

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

01	Agricultural production- crops				
0111	Wheat	11114	Wheat Farming		
0112	Rice	11116	Rice Farming		
0115	Corn	11115	Corn Farming (pt)		
0116	Soybeans	11111	Soybean Farming		
0119	Cash Grains, NEC			0119	111998
	. Dry Pea and Bean Farms	11113	Dry Pea and Bean Farming		
	. Oilseed, Except Soybean, Farms	11112	Oilseed (except Soybean) Farming		
	. Popcorn Farms	11115	Corn Farming (pt)		
	. Combination Oilseed and Grain Farms	111191	Oilseed and Grain Combination Farming		
	. Other Farms	111199	All Other Grain Farming		
0131	Cotton	11192	Cotton Farming		
0132	Tobacco	11191	Tobacco Farming		
0133	Sugarcane and Sugar Beets			0133	111998
	. Sugar Beets	111991	Sugar Beet Farming		
	. Sugarcane	11193	Sugarcane Farming		
0134	Irish Potatoes	111211	Potato Farming		
0139	Field Crops, Except Cash Grains, NEC			0139	111998
	. Hay Farms	11194	Hay Farming		
	. Peanut Farming	111992	Peanut Farming		
	. Sweet Potatoes and Yam Farms	111219	Other Vegetable (except Potato) and Melon Farming (pt)		
	. Other Field Crop Farms	111998	All Other Miscellaneous Crop Farming (pt)		
0161	Vegetables and Melons	111219	Other Vegetable (except Potato) and Melon Farming (pt)		
0171	Berry Crops			0171	111998
	. Strawberry Farms	111333	Strawberry Farming		
	. Other Berry Farms	111334	Berry (except Strawberry) Farming		
0172	Grapes	111332	Grape Vineyards		
0173	Tree Nuts	111335	Tree Nut Farming		
0174	Citrus Fruits			0174	111998
	. Orange Groves and Farms	11131	Orange Groves		
	. Other Citrus Groves and Farms	11132	Citrus (except Orange) Groves		
0175	Deciduous Tree Fruits			0175	111998
	. Apple Orchards and Farms	111331	Apple Orchards		
	. Other Farms	111339	Other Noncitrus Fruit Farming (pt)		
0179	Fruits and Tree Nuts, NEC			0179	111998
	. Combination Fruit and Tree Nut Farms	111336	Fruit and Tree Nut Combination Farming		
	. Other Farms	111339	Other Noncitrus Fruit Farming (pt)		
0181	Ornamental Floriculture and Nursery Products			0181	111998
	. Floriculture Farming	111422	Floriculture Production		
	. Nursery Farming	111421	Nursery and Tree Production (pt)		
0182	Food Crops Grown Under Cover			0182	111998
	. Mushrooms, Growing Of	111411	Mushroom Production		

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	. Other Food Crops Grown Under Cover	111419	Other Food Crops Grown Under Cover		
0191	General Farms, Primarily Crop	111998	All Other Miscellaneous Crop Farming (pt)		

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02	Agricultural production- livestock				
0211	Beef Cattle Feedlots	112112	Cattle Feedlots		
0212	Beef Cattle, Except Feedlots	112111	Beef Cattle Ranching and Farming (pt)		
0213	Hogs	11221	Hog and Pig Farming		
0214	Sheep and Goats			0214	11299
	. Sheep Farms	11241	Sheep Farming		
	. Goat Farms	11242	Goat Farming		
0219	General Livestock, Except Dairy and Poultry	11299	All Other Animal Production (pt)		
0241	Dairy Farms			0241	11299
	. Dairy Heifer Replacement Farms	112111	Beef Cattle Ranching and Farming (pt)		
	. Dairy Farms	11212	Dairy Cattle and Milk Production		
0251	Broiler, Fryers, and Roaster Chickens	11232	Broilers and Other Meat Type Chicken Production		
0252	Chicken Eggs	11231	Chicken Egg Production		
0253	Turkey and Turkey Eggs	11233	Turkey Production		
0254	Poultry Hatcheries	11234	Poultry Hatcheries		
0259	Poultry and Eggs, NEC	11239	Other Poultry Production		
0271	Fur-Bearing Animals and Rabbits	11293	Fur-Bearing Animal and Rabbit Production		
0272	Horses and Other Equines	11292	Horses and Other Equine Production		
0273	Animal Aquaculture			0273	11299
	. Finfish Farms	112511	Finfish Farming and Fish Hatcheries (pt)		
	. Shellfish Farms	112512	Shellfish Farming (pt)		
	. Other Animal Aquaculture	112519	Other Animal Aquaculture (pt)		
0279	Animal Specialities, NEC			0279	11299
	. Alligator and Frog Production	112519	Other Animal Aquaculture (pt)		
	. Bee Farms	11291	Apiculture		
	. Other	11299	All Other Animal Production (pt)		
0291	General Farms, Primarily Livestock and Animal Specialties	11299	All Other Animal Production (pt)		

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07	Agricultural services				
0711	Soil Preparation Services	115112	Soil Preparation, Planting, and Cultivating (pt)		
0721	Crop Planting, Cultivating, and Protecting	115112	Soil Preparation, Planting, and Cultivating (pt)		
0722	Crop Harvesting, Primarily by Machine	115113	Crop Harvesting, Primarily by Machine		
0723	Crop Preparation Services For Market, except Cotton Ginning			0723	115114
	. Other	115114	Postharvest Crop Activities (except Cotton Ginning)		
	. Custom Grain Grinding	311119	Other Animal Food Manufacturing (pt)		
0724	Cotton Ginning	115111	Cotton Ginning		
0741	Veterinary Services For Livestock	54194	Veterinary Services (pt)		
0742	Veterinary Services for Animal Specialties	54194	Veterinary Services (pt)		
0751	Livestock Services, Except Veterinary			0751	11521
	. Custom Slaughtering	311611	Animal (except Poultry) Slaughtering (pt)		
	. Other Livestock Service, Except Veterinary	11521	Support Activities for Animal Production (pt)		
0752	Animal Specialty Services, Except Veterinary			0752	11521
	. Horses and Equines Services and Animal Production Breeding	11521	Support Activities for Animal Production (pt)		
	. Pet Care Services	81291	Pet Care (except Veterinary) Services		
0761	Farm Labor Contractors and Crew Leaders	115115	Farm Labor Contractors and Crew Leaders		
0762	Farm Management Services	115116	Farm Management Services		
0781	Landscape Counseling and Planning			0781	56173
	. Horticulture Consulting	54169	Other Scientific and Technical Consulting Services (pt)		
	. Landscape Architectural Services	54132	Landscape Architectural Services (pt)		
0782	Lawn and Garden Services	56173	Landscaping Services (pt)		
0783	Ornamental Shrub and Tree Services	56173	Landscaping Services (pt)		

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08	Forestry				
0811	Timber Tracts			0811	11311
	. Short Rotation Woody Crops	111421	Nursery and Tree Production (pt)		
	. Long Term Timber Farming	11311	Timber Tract Operations		
0831	Forest Nurseries and Gathering of Forest Products			0831	111998
	. Maple Sap	111998	All Other Miscellaneous Crop Farming (pt)		
	. Other Forest Products	11321	Forest Nurseries and Gathering of Forest Products		
0851	Forestry Services	11531	Support Activities for Forestry		

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09	Fishing, hunting, and trapping				
0912	Finfish	114111	Finfish Fishing		
0913	Shellfish	114112	Shellfish Fishing		
0919	Miscellaneous Marine Products			0919	114119
	. Except Plant Aquaculture	114119	Other Marine Fishing		
	. Plant Aquaculture	111998	All Other Miscellaneous Crop Farming (pt)		
0921	Fish Hatcheries and Preserves			0921	112511
	. Finfish Hatcheries	112511	Finfish Farming and Fish Hatcheries (pt)		
	. Shellfish Hatcheries	112512	Shellfish Farming (pt)		
0971	Hunting and Trapping, and Game Propagation	11421	Hunting and Trapping		

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10	Metal mining				
1011	Iron Ores	21221	Iron Ore Mining		
1021	Copper Ores	212234	Copper Ore and Nickel Ore Mining (pt)		
1031	Lead and Zinc Ores	212231	Lead Ore and Zinc Ore Mining		
1041	Gold Ores	212221	Gold Ore Mining		
1044	Silver Ores	212222	Silver Ore Mining		
1061	Ferrous alloy Ores, Except Vanadium			1061	212299
	. Nickel Ore Mining	212234	Copper Ore and Nickel Ore Mining (pt)		
	. Other Ferrous alloys (except nickel)	212299	All Other Metal Ore Mining (pt)		
1081	Metal Mining Services			1081	213114
	. Metal Mining (except geophysical surveying)	213114	Support Activities for Metal Mining		
	. Geophysical Surveying and Mapping	54136	Geophysical Surveying and Mapping Services (pt)		
1094	Uranium-Radium-Vanadium Ores	212291	Uranium-Radium-Vanadium Ore Mining		
1099	Miscellaneous Metal Ores, NEC	212299	All Other Metal Ore Mining (pt)		

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12	Coal mining				
1221	Bituminous Coal and Lignite Surface Mining	212111	Bituminous Coal and Lignite Surface Mining		
1222	Bituminous Coal Underground Mining	212112	Bituminous Coal Underground Mining		
1231	Anthracite Mining	212113	Anthracite Mining		
1241	Coal Mining Services	213113	Support Activities for Coal Mining		

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13	Oil and gas extraction				
1311	Crude Petroleum and Natural Gas	211111	Crude Petroleum and Natural Gas Extraction		
1321	Natural Gas Liquids	211112	Natural Gas Liquid Extraction (pt)		
1381	Drilling Oil and Gas Wells	213111	Drilling Oil and Gas Wells		
1382	Oil and Gas Field Exploration Services			1382	213112
	. Geophysical Mapping and Surveying	54136	Geophysical Surveying and Mapping Services (pt)		
	. Other Oil and Gas Field Exploration Services	213112	Support Activities for Oil and Gas Operations (pt)		
1389	Oil and Gas Field Services, NEC	213112	Support Activities for Oil and Gas Operations (pt)		

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14	Nonmetallic minerals, except fuels				
1411	Dimension Stone	212311	Dimension Stone Mining and Quarrying		
1422	Crushed and Broken Limestone	212312	Crushed and Broken Limestone Mining and Quarrying		
1423	Crushed and Broken Granite	212313	Crushed and Broken Granite Mining and Quarrying		
1429	Crushed and Broken Stone, NEC	212319	Other Crushed and Broken Stone Mining and Quarrying (pt)		
1442	Construction Sand and Gravel	212321	Construction Sand and Gravel Mining		
1446	Industrial Sand	212322	Industrial Sand Mining		
1455	Kaolin and Ball Clay	212324	Kaolin and Ball Clay Mining		
1459	Clay, Ceramic, and Refractory Minerals, NEC	212325	Clay and Ceramic and Refractory Minerals Mining		
1474	Potash, Soda, and Borate Minerals	212391	Potash, Soda, and Borate Mineral Mining		
1475	Phosphate Rock	212392	Phosphate Rock Mining		
1479	Chemical and Fertilizer Mineral Mining, NEC	212393	Other Chemical and Fertilizer Mineral Mining		
1481	Nonmetallic Minerals Services Except Fuels			1481	213115
	. Except Geophysical Mapping and Surveying	213115	Support Activities for Nonmetallic Minerals (except Fuels)		
	. Geophysical Surveying and Mapping Services	54136	Geophysical Surveying and Mapping Services (pt)		
1499	Miscellaneous Nonmetallic Minerals, Except Fuels			1499	212399
	. Bituminous Limestone and Bituminous Sandstone	212319	Other Crushed and Broken Stone Mining and Quarrying (pt)		
	. Except Bituminous Limestone and Bituminous Sandstone	212399	All Other Nonmetallic Mineral Mining (pt)		

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15	General building contractors				
1521	General Contractors-Single-Family Houses	23321	Single Family Housing Construction (pt)		
1522	General Contractors-Residential Buildings, Other Than Single-Family			1522	23332
	. Hotel and Motel Construction	23332	Commercial and Institutional Building Construction (pt)		
	. Except Hotel and Motel Construction	23322	Multifamily Housing Construction (pt)		
1531	Operative Builders			1531	23332
	. Single Family Housing	23321	Single Family Housing Construction (pt)		
	. Multifamily Housing	23322	Multifamily Housing Construction (pt)		
	. Manufacturing and Light Industrial Buildings	23331	Manufacturing and Industrial Building Construction (pt)		
	. Commercial and Institutional Buildings	23332	Commercial and Institutional Building Construction (pt)		
1541	General Contractors-Industrial Buildings and Warehouses			1541	23332
	. Public Warehouse Construction	23332	Commercial and Institutional Building Construction (pt)		
	. Except Public Warehouse Construction	23331	Manufacturing and Industrial Building Construction (pt)		
1542	General Contractors-Nonresidential Buildings, Other than Industrial Buildings and Warehouses	23332	Commercial and Institutional Building Construction (pt)		

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16	Heavy construction contractors				
1611	Highway and Street Construction, Except Elevated Highways	23411	Highway and Street Construction (pt)		
1622	Bridge, Tunnel, and Elevated Highway Construction	23412	Bridge and Tunnel Construction (pt)		
1623	Water, Sewer, Pipeline, and Communications and Power Line Construction			1623	23499
	. Water, Sewer and Pipelines	23491	Water, Sewer, and Pipeline Construction (pt)		
	. Power and Communication Transmission Lines	23492	Power and Communication Transmission Line Construction (pt)		
1629	Heavy Construction, NEC			1629	23499
	. Industrial Nonbuilding Structures Construction	23493	Industrial Nonbuilding Structure Construction (pt)		
	. Nonbuilding Structures Except Industrial Construction	23499	All Other Heavy Construction (pt)		

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17	Special trade contractors				
1711	Plumbing, Heating, and Air-Conditioning	23511	Plumbing, Heating, and Air-Conditioning Contractors (pt)		
1721	Painting and Paper Hanging	23521	Painting and Wall Covering Contractors (pt)		
1731	Electrical Work	23531	Electrical Contractors		
1741	Masonry, Stone Setting, and Other Stone Work	23541	Masonry and Stone Contractors		
1742	Plastering, Drywall, Acoustical, and Insulation Work	23542	Drywall, Plastering, Acoustical, and Insulation Contractors (pt)		
1743	Terrazzo, Tile, Marble, and Mosaic Work			1743	23599
	. Fresco Work	23542	Drywall, Plastering, Acoustical, and Insulation Contractors (pt)		
	. Except Fresco Work	23543	Tile, Marble, Terrazzo, and Mosaic Contractors		
1751	Carpentry Work	23551	Carpentry Contractors		
1752	Floor Laying and Other Floor Work, NEC	23552	Floor Laying and Other Floor Contractors		
1761	Roofing, Siding, and Sheet Metal Work	23561	Roofing, Siding, and Sheet Metal Contractors		
1771	Concrete Work			1771	23599
	. Stucco Construction	23542	Drywall, Plastering, Acoustical, and Insulation Contractors (pt)		
	. Except Stucco Construction	23571	Concrete Contractors		
1781	Water Well Drilling	23581	Water Well Drilling Contractors		
1791	Structural Steel Erection	23591	Structural Steel Erection Contractors		
1793	Glass and Glazing Work	23592	Glass and Glazing Contractors (pt)		
1794	Excavation Work	23593	Excavation Contractors		
1795	Wrecking and Demolition Work	23594	Wrecking and Demolition Contractors		
1796	Installation or Erection of Building Equipment, NEC	23595	Building Equipment and Other Machinery Installation Contractors		
1799	Special Trade Contractors, NEC			1799	23599
	. Paint and Wallpaper Stripping and Wallpaper Removal Contractors	23521	Painting and Wall Covering Contractors (pt)		
	. Tinted Glass Work	23592	Glass and Glazing Contractors (pt)		
	. Asbestos Abatement and Lead Paint Removal Contractors	56291	Remediation Services (pt)		
	. All Other Special Trade Contractors	23599	All Other Special Trade Contractors		

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20	Food and kindred products				
2011	Meat Packing Plants	311611	Animal (except Poultry) Slaughtering (pt)		
2013	Sausages and Other Prepared Meats			2013	311613
	. Lard Made From Purchased Material	311613	Rendering and Meat Byproduct Processing (pt)		
	. Except Lard Made From Purchased Material	311612	Meat Processed from Carcasses (pt)		
2015	Poultry Slaughtering and Processing			2015	311615
	. Poultry Processing	311615	Poultry Processing		
	. Egg Processing	311999	All Other Miscellaneous Food Manufacturing (pt)		
2021	Creamery Butter	311512	Creamery Butter Manufacturing		
2022	Natural, Processed, and Imitation Cheese	311513	Cheese Manufacturing		
2023	Dry, Condensed, and Evaporated Dairy Products	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing		
2024	Ice Cream and Frozen Desserts	31152	Ice Cream and Frozen Dessert Manufacturing		
2026	Fluid Milk			2026	311511
	. Ultra-High Temperature	311514	Dry, Condensed, and Evaporated Dairy Product Manufacturing (pt)		
	. Except Ultra-High Temperature	311511	Fluid Milk Manufacturing		
2032	Canned Specialties			2032	311422
	. Canned Specialties	311422	Specialty Canning		
	. Canned Pudding	311999	All Other Miscellaneous Food Manufacturing (pt)		
2033	Canned Fruits, Vegetables, Preserves, Jams, and Jellies	311421	Fruit and Vegetable Canning (pt)		
2034	Dried and Dehydrated Fruits, Vegetables, and Soup Mixes			2034	311423
	. Dried and Dehydrated Fruits and Vegetables	311423	Dried and Dehydrated Food Manufacturing (pt)		
	. Soup Mixes Made from Purchased Dried and Dehydrated Vegetables	311999	All Other Miscellaneous Food Manufacturing (pt)		
	. Vegetable Flours	311211	Flour Milling (pt)		
2035	Pickled Fruits and Vegetables, Vegetable Sauces and Seasonings, and Salad Dressings			2035	N/A
	. Pickled Fruits and Vegetables	311421	Fruit and Vegetable Canning (pt)		
	. Sauces and Salad Dressings	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing (pt)		
2037	Frozen Fruits, Fruit Juices, and Vegetables	311411	Frozen Fruit, Juice, and Vegetable Manufacturing		
2038	Frozen Specialties, NEC	311412	Frozen Specialty Food Manufacturing		
2041	Flour and Other Grain Mill Products	311211	Flour Milling (pt)		
2043	Cereal Breakfast Foods			2043	31123
	. Coffee Substitute	31192	Coffee and Tea Manufacturing (pt)		
	. Breakfast Cereal	31123	Breakfast Cereal Manufacturing		
2044	Rice Milling	311212	Rice Milling		
2045	Prepared Flour Mixes and Doughs	311822	Flour Mixes and Dough Manufacturing from Purchased Flour		
2046	Wet Corn Milling			2046	311221
	. Refining Purchased Oil	311225	Fats and Oils Refining and Blending (pt)		
	. Except Refining Purchased Oil	311221	Wet Corn Milling		
2047	Dog and Cat Food	311111	Dog and Cat Food Manufacturing		
2048	Prepared Feed and Feed Ingredients for Animals and Fowls, Except Dogs and Cats			2048	311119
	. Animal Slaughtering for Pet Food	311611	Animal (except Poultry) Slaughtering (pt)		
	. Except Slaughtering Animals for Pet Food	311119	Other Animal Food Manufacturing (pt)		
2051	Bread and Other Bakery Products, Except Cookies and Crackers	311812	Commercial Bakeries (pt)		

