
9241	Administration of Environmental Quality Programs	N/A	N/A
9250	ADMIN HOUSING/URBAN PLANNING/COMMUNITY DEVOP		
9251	Admin Housing/Urban Planning/Community Develop	N/A	N/A
9260	ADMINISTRATION OF ECONOMIC PROGRAMS		
9261	Administration of Economic Programs	N/A	N/A
9270	SPACE RESEARCH AND TECHNOLOGY		
9271	Space Research and Technology	N/A	N/A