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2052	Cookies and Crackers			2052	311821
	. Cookie and Cracker	311821	Cookie and Cracker Manufacturing		
	. Pretzels, Except Soft	311919	Other Snack Food Manufacturing (pt)		
	. Unleavened Bread and Soft Pretzels	311812	Commercial Bakeries (pt)		
2053	Frozen Bakery Products, Except Bread	311813	Frozen Cakes, Pies, and Other Pastries Manufacturing		
2061	Cane Sugar, Except Refining	311311	Sugarcane Mills		
2062	Cane Sugar Refining	311312	Cane Sugar Refining		
2063	Beet Sugar	311313	Beet Sugar Manufacturing		
2064	Candy and Other Confectionery Products			2064	311999
	. Chocolate Confectionery	31133	Confectionery Manufacturing from Purchased Chocolate (pt)		
	. Nonchocolate Confectionery Manufacturing	31134	Nonchocolate Confectionery Manufacturing (pt)		
2066	Chocolate and Cocoa Products			2066	31133
	. Chocolate Products Made From Purchased Chocolate	31133	Confectionery Manufacturing from Purchased Chocolate (pt)		
	. Chocolate and Confectionery Products Made From Cacao Beans	31132	Chocolate and Confectionery Manufacturing from Cacao Beans		
2067	Chewing Gum	31134	Nonchocolate Confectionery Manufacturing (pt)		
2068	Salted and Roasted Nuts and Seeds	311911	Roasted Nuts and Peanut Butter Manufacturing (pt)		
2074	Cottonseed Oil Mills			2074	311999
	. Cottonseed Processing	311223	Other Oilseed Processing (pt)		
	. Processing Purchased Cottonseed Oil	311225	Fats and Oils Refining and Blending (pt)		
2075	Soybean Oil Mills			2075	311999
	. Soybean Processing	311222	Soybean Processing (pt)		
	. Processing Purchased Soybean Oil	311225	Fats and Oils Refining and Blending (pt)		
2076	Vegetable Oil Mills, Except Corn, Cottonseed, and Soybeans			2076	311999
	. Vegetable Oilseed Processing, except Corn, Cottonseed, and Soybeans	311223	Other Oilseed Processing (pt)		
	. Processing Purchased Vegetable Oils, except Corn, Cottonseed, and Soybeans	311225	Fats and Oils Refining and Blending (pt)		
2077	Animal and Marine Fats and Oils			2077	311613
	. Animal Fats and Oils	311613	Rendering and Meat Byproduct Processing		
	. Canned Marine Fats and Oils	311711	Seafood Canning (pt)		
	. Fresh and Frozen Marine Fats and Oils	311712	Fresh and Frozen Seafood Processing (pt)		
2079	Shortening, Table Oils, Margarine, and Other Edible Fats and Oils, NEC			2079	311225
	. Processing Fats and Oils from Purchased Fats and Oils	311225	Fats and Oils Refining and Blending (pt)		
	. Processing Soybean Oil from Soybeans Crushed in the Same Establishment	311222	Soybean Processing (pt)		
	. Processing Vegetable Oils, except Soybeans, from Oilseeds Crushed in the Same Establishment	311223	Other Oilseed Processing (pt)		
2082	Malt Beverages			2082	N/A
	. Malt Extract	311942	Spice and Extract Manufacturing (pt)		
	. Except Malt Extract	31212	Breweries		
2083	Malt	311213	Malt Manufacturing		
2084	Wines, Brandy, and Brandy Spirits	31213	Wineries (pt)		
2085	Distilled and Blended Liquors			2085	N/A
	. Applejack	31213	Wineries (pt)		
	. Except Applejack	31214	Distilleries		
2086	Bottled and Canned Soft Drinks and Carbonated Waters				N/A
	. Soft Drinks	312111	Soft Drink Manufacturing		

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	. Bottled Water	312112	Bottled Water Manufacturing (pt)		
2087	Flavoring Extracts and Flavoring Syrups NEC			2087	31193
	. Coffee Flavoring and Syrups	31192	Coffee and Tea Manufacturing (pt)		
	. Flavoring Syrup and Concentrate, Except Coffee	31193	Flavoring Syrup and Concentrate Manufacturing		
	. Flavoring Extracts, Except Coffee, and Natural Food Colorings	311942	Spice and Extract Manufacturing (pt)		
	. Powdered Drink Mix	311999	All Other Miscellaneous Food Manufacturing (pt)		
2091	Canned and Cured Fish and Seafood	311711	Seafood Canning (pt)		
2092	Prepared Fresh or Frozen Fish and Seafoods	311712	Fresh and Frozen Seafood Processing (pt)		
2095	Roasted Coffee	31192	Coffee and Tea Manufacturing (pt)		
2096	Potato Chips, Corn Chips, and Similar Snacks	311919	Other Snack Food Manufacturing (pt)		
2097	Manufactured Ice	312113	Ice Manufacturing		
2098	Macaroni, Spaghetti, Vermicelli, and Noodles	311823	Dry Pasta Manufacturing (pt)		
2099	Food Preparations, NEC			2099	311999
	. Reducing Maple Sap to Maple Syrup	111998	All Other Miscellaneous Crop Farming (pt)		
	. Marshmallow Creme	31134	Nonchocolate Confectionery Manufacturing (pt)		
	. Peanut Butter	311911	Roasted Nuts and Peanut Butter Manufacturing (pt)		
	. Potatoes, Dried and Packaged with Other Ingredients Made in Dehydration Plants, and Bouillon	311423	Dried and Dehydrated Food Manufacturing (pt)		
	. Perishable Prepared Food	311991	Perishable Prepared Food Manufacturing		
	. Rice, Uncooked and Packaged with Other Ingredients Made in Rice Mills	311212	Rice Milling (pt)		
	. Tortillas	31183	Tortilla Manufacturing		
	. Dry Pasta Packaged with Other Ingredients Made in Dry Pasta Plants	311823	Dry Pasta Manufacturing (pt)		
	. Tea	31192	Coffee and Tea Manufacturing (pt)		
	. Vinegar, Prepared Dips Except Dairy and Cider	311941	Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing (pt)		
	. Spices and Extracts	311942	Spice and Extract Manufacturing (pt)		
	. Other	311999	All Other Miscellaneous Food Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

21	Tobacco manufactures				
2111	Cigarettes	312221	Cigarette Manufacturing		
2121	Cigars	312229	Other Tobacco Product Manufacturing (pt)		
2131	Chewing and Smoking Tobacco and Snuff	312229	Other Tobacco Product Manufacturing (pt)		
2141	Tobacco Stemming and Redrying			2141	312229
	. Reconstituted Tobacco	312229	Other Tobacco Product Manufacturing (pt)		
	. Redrying and Stemming	31221	Tobacco Stemming and Redrying		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

22	Textile mill products				
2211	Broadwoven Fabric Mills, Cotton	31321	Broadwoven Fabric Mills (pt)		
2221	Broadwoven Fabric Mills, Manmade Fiber and Silk	31321	Broadwoven Fabric Mills (pt)		
2231	Broadwoven Fabric Mills, Wool (Including Dyeing and Finishing)			2231	314999
	. Except Wool Finishing only	31321	Broadwoven Fabric Mills (pt)		
	. Wool Broadwoven Fabric Finishing only	313311	Broadwoven Fabric Finishing Mills (pt)		
	. Wool Finishing only, Except Broadwoven Fabric	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
2241	Narrow Fabric and Other Smallware Mills: Cotton, Wool, Silk, and Manmade Fiber	313221	Narrow Fabric Mills (pt)		
2251	Women's Full-Length and Knee-Length Hosiery, Except Socks			2251	314999
	. Dyeing and Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Except Dyeing and Finishing Only	315111	Sheer Hosiery Mills (pt)		
2252	Hosiery, NEC			2252	314999
	. Dyeing and Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Girls' Hosiery, Except Dyeing and Finishing Only	315111	Sheer Hosiery Mills (pt)		
	. Socks, Except Dyeing and Finishing Only	315119	Other Hosiery and Sock Mills		
2253	Knit Outerwear Mills			2253	314999
	. Dyeing and Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Bathrobes and Lounging Robes Made in Knitting Mills Except Dyeing and Finishing Only	315192	Underwear and Nightwear Knitting Mills (pt)		
	. Except Dyeing and Finishing Only and Bathrobes and Lounging Robes	315191	Outerwear Knitting Mills (pt)		
2254	Knit Underwear and Nightwear Mills			2254	314999
	. Dyeing and Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Except Dyeing and Finishing Only	315192	Underwear and Nightwear Knitting Mills (pt)		
2257	Weft Knit Fabric Mills			2257	314999
	. Except Finishing	313241	Weft Knit Fabric Mills (pt)		
	. Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
2258	Lace and Warp Knit Fabric Mills			2258	314999
	. Except Finishing	313249	Other Knit Fabric and Lace Mills (pt)		
	. Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
2259	Knitting Mills, NEC			2259	314999
	. Knit Gloves and Mittens	315191	Outerwear Knitting Mills (pt)		
	. Girdles	315192	Underwear and Nightwear Knitting Mills (pt)		
	. Finished Articles of Weft Knit Fabric	313241	Weft Knit Fabric Mills (pt)		
	. Knit Gloves and Mittens, Dyeing and Finishing Only	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Finished Articles of Warp Knit Fabric	313249	Other Knit Fabric and Lace Mills (pt)		
2261	Finishers of Broadwoven Fabrics of Cotton	313311	Broadwoven Fabric Finishing Mills (pt)		
2262	Finishers of Broadwoven Fabrics of Manmade Fiber and Silk	313311	Broadwoven Fabric Finishing Mills (pt)		
2269	Finishers of Textiles, NEC	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
2273	Carpets and Rugs	31411	Carpet and Rug Mills		
2281	Yarn Spinning Mills	313111	Yarn Spinning Mills (pt)		
2282	Yarn Texturizing, Throwing, Twisting, and Winding Mills	313112	Yarn Texturizing, Throwing, and Twisting Mills		
2284	Thread Mills			2284	313113
	. Except Finishing	313113	Thread Mills (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Finishing	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
2295	Coated Fabrics, Not Rubberized	31332	Fabric Coating Mills (pt)		
2296	Tire Cord and Fabrics	314992	Tire Cord and Tire Fabric Mills		
2297	Nonwoven Fabrics	31323	Nonwoven Fabric Mills (pt)		
2298	Cordage and Twine	314991	Rope, Cordage, and Twine Mills		
2299	Textile Goods, NEC			2299	314999
	. Broadwoven Fabric of Jute, Linen, Hemp, and Ramie and Handwoven	31321	Broadwoven Fabric Mills (pt)		
	. Nonwoven Felt	31323	Nonwoven Fabric Mills (pt)		
	. Finishing Thread and Yarn of Flax, Hemp, Jute, Linen, and Ramie	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Narrow Woven Fabric of Jute, Linen, Hemp, and Ramie	313221	Narrow Fabric Mills (pt)		
	. Thread of Hemp, Linen, and Ramie	313113	Thread Mills (pt)		
	. Yarn of Flax, Hemp, Jute, and Ramie	313111	Yarn Spinning Mills (pt)		
	. Recovery and Processing of Fibers and Waste	314999	All Other Miscellaneous Textile Product Mills (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

23	Apparel and other textile products				
2311	Men's and Boys' Suits, Coats, and Overcoats			2311	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing (pt)		
2321	Men's and Boys' Shirts, Except Work Shirts			2321	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing (pt)		
2322	Men's and Boys' Underwear and Nightwear			2322	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing (pt)		
2323	Men's and Boys' Neckwear			2323	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315993	Men's and Boys' Neckwear Manufacturing		
2325	Men's and Boys' Trousers and Slacks			2325	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315224	Men's and Boys' Cut and Sew Trousers, Slacks, and Jeans Manufacturing (pt)		
2326	Men's and Boys' Work Clothing			2326	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315225	Men's and Boys' Cut and Sew Work Clothing Manufacturing		
2329	Men's and Boys' Clothing, NEC			2329	315999
	. Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing (pt)		
	. Athletic Uniforms, Except Contractors	315299	All Other Cut and Sew Apparel Manufacturing (pt)		
2331	Women's, Misses', and Juniors' Blouses and Shirts			2331	315999
	. Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing (pt)		
2335	Women's, Misses', and Juniors' Dresses			2335	315999
	. Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315233	Women's and Girls' Cut and Sew Dress Manufacturing (pt)		
2337	Women's, Misses' and Juniors' Suits, Skirts, and Coats			2337	315999
	. Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing (pt)		
2339	Women's, Misses', and Juniors' Outerwear, NEC			2339	315999
	. Scarves, Except Contractors	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
	. Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Athletic Uniforms, Except Contractors	315299	All Other Cut and Sew Apparel Manufacturing (pt)		
	. All Other, Except Contractors	315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing (pt)		
2341	Women's, Misses', Children's, and Infants' Underwear and Nightwear			2341	315999
	. Women's, Girls' and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's and Girls', Except Contractors	315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (pt)		
	. Boys', Except Contractors	315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Infants', Except Contractors	315291	Infants' Cut and Sew Apparel Manufacturing (pt)		
2342	Brassieres, Girdles, and Allied Garments			2342	315999
	. Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except contractors	315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (pt)		
2353	Hats, Caps, and Millinery			2353	315999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315991	Hat, Cap, and Millinery Manufacturing		
2361	Girls', Children's, and Infants' Dresses, Blouses, and Shirts			2361	315999
	. Infants' Dresses, Blouses, and Shirts, Except Contractors	315291	Infants' Cut and Sew Apparel Manufacturing (pt)		
	. Boys' Shirts, Except Contractors	315223	Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing (pt)		
	. Boys' Shirt Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Girls' Blouses and Shirts, Except Contractors	315232	Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing (pt)		
	. Girls' Dresses, Except Contractors	315233	Women's and Girls' Cut and Sew Dress Manufacturing (pt)		
	. Girls' and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
2369	Girls', Children's, and Infants' Outerwear, NEC			2369	315999
	. Infants' Outerwear, NEC, Except Contractors	315291	Infants' Cut and Sew Apparel Manufacturing (pt)		
	. Boys' Suits and Coats, Except Contractors	315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing (pt)		
	. Boys' Trousers and Slacks, Except Contractors	315224	Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing (pt)		
	. Boys' Outerwear, NEC, Except Contractors	315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing (pt)		
	. Boys' Robes, Except Contractors	315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing (pt)		
	. Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Girls' Suits, Coats, Skirts, Etc., Except Contractors	315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing (pt)		
	. Girls' Outerwear, NEC, Except Contractors	315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing (pt)		
	. Girls' Robes, Except Contractors	315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (pt)		
	. Girls' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
2371	Fur Goods			2371	315999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315292	Fur and Leather Apparel Manufacturing (pt)		
2381	Dress and Work Gloves, Except Knit and All-Leather			2381	315999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315992	Glove and Mitten Manufacturing (pt)		
2384	Robes and Dressing Gowns			2384	315999
	. Women's Except Contractors	315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (pt)		
	. Men's Except Contractors	315221	Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing (pt)		
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's and Girls' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
2385	Waterproof Outerwear			2385	315999
	. Men's and Boys' Water Resistant or Water Repellent Tailored Overcoats	315222	Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing (pt)		
	. Women's and Girls' Water Resistant or Water Repellent Tailored Coats	315234	Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing (pt)		
	. Men's and Boys' Water Resistant or Water Repellent Nontailored Outerwear, except Rubber and Plastics and Contractors	315228	Men's and Boys' Cut and Sew Other Outerwear Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
	. Women's and Girls' Water Resistant or Water Repellent Nontailored Outerwear, except Rubber and Plastics and Contracto	315239	Women's and Girls' Cut and Sew Other Outerwear Manufacturing (pt)		
	. Infants' Waterproof Outerwear Except Contractors	315291	Infants' Cut and Sew Apparel Manufacturing (pt)		
	. Waterproof Rubber and Plastics Outerwear, Except Contractors	315299	All Other Cut and Sew Apparel Manufacturing (pt)		
	. Accessories such as Aprons, Bibs, and Miscellaneous Waterproof Items, Except Contractors	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's and Girls' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
2386	Leather and Sheep-Lined Clothing			2386	315999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315292	Fur and Leather Apparel Manufacturing (pt)		
2387	Apparel Belts			2387	315999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
2389	Apparel and Accessories, NEC			2389	315999
	. Handkerchiefs, Arm bands, etc.	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
	. Academic and Clerical Outerwear	315299	All Other Cut and Sew Apparel Manufacturing (pt)		
	. Garters and Garter Belts	315231	Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing (pt)		
	. Women's Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Men's Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
2391	Curtains and Draperies	314121	Curtain and Drapery Mills (pt)		
2392	Housefurnishings, Except Curtains and Draperies			2392	315999
	. Blanket, Laundry, and Garment Storage Bags	314911	Textile Bag Mills (pt)		
	. Dust Rags	314999	All Other Miscellaneous Textile Product Mills (pt)		
	. Mops, Floor and Dust	339994	Broom, Brush, and Mop Manufacturing (pt)		
	. Other Housefurnishings	314129	Other Household Textile Product Mills (pt)		
2393	Textile Bags	314911	Textile Bag Mills (pt)		
2394	Canvas and Related Products	314912	Canvas and Related Product Mills (pt)		
2395	Pleating, Decorative and Novelty Stitching, and Tucking for the Trade			2395	315999
	. Pleating and Stitching, Except Apparel Contractors	314999	All Other Miscellaneous Textile Product Mills (pt)		
	. Men's and Boys' Apparel Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Apparel Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
2396	Automotive Trimmings, Apparel Findings, and Related Products			2396	315999
	. Textile Automotive Trimmings	33636	Motor Vehicle Seating and Interior Trim Manufacturing (pt)		
	. Apparel Findings and Trimmings	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
	. Printing and Embossing on Fabric Articles	323113	Commercial Screen Printing (pt)		
	. Other Apparel Products	314999	All Other Miscellaneous Textile Product Mills (pt)		
2397	Schiffli Machine Embroideries	313222	Schiffli Machine Embroidery		
2399	Fabricated Textile Products, NEC			2399	315999
	. Seat Belts and Seat and Tire Covers	33636	Motor Vehicle Seating and Interior Trim Manufacturing (pt)		
	. Apparel and Apparel Accessories	315999	Other Apparel Accessories and Other Apparel Manufacturing (pt)		
	. Other Fabricated Textile Products	314999	All Other Miscellaneous Textile Product Mills (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
24	Lumber and wood products				
2411	Logging	11331	Logging		
2421	Sawmills and Planing Mills, General			2421	321999
	. Lumber Manufacturing from Purchased Lumber, Softwood Cut Stock, Wood Lath and Planing Mill Products	321912	Cut Stock, Resawing Lumber, and Planing (pt)		
	. Sawmills	321113	Sawmills (pt)		
	. Softwood Flooring	321918	Other Millwork (including Flooring) (pt)		
	. Kiln Drying	321999	All Other Miscellaneous Wood Product Manufacturing (pt)		
2426	Hardwood Dimension and Flooring Mills			2426	321999
	. Hardwood Flooring	321918	Other Millwork (including Flooring) (pt)		
	. Wood Furniture Frames	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
	. Hardwood Dimension Lumber Made From Logs and Bolts	321113	Sawmills (pt)		
	. Other Hardwood Dimension Except Flooring	321912	Cut Stock, Resawing Lumber, and Planing (pt)		
2429	Special Product Sawmills, NEC			2429	321999
	. Shingle Mills, Shakes	321113	Sawmills (pt)		
	. Stave Manufacturing from Purchased Lumber	321912	Cut Stock, Resawing Lumber, and Planing (pt)		
	. Cooperage Stock	32192	Wood Container and Pallet Manufacturing (pt)		
	. Excelsior and Cooperage Headings	321999	All Other Miscellaneous Wood Product Manufacturing (pt)		
2431	Millwork			2431	321999
	. Wood Windows and Doors	321911	Wood Window and Door Manufacturing		
	. Except Wood Windows and Doors	321918	Other Millwork (including Flooring) (pt)		
2434	Wood Kitchen Cabinets	33711	Wood Kitchen Cabinet and Countertop Manufacturing (pt)		
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			2439	321999
	. Trusses	321214	Truss Manufacturing		
	. Except Trusses	321213	Engineered Wood Member (except Truss) Manufacturing		
2441	Nailed and Lock Corner Wood Boxes and Shook	32192	Wood Container and Pallet Manufacturing (pt)		
2448	Wood Pallets and Skids	32192	Wood Container and Pallet Manufacturing (pt)		
2449	Wood Containers, NEC	32192	Wood Container and Pallet Manufacturing (pt)		
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			2499	321999
	. Mirror and Picture Frames	339999	All Other Miscellaneous Manufacturing (pt)		
	. Wood Cooling Towers	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
	. Wood Tubs and Vats, Jewelry, Cigar Boxes, and Baskets, Except Fruit, Fish, and Bait	32192	Wood Container and Pallet Manufacturing (pt)		
	. Other Wood Products	321999	All Other Miscellaneous Wood Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

25	Furniture and fixtures				
2511	Wood Household Furniture, Except Upholstered			2511	337122
	. Wood Box Spring Frames	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
	. Except Wood Box Spring Frames	337122	Nonupholstered Wood Household Furniture Manufacturing (pt)		
2512	Wood Household Furniture, Upholstered	337121	Upholstered Household Furniture Manufacturing (pt)		
2514	Metal Household Furniture			2514	337124
	. Except Upholstered and Metal Box Spring Frames	337124	Metal Household Furniture Manufacturing		
	. Upholstered	337121	Upholstered Household Furniture Manufacturing (pt)		
	. Metal Box Spring Frames	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
2515	Mattresses, Foundations, and Convertible Beds			2515	33791
	. Mattresses and Foundations	33791	Mattress Manufacturing		
	. Convertible Sofas	337121	Upholstered Household Furniture Manufacturing (pt)		
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		
2522	Office Furniture, Except Wood	337214	Office Furniture (except Wood) Manufacturing		
2531	Public Building and Related Furniture			2531	337127
	. Seats for Motor Vehicles	33636	Motor Vehicle Seating and Interior Trim Manufacturing (pt)		
	. Furniture Made for Public Buildings	337127	Institutional Furniture Manufacturing (pt)		
	. Blackboards	339942	Lead Pencil and Art Good Manufacturing (pt)		
2541	Wood Office and Store Fixtures, Partitions, Shelving, and Lockers			2541	337127
	. Wood Lunchroom Tables and Chairs	337127	Institutional Furniture Manufacturing (pt)		
	. Custom Architectural Woodwork, Millwork and Fixtures	337212	Custom Architectural Woodwork and Millwork Manufacturing		
	. Except Countertops, Custom Architectural Woodwork, Millwork, and Fixtures	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
2542	Office and Store Fixtures, Partitions, Shelving, and Lockers, Except Wood			2542	337127
	. Lunchroom Tables and Chairs (except wood)	337127	Institutional Furniture Manufacturing (pt)		
	. Except Lunchroom Tables and Chairs (except wood)	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
2591	Draper Hardware and Window Blinds and Shades	33792	Blind and Shade Manufacturing		
2599	Furniture and Fixtures, NEC			2599	337127
	. Hospital Beds	339111	Laboratory Apparatus and Furniture Manufacturing (pt)		
	. Except Hospital Beds	337127	Institutional Furniture Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
26	Paper and allied products				
2611	Pulp Mills			2611	32211
	. Pulp Producing Mills Only	32211	Pulp Mills		
	. Pulp Mills Producing Paper	322121	Paper (except Newsprint) Mills (pt)		
	. Pulp Mills Producing Newsprint	322122	Newsprint Mills (pt)		
	. Pulp Mills Producing Paperboard	32213	Paperboard Mills (pt)		
2621	Paper Mills			2621	322121
	. Except Newsprint Mills	322121	Paper (except Newsprint) Mills (pt)		
	. Newsprint Mills	322122	Newsprint Mills (pt)		
2631	Paperboard Mills	32213	Paperboard Mills (pt)		
2652	Setup Paperboard Boxes	322213	Setup Paperboard Box Manufacturing		
2653	Corrugated and Solid Fiber Boxes	322211	Corrugated and Solid Fiber Box Manufacturing (pt)		
2655	Fiber Cans, Tubes, Drums, and Similar Products	322214	Fiber Can, Tube, Drum, and Similar Products Manufacturing		
2656	Sanitary Food Containers, Except Folding	322215	Nonfolding Sanitary Food Container Manufacturing		
2657	Folding Paperboard Boxes, Including Sanitary	322212	Folding Paperboard Box Manufacturing		
2671	Packaging Paper and Plastics Film, Coated and Laminated			2671	322221
	. Single-Web Paper, Paper Multiweb Laminated Rolls and Sheets for Packaging Uses	322221	Coated and Laminated Packaging Paper and Plastics Film Manufacturing		
	. 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 (pt)		
2673	Plastics, Foil, and Coated Paper Bags			2673	322223
	. Except All Plastics	322223	Plastics, Foil, and Coated Paper Bag Manufacturing		
	. Plastics Bags	326111	Unsupported Plastics Bag Manufacturing		
2674	Uncoated Paper and Multiwall Bags	322224	Uncoated Paper and Multiwall Bag Manufacturing		
2675	Die-Cut Paper and Paperboard and Cardboard			2675	322231
	. File Folders, Tabulating Cards, and Other Paper and Paperboard Office Supplies	322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing (pt)		
	. Pasted, Lined, Laminated, or Surface-Coated Paperboard	322226	Surface-Coated Paperboard Manufacturing		
	. Die-Cut Paper and Paperboard Products, Except Office Supplies and Pasted, Lined, Laminated, or Surface-Coated Paperbo	322299	All Other Converted Paper Product Manufacturing (pt)		
2676	Sanitary Paper Products	322291	Sanitary Paper Product Manufacturing (pt)		
2677	Envelopes	322232	Envelope Manufacturing		
2678	Stationery, Tablets, and Related Products	322233	Stationery, Tablet, and Related Product Manufacturing		
2679	Converted Paper and Paperboard Products, NEC			2679	322299
	. Corrugated Paper	322211	Corrugated and Solid Fiber Box Manufacturing (pt)		
	. Wallpaper and Gift Wrap Paper	322222	Coated and Laminated Paper Manufacturing (pt)		
	. Paper Supplies for Business Machines and Other Paper Office Supplies	322231	Die-Cut Paper and Paperboard Office Supplies Manufacturing (pt)		
	. Other Converted Paper and Paperboard Products, such as Paper Filters, Crepe Paper, and Laminated and Tiled Wallboard	322299	All Other Converted Paper Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

27	Printing and publishing				
2711	Newspapers: Publishing, or Publishing and Printing	51111	Newspaper Publishers		
2721	Periodicals: Publishing, or Publishing and Printing	51112	Periodical Publishers (pt)		
2731	Books: Publishing, or Publishing and Printing			2731	511199
	. Music Book Publishing	51223	Music Publishers (pt)		
	. All Other Book Publishers	51113	Book Publishers		
2732	Book Printing	323117	Books Printing		
2741	Miscellaneous Publishing			2741	511199
	. Database Publishing	51114	Database and Directory Publishers (pt)		
	. Shopping News	51112	Periodical Publishers (pt)		
	. Technical Manuals and Books	51113	Book Publishers (pt)		
	. Sheet Music Publishers	51223	Music Publishers (pt)		
	. Miscellaneous Publishing, Except Database, Shopping News, Technical Manuals and Books, and Sheet Music	511199	All Other Publishers		
2752	Commercial Printing, Lithographic			2752	323119
	. Quick Printing	323114	Quick Printing (pt)		
	. Except Quick Printing	323110	Commercial Lithographic Printing (pt)		
2754	Commercial Printing, Gravure	323111	Commercial Gravure Printing (pt)		
2759	Commercial Printing, NEC			2759	323119
	. Screen Printing	323113	Commercial Screen Printing (pt)		
	. Flexographic Printing	323112	Commercial Flexographic Printing (pt)		
	. Quick Printing	323114	Quick Printing (pt)		
	. Digital Printing, except Quick Printing	323115	Digital Printing		
	. Other Commercial Printing	323119	Other Commercial Printing (pt)		
2761	Manifold Business Forms	323116	Manifold Business Forms Printing (pt)		
2771	Greeting Cards			2771	323119
	. Lithographic Printing of Greeting Cards	323110	Commercial Lithographic Printing (pt)		
	. Gravure Printing of Greeting Cards	323111	Commercial Gravure Printing (pt)		
	. Flexographic Printing of Greeting Cards	323112	Commercial Flexographic Printing (pt)		
	. Screen Printing of Greeting Cards	323113	Commercial Screen Printing (pt)		
	. Other Printing of Greeting Cards	323119	Other Commercial Printing (pt)		
	. Publishing Greeting Cards	511191	Greeting Card Publishers		
2782	Blankbooks, Loose-leaf Binders and Devices			2782	323119
	. Printing of Checkbooks	323116	Manifold Business Forms Printing (pt)		
	. Blankbooks, Loose-leaf Binders and Devices	323118	Blankbook, Looseleaf Binders, and Devices Manufacturing		
2789	Bookbinding and Related Work	323121	Tradebinding and Related Work		
2791	Typesetting	323122	Prepress Services (pt)		
2796	Platemaking and Related Services	323122	Prepress Services (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

28	Chemicals and allied products				
2812	Alkalies and Chlorine	325181	Alkalies and Chlorine Manufacturing		
2813	Industrial Gases	32512	Industrial Gas Manufacturing (pt)		
2816	Inorganic Pigments			2816	325131
	. Except Bone and Lamp Black	325131	Inorganic Dye and Pigment Manufacturing (pt)		
	. Bone and Lamp Black	325182	Carbon Black Manufacturing (pt)		
2819	Industrial Inorganic Chemicals, NEC			2819	325188
	. Recovering Sulfur from Natural Gas	211112	Natural Gas Liquid Extraction (pt)		
	. Activated Carbon and Charcoal	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)		
	. Alumina	331311	Alumina Refining		
	. Inorganic Dyes	325131	Inorganic Dye and Pigment Manufacturing (pt)		
	. Other	325188	All Other Basic Inorganic Chemical Manufacturing (pt)		
2821	Plastics Material and Synthetic 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 (pt)		
2835	In Vitro and In Vivo Diagnostic Substances			2835	325413
	. Except In Vitro Diagnostic	325412	Pharmaceutical Preparation Manufacturing (pt)		
	. In Vitro Diagnostic Substances	325413	In-Vitro Diagnostic Substance Manufacturing		
2836	Biological Products, Except Diagnostic Substances	325414	Biological Product (except Diagnostic) Manufacturing		
2841	Soaps and Other Detergents, Except Speciality Cleaners	325611	Soap and Other Detergent Manufacturing (pt)		
2842	Speciality 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		
2844	Perfumes, Cosmetics, and Other Toilet Preparations			2844	325199
	. Toilet Preparations, Except Toothpaste	32562	Toilet Preparation Manufacturing		
	. Toothpaste	325611	Soap and Other Detergent Manufacturing (pt)		
2851	Paints, Varnishes, Lacquers, Enamels, and Allied Products	32551	Paint and Coating Manufacturing (pt)		
2861	Gum and Wood Chemicals	325191	Gum and Wood Chemical Manufacturing		
2865	Cyclic Organic Crudes and Intermediates, and Organic Dyes and Pigments			2865	325199
	. Aromatics	32511	Petrochemical Manufacturing (pt)		
	. Organic Dyes and Pigments	325132	Synthetic Organic Dye and Pigment Manufacturing		
	. Other	325192	Cyclic Crude and Intermediate Manufacturing		
2869	Industrial Organic Chemicals, NEC			2869	325199
	. Aliphatics	32511	Petrochemical Manufacturing (pt)		
	. Carbon Bisulfide	325188	All Other Basic Inorganic Chemical Manufacturing (pt)		
	. Ethyl Alcohol	325193	Ethyl Alcohol Manufacturing		
	. Fluorocarbon Gases	32512	Industrial Gas Manufacturing (pt)		
	. Other	325199	All Other Basic Organic Chemical Manufacturing (pt)		
2873	Nitrogenous Fertilizers	325311	Nitrogenous Fertilizer Manufacturing		
2874	Phosphatic Fertilizers	325312	Phosphatic Fertilizer Manufacturing		

1987 SIC	1987 U.S. SIC Description	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
2875	Fertilizers, Mixing Only	325314	Fertilizer (Mixing Only) Manufacturing		
2879	Pesticides and Agricultural Chemicals, NEC	32532	Pesticide and Other Agricultural Chemical Manufacturing		
2891	Adhesives and Sealants	32552	Adhesive Manufacturing		
2892	Explosives	32592	Explosives Manufacturing		
2893	Printing Ink	32591	Printing Ink Manufacturing		
2895	Carbon Black	325182	Carbon Black Manufacturing (pt)		
2899	Chemicals and Chemical Preparations, NEC			2899	325998
	. Frit	32551	Paint and Coating Manufacturing (pt)		
	. Table Salt	311942	Spice and Extract Manufacturing (pt)		
	. Fatty Acids	325199	All Other Basic Organic Chemical Manufacturing (pt)		
	. Other	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

29	Petroleum and coal products				
2911	Petroleum Refining	32411	Petroleum Refineries		
2951	Asphalt Paving Mixtures and Blocks	324121	Asphalt Paving Mixture and Block Manufacturing		
2952	Asphalt Felts and Coatings	324122	Asphalt Shingle and Coating Materials 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 (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

30	Rubber and miscellaneous plastics products				
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		
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			3069	326299
	. Rubberizing Fabric or Purchased Textile Products	31332	Fabric Coating Mills (pt)		
	. Rubber Pants and Raincoats	315299	All Other Cut and Sew Apparel Manufacturing (pt)		
	. Rubber Bibs, Aprons, and Bathing Caps	315999	Other Apparel Accessories and Other Apparel (pt)		
	. Rubber Gloves and Life Jackets	339113	Surgical Appliance and Supplies Manufacturing (pt)		
	. Rubber Wet Suits	33992	Sporting and Athletic Goods Manufacturing (pt)		
	. Rubber Toys, Except Dolls	339932	Game, Toy, and Children's Vehicle Manufacturing (pt)		
	. Rubber Resilient Floor Covering	326192	Resilient Floor Covering Manufacturing (pt)		
	. Other	326299	All Other Rubber Product Manufacturing		
3081	Unsupported Plastics Film and Sheet	326113	Unsupported Plastics Film and Sheet (except Packaging) Manufacturing		
3082	Unsupported Plastics Profile Shapes	326121	Unsupported Plastics Profile Shape Manufacturing (pt)		
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 (pt)		
3085	Plastics Bottles	32616	Plastics Bottle Manufacturing		
3086	Plastics Foam Products			3086	326199
	. Urethane and Other Foam Products	32615	Urethane and Other Foam Product (except Polystyrene) Manufacturing		
	. Polystyrene Foam Products	32614	Polystyrene Foam Product Manufacturing		
3087	Custom Compounding of Purchased Plastics Resins	325991	Custom Compounding of Purchased Resin		
3088	Plastics Plumbing Fixtures	326191	Plastics Plumbing Fixture Manufacturing		
3089	Plastics Products, NEC			3089	326199
	. Pipe Fittings	326122	Plastics Pipe and Pipe Fitting Manufacturing (pt)		
	. Plastics Sausage Casings	326121	Unsupported Plastics Profile Shape Manufacturing (pt)		
	. Finished Plastics Furniture Parts	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
	. Other	326199	All Other Plastics Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

31	Leather and leather products				
3111	Leather Tanning and Finishing	31611	Leather and Hide Tanning and Finishing (pt)		
3131	Boot and Shoe Cut Stock and Findings			3131	316999
	. Wood Heels	321999	All Other Miscellaneous Wood Product Manufacturing (pt)		
	. Metal Buckles	339993	Fastener, Button, Needle, and Pin Manufacturing (pt)		
	. Except Wood Heels and Metal Buckles	316999	All Other Leather Good Manufacturing (pt)		
3142	House Slippers	316212	House Slipper Manufacturing		
3143	Men's Footwear, Except Athletic	316213	Men's Footwear (except Athletic) Manufacturing		
3144	Women's Footwear, Except Athletic	316214	Women's Footwear (except Athletic) Manufacturing		
3149	Footwear, Except Rubber, NEC	316219	Other Footwear Manufacturing		
3151	Leather Gloves and Mittens			3151	316999
	. Men's and Boys' Contractors	315211	Men's and Boys' Cut and Sew Apparel Contractors (pt)		
	. Women's, Girls', and Infants' Contractors	315212	Women's, Girls', and Infants' Cut and Sew Apparel Contractors (pt)		
	. Except Contractors	315992	Glove and Mitten Manufacturing (pt)		
3161	Luggage	316991	Luggage Manufacturing		
3171	Women's Handbags and Purses	316992	Women's Handbag and Purse Manufacturing		
3172	Personal Leather Goods, Except Women's Handbags and Purses	316993	Personal Leather Good (except Women's Handbag and Purse) Manufacturing		
3199	Leather Goods, NEC	316999	All Other Leather Good Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

32	Stone, clay, glass, and concrete products				
3211	Flat Glass	327211	Flat Glass 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			3251	327121
	. Slumped Brick	327331	Concrete Block and Brick Manufacturing (pt)		
	. Except Slump 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		
3259	Structural Clay Products, NEC	327123	Other Structural Clay Product 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		
3262	Vitreous China Table and Kitchen Articles	327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing (pt)		
3263	Fine Earthenware (Whiteware) Table and Kitchen Articles	327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing (pt)		
3264	Porcelain Electrical Supplies	327113	Porcelain Electrical Supply Manufacturing		
3269	Pottery Products, NEC	327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing (pt)		
3271	Concrete Block and Brick	327331	Concrete Block and Brick Manufacturing		
3272	Concrete Products, Except Block and Brick			3272	32739
	. Dry Mixture Concrete	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing (pt)		
	. Concrete Pipes	327332	Concrete Pipe Manufacturing		
	. Other Concrete Products	32739	Other Concrete Product Manufacturing		
3273	Ready-Mixed Concrete	32732	Ready-Mix Concrete Manufacturing		
3274	Lime	32741	Lime Manufacturing		
3275	Gypsum Products	32742	Gypsum Product Manufacturing (pt)		
3281	Cut Stone and Stone Products	327991	Cut Stone and Stone Product Manufacturing		
3291	Abrasive Products			3291	32791
	. Steel Wool With or Without Soap	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Abrasive Products (Except Steel Wool With or Without Soap)	32791	Abrasive Product Manufacturing		
3292	Asbestos Products			3292	327999
	. Asbestos Brake Linings and Pads	33634	Motor Vehicle Brake System Manufacturing (pt)		
	. Other Asbestos Products	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing (pt)		
3295	Minerals and Earths, Ground or Otherwise Treated			3295	327999
	. Grinding, Washing, Separating, etc. of Minerals in SIC 1455	212324	Kaolin and Ball Clay Mining (pt)		
	. Grinding, Washing, Separating, etc. of Minerals in SIC 1459	212325	Clay and Ceramic and Refractory Minerals Mining (pt)		
	. Grinding, Washing, Separating, etc. of Minerals in SIC 1479	212393	Other Chemical and Fertilizer Mineral Mining (pt)		
	. Grinding, Washing, Separating, etc. of Minerals in SIC 1499	212399	All Other Nonmetallic Mineral Mining (pt)		
	. Except Grinding, Washing, Separating, etc.	327992	Ground or Treated Mineral and Earth Manufacturing		
3296	Mineral Wool	327993	Mineral Wool Manufacturing		
3297	Nonclay Refractories	327125	Nonclay Refractory Manufacturing		
3299	Nonmetallic Mineral Products, NEC			3299	327999
	. Clay Statuary	327112	Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Moldings, Ornamental and Architectural Plaster Work, and Gypsum Statuary	32742	Gypsum Product Manufacturing (pt)		
	. Other Nonmetallic Mineral Products	327999	All Other Miscellaneous Nonmetallic Mineral Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

33	Primary metal industries				
3312	Steel Works, Blast Furnaces (Including Coke Ovens), and Rolling Mills			3312	33111
	. Coke Ovens, Not Integrated With Steel Mills	324199	All Other Petroleum and Coal Products Manufacturing (pt)		
	. Hot Rolling Purchased Steel	331221	Rolled Steel Shape Manufacturing (pt)		
	. Except Coke Ovens Not Integrated with Steel Mills and Hot Rolling Purchased Steel	331111	Iron and Steel Mills (pt)		
3313	Electrometallurgical Products, Except Steel	331112	Electrometallurgical Ferroalloy Product Manufacturing		
3315	Steel Wiredrawing and Steel Nails and Spikes			3315	331222
	. Steel Wire Drawing	331222	Steel Wire Drawing		
	. Nails, Spikes, Paper Clips, and Wire, Not Made in Wire Drawing Plants	332618	Other Fabricated Wire Product Manufacturing (pt)		
3316	Cold-Rolled Steel Sheet, Strip, and Bars	331221	Rolled Steel Shape Manufacturing (pt)		
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 (pt)		
3322	Malleable Iron Foundries	331511	Iron Foundries (pt)		
3324	Steel Investment Foundries	331512	Steel Investment Foundries		
3325	Steel Foundries, NEC	331513	Steel Foundries (except Investment)		
3331	Primary Smelting and Refining of Copper	331411	Primary Smelting and Refining of Copper		
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			3341	N/A
	. Aluminum	331314	Secondary Smelting and Alloying of Aluminum (pt)		
	. Copper	331423	Secondary Smelting, Refining, and Alloying of Copper (pt)		
	. Except Aluminum and Copper	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum) (pt)		
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		
3355	Aluminum Rolling and Drawing, NEC	331319	Other Aluminum Rolling and Drawing (pt)		
3356	Rolling, Drawing, and Extruding of Nonferrous Metals, Except Copper and Aluminum	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding (pt)		
3357	Drawing and Insulating of Nonferrous Wire			3357	335929
	. Aluminum Wire Drawing	331319	Other Aluminum Rolling and Drawing (pt)		
	. Copper Wire Drawing	331422	Copper Wire (except Mechanical) Drawing		
	. Wire Drawing Except Copper or Aluminum	331491	Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding (pt)		
	. Fiber Optic Cable - Insulating Only	335921	Fiber Optic Cable Manufacturing		
	. All Other	335929	Other Communication and Energy Wire Manufacturing		
3363	Aluminum Die-Castings	331521	Aluminum Die-Casting Foundries		
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			3399	N/A
	. Aluminum Powder, Paste, Flakes, etc.	331314	Secondary Smelting and Alloying of Aluminum (pt)		
	. Copper Powder, Flakes, Paste, etc.	331423	Secondary Smelting, Refining, and Alloying of Copper (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Other Nonferrous Powder, Paste, Flakes, etc.	331492	Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum) (pt)		
	. Making Ferrous Metal Powder, Paste, and Flake From Purchased Iron or Steel	331221	Rolled Steel Shape Manufacturing (pt)		
	. Nonferrous Nails, Brads, Staples, etc.	332618	Other Fabricated Wire Product Manufacturing (pt)		
	. Laminated Steel	332813	Electroplating, Plating, Polishing, Anodizing, and Coloring (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
34	Fabricated metal products				
3411	Metal Cans	332431	Metal Can Manufacturing		
3412	Metal Shipping Barrels, Drums, Kegs, and Pails	332439	Other Metal Container Manufacturing (pt)		
3421	Cutlery			3421	332211
	. Except Tool-Type Shears	332211	Cutlery and Flatware (except Precious) Manufacturing (pt)		
	. Tool-Type Shears	332212	Hand and Edge Tool Manufacturing (pt)		
3423	Hand and Edge Tools, Except Machine Tools and Handsaws	332212	Hand and Edge Tool Manufacturing (pt)		
3425	Saw Blades and Handsaws	332213	Saw Blade and Handsaw Manufacturing		
3429	Hardware, NEC			3429	332999
	. Fireplace Fixtures, Traps, Handcuffs and Leg Irons, Ladder Jacks, and Other Like Metal Products	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Vacuum and Insulated Bottles, Jugs, and Chests	332439	Other Metal Container Manufacturing (pt)		
	. Turnbuckles and Hose Clamps	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing (pt)		
	. Luggage and Utility Racks	336399	All Other Motor Vehicle Parts Manufacturing (pt)		
	. Fire Hose Nozzles and Couplings	332919	Other Metal Valve and Pipe Fitting Manufacturing (pt)		
	. Convertible Bed Sleeper Mechanisms and Chair Glides	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
	. Other Hardware	33251	Hardware Manufacturing (pt)		
3431	Enameled Iron and Metal Sanitary Ware	332998	Enameled Iron and Metal Sanitary Ware Manufacturing		
3432	Plumbing Fixture Fittings and Trim			3432	332913
	. Plumbing Fixture Fittings and Trim, Except Metal Shower Rods and Lawn Hose Nozzles	332913	Plumbing Fixture Fitting and Trim Manufacturing		
	. Lawn Hose Nozzles	332919	Other Metal Valve and Pipe Fitting Manufacturing (pt)		
	. Metal Shower Rods	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
3433	Heating Equipment, Except Electric and Warm Air Furnaces	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
3441	Fabricated Structural Metal	332312	Fabricated Structural Metal Manufacturing (pt)		
3442	Metal Doors, Sash, Frames, Molding, and Trim Manufacturing	332321	Metal Window and Door Manufacturing (pt)		
3443	Fabricated Plate Work (Boiler Shops)			3443	332313
	. Fabricated Plate Work and Metal Weldments	332313	Plate Work Manufacturing		
	. Power Boilers and Heat Exchanges	33241	Power Boiler and Heat Exchanger Manufacturing (pt)		
	. Heavy Gauge Tanks	33242	Metal Tank (Heavy Gauge) Manufacturing		
	. Metal Cooling Towers	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
3444	Sheet Metal Work			3444	332322
	. Ducts, Flumes, Flooring, Siding, Dampers, etc.	332322	Sheet Metal Work Manufacturing		
	. Metal Bins and Vats	332439	Other Metal Container Manufacturing (pt)		
	. Cooling Towers	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
3446	Architectural and Ornamental Metal Work	332323	Ornamental and Architectural Metal Work Manufacturing (pt)		
3448	Prefabricated Metal Buildings and Components	332311	Prefabricated Metal Building and Component Manufacturing		
3449	Miscellaneous Structural Metal Work			3449	332999
	. Custom Roll Forming	332114	Custom Roll Forming		
	. Fabricated Bar Joists and Concrete Reinforcing Bars	332312	Fabricated Structural Metal Manufacturing (pt)		
	. Curtain Wall	332321	Metal Window and Door Manufacturing (pt)		
	. Metal Plaster Bases	332323	Ornamental and Architectural Metal Work Manufacturing (pt)		
3451	Screw Machine Products	332721	Precision Turned Product Manufacturing		
3452	Bolts, Nuts, Screws, Rivets, and Washers	332722	Bolt, Nut, Screw, Rivet, and Washer Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
3462	Iron and Steel Forgings	332111	Iron and Steel Forging		
3463	Nonferrous Forgings	332112	Nonferrous Forging		
3465	Automotive Stamping	33637	Motor Vehicle Metal Stamping		
3466	Crowns and Closures	332115	Crown and Closure Manufacturing		
3469	Metal Stamping, NEC			3469	332116
	. Metal Stamping, NEC (Except Kitchen Utensils, Pots and Pans for Cooking, and Coins)	332116	Metal Stamping		
	. Kitchen Utensils and 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 (pt)		
3479	Coating, Engraving, and Allied Services, NEC			3479	332999
	. Jewelry Engraving and Etching, Costume Jewelry	339914	Costume Jewelry and Novelty Manufacturing (pt)		
	. Jewelry Engraving and Etching, Precious Metal	339911	Jewelry (except Costume) Manufacturing (pt)		
	. Silverware and Flatware Engraving and Etching	339912	Silverware and Hollowware Manufacturing (pt)		
	. Other Coating, Engraving and Allied Services	332812	Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to Manufacturers		
3482	Small Arms Ammunition	332992	Small Arms Ammunition Manufacturing		
3483	Ammunition, Except for Small Arms	332993	Ammunition (except Small Arms) Manufacturing		
3484	Small Arms	332994	Small Arms Manufacturing (pt)		
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 (pt)		
3493	Steel Springs, Except Wire	332611	Spring (Heavy Gauge) Manufacturing		
3494	Valves and Pipe Fittings, NEC			3494	332919
	. Except Metal Pipe Hangers and Supports	332919	Other Metal Valve and Pipe Fitting Manufacturing (pt)		
	. Metal Pipe Hangers and Supports	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
3495	Wire Springs			3495	332618
	. Wire Springs (Except Watch and Clock Springs)	332612	Spring (Light Gauge) Manufacturing		
	. Watch and Clock Springs	334518	Watch, Clock, and Part Manufacturing (pt)		
3496	Miscellaneous Fabricated Wire Products			3496	332618
	. Grocery Carts	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing (pt)		
	. Except Grocery Carts	332618	Other Fabricated Wire Product Manufacturing (pt)		
3497	Metal Foil and Leaf			3497	332999
	. Laminated Aluminum Foil Rolls/Sheets for Flexible Packaging Uses	322225	Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses		
	. Foil and Foil Containers	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
3498	Fabricated Pipe and Pipe Fittings	332996	Fabricated Pipe and Pipe Fitting Manufacturing		
3499	Fabricated Metal Products, NEC			3499	332999
	. Metal Furniture Frames	337215	Showcase, Partition, Shelving, and Locker Manufacturing (pt)		
	. Metal Motor Vehicle Seat Frames	33636	Motor Vehicle Seating and Interior Trim Manufacturing (pt)		
	. Powder Metallurgy	332117	Powder Metallurgy Part Manufacturing		
	. Metal Boxes	332439	Other Metal Container Manufacturing (pt)		
	. Safe and Vault Locks	33251	Hardware Manufacturing (pt)		
	. Metal Aerosol Valves	332919	Other Metal Valve and Pipe Fitting Manufacturing (pt)		
	. Other Metal Products	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

35	Industrial machinery and equipment				
3511	Steam, Gas, and Hydraulic Turbines, and Turbine Generator Set Units	333611	Turbine and Turbine Generator Set Unit Manufacturing		
3519	Internal Combustion Engines, NEC			3519	333618
	. Stationary Engine Radiators	336399	All Other Motor Vehicle Parts Manufacturing (pt)		
	. Except Stationary Engine Radiators	333618	Other Engine Equipment Manufacturing (pt)		
3523	Farm Machinery and Equipment			3523	333111
	. Farm Machinery and Equipment (Except Corrals, Stalls, Holding Gates, Hand Hair Clippers for Animals, Farm Conveyors,	333111	Farm Machinery and Equipment Manufacturing		
	. Corrals, Stalls, Holding Gates	332323	Ornamental and Architectural Metal Work Manufacturing (pt)		
	. Hand Hair Clippers for Animals	332212	Hand and Edge Tool Manufacturing(pt)		
	. Farm Conveyors and Farm Elevators, Stackers, and Bale Throwers	333922	Conveyor and Conveying Equipment Manufacturing (pt)		
3524	Lawn and Garden Tractors and Home Lawn and Garden Equipment			3524	333112
	. 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		
	. Nonpowered Lawnmowers	332212	Hand and Edge Tool Manufacturing (pt)		
3531	Construction Machinery and Equipment			3531	33312
	. Railway Track Maintenance Equipment	33651	Railroad Rolling Stock Manufacturing (pt)		
	. Winches, Aerial Work Platforms, and Automotive Wrecker Hoists	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing (pt)		
	. Other Construction Machinery and Equipment	33312	Construction Machinery Manufacturing		
3532	Mining Machinery and Equipment, Except Oil and Gas Field Machinery and Equipment	333131	Mining Machinery and Equipment 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 (pt)		
3536	Overhead Traveling Cranes, Hoists, and Monorail Systems	333923	Overhead Traveling Crane, Hoist, and Monorail System Manufacturing (pt)		
3537	Industrial Trucks, Tractors, Trailers, and Stackers			3537	333924
	. Industrial Trucks, Tractors, Trailers, and Stackers (Except Metal Pallets and Air Cargo Containers)	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing		
	. Metal Pallets	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Metal Air Cargo Containers	332439	Other Metal Container Manufacturing (pt)		
3541	Machine Tools, Metal Cutting Type	333512	Machine Tool (Metal Cutting Types) Manufacturing		
3542	Machine Tools, Metal Forming Type	333513	Machine Tool (Metal Forming Types) Manufacturing		
3543	Industrial Patterns	332997	Industrial Pattern Manufacturing		
3544	Special Dies and Tools, Die Sets, Jigs and Fixtures, and Industrial Molds			3544	333514
	. Except Industrial Molds	333514	Special Die and Tool, Die Set, Jig, and Fixture Manufacturing		
	. Industrial Molds	333511	Industrial Mold Manufacturing		
3545	Cutting Tools, Machine Tool Accessories, and Machinists' Precision Measuring Devices			3545	333515
	. Cutting Tools, Machine Tool Accessories, and Machinists' Precision Measuring Devices (Except Precision Measuring Devi	333515	Cutting Tool and Machine Tool Accessory Manufacturing		
	. Precision Measuring Devices	332212	Hand and Edge Tool Manufacturing (pt)		
3546	Power-Driven Handtools	333991	Power-Driven Handtool Manufacturing		
3547	Rolling Mill Machinery and Equipment	333516	Rolling Mill Machinery and Equipment Manufacturing		
3548	Electric and Gas Welding and Soldering Equipment			3548	333992
	. Except Transformers for Arc-Welding	333992	Welding and Soldering Equipment Manufacturing		
	. Transformers for Arc-Welding	335311	Power, Distribution, and Specialty Transformer Manufacturing (pt)		
3549	Metalworking Machinery, NEC	333518	Other Metalworking Machinery Manufacturing		
3552	Textile Machinery	333292	Textile Machinery Manufacturing		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
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 Manufacturing		
3559	Special Industry Machinery, NEC			3559	333298
	. Rubber and Plastics Manufacturing Machinery	33322	Plastics and Rubber Industry Machinery Manufacturing		
	. Nuclear Control Drive Mechanisms	33241	Power Boiler and Heat Exchanger Manufacturing (pt)		
	. Automotive Maintenance Equipment	333319	Other Commercial and Service Industry Machinery Manufacturing (pt)		
	. Semiconductor Machinery Manufacturing	333295	Semiconductor Machinery Manufacturing		
	. Cotton Ginning Machinery	333111	Farm Machinery and Equipment Manufacturing (pt)		
	Semiconductor Manufacturing Machinery, Automotive Maintenance Eq	333298	All Other Industrial Machinery Manufacturing (pt)		
3561	Pumps and Pumping Equipment	333911	Pump and Pumping Equipment Manufacturing (pt)		
3562	Ball and Roller Bearings	332991	Ball and Roller Bearing Manufacturing		
3563	Air and Gas Compressors	333912	Air and Gas Compressor Manufacturing		
3564	Industrial and Commercial Fans and Blowers and Air Purification Equipment			3564	333412
	. Air Purification Equipment	333411	Air Purification Equipment Manufacturing		
	. Fans and Blowers	333412	Industrial and Commercial Fan and Blower Manufacturing		
3565	Packaging Machinery	333993	Packaging Machinery Manufacturing		
3566	Speed Changers, Industrial High-Speed Drives, and Gears	333612	Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing		
3567	Industrial Process Furnaces and Ovens	333994	Industrial Process Furnace and Oven Manufacturing		
3568	Mechanical Power Transmission Equipment, NEC	333613	Mechanical Power Transmission Equipment Manufacturing		
3569	General Industrial Machinery and Equipment, NEC			3569	333999
	. Electric Swimming Pool Heaters	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
	. Textile Fire Hose	314999	All Other Miscellaneous Textile Product Mills (pt)		
	. Except Electric Swimming Pool Heaters and Textile Fire Hoses	333999	All Other Miscellaneous General Purpose Machinery Manufacturing (pt)		
3571	Electronic Computers	334111	Electronic Computer Manufacturing		
3572	Computer Storage Devices	334112	Computer Storage Device Manufacturing		
3575	Computer Terminals	334113	Computer Terminal Manufacturing		
3577	Computer Peripheral Equipment, NEC			3577	334119
	. Plotter Controllers	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing (pt)		
	. Magnetic Tape Cleaner	334613	Magnetic and Optical Recording Media Manufacturing (pt)		
	. Except Plotter Controllers and Magnetic Tape Cleaners	334119	Other Computer Peripheral Equipment Manufacturing (pt)		
3578	Calculating and Accounting Machines, Except Electronic Computers			3578	333313
	. Point of Sales Terminals and Fund Transfer Devices	334119	Other Computer Peripheral Equipment Manufacturing (pt)		
	. Change Making Machines	333311	Automatic Vending Machine Manufacturing (pt)		
	. Calculating and Accounting Machines, Except Point of Sales Terminals and Fund Transfer Devices, and Change Making Mac	333313	Office Machinery Manufacturing (pt)		
3579	Office Machines, NEC			3579	333313
	. Pencil Sharpeners, Staplers, and Other Office Equipment	339942	Lead Pencil and Art Good Manufacturing (pt)		
	. Time Clocks and Other Time Recording Devices	334518	Watch, Clock, and Part Manufacturing (pt)		
	. Other Office Machines	333313	Office Machinery Manufacturing (pt)		
3581	Automatic Vending Machines	333311	Automatic Vending Machine Manufacturing		
3582	Commercial Laundry, Drycleaning, and Pressing Machines	333312	Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing		
3585	Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment			3585	333415

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Motor Vehicle Air-Conditioning	336391	Motor Vehicle Air-Conditioning Manufacturing		
	. Except Motor Vehicle Air-Conditioning	333415	and Commercial and Industrial Refrigeration Equipment Manufacturing		
3586	Measuring and Dispensing Pumps	333913	Measuring and Dispensing Pump Manufacturing		
3589	Service Industry Machinery, NEC	333319	Other Commercial and Service Industry Machinery Manufacturing (pt)		
3592	Carburetors, Pistons, Piston Rings, and Valves	336311	Carburetor, Piston, Piston Ring, and Valve Manufacturing		
3593	Fluid Power Cylinders and Actuators	333995	Fluid Power Cylinder and Actuator Manufacturing		
3594	Fluid Power Pumps and Motors	333996	Fluid Power Pump and Motor Manufacturing		
3596	Scales and Balances, Except Laboratory	333997	Scale and Balance (except Laboratory) Manufacturing		
3599	Industrial and Commercial Machinery and Equipment, NEC			3599	333999
	. Gasoline, Oil and Intake Filters for Internal Combustion Engines, Except Motor Vehicle	336399	All Other Motor Vehicle Parts Manufacturing (pt)		
	. Flexible Metal Hose	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Carnival Amusement Park Equipment	333319	Other Commercial and Service Industry Machinery Manufacturing (pt)		
	. Machine Shops	33271	Machine Shops		
	. Other Industrial and Commercial Machinery and Equipment	333999	All Other Miscellaneous General Purpose Machinery Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

36	Electrical and electronic equipment				
3612	Power, Distribution, and Specialty Transformers	335311	Power, Distribution, and Specialty Transformer Manufacturing (pt)		
3613	Switchgear and Switchboard Apparatus	335313	Switchgear and Switchboard Apparatus Manufacturing		
3621	Motors and Generators	335312	Motor and Generator Manufacturing (pt)		
3624	Carbon and Graphite Products	335991	Carbon and Graphite Product Manufacturing		
3625	Relays and Industrial Controls	335314	Relay and Industrial Control Manufacturing		
3629	Electrical Industrial Apparatus, NEC	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing (pt)		
3631	Household Cooking Equipment	335221	Household Cooking Appliance 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			3634	335211
	. Except Wall and Baseboard Heating Units for Permanent Installation, and Electronic Cigarette Lighters	335211	Electric Housewares and Household Fan Manufacturing		
	. Electronic Cigarette Lighters	339999	All Other Miscellaneous Manufacturing (pt)		
	. Wall and Baseboard Heating Units For Permanent Installation	333414	Heating Equipment (except Warm Air Furnaces) Manufacturing (pt)		
3635	Household Vacuum Cleaners	335212	Household Vacuum Cleaner Manufacturing (pt)		
3639	Household Appliances, NEC			3639	335228
	. Floor Waxing and Floor Polishing Machines	335212	Household Vacuum Cleaner Manufacturing (pt)		
	. Household Sewing Machines	333298	All Other Industrial Machinery Manufacturing (pt)		
	. Other Household Appliances	335228	Other Major Household Appliance 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			3644	335932
	. Fish Wire, Electrical Wiring Tool	332212	Hand and Edge Tool Manufacturing (pt)		
	. All Other Noncurrent-Carrying Wiring Devices	335932	Noncurrent-Carrying Wiring Device Manufacturing		
3645	Residential Electric Lighting Fixtures	335121	Residential Electric Lighting Fixture Manufacturing (pt)		
3646	Commercial, Industrial, and Institutional Electric Lighting Fixtures	335122	Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing		
3647	Vehicular Lighting Equipment	336321	Vehicular Lighting Equipment Manufacturing		
3648	Lighting Equipment, NEC	335129	Other Lighting Equipment Manufacturing (pt)		
3651	Household Audio and Video Equipment	33431	Audio and Video Equipment Manufacturing		
3652	Phonograph Records and Prerecorded Audio Tapes and Disks			3652	334612
	. Reproduction of Recording Media	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing (pt)		
	. Integrated Record Companies, Except Duplication Only	51222	Integrated Record Production/Distribution		
3661	Telephone and Telegraph Apparatus			3661	33421
	. Telephone and Telegraph Apparatus, Except Consumer External Modems	33421	Telephone Apparatus Manufacturing		
	. Consumer External Modems	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing (pt)		
3663	Radio and Television Broadcasting and Communications Equipment	33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing (pt)		
3669	Communications Equipment, NEC	33429	Other Communications Equipment 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		
3676	Electronic Resistors	334415	Electronic Resistor Manufacturing		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
3677	Electronic Coils, Transformers, and Other Inductors	334416	Electronic Coil, Transformer, and Other Inductor Manufacturing (pt)		
3678	Electronic Connectors	334417	Electronic Connector Manufacturing		
3679	Electronic Components, NEC			3679	334419
	. Antennas	33422	Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing (pt)		
	. Radio Headphones	33431	Audio and Video Equipment Manufacturing (pt)		
	. Printed Circuit/Electronics Assembly	334418	Printed Circuit Assembly (Electronic Assembly) Manufacturing (pt)		
	. Other Electronic Components	334419	Other Electronic Component Manufacturing		
3691	Storage Batteries	335911	Storage Battery Manufacturing		
3692	Primary Batteries, Dry and Wet	335912	Primary Battery Manufacturing		
3694	Electrical Equipment for Internal Combustion Engines	336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing (pt)		
3695	Magnetic and Optical Recording Media	334613	Magnetic and Optical Recording Media Manufacturing		
3699	Electrical Machinery, Equipment, and Supplies, NEC			3699	335999
	. Electronic Teaching Machines and Flight Simulators	333319	Other Commercial and Service Industry Machinery Manufacturing (pt)		
	. Outboard Electric Motors	333618	Other Engine Equipment Manufacturing (pt)		
	. Laser Welding and Soldering Equipment	333992	Welding and Soldering Equipment Manufacturing (pt)		
	. Other Lasers		Classify According to Function		
	. Christmas Tree Lighting Sets, Electric Insect Lamps, Electric Fireplace Logs, and Trouble Lights	335129	Other Lighting Equipment Manufacturing (pt)		
	. Other Electrical Machinery, Equipment, and Supplies	335999	All Other Miscellaneous Electrical Equipment and Component Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
37	Transportation equipment				
3711	Motor Vehicles and Passenger Car Bodies			3711	336111
	. Automobiles	336111	Automobile Manufacturing		
	. Light Truck and Utility Vehicles	336112	Light Truck and Utility Vehicle Manufacturing		
	. Heavy Duty Trucks	33612	Heavy Duty Truck Manufacturing		
	. Kit Car and Other Passenger Car Bodies	336211	Motor Vehicle Body Manufacturing (pt)		
	. Military Armored Vehicles	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing (pt)		
3713	Truck and Bus Bodies	336211	Motor Vehicle Body Manufacturing (pt)		
3714	Motor Vehicle Parts and Accessories			3714	336399
	. Dump-Truck Lifting Mechanisms and Fifth Wheels	336211	Motor Vehicle Body Manufacturing (pt)		
	. Gasoline Engines Including Rebuilt and Engine Parts Including Rebuilt for Motor Vehicles	336312	Gasoline Engine and Engine Parts Manufacturing		
	. Wiring Harness Sets, Other than Ignition; Block Heaters and Battery Heaters; Instrument Board Assemblies; Permanent D	336322	Other Motor Vehicle Electrical and Electronic Equipment Manufacturing (pt)		
	. Steering and Suspension Parts	33633	Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing		
	. Brake and Brake Systems, Including Assemblies	33634	Motor Vehicle Brake System Manufacturing (pt)		
	. Transmissions and Power Train Parts, Including Rebuilding	33635	Motor Vehicle Transmission and Power Train Parts Manufacturing		
	. Other Motor Vehicle Parts	336399	All Other Motor Vehicle Parts Manufacturing (pt)		
3715	Truck Trailers	336212	Truck Trailer Manufacturing		
3716	Motor Homes	336213	Motor Home Manufacturing		
3721	Aircraft			3721	336411
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
	. Except Research and Development	336411	Aircraft Manufacturing (pt)		
3724	Aircraft Engines and Engine Parts			3724	336412
	. Except Research and Development	336412	Aircraft Engine and Engine Parts Manufacturing (pt)		
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
3728	Aircraft Parts and Auxiliary Equipment, NEC			3728	336413
	. Fluid Power Aircraft Subassemblies	332912	Fluid Power Valve and Hose Fitting Manufacturing (pt)		
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
	. Target Drones	336411	Aircraft Manufacturing (pt)		
	. Except Fluid Power Aircraft Subassemblies, Target Drones, and Research and Development	336413	Other Aircraft Parts and Auxiliary Equipment Manufacturing		
3731	Ship Building and Repairing			3731	336611
	. Floating Dry Docks Not Associated With Shipyards	48839	Other Support Activities for Water Transportation (pt)		
	. Ship Building and Repairing Except Floating Dry Docks Not Associated With Shipyards	336611	Ship Building and Repairing		
3732	Boat Building and Repairing			3732	336612
	. Boat Repair	81149	Other Personal and Household Goods Repair and Maintenance (pt)		
	. Boat Building	336612	Boat Building		
3743	Railroad Equipment			3743	N/A
	. Locomotive Fuel Lubricating or Cooling Medium Pumps	333911	Pump and Pumping Equipment Manufacturing (pt)		
	. Other Railroad Equipment	33651	Railroad Rolling Stock Manufacturing (pt)		
3751	Motorcycles, Bicycles, and Parts	336991	Motorcycle, Bicycle, and Parts Manufacturing (pt)		
3761	Guided Missiles and Space Vehicles			3761	336414
	. Except Research and Development	336414	Guided Missile and Space Vehicle Manufacturing		
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
3764	Guided Missile and Space Vehicle Propulsion Units and Propulsion Unit Parts			3764	336415
	. Except Research and Development	336415	Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing		
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
3769	Guided Missile Space Vehicle Parts and Auxiliary Equipment, NEC			3769	336419
	. Except Research and Development	336419	Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing		
	. Research and Development	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
3792	Travel Trailers and Campers	336214	Travel Trailer and Camper Manufacturing (pt)		
3795	Tanks and Tank Components	336992	Military Armored Vehicle, Tank, and Tank Component Manufacturing (pt)		
3799	Transportation Equipment, NEC			3799	336999
	. Automobile, Boat, Utility and Light Truck Trailers	336214	Travel Trailer and Camper Manufacturing (pt)		
	. Trailer Hitches	336399	All Other Motor Vehicle Parts Manufacturing (pt)		
	. Wheelbarrows	333924	Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing (pt)		
	. Other Transportation Equipment	336999	All Other Transportation Equipment Manufacturing		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

38	Instruments and related products				
3812	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical Systems and Instruments	334511	Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing		
3821	Laboratory Apparatus and Furniture	339111	Laboratory Apparatus and Furniture Manufacturing (pt)		
3822	Automatic Controls for Regulating Residential and Commercial Environments and Appliances	334512	Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use		
3823	Industrial Instruments for Measurement, Display, and Control of Process Variables; and Related Products	334513	Measuring, Displaying, and Controlling Industrial Process Variables		
3824	Totalizing Fluid Meters and Counting Devices	334514	Totalizing Fluid Meter and Counting Device Manufacturing (pt)		
3825	Instruments for Measuring and Testing of Electricity and Electrical Signals			3825	334515
	. Automotive Ammeters and Voltmeters	334514	Totalizing Fluid Meter and Counting Device Manufacturing (pt)		
	. Except Automotive Ammeters and Voltmeters	334515	Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals		
3826	Laboratory Analytical Instruments	334516	Analytical Laboratory Instrument Manufacturing		
3827	Optical Instruments and Lenses	333314	Optical Instrument and Lens Manufacturing		
3829	Measuring and Controlling Devices, NEC			3829	334519
	. Motor Vehicle Gauges	334514	Totalizing Fluid Meter and Counting Device Manufacturing (pt)		
	. Medical Thermometers	339112	Surgical and Medical Instrument Manufacturing (pt)		
	. Electronic Chronometers	334518	Watch, Clock, and Part Manufacturing		
	. Except Medical Thermometers, Electronic Chronometers, and Motor Vehicle Gauges	334519	Other Measuring and Controlling Device Manufacturing		
3841	Surgical and Medical Instruments and Apparatus			3841	339112
	. Tranquilizer Guns	332994	Small Arms Manufacturing (pt)		
	. Operating Tables	339111	Laboratory Apparatus and Furniture Manufacturing (pt)		
	. Except Tranquilizer Guns and Operating Tables	339112	Surgical and Medical Instrument Manufacturing (pt)		
3842	Orthopedic, Prosthetic, and Surgical Appliances and Supplies			3842	339113
	. Incontinent and Bed Pads	322291	Sanitary Paper Product Manufacturing (pt)		
	. Orthopedic, Prosthetic, and Surgical Appliances and Supplies, except Electronic Hearing Aids	339113	Surgical Appliance and Supplies Manufacturing		
	. Electronic Hearing Aids	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing (pt)		
3843	Dental Equipment and Supplies	339114	Dental Equipment and Supplies Manufacturing		
3844	X-Ray Apparatus and Tubes and Related Irradiation Apparatus	334517	Irradiation Apparatus Manufacturing (pt)		
3845	Electromedical and Electrotherapeutic Apparatus			3845	334510
	. CT and CAT Scanners	334517	Irradiation Apparatus Manufacturing (pt)		
	. Other Electromedical and Electrotherapeutic Apparatus	334510	Electromedical and Electrotherapeutic Apparatus Manufacturing (pt)		
3851	Ophthalmic Goods			3851	339115
	. Intra Ocular Lenses	339113	Surgical Appliance and Supplies Manufacturing (pt)		
	. Except Intra Ocular Lenses	339115	Ophthalmic Goods Manufacturing (pt)		
3861	Photographic Equipment and Supplies			3861	N/A
	. Photographic Equipment and Supplies (Except Photographic Film, Paper, Plates and Chemicals)	333315	Photographic and Photocopying Equipment Manufacturing		
	. Photographic Film, Paper, Plates and Chemicals	325992	Photographic Film, Paper, Plate, and Chemical Manufacturing		
3873	Watches, Clocks, Clockwork Operated Devices and Parts	334518	Watch, Clock, and Part Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
39	Miscellaneous manufacturing industries				
3911	Jewelry, Precious Metal	339911	Jewelry (except Costume) Manufacturing (pt)		
3914	Silverware, Plated Ware, and Stainless Steel Ware			3914	332211
	. Cutlery and Flatware Nonprecious and Precious Plated	332211	Cutlery and Flatware (except Precious) Manufacturing (pt)		
	. Precious Plated Hollowware	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Silverware, Plated Ware, and Stainless Steel Ware (Except Nonprecious and Precious Plated Metal Cutlery and Flatware)	339912	Silverware and Hollowware Manufacturing (pt)		
3915	Jewelers' Findings and Materials, and Lapidary Work			3915	339913
	. Watch Jewels	334518	Watch, Clock, and Part Manufacturing (pt)		
	. Except Watch Jewels	339913	Jewelers' Material and Lapidary Work Manufacturing		
3931	Musical Instruments	339992	Musical Instrument Manufacturing		
3942	Dolls and Stuffed Toys	339931	Doll and Stuffed Toy Manufacturing		
3944	Games, Toys, and Children's Vehicles, Except Dolls and Bicycles			3944	339932
	. Metal Tricycles	336991	Motorcycle, Bicycle, and Parts Manufacturing (pt)		
	. Other Games, Toys, and Children's Vehicles	339932	Game, Toy, and Children's Vehicle Manufacturing		
3949	Sporting and Athletic Goods, NEC	339992	Sporting and Athletic Goods Manufacturing		
3951	Pens, Mechanical Pencils, and Parts	339941	Pen and Mechanical Pencil Manufacturing		
3952	Lead Pencils, Crayons, and Artist's Materials			3952	339942
	. Drafting Tables and Boards	337127	Institutional Furniture Manufacturing (pt)		
	. Drawing and India Ink	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)		
	. Other	339942	Lead Pencil and Art Good Manufacturing (pt)		
3953	Marking Devices	339943	Marking Device Manufacturing		
3955	Carbon Paper and Inked Ribbons	339944	Carbon Paper and Inked Ribbon Manufacturing		
3961	Costume Jewelry and Costume Novelties, Except Precious Metals	339914	Costume Jewelry and Novelty Manufacturing (pt)		
3965	Fasteners, Buttons, Needles, and Pins	339993	Fastener, Button, Needle, and Pin Manufacturing (pt)		
3991	Brooms and Brushes	339994	Broom, Brush, and Mop Manufacturing (pt)		
3993	Signs and Advertising Specialties			3993	339995
	. Signs	339995	Sign Manufacturing		
	. Advertising Specialties		Classified According to the Product Produced		
3995	Burial Caskets	339995	Burial Casket Manufacturing		
3996	Linoleum, Asphalted-Felt-Base, and Other Hard Surface Floor Coverings, NEC	326192	Resilient Floor Covering Manufacturing (pt)		
3999	Manufacturing Industries, NEC			3999	339999
	. Beauty and Barber Chairs	337127	Institutional Furniture Manufacturing (pt)		
	. Other Beauty and Barber Shop Equipment	333319	Other Commercial and Service Industry Machinery Manufacturing (pt)		
	. Fur Dressing and Bleaching	31611	Leather and Hide Tanning and Finishing (pt)		
	. Lamp Shades of Paper or Textile	335121	Residential Electric Lighting Fixture Manufacturing (pt)		
	. Matches	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)		
	. Metal Products, Such As Combs, Hair Curlers, Etc.	332999	All Other Miscellaneous Fabricated Metal Product Manufacturing (pt)		
	. Plastics Products, Such As Combs, Hair Curlers, Etc.	326199	All Other Plastics Product Manufacturing (pt)		
	. Electric Hair Clippers for Humans	335211	Electric Housewares and Household Fan Manufacturing (pt)		
	. Tape Measures	332212	Hand and Edge Tool Manufacturing (pt)		
	. Human Hair Clippers, Hand Operated	332211	Cutlery and Flatware (except Precious) Manufacturing (pt)		
	. Embroidery Kits	339932	Game, Toy, and Children's Vehicle Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
.Other		339999	All Other Miscellaneous Manufacturing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

40	Railroads				
4011	Railroads, Line-haul Operating	482111	Line-Haul Railroads		
4013	Railroad Switching and Terminal Establishments			4013	48821
	. Beltline and Logging Railroads	482112	Short Line Railroads		
	. Other	48821	Support Activities for Rail Transportation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

41	Local and interurban passenger transit				
4111	Local and Suburban Transit			4111	485999
	. Mixed Mode Transit Systems	485111	Mixed Mode Transit Systems		
	. Commuter Rail Systems	485112	Commuter Rail Systems		
	. Bus and Motor Vehicle Transit Systems	485113	Bus and Other Motor Vehicle Transit Systems		
	. Other Urban Transit Systems	485119	Other Urban Transit Systems		
	. Airport Limousine Transportation	485999	All Other Transit and Ground Passenger Transportation (pt)		
4119	Local Passenger Transportation, NEC			4119	485999
	. Ambulances	62191	Ambulance Service (pt)		
	. Employee Transportation	48541	School and Employee Bus Transportation (pt)		
	. Sightseeing Buses and Cable and Cog Railways, Except Scenic	48711	Scenic and Sightseeing Transportation, Land (pt)		
	. Special Needs Transportation	485991	Special Needs Transportation		
	. Hearse Rental with Driver and Carpool and Vanpool Operations	485999	All Other Transit and Ground Passenger Transportation (pt)		
	. Automobile Rental with Driver and Limousine Rental with Driver	48532	Limousine Service		
4121	Taxicabs	48531	Taxi Service (pt)		
4131	Intercity and Rural Bus Transportation	48521	Interurban and Rural Bus Transportation		
4141	Local Bus Charter Service	48551	Charter Bus Industry (pt)		
4142	Bus Charter Service, Except Local	48551	Charter Bus Industry (pt)		
4151	School Buses	48541	School and Employee Bus Transportation (pt)		
4173	Terminal and Service Facilities for Motor Vehicle Passenger Transportation	48849	Other Support Activities for Road Transportation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

42	Motor freight transportation and warehousing				
4212	Local Trucking Without Storage			4212	48411
	. Solid Waste Collection Without Disposal	562111	Solid Waste Collection		
	. Hazardous Waste Collection Without Disposal	562112	Hazardous Waste Collection		
	. Other Waste Collection Without Disposal	562119	Other Waste Collection		
	. Local General Freight Trucking Without Storage	48411	General Freight Trucking, Local (pt)		
	. Household Goods Moving Without Storage	48421	Used Household and Office Goods Moving (pt)		
	. Local Specialized Freight Trucking Without Storage	48422	Specialized Freight (except Used Goods) Trucking, Local (pt)		
4213	Trucking, Except Local			4213	484121
	. Long-distance Truckload General Freight Trucking	484121	General Freight Trucking, Long-Distance, Truckload		
	. Long-distance Less Than Truckload General Freight Trucking	484122	General Freight Trucking, Long-Distance, Less Than Truckload		
	. Long-distance Household Goods Moving	48421	Used Household and Office Goods Moving (pt)		
	. Long-distance Specialized Freight Trucking	48423	Specialized Freight (except Used Goods) Trucking, Long-Distance		
4214	Local Trucking with Storage			4214	48411
	. Local General Freight Trucking with Storage	48411	General Freight Trucking, Local (pt)		
	. Local Household Goods Moving	48421	Used Household and Office Goods Moving (pt)		
	. Local Specialized Freight Trucking with Storage	48422	Specialized Freight (except Used Goods) Trucking, Local (pt)		
4215	Courier Services Except by Air			4215	49211
	. Hub and Spoke Intercity Delivery	49211	Couriers (pt)		
	. Local Delivery	49221	Local Messengers and Local Delivery		
4221	Farm Product Warehousing and Storage	49313	Farm Product Warehousing and Storage		
4222	Refrigerated Warehousing and Storage	49312	Refrigerated Warehousing and Storage (pt)		
4225	General Warehousing and Storage			4225	49311
	. General Warehousing and Storage	49311	General Warehousing and Storage (pt)		
	. Miniwarehouses and Self-Storage Units	53113	Lessors of Miniwarehouses and Self-Storage Units		
4226	Special Warehousing and Storage, NEC			4226	49319
	. Fur Storage	49312	Refrigerated Warehousing and Storage (pt)		
	. General Warehousing in Foreign Trade Zones	49311	General Warehousing and Storage (pt)		
	. Other	49319	Other Warehousing and Storage		
4231	Terminal and Joint Terminal Maintenance Facilities for Motor Freight Transportation	48849	Other Support Activities for Road Transportation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

43	U.S. Postal Service				
4311	United States Postal Service	49111	Postal Service (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

44	Water transportation				
4412	Deep Sea Foreign Transportation of Freight	483111	Deep Sea Freight Transportation		
4424	Deep Sea Domestic Transportation of Freight	483113	Coastal and Great Lakes Freight Transportation (pt)		
4432	Freight Transportation on the Great Lakes - St. Lawrence Seaway	483113	Coastal and Great Lakes Freight Transportation (pt)		
4449	Water Transportation of Freight, NEC	483211	Inland Water Freight Transportation		
4481	Deep Sea Transportation of Passengers, Except by Ferry			4481	483112
	. Deep Sea Passenger Transportation	483112	Deep Sea Passenger Transportation		
	. Coastal and Great Lakes Passenger Transportation	483114	Coastal and Great Lakes Passenger Transportation (pt)		
4482	Ferries			4482	483114
	. Coastal and Great Lakes Ferries	483114	Coastal and Great Lakes Passenger Transportation (pt)		
	. Inland Water Ferries	483212	Inland Water Passenger Transportation (pt)		
4489	Water Transportation of Passengers, NEC			4489	483212
	. Water Taxis	483212	Inland Water Passenger Transportation (pt)		
	. Airboats, Excursion Boats, and Sightseeing Boats	48721	Scenic and Sightseeing Transportation, Water (pt)		
4491	Marine Cargo Handling			4491	48832
	. Dock and Pier Operations	48831	Port and Harbor Operations (pt)		
	. Except Dock and Pier Operations	48832	Marine Cargo Handling		
4492	Towing and Tugboat Services	48833	Navigational Services to Shipping (pt)		
4493	Marinas	71393	Marinas		
4499	Water Transportation Services, NEC			4499	48839
	. Boat and Ship Rental	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)		
	. Lighthouse and Canal Operations	48831	Port and Harbor Operations (pt)		
	. Marine Salvage and Piloting Vessels In and Out of Harbors	48833	Navigational Services to Shipping (pt)		
	. Other	48839	Other Support Activities for Water Transportation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

45	Transportation by air				
4512	Air Transportation, Scheduled			4512	481111
	. Scheduled Passenger Air Transportation	481111	Scheduled Passenger Air Transportation		
	. Scheduled Freight Air Transportation	481112	Scheduled Freight Air Transportation		
4513	Air Courier Services	49211	Couriers (pt)		
4522	Air Transportation, Nonscheduled			4522	481212
	. Air Ambulance	62191	Ambulance Services (pt)		
	. Nonscheduled Charter Freight Air Transportation	481212	Nonscheduled Chartered Freight Air Transportation		
	. Nonscheduled Charter Passenger Air Transportation	481211	Nonscheduled Chartered Passenger Air Transportation		
	. Sightseeing Aircraft	48799	Scenic and Sightseeing Transportation, Other (pt)		
4581	Airports, Flying Fields, and Airport Terminal Services			4581	48819
	. Air Traffic Control	488111	Air Traffic Control (pt)		
	. Airfreight Handling at Airports, Hangar Operations, Airport Terminal Services, Aircraft Storage, Airports, and Flying	488119	Other Airport Operations (pt)		
	. Aircraft Cleaning and Janitorial Services	56172	Janitorial Services (pt)		
	. Aircraft Servicing and Repairing	48819	Other Support Activities for Air Transportation		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

46	Pipelines, except natural gas				
4612	Crude Petroleum Pipelines	48611	Pipeline Transportation of Crude Oil		
4613	Refined Petroleum Pipelines	48691	Pipeline Transportation of Refined Petroleum Products		
4619	Pipelines, NEC	48699	All Other Pipeline Transportation		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

47	Transportation services				
4724	Travel Agencies	56151	Travel Agencies		
4725	Tour Operators	56152	Tour Operators		
4729	Arrangement of Passenger Transportation, NEC			4729	561599
	. Arrangement of Carpools and Vanpools	488999	All Other Support Activities for Transportation (pt)		
	. Except Arrangement of Carpools and Vanpools	561599	All Other Travel Arrangement and Reservation Services (pt)		
4731	Arrangement of Transportation of Freight and Cargo			4731	48851
	. Freight Rate Auditors and Tariff Consultants	541614	Process, Physical Distribution, and Logistics Consulting Services (pt)		
	. Except Freight Rate Auditors and Tariff Consultants	48851	Freight Transportation Arrangement		
4741	Rental of Railroad Cars			4741	532411
	. Rental of Railroad Cars	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)		
	. Grain Leveling in Railroad Cars, Grain Trimming for Railroad Equipment, Precooling of Fruits and Vegetables in Connec	48821	Support Activities for Rail Transportation (pt)		
4783	Packing and Crating	488991	Packing and Crating		
4785	Fixed Facilities and Inspection and Weighing Services for Motor Vehicle Transportation			4785	488999
	. Marine Cargo Checkers	48839	Other Support Activities for Water Transportation (pt)		
	. Except Marine Cargo Checkers	48849	Other Support Activities for Road Transportation (pt)		
4789	Transportation Services, NEC			4789	488999
	. Pipeline Terminals and Stockyards for Transportation	488999	All Other Support Activities for Transportation (pt)		
	. Horse-drawn Cabs and Carriages	48711	Scenic and Sightseeing Transportation, Land (pt)		
	. Dining Car Operations on a Fee or Contract Basis	72231	Food Service Contractors		
	. Other	48821	Support Activities for Rail Transportation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

48	Communications				
4812	Radiotelephone Communications			4812	51339
	. Paging Carriers	513321	Paging		
	. Cellular Carriers	513322	Cellular and Other Wireless Telecommunications (pt)		
	. Paging and Cellular Resellers	51333	Telecommunications Resellers (pt)		
4813	Telephone Communications, Except Radiotelephone			4813	51339
	. Except Resellers	51331	Wired Telecommunications Carriers (pt)		
	. Wired Resellers	51333	Telecommunications Resellers (pt)		
	. Satellite Resellers	51334	Satellite Telecommunications (pt)		
4822	Telegraph and Other Message Communications	51331	Wired Telecommunications Carriers (pt)		
4832	Radio Broadcasting Stations			4832	51339
	. Networks	513111	Radio Networks		
	. Stations	513112	Radio Stations		
4833	Television Broadcasting Stations	51312	Television Broadcasting		
4841	Cable and Other Pay Television Services			4841	51339
	. Cable Networks	51321	Cable Networks		
	. Except Cable Networks	51322	Cable and Other Program Distribution		
4899	Communications Services, NEC			4899	51339
	. Taxi Cab Dispatch	48531	Taxi Service (pt)		
	. Ship-to-Shore Broadcasting Communications	513322	Cellular and Other Wireless Telecommunications (pt)		
	. Satellite Communications	51334	Satellite Telecommunications (pt)		
	. Except Taxi Cab Dispatch Ship-to-Shore Communications and Satellite Communications	51339	Other Telecommunications		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
49	Electric, gas, and sanitary services				
4911	Electric Services			4911	221119
	. Hydroelectric Power Generation	221111	Hydroelectric Power Generation (pt)		
	. Electric Power Generation by Fossil Fuels	221112	Fossil Fuel Electric Power Generation (pt)		
	. Electric Power Generation by Nuclear Fuels	221113	Nuclear Electric Power Generation (pt)		
	. Other Electric Power Generation	221119	Other Electric Power Generation (pt)		
	. Electric Power Transmission and Control	221121	Electric Bulk Power Transmission and Control (pt)		
	. Electric Power Distribution	221122	Electric Power Distribution (pt)		
4922	Natural Gas Transmission	48621	Pipeline Transportation of Natural Gas (pt)		
4923	Natural Gas Transmission and Distribution			4923	22121
	. Distribution	22121	Natural Gas Distribution (pt)		
	. Transmission	48621	Pipeline Transportation of Natural Gas (pt)		
4924	Natural Gas Distribution	22121	Natural Gas Distribution (pt)		
4925	Mixed, Manufactured, or Liquefied Petroleum Gas Production and/or Distribution	22121	Natural Gas Distribution (pt)		
4931	Electric and Other Services Combined			4931	221119
	. Hydroelectric Power Generation When Combined with Other Services	221111	Hydroelectric Power Generation (pt)		
	. Electric Power Generation by Fossil Fuels When Combined with Other Services	221112	Fossil Fuel Electric Power Generation (pt)		
	. Electric Power Generation by Nuclear Fuels When Combined with Other Services	221113	Nuclear Electric Power Generation (pt)		
	. Other Electric Power Generation When Combined with Other Services	221119	Other Electric Power Generation (pt)		
	. Electric Power Transmission When Combined with Other Services	221121	Electric Bulk Power Transmission and Control (pt)		
	. Electric Power Distribution When Combined with Other Services	221122	Electric Power Distribution (pt)		
	. Natural Gas When Combined with Electric Services	22121	Natural Gas Distribution (pt)		
4932	Gas and Other Services Combined	22121	Natural Gas Distribution (pt)		
4939	Combination Utilities, NEC			4939	221119
	. Hydroelectric Power Generation When Combined with Other Services	221111	Hydroelectric Power Generation (pt)		
	. Electric Power Generation by Fossil Fuels When Combined with Other Services	221112	Fossil Fuel Electric Power Generation (pt)		
	. Electric Power Generation by Nuclear Fuels When Combined with Other Services	221113	Nuclear Electric Power Generation (pt)		
	. Other Power Generation When Combined with Other Services	221119	Other Electric Power Generation (pt)		
	. Electric Power Transmission When Combined with Other Services	221121	Electric Bulk Power Transmission and Control (pt)		
	. Electric Power Distribution When Combined with Other Services	221122	Electric Power Distribution (pt)		
	. Natural Gas Distribution when Combined with Other Services	22121	Natural Gas Distribution (pt)		
4941	Water Supply	22131	Water Supply and Irrigation Systems (pt)		
4952	Sewerage Systems	22132	Sewage Treatment Facilities		
4953	Refuse Systems			4953	562998
	. Materials Recovery Facilities	56292	Materials Recovery Facilities		
	. Hazardous Waste Treatment and Disposal	562211	Hazardous Waste Treatment and Disposal		
	. Solid Waste Landfills	562212	Solid Waste Landfill		
	. Solid Waste Combustors and Incinerators	562213	Solid Waste Combustors and Incinerators		
	. Other Nonhazardous Waste Treatment and Disposal	562219	Other Nonhazardous Waste Treatment and Disposal		
4959	Sanitary Services, NEC			4959	562998
	. Vacuuming of Airport Runways	488119	Other Airport Operations (pt)		
	. Remediation Services	56291	Remediation Services (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Malaria Control and Mosquito Eradication	56171	Exterminating and Pest Control Services (pt)		
	. Other	562998	All Other Miscellaneous Waste Management Services		
4961	Steam and Air-Conditioning Supply	22133	Steam and Air-Conditioning Supply		
4971	Irrigation Systems	22131	Water Supply and Irrigation Systems (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
50	Wholesale trade--durable goods				
5012	Automobiles and Other Motor Vehicles	42111	Automobile and Other Motor Vehicle Wholesalers		
5013	Motor Vehicle Supplies and New Parts			5013	N/A
	. Sold Via Retail Method	44131	Automotive Parts and Accessories Stores (pt)		
	. Sold Via Wholesale Method	42112	Motor Vehicle Supplies and New Parts Wholesalers		
5014	Tires and Tubes			5014	N/A
	. Sold Via Retail Method	44132	Tire Dealers (pt) - Retail		
	. Sold Via Wholesale Method	42113	Tire and Tube Wholesalers		
5015	Motor Vehicle Parts, Used			5015	N/A
	. Sold Via Retail Method	44131	Automotive Parts and Accessories (pt)		
	. Sold Via Wholesale Method	42114	Motor Vehicle Parts (Used) Wholesalers		
5021	Furniture			5021	N/A
	. Sold Via Retail Method	44211	Furniture Stores (pt)		
	. Sold Via Wholesale Method	42121	Furniture Wholesalers		
5023	Home Furnishings			5023	N/A
	. Sold Via Retail Method	44221	Floor Covering Stores (pt)		
	. Sold Via Wholesale Method	42122	Home Furnishing Wholesalers		
5031	Lumber, Plywood, Millwork, and Wood Panels	42131	Lumber, Plywood, Millwork, and Wood Panel Wholesalers		
5032	Brick, Stone and Related Construction Materials			5032	N/A
	. Sold Via Retail Method	44419	Other Building Material Dealers (pt)		
	. Sold Via Wholesale Method	42132	Brick, Stone, and Related Construction Material Wholesalers		
5033	Roofing, Siding, and Insulation Materials	42133	Roofing, Siding, and Insulation Material Wholesalers		
5039	Construction Materials, NEC			5039	N/A
	. Sold Via Retail Method	44419	Other Building Material Dealers (pt)		
	. Sold Via Wholesale Method	42139	Other Construction Material Wholesalers		
5043	Photographic Equipment and Supplies	42141	Photographic Equipment and Supplies Wholesalers		
5044	Office Equipment			5044	N/A
	. Sold Via Retail Method	45321	Office Supplies and Stationery Stores (pt)		
	. Sold Via Wholesale Method	42142	Office Equipment Wholesalers		
5045	Computers and Computer Peripheral Equipment and Software			5045	N/A
	. Sold Via Wholesale Method	42143	Computer and Computer Peripheral Equipment and Software Wholesalers		
	. Sold Via Retail Method	44312	Computer and Software Stores (pt) - Retail		
5046	Commercial Equipment, NEC	42144	Other Commercial Equipment Wholesalers		
5047	Medical, Dental, and Hospital Equipment and Supplies			5047	N/A
	. Sold Via Wholesale Method	42145	Medical, Dental, and Hospital Equipment and Supplies Wholesalers		
	. Sold Via Retail Method	446199	All Other Health and Personal Care Stores (pt) - Retail		
5048	Ophthalmic Goods	42146	Ophthalmic Goods Wholesalers		
5049	Professional Equipment and Supplies, NEC			5049	N/A
	. Sold Via Wholesale Method	42149	Other Professional Equipment and Supplies Wholesalers		
	. Sold Via Retail Method	45321	Office Supplies and Stationery Stores (pt) - Retail		
5051	Metals Service Centers and Offices	42151	Metals Service Centers and Offices		
5052	Coal and Other Minerals and Ores	42152	Coal and Other Mineral and Ore Wholesalers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
5063	Electrical Apparatus and Equipment Wiring Supplies, and Construction Materials			5063	N/A
	. Sold Via Retail Method	44419	Other Building Material Dealers (pt)		
	. Sold Via Wholesale Method	42161	Electrical Apparatus and Equipment, Wiring Supplies, and Construction Material Wholesalers		
5064	Electrical Appliances, Television and Radio Sets	42162	Electrical Appliance, Television, and Radio Set Wholesalers		
5065	Electronic Parts and Equipment, NEC	42169	Other Electronic Parts and Equipment Wholesalers		
5072	Hardware			5072	N/A
	. Sold Via Retail Method	44413	Hardware Stores (pt)		
	. Sold Via Wholesale Method	42171	Hardware Wholesalers		
5074	Plumbing and Heating Equipment and Supplies (Hydronics)			5074	N/A
	. Sold Via Retail Method	44419	Other Building Material Dealers (pt)		
	. Sold Via Wholesale Method	42172	Plumbing and Heating Equipment and Supplies (Hydronics) Wholesalers		
5075	Warm Air Heating and Air-Conditioning Equipment and Supplies	42173	Warm Air Heating and Air-Conditioning Equipment and Supplies Wholesalers		
5078	Refrigeration Equipment and Supplies	42174	Refrigeration Equipment and Supplies Wholesalers		
5082	Construction and Mining (Except Petroleum) Machinery and Equipment	42181	Construction and Mining (except Oil Well) Machinery and Equipment Wholesalers		
5083	Farm and Garden Machinery and Equipment			5083	N/A
	. Sold Via Wholesale Method	42182	Farm and Garden Machinery and Equipment Wholesalers		
	. Sold Via Retail Method	44421	Outdoor Power Equipment Stores (pt) - Retail		
5084	Industrial Machinery and Equipment	42183	Industrial Machinery and Equipment Wholesalers (pt)		
5085	Industrial Supplies			5085	N/A
	. Fluid Power Accessories	42183	Industrial Machinery and Equipment Wholesalers (pt)		
	. Except Fluid Power Accessories	42184	Industrial Supplies Wholesalers		
5087	Service Establishment Equipment and Supplies			5087	N/A
	. Sold Via Wholesale Method	42185	Service Establishment Equipment and Supplies Wholesalers		
	. Sold Via Retail Method				
	. Beauty and Barber Shop Equipment and Supplies	44612	Cosmetics, Beauty Supplies, and Perfume Stores (pt)		
5088	Transportation Equipment and Supplies, Except Motor Vehicles	42186	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers		
5091	Sporting and Recreational Goods and Supplies	42191	Sporting and Recreational Goods and Supplies Wholesalers		
5092	Toys and Hobby Goods and Supplies	42192	Toy and Hobby Goods and Supplies Wholesalers		
5093	Scrap and Waste Materials	42193	Recyclable Material Wholesalers		
5094	Jewelry, Watches, Precious Stones, and Precious Metals	42194	Jewelry, Watch, Precious Stone, and Precious Metal Wholesalers		
5099	Durable Goods, NEC	42199	Other Miscellaneous Durable Goods Wholesalers (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

51	Wholesale trade--nondurable goods				
5111	Printing and Writing Paper	42211	Printing and Writing Paper Wholesalers		
5112	Stationery and Office Supplies			5112	N/A
	. Sold Via Retail Method	45321	Office Supplies and Stationery Stores (pt)		
	. Sold Via Wholesale Method	42212	Stationery and Office Supplies Wholesalers		
5113	Industrial and Personal Service Paper	42213	Industrial and Personal Service Paper Wholesalers		
5122	Drugs, Drug Proprietaries, and Druggists' Sundries	42221	Drugs and Druggists' Sundries Wholesalers		
5131	Piece Goods, Notions, and Other Dry Goods			5131	N/A
	. Converters, Broadwoven Piece Good Fabric	313311	Broadwoven Fabric Finishing Mills (pt)		
	. Converters, Except Broadwoven Fabric	313312	Textile and Fabric Finishing (except Broadwoven Fabric) Mills (pt)		
	. Except Converters	42231	Piece Goods, Notions, and Other Dry Goods Wholesalers		
5136	Men's and Boys' Clothing and Furnishings	42232	Men's and Boys' Clothing and Furnishings Wholesalers		
5137	Women's, Children's, and Infants' Clothing and Accessories	42233	Women's, Children's, and Infants' Clothing and Accessories Wholesalers		
5139	Footwear	42234	Footwear Wholesalers		
5141	Groceries, General Line	42241	General Line Grocery Wholesalers		
5142	Packaged Frozen Foods	42242	Packaged Frozen Food Wholesalers		
5143	Dairy Products, Except Dried or Canned	42243	Dairy Product (except Dried or Canned) Wholesalers		
5144	Poultry and Poultry Products	42244	Poultry and Poultry Product Wholesalers		
5145	Confectionery	42245	Confectionery Wholesalers		
5146	Fish and Seafoods	42246	Fish and Seafood Wholesalers		
5147	Meats and Meat Products			5147	N/A
	. Boxed Beef	311612	Meat Processed from Carcasses (pt)		
	. Except Boxed Beef	42247	Meat and Meat Product Wholesalers		
5148	Fresh Fruits and Vegetables	42248	Fresh Fruit and Vegetable Wholesalers		
5149	Groceries and Related Products, NEC			5149	N/A
	. Bottling Mineral or Spring Water	312112	Bottled Water Manufacturing (pt)		
	. Except Bottling Mineral or Spring Water	42249	Other Grocery and Related Products Wholesalers		
5153	Grain and Field Beans	42251	Grain and Field Bean Wholesalers		
5154	Livestock	42252	Livestock Wholesalers		
5159	Farm-Product Raw Materials, NEC	42259	Other Farm Product Raw Material Wholesalers		
5162	Plastics Materials and Basic Forms and Shapes	42261	Plastics Materials and Basic Forms and Shapes Wholesalers		
5169	Chemicals and Allied Products, NEC	42269	Other Chemical and Allied Products Wholesalers		
5171	Petroleum Bulk Stations and Terminals			5171	42271
	. Heating Oil Sold Via Retail Method	454311	Heating Oil Dealers (pt)		
	. LP Gas Sold Via Retail Method	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers (pt)		
	. Sold Via Wholesale 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)		
5181	Beer and Ale	42281	Beer and Ale Wholesalers		
5182	Wine and Distilled Alcoholic Beverages	42282	Wine and Distilled Alcoholic Beverage Wholesalers		
5191	Farm Supplies			5191	N/A
	. Lawn and Garden Supplies Sold Via Retail Method	44422	Nursery and Garden Centers (pt) - Retail		
	. Except Lawn and Garden Supplies Sold Via Retail Method	42291	Farm Supplies Wholesalers		

1987 SIC	1987 U.S. SIC Description	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
5192	Books, Periodicals, and Newspapers	42292	Book, Periodical, and Newspaper Wholesalers		
5193	Flowers, Nursery Stock, and Florists' Supplies			5193	N/A
	. Sold Via Wholesale Method	42293	Flower, Nursery Stock, and Florists' Supplies Wholesalers		
	. Sold Via Retail Method	44422	Nursery and Garden Centers (pt) - Retail		
5194	Tobacco and Tobacco Products	42294	Tobacco and Tobacco Product Wholesalers		
5198	Paint, Varnishes, and Supplies	42295	Paint, Varnish, and Supplies Wholesalers		
5199	Nondurable Goods, NEC			5199	42299
	. Advertising Specialties Goods Distributors	54189	Other Services Related to Advertising (pt)		
	. Except Advertising Specialty	42299	Other Miscellaneous Nondurable Goods Wholesalers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

52	Building materials, hardware, garden supply, & mobile home				
5211	Lumber and Other Building Materials Dealers			5211	N/A
	. Home Centers	44411	Home Centers		
	. Except Home Centers	44419	Other Building Material Dealers (pt)		
5231	Paint, Glass, and Wallpaper Stores			5231	44412
	. Paint and Wallpaper	44412	Paint and Wallpaper Stores (pt)		
	. Glass Stores	44419	Other Building Material Dealers (pt)		
5251	Hardware Stores	44413	Hardware Stores (pt)		
5261	Retail Nurseries, Lawn and Garden Supply Stores			5261	44422
	. Except Outdoor Power Equipment	44422	Nursery and Garden Centers (pt)		
	. Outdoor Power Equipment Stores	44421	Outdoor Power Equipment Stores (pt)		
5271	Mobile Home Dealers	45393	Manufactured (Mobile) Home Dealers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

53	General merchandise stores				
5311	Department Stores	45211	Department Stores		
5331	Variety Stores	45299	All Other General Merchandise Stores (pt)		
5399	Miscellaneous General Merchandise Stores			5399	45299
	. Warehouse Clubs and General Merchandise Combination Stores	45291	Warehouse Clubs and Superstores (pt)		
	. All Other General Merchandise Stores	45299	All Other General Merchandise Stores (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

54	Food stores				
5411	Grocery Stores			5411	445299
	. Convenience Stores with Gas	44711	Gasoline Stations with Convenience Stores (pt)		
	. Supermarkets and Grocery Stores with Little General Merchandise	44511	Supermarkets and Other Grocery (except Convenience) Stores		
	. Supermarkets and Grocery Stores with Substantial General Merchandise	45291	Warehouse Clubs and Superstores (pt)		
	. Convenience Stores without Gas	44512	Convenience Stores		
5421	Meat and Fish (Seafood) Markets, Including Freezer Provisioners			5421	445299
	. Freezer Provisioners	45439	Other Direct Selling Establishments (pt)		
	. Meat Markets	44521	Meat Markets (pt)		
	. Fish and Seafood Markets	44522	Fish and Seafood Markets		
5431	Fruit and Vegetable Markets	44523	Fruit and Vegetable Markets		
5441	Candy, Nut, and Confectionery Stores			5441	445299
	. Confectionery and Nut Stores	445292	Confectionery and Nut Stores		
	. Chocolate Candy Stores, Preparing Candy on Premises	31133	Confectionery Manufacturing from Purchased Chocolate (pt)		
	. Nonchocolate Candy Stores, Preparing Candy on Premises	31134	Nonchocolate Confectionery Manufacturing (pt)		
5451	Dairy Products Stores	445299	All Other Specialty Food Stores (pt)		
5461	Retail Bakeries			5461	445299
	. Doughnut Shops, Pretzel Shops, Cookie Shops, Bagel Shops, and Other Such Shops that Make and Sell for Immediate Consumption	722213	Snack and Nonalcoholic Beverage Bars (pt)		
	. Bakeries That Make and Sell at the Same Location	311811	Retail Bakeries		
	. Sales Only of All Other Baked Goods	445291	Baked Goods Stores		
5499	Miscellaneous Food Stores			5499	445299
	. Poultry and Poultry Products	44521	Meat Markets (pt)		
	. Food Supplement Stores	446191	Food (Health) Supplement Stores		
	. All Other Miscellaneous Food Stores	445299	All Other Specialty Food Stores (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

55	Automotive dealers and gasoline service stations				
5511	Motor Vehicle Dealers (New and Used)	44111	New Car Dealers		
5521	Motor Vehicle Dealers (Used Only)	44112	Used Car Dealers		
5531	Auto and Home Supply Stores			5531	45299
	. Tire Dealers	44132	Tire Dealers (pt)		
	. Auto Supply Stores	44131	Automotive Parts and Accessories Stores (pt)		
	. Other Auto and Home Supply Stores	45299	All Other General Merchandise (pt)		
5541	Gasoline Service Stations			5541	45299
	. With Convenience Store	44711	Gasoline Stations with Convenience Store (pt)		
	. Except with Convenience Stores	44719	Other Gasoline Stations		
5551	Boat Dealers	441222	Boat Dealers		
5561	Recreational Vehicle Dealers	44121	Recreational Vehicle Dealers		
5571	Motorcycle Dealers	441221	Motorcycle Dealers		
5599	Automotive Dealers, NEC	441229	All Other Motor Vehicle Dealers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

56	Apparel and accessory stores				
5611	Men's and Boys' Clothing and Accessory Stores			5611	44819
	. Men's Clothing Stores	44811	Men's Clothing Stores		
	. Men's Accessory Stores	44815	Clothing Accessories Stores (pt)		
5621	Women's Clothing Stores	44812	Women's Clothing Stores		
5632	Women's Accessory and Specialty Stores			5632	44819
	. Specialty Stores	44819	Other Clothing Stores (pt)		
	. Accessory Stores	44815	Clothing Accessories Stores (pt)		
5641	Children's and Infants' Wear Stores	44813	Children's and Infants' Clothing Stores		
5651	Family Clothing Stores	44814	Family Clothing Stores		
5661	Shoe Stores	44821	Shoe Stores		
5699	Miscellaneous Apparel and Accessory Stores			5699	44819
	. Custom Tailors and Seamstresses	315	Included in Apparel Manufacturing Subsector Based on Type of Garment Produced		
	. Miscellaneous Apparel	44819	Other Clothing Stores (pt)		
	. Miscellaneous Accessories	44815	Clothing Accessories Stores (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

57	Furniture, home furnishings and equipment stores				
5712	Furniture Stores			5712	44211
	. Custom Made Wood Nonupholstered Furniture, Except Cabinets and Upholstered	337122	Nonupholstered Wood Household Furniture Manufacturing (pt)		
	. Custom Wood Cabinets	33711	Wood Kitchen Cabinet and Countertop Manufacturing (pt)		
	. Upholstered Custom Made Furniture	337121	Upholstered Household Furniture Manufacturing (pt)		
	. Except Custom Cabinet and Furniture Builders	44211	Furniture Stores (pt)		
5713	Floor Covering Stores	44221	Floor Covering Stores (pt)		
5714	Draperly, Curtain, and Upholstery Stores			5714	442299
	. Draperly and Curtain Stores	442291	Window Treatment Stores (pt)		
	. Upholstery Stores	45113	Sewing, Needlework, and Piece Goods Stores (pt)		
	. Custom Drapes	314121	Curtain and Draperly Mills (pt)		
	. Custom Slipcovers	314129	Other Household Textile Product Mills (pt)		
5719	Miscellaneous Homefurnishings Stores			5719	442299
	. Blinds and Shades	442291	Window Treatment Stores (pt)		
	. Pottery and Crafts Made and Sold on Site		Included in Manufacturing sector based on article produced		
	. Except Blinds, Shades, and Pottery and Crafts Made and Sold on Site	442299	All Other Home Furnishings Stores (pt)		
5722	Household Appliance Stores	443111	Household Appliance Stores		
5731	Radio, Television, and Consumer Electronics Stores			5731	443112
	. Except Auto Radio Stores	443112	Radio, Television, and Other Electronics Stores (pt)		
	. Auto Radio Stores	44131	Automotive Parts and Accessories Stores (pt)		
5734	Computer and Computer Software Stores	44312	Computer and Software Stores (pt)		
5735	Record and Prerecorded Tape Stores	45122	Prerecorded Tape, Compact Disc, and Record Stores		
5736	Musical Instrument Stores	45114	Musical Instrument and Supplies Stores		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

58	Eating and drinking places				
5812	Eating and Drinking Places			5812	N/A
	. Full Service Restaurants	72211	Full-Service Restaurants		
	. Limited Service Restaurants	722211	Limited-Service Restaurants		
	. Cafeterias	722212	Cafeterias		
	. Snack and Nonalcoholic Beverage Bars	722213	Snack and Nonalcoholic Beverage Bars (pt)		
	. Food Service Contractors	72231	Food Service Contractors		
	. Caterers	72232	Caterers		
	. Dinner Theaters	71111	Theater Companies and Dinner Theaters (pt)		
5813	Drinking Places (Alcoholic Beverages)	72241	Drinking Places (Alcoholic Beverages)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
59	Miscellaneous retail				
5912	Drug Stores and Proprietary Stores	44611	Pharmacies and Drug Stores		
5921	Liquor Stores	44531	Beer, Wine, and Liquor Stores		
5932	Used Merchandise Stores			5932	45331
	. Pawnshops	522298	All Other Nondepository Credit Intermediation		
	. Except pawn shops	45331	Used Merchandise Stores		
5941	Sporting Goods Stores and Bicycle Shops	45111	Sporting Goods Stores		
5942	Book Stores	451211	Book Stores		
5943	Stationery Stores	45321	Office Supplies and Stationery Stores (pt)		
5944	Jewelry Stores	44831	Jewelry Stores		
5945	Hobby, Toy, and Game Shops	45112	Hobby, Toy, and Game Stores		
5946	Camera and Photographic Supply Stores	44313	Camera and Photographic Supplies Stores		
5947	Gift, Novelty, and Souvenir Shops	45322	Gift, Novelty, and Souvenir Stores		
5948	Luggage and Leather Goods Stores	44832	Luggage and Leather Goods Stores		
5949	Sewing, Needlework, and Piece Goods Stores	45113	Sewing, Needlework, and Piece Goods Stores (pt)		
5961	Catalog and Mail-Order Houses	45411	Electronic Shopping and Mail-Order Houses		
5962	Automatic Merchandising Machine Operator	45421	Vending Machine Operators		
5963	Direct Selling Establishments			5963	45439
	. Mobile Food Wagons	72233	Mobile Food Services		
	. All Other Direct Selling Establishments	45439	Other Direct Selling Establishments (pt)		
5983	Fuel Oil Dealers	454311	Heating Oil Dealers (pt)		
5984	Liquefied Petroleum Gas (Bottled Gas) Dealers	454312	Liquefied Petroleum Gas (Bottled Gas) Dealers (pt)		
5989	Fuel Dealers, NEC	454319	Other Fuel Dealers		
5992	Florists	45311	Florists		
5993	Tobacco Stores and Stands	453991	Tobacco Stores		
5994	News Dealers and Newsstands	451212	News Dealers and Newsstands		
5995	Optical Goods Stores			5995	44613
	. Optical Stores Grinding Prescription Lenses, except 1-Hour Labs	339115	Ophthalmic Goods Manufacturing (pt)		
	. Except Optical Laboratories Grinding Prescription Lenses	44613	Optical Goods Stores		
5999	Miscellaneous Retail Stores, NEC			5999	453998
	. Cosmetic Stores	44612	Cosmetics, Beauty Supplies, and Perfume Stores (pt)		
	. Hearing Aid and Artificial Limb Stores	446199	All Other Health and Personal Care Stores (pt)		
	. Pets and Pet Supply Stores	45391	Pet and Pet Supplies Stores		
	. Art Dealers	45392	Art Dealers		
	. Telephone and Typewriter Stores	443112	Radio, Television, and Other Electronics Stores (pt)		
	. Other Miscellaneous Retail Stores	453998	All Other Miscellaneous Store Retailers (except Tobacco Stores) (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

60	Depository institutions				
6011	Federal Reserve Banks	52111	Monetary Authorities - Central Bank		
6019	Central Reserve Depository Institutions, NEC	522298	All Other Nondepository Credit Intermediation (pt)		
6021	National Commercial Banks			6021	52211
	. Commercial Banks	52211	Commercial Banking (pt)		
	. Credit Card Issuing	52221	Credit Card Issuing (pt)		
6022	State Commercial Banks			6022	52211
	. Commercial Banks	52211	Commercial Banking (pt)		
	. Credit Card Issuing	52221	Credit Card Issuing (pt)		
	. Private and Industrial Banking	52219	Other Depository Credit Intermediation		
6029	Commercial Banks, NEC	52211	Commercial Banking (pt)		
6035	Savings Institutions, Federally Chartered	52212	Savings Institutions (pt)		
6036	Savings institutions, Not Federally Chartered	52212	Savings Institutions (pt)		
6061	Credit Unions, Federally Chartered	52213	Credit Unions (pt)		
6062	Credit Unions, Not Federally Chartered	52213	Credit Unions (pt)		
6081	Branches and Agencies of Foreign Banks			6081	52211
	. International Trade Financing	522293	International Trade Financing (pt)		
	. Branches of Foreign Banks	52211	Commercial Banking (pt)		
	. Agencies of Foreign Banks, Except International Trade Financing	522298	All Other Nondepository Credit Intermediation (pt)		
6082	Foreign Trade and International Banking Institutions			6082	52211
	. International Trade Financing	522293	International Trade Financing (pt)		
	. . Except International Trade Financing	522298	All Other Nondepository Credit Intermediation (pt)		
6091	Nondeposit Trust Facilities	523991	Trust, Fiduciary, and Custody Activities (pt)		
6099	Functions Related to Deposit Banking, NEC			6099	52211
	. Clearinghouses and Electronic Funds Transfer	52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities (pt)		
	. Foreign Currency Exchange	52313	Commodity Contracts Dealing (pt)		
	. Escrow and Fiduciary Agencies	523991	Trust, Fiduciary, and Custody Activities (pt)		
	. Other	52239	Other Activities Related to Credit Intermediation (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

61	Nondepository credit institutions				
6111	Federal and Federally-Sponsored Credit Agencies			6111	522298
	. Federal Land Banks	522292	Real Estate Credit (pt)		
	. Trade Banks	522293	International Trade Financing (pt)		
	. Secondary Market Financing	522294	Secondary Market Financing		
	. Other	522298	All Other Nondepository Credit Intermediation (pt)		
6141	Personal Credit Institutions			6141	522298
	. Credit Card Issuing	52221	Credit Card Issuing (pt)		
	. Installment Sales Financing	52222	Sales Financing (pt)		
	. Industrial Nondeposit Banks	522298	All Other Nondepository Credit Intermediation (pt)		
	. Other	522291	Consumer Lending		
6153	Short-Term Business Credit Institutions, Except Agricultural			6153	522298
	. Credit Card Issuing	52221	Credit Card Issuing (pt)		
	. Business Sales Finance	52222	Sales Financing (pt)		
	. Credit Card Service	52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities (pt)		
	. Other	52391	Miscellaneous Intermediation (pt)		
6159	Miscellaneous Business Credit Institutions			6159	522298
	. Finance Leasing Combined With Loan Making	522	Included in Credit Intermediation and Related Activities Subsector by Type of Credit		
	. Finance Leasing Combined with Sales Financing	52222	Sales Financing (pt)		
	. Farm Mortgage Companies	522292	Real Estate Credit (pt)		
	. Finance Leasing Without Loan Making	532	Included in Rental and Leasing Services Subsector by Type of Equipment and Method of Operation		
	. Trade Banks	522293	International Trade Financing (pt)		
	. Secondary Market Financing	522294	Secondary Market Financing (pt)		
	. All Other	522298	All Other Nondepository Credit Intermediation (pt)		
6162	Mortgage Bankers and Loan Correspondents			6162	522298
	. Mortgage Bankers and Originators	522292	Real Estate Credit		
	. Mortgage Servicing	52239	Other Activities Related to Credit Intermediation (pt)		
6163	Loan Brokers	52231	Mortgage and Nonmortgage Loan Brokers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

62	Security, commodity brokers, and services				
6211	Security Brokers, Dealers, and Flotation Companies			6211	523999
	. Security Dealers and Underwriters	52311	Investment Banking and Securities Dealing		
	. Security Brokers	52312	Securities Brokerage		
	. Oil and Gas Lease Brokers' Offices	52399	Miscellaneous Financial Investment Activities (pt)		
	. Dealers and Brokers, Except Securities Commodities, and Oil and Gas Lease Brokers	52391	Miscellaneous Intermediation (pt)		
6221	Commodity Contracts Brokers and Dealers			6221	523999
	. Commodity Dealers	52313	Commodity Contracts Dealing (pt)		
	. Commodity Brokers	52314	Commodity Contracts Brokerage		
6231	Security and Commodity Exchanges	52321	Securities and Commodity Exchanges		
6282	Investment Advice			6282	523999
	. Portfolio Managers	52392	Portfolio Management (pt)		
	. Other	52393	Investment Advice		
6289	Services Allied With the Exchange of Securities or Commodities, NEC			6289	523999
	. Securities Custodians	523991	Trust, Fiduciary, and Custody Activities (pt)		
	. Other	523999	Miscellaneous Financial Investment Activities (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

63	Insurance carriers				
6311	Life Insurance			6311	524298
	. Life Insurers, Direct	524113	Direct Life Insurance Carriers		
	. Reinsurance Carriers, Life	52413	Reinsurance Carriers (pt)		
6321	Accident and Health Insurance			6321	524298
	. Disability Insurers, Direct	524113	Direct Life Insurance Carriers (pt)		
	. Accident and Health Insurers, Direct	524114	Direct Health and Medical Insurance Carriers (pt)		
	. Self Insurers	52519	Other Insurance Funds (pt)		
	. Reinsurance Carriers, Accident and Health	52413	Reinsurance Carriers (pt)		
6324	Hospital and Medical Service Plans			6324	524298
	. Health and Medical Insurers, Direct	524114	Direct Health and Medical Insurance Carriers (pt)		
	. Self Insurers	52519	Other Insurance Funds (pt)		
	. Reinsurance Carriers, Health and Medical	52413	Reinsurance Carriers (pt)		
6331	Fire, Marine, and Casualty Insurance			6331	524298
	. Fire, Marine, and Casualty Insurers, Direct	524126	Direct Property and Casualty Insurance Carriers (pt)		
	. Contact Lens Insurance	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers (pt)		
	. Self Insurers	52519	Other Insurance Funds (pt)		
	. Reinsurance Carriers, Fire, Marine, and Casualty	52413	Reinsurance Carriers (pt)		
6351	Surety Insurance			6351	524298
	. Financial Responsibility Insurers, Direct	524126	Direct Property and Casualty Insurance Carriers (pt)		
	. Reinsurance Carriers, Financial Responsibility	52413	Reinsurance Carriers (pt)		
6361	Title Insurance			6361	524298
	. Title Insurers, Direct	524127	Direct Title Insurance Carriers		
	. Reinsurance Carriers, Title	52413	Reinsurance Carriers (pt)		
6371	Pension, Health, and Welfare Funds			6371	524298
	. Managers	52392	Portfolio Management (pt)		
	. Administrators	524292	Third Party Administration of Insurance and Pension Funds (pt)		
	. Pension Funds	52511	Pension Funds		
	. Health and Welfare Funds	52512	Health and Welfare Funds		
	. Profit Sharing Funds	52599	Other Financial Vehicles (pt)		
6399	Insurance Carriers, NEC	524128	Other Direct Insurance (except Life, Health, and Medical) Carriers		
		524298	All Other Insurance Related Activities		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
64	Insurance agents, brokers, and service				
6411	Insurance Agents, Brokers, and Service			6411	524298
	. Insurance Agents and Brokers	52421	Insurance Agencies and Brokerages		
	. Claim Adjusters	524291	Claims Adjusting		
	. Claim Processors	524292	Third Party Administration of Insurance and Pension Funds (pt)		
	. Other	524298	All Other Insurance Related Activities		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

65	Real estate				
6512	Operators of Nonresidential Buildings			6512	53139
	. Stadium and Arena Owners	71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)		
	. Except Stadium and Arena Owners	53112	Lessors of Nonresidential Buildings (except Miniwarehouses)		
6513	Operators of Apartment Buildings	53111	Lessors of Residential Buildings and Dwellings (pt)		
6514	Operators of Dwellings Other Than Apartment Buildings	53111	Lessors of Residential Buildings and Dwellings (pt)		
6515	Operators of Residential Mobile Home Sites	53119	Lessors of Other Real Estate Property(pt)		
6517	Lessors of Railroad Property	53119	Lessors of Other Real Estate Property (pt)		
6519	Lessors of Real Property, NEC	53119	Lessors of Other Real Estate Property (pt)		
6531	Real Estate Agents and Managers			6531	53139
	. Real Estate Agents and Brokers	53121	Offices of Real Estate Agents and Brokers		
	. Condominium Associations	81399	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations) (pt)		
	. Residential Property Managers	531311	Residential Property Managers		
	. Nonresidential Property Managers	531312	Nonresidential Property Managers		
	. Real Estate Appraisers	53132	Offices of Real Estate Appraisers		
	. Cemetery Management	81222	Cemeteries and Crematories (pt)		
	. Other	53139	Other Activities Related to Real Estate		
6541	Title Abstract Offices	541191	Title Abstract and Settlement Offices		
6552	Land Subdividers and Developers, Except Cemeteries	23311	Land Subdivision and Land Development		
6553	Cemetery Subdividers and Developers	81222	Cemeteries and Crematories (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

67	Holding and other investment offices				
6712	Offices of Bank Holding Companies	551111	Offices of Bank Holding Companies		
6719	Offices of Holding Companies, NEC	551112	Offices of Other Holding Companies		
6722	Management Investment Offices, Open-End	52591	Open-End Investment Funds		
6726	Unit Investment Trusts, Face-Amount Certificate Offices, and Closed-End Management Investment Offices	52599	Other Financial Vehicles		
6732	Education, Religious, and Charitable Trusts	813211	Grantmaking Foundations		
6733	Trusts, Except Educational, Religious, and Charitable			6733	523991
	. Managers	52392	Portfolio Management (pt)		
	. Administrators of Private Estates	523991	Trust, Fiduciary, and Custody Activities (pt)		
	. Vacation Funds for Employees	52519	Other Insurance Funds (pt)		
	. Personal Trusts, Estates, and Agency Accounts	52592	Trusts, Estates, and Agency Accounts		
6792	Oil Royalty Traders			6792	52391
	. Investing on Own Account	52391	Miscellaneous Intermediation (pt)		
	. Oil Royalty Companies	53311	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works) (pt)		
6794	Patent Owners and Lessors	53311	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works) (pt)		
6798	Real Estate Investment Trusts	52593	Real Estate Investment Trusts		
6799	Investors, NEC			6799	52391
	. Venture Capital Companies, Investment Clubs, and Operators on Own Account	52391	Miscellaneous Intermediation (pt)		
	. Commodity Contract Pool Operators	52392	Portfolio Management (pt)		
	. Commodity Contract Trading Companies	52313	Commodity Contracts Dealing (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

70	Hotels, rooming houses, camps, and other lodging places				
7011	Hotels and Motels			7011	72111
	. Hotels and Motels, except Casino Hotels	72111	Hotels (except Casino Hotels) and Motels (pt)		
	. Casino Hotels	72112	Casino Hotels		
	. Bed and Breakfast Inns	721191	Bed-and-Breakfast Inns		
	. Other	721199	All Other Traveler Accommodation		
7021	Rooming and Boarding Houses	72131	Rooming and Boarding Houses (pt)		
7032	Sporting and Recreational Camps	721214	Recreational and Vacation Camps (except Campgrounds)		
7033	Recreational Vehicle Parks and Campsites	721211	RV (Recreational Vehicle) Parks and Campgrounds		
7041	Organization Hotels and Lodging Houses, on Membership Basis			7041	72111
	. Organization Hotels	72111	Hotels (except Casino Hotels) and Motels (pt)		
	. Other	72131	Rooming and Boarding Houses (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

72	Personal services				
7211	Power Laundries, Family and Commercial	81232	Drycleaning and Laundry Services (except Coin-Operated) (pt)		
7212	Garment Pressing, and Agents for Laundries and Drycleaners	81232	Drycleaning and Laundry Services (except Coin-Operated) (pt)		
7213	Linen Supply	812331	Linen Supply (pt)		
7215	Coin-Operated Laundries and Drycleaning	81231	Coin-Operated Laundries and Drycleaners		
7216	Drycleaning Plants, Except Rug Cleaning	81232	Drycleaning and Laundry Services (except Coin-Operated) (pt)		
7217	Carpet and Upholstery Cleaning	56174	Carpet and Upholstery Cleaning Services		
7218	Industrial Launderers	812332	Industrial Launderers		
7219	Laundry and Garment Services, NEC			7219	81299
	. Diaper Service	812331	Linen Supply (pt)		
	. Clothing Alteration and Repair	81149	Other Personal and Household Goods Repair and Maintenance (pt)		
	. Except Diaper Service and Clothing Alteration and Repair	81232	Drycleaning and Laundry Services (except Coin-Operated)		
7221	Photographic Studios, Portrait	541921	Photography Studios, Portrait		
7231	Beauty Shops			7231	81299
	. Beauty Shops and Salons	812112	Beauty Salons		
	. Manicure and Pedicure Salons	812113	Nail Salons		
	. Beauty and Cosmetology Schools	611511	Cosmetology and Barber Schools (pt)		
7241	Barber Shops			7241	81299
	. Barber Shops	812111	Barber Shops		
	. Barber Colleges	611511	Cosmetology and Barber Schools (pt)		
7251	Shoe Repair Shops and Shoeshine Parlors			7251	81299
	. Shoe Repair Shops	81143	Footwear and Leather Goods Repair (pt)		
	. Shoeshine Parlors	81299	All Other Personal Services (pt)		
7261	Funeral Services and Crematories			7261	81299
	. Crematories	81222	Cemeteries and Crematories (pt)		
	. Funeral Homes and Funeral Services	81221	Funeral Homes		
7291	Tax Return Preparation Services	541213	Tax Preparation Services		
7299	Miscellaneous Personal Services, NEC			7299	81299
	. Babysitting Bureaus	56131	Employment Placement Agencies (pt)		
	. Diet and Weight Reducing Services	812191	Diet and Weight Reducing Centers		
	. Valet Parking Services	81293	Parking Lots and Garages (pt)		
	. Formal Wear and Costume Rental	53222	Formal Wear and Costume Rental (pt)		
	. Personal Care Services	812199	Other Personal Care Services		
	. All Other Miscellaneous Personal Services, NEC	81299	All Other Personal Services (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
73	Business services				
7311	Advertising Agencies	54181	Advertising Agencies		
7312	Outdoor Advertising Services	54185	Display Advertising (pt)		
7313	Radio, Television, and Publishers' Advertising Representatives	54184	Media Representatives		
7319	Advertising, NEC			7319	54189
	. Media Buying Services	54183	Media Buying Agencies		
	. Display Advertising, Except Outdoor	54185	Display Advertising (pt)		
	. Advertising Materials Distributor Services	54187	Advertising Material Distribution Services		
	. Other	54189	Other Services Related to Advertising (pt)		
7322	Adjustment and Collection Services	56144	Collection Agencies		
7323	Credit Reporting Services	56145	Credit Bureaus		
7331	Direct Mail Advertising Services			7331	54186
	. Mailing List Compilers	51114	Database and Directory Publishers (pt)		
	. Other	54186	Direct Mail Advertising		
7334	Photocopying and Duplicating Services			7334	323114
	. Instant Printing	323114	Quick Printing (pt)		
	. Photocopying and Duplicating Services, Except Instant Printing	561439	Other Business Service Centers (including Copy Shops) (pt)		
7335	Commercial Photography	541922	Commercial Photography (pt)		
7336	Commercial Art and Graphic Design	54143	Graphic Design Services (pt)		
7338	Secretarial and Court Reporting Services			7338	56199
	. Secretarial Services	56141	Document Preparation Services		
	. Court Reporting Services	561492	Court Reporting and Stenotype Services		
7342	Disinfecting and Pest Control Services			7342	56179
	. Disinfecting Services	56172	Janitorial Services (pt)		
	. Exterminating and Pest Control Services	56171	Exterminating and Pest Control Services (pt)		
7349	Building Cleaning and Maintenance Services, NEC			7349	56172
	. Lighting Maintenance Services	56179	Other Services to Buildings and Dwellings (pt)		
	. Except Lighting Maintenance Services	56172	Janitorial Services (pt)		
7352	Medical Equipment Rental and Leasing			7352	53249
	. Home Health Furniture and Equipment Rental and Leasing	532291	Home Health Equipment Rental		
	. Medical Machinery Rental and Leasing	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)		
7353	Heavy Construction Equipment Rental and Leasing			7353	532412
	. With Operator	23499	All Other Heavy Construction (pt)		
	. Without Operator	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)		
7359	Equipment Rental and Leasing, NEC			7359	532412
	. Consumer Electronics and Appliances Rental	53221	Consumer Electronics and Appliances Rental		
	. General Rental Centers	53231	General Rental Centers		
	. Residential Furniture, Party Supplies, and All Other Miscellaneous Consumer Goods Rental and Leasing	532299	All Other Consumer Goods Rental		
	. Oilfield and Well Drilling Machinery and Equipment Rental and Leasing	532412	Construction, Mining, and Forestry Machinery and Equipment Rental and Leasing (pt)		
	. Aircraft Rental and Leasing	532411	Commercial Air, Rail, and Water Transportation Equipment Rental and Leasing (pt)		
	. Portable Toilet Rental	562991	Septic Tank and Related Services (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS
	. Office Machinery and Equipment Rental and Leasing	53242	Office Machinery and Equipment Rental and Leasing (pt)		
	. Industrial Trucks Rental and Leasing	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)		
7361	Employment Agencies			7361	541612
	. Executive Placing Services	541612	Human Resources and Executive Search Consulting Services (pt)		
	. Except Executive Placing Services	56131	Employment Placement Agencies (pt)		
7363	Help Supply Services			7363	56132
	. Temporary Help Supply	56132	Temporary Help Services		
	. Employee Leasing Services	56133	Employee Leasing Services		
7371	Computer Programming Services	541511	Custom Computer Programming Services		
7372	Prepackaged Software			7372	51121
	. Software Publishing	51121	Software Publishers		
	. Reproduction of Software	334611	Software Reproducing		
7373	Computer Integrated Systems Design	541512	Computer Systems Design Services (pt)		
7374	Computer Processing and Data Preparation and Processing Services	51421	Data Processing Services		
7375	Information Retrieval Services	514191	On-Line Information Services		
7376	Computer Facilities Management Services	541513	Computer Facilities Management Services		
7377	Computer Rental and Leasing	53242	Office Machinery and Equipment Rental and Leasing (pt)		
7378	Computer Maintenance and Repair			7378	541519
	. Retailing Computers From a Storefront and Repairing	44312	Computer and Software Stores (pt)		
	. All Other Repair	811212	Computer and Office Machine Repair and Maintenance (pt)		
7379	Computer Related Services, NEC			7379	541519
	. Disk and Diskette Conversion and Recertification	51421	Data Processing Services (pt)		
	. Computer Systems Consultants	541512	Computer Systems Design Services (pt)		
	. Except Computer Systems Consultants and Disk and Diskette Conversion and Recertification	541519	Other Computer Related Services		
7381	Detective, Guard, and Armored Car Services			7381	N/A
	. Detective Services	561611	Investigation Services		
	. Guard Services	561612	Security Guards and Patrol Services		
	. Armored Car Services	561613	Armored Car Services		
7382	Security Systems Services	561621	Security Systems Services (except Locksmiths) (pt)		
7383	News Syndicates			7383	51411
	. Independent Correspondents	71151	Independent Artists, Writers, and Performers (pt)		
	. Except Independent Correspondents	51411	News Syndicates		
7384	Photofinishing Laboratories			7384	812922
	. Photofinishing Laboratories (Except 1-Hour)	812921	Photofinishing Laboratories (except One-Hour)		
	. One-Hour Photofinishing	812922	One-Hour Photofinishing		
7389	Business Services, NEC			7389	56199
	. Sound Recording Studios	51224	Sound Recording Studios		
	. Audio Taping Services	51229	Other Sound Recording Industries (pt)		
	. Stock Photo Agencies and Press Clipping Services	514199	All Other Information Services (pt)		
	. Process Services, Patent Agents, Notaries Public and Paralegal Services	541199	All Other Legal Services		
	. Bail Bonding	81299	All Other Personal Services (pt)		
	. Mapmaking Services	54137	Surveying and Mapping (except Geophysical) Services (pt)		
	. Interior Design	54141	Interior Design Services		

1987 SIC	1987 U.S. SIC Description	1997	1997 NAICS U.S. Description	Odd-Fit Conversion	
		NAICS		SIC Code	Forced NAICS
	. Industrial Design	54142	Industrial Design Services		
	. Drafting Service	54134	Drafting Services		
	. Fashion and Other Design Services	54149	Other Specialized Design Services		
	. Sign Painting and Lettering Shops, Showcard Painting, Mannequin Decorating Services, and Other Advertising Related Bu	54189	Other Services Related to Advertising (pt)		
	. Translation and Interpretation Services	54193	Translation and Interpretation Services		
	. Home and Building Inspection Services	54135	Building Inspection Services		
	. Appraisers, Except Insurance and Real Estate, and Miscellaneous Professional, Scientific, and Technical Services	54199	All Other Professional, Scientific, and Technical Services		
	. Microfilm Services	51421	Data Processing Services (pt)		
	. Agents and Brokers for Authors and Artists and Speaker Bureaus	71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)		
	. Yacht Brokers	42186	Transportation Equipment and Supplies (except Motor Vehicle) Wholesalers		
	. Telephone Answering Services	561421	Telephone Answering Services		
	. Aerosol Packaging	325998	All Other Miscellaneous Chemical Product and Preparation Manufacturing (pt)		
	. Telemarketing Bureaus and Telephone Soliciting Services	561422	Telemarketing Bureaus		
	. Private Mail Centers and Mail Box Rental	561431	Private Mail Centers		
	. Business Service Centers, Except Private Mail Centers and Mail Box Rental	561439	Other Business Service Centers (including Copy Shops)		
	. Embroidery of Advertising on Shirts and Rug Binding for the Trade	314999	All Other Miscellaneous Textile Product Mills (pt)		
	. Sponging Fabric for Tailors and Dressmakers	313311	Broadwoven Fabric Finishing Mills (pt)		
	. Distribution of Telephone Directories on a Fee or Contract Basis	54187	Advertising Material Distribution Services		
	. Post Office Contract Stations	49111	Postal Service (pt)		
	. Apparel Pressing for the Trade	81232	Drycleaning and Laundry Services (except Coin-Operated)		
	. Recovery and Repossession	561491	Repossession Services (pt)		
	. Packaging and Labeling Services	56191	Packaging and Labeling Services		
	. Swimming Pool Cleaning and Maintenance	56179	Other Services to Buildings and Dwellings (pt)		
	. Hotel and Restaurant Reservation Services and Time Share Condominium Exchange	561599	All Other Travel Arrangement and Reservation Services (pt)		
	. Convention and Trade Show Services	56192	Convention and Trade Show Organizers		
	. Convention and Visitors Bureaus and Tourist Information Service	561591	Convention and Visitors Bureaus		
	. Credit Card and Check Validation Services	52232	Financial Transactions Processing, Reserve, and Clearinghouse Activities (pt)		
	. Business Support Services, Except Telephone Answering, Telemarketing Bureaus, Private Mail Centers, and Repossession	561499	All Other Business Support Services		
	. All Other Support Services	56199	All Other Support Services		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

75	Automotive repair, services, and parking				
7513	Truck Rental and Leasing, Without Drivers	53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)		
7514	Passenger Car Rental	532111	Passenger Car Rental		
7515	Passenger Car Leasing	532112	Passenger Car Leasing		
7519	Utility Trailer and Recreational Vehicle Rental	53212	Truck, Utility Trailer, and RV (Recreational Vehicle) Rental and Leasing (pt)		
7521	Automobile Parking	81293	Parking Lots and Garages (pt)		
7532	Top, Body, and Upholstery Repair Shops and Paint Shops	811121	Automotive Body, Paint, and Interior Repair and Maintenance		
7533	Automotive Exhaust System Repair Shops	811112	Automotive Exhaust System Repair		
7534	Tire Retreading and Repair Shops			7534	811198
	. Retreading	326212	Tire Retreading		
	. Repair	811198	All Other Automotive Repair and Maintenance (pt)		
7536	Automotive Glass Replacement Shops	811122	Automotive Glass Replacement Shops (pt)		
7537	Automotive Transmission Repair Shops	811113	Automotive Transmission Repair		
7538	General Automotive Repair Shops	811111	General Automotive Repair		
7539	Automotive Repair Shops, NEC	811118	Other Automotive Mechanical and Electrical Repair and Maintenance		
7542	Carwashes	811192	Car Washes		
7549	Automotive Services, Except Repair and Carwashes			7549	811198
	. Automotive Window Tinting	811122	Automotive Glass Replacement Shops (pt)		
	. Lubricating Services, Automotive	811191	Automotive Oil Change and Lubrication Shops		
	. Towing	48841	Motor Vehicle Towing		
	. Except Automotive Window Tinting, Lubricating Services, and Towing	811198	All Other Automotive Repair and Maintenance (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

76	Miscellaneous repair services				
7622	Radio and Television Repair Shops			7622	81149
	. Retailing New Electronic Equipment from a Storefront and Repairing	443112	Radio, Television, and Other Electronics Stores (pt)		
	. Other Stereo, TV, VCR, and Radio Repair	811211	Consumer Electronics Repair and Maintenance (pt)		
	. Other Telecommunications Equipment Repair	811213	Communication Equipment Repair and Maintenance (pt)		
7623	Refrigeration and Air-Conditioning Services and Repair Shops			7623	811412
	. Retailing New Refrigerators from a Storefront and Repairing Refrigerators	443111	Household Appliance Stores (pt)		
	. Commercial Refrigerator Equipment Repair	81131	(except Automotive and Electronic) Repair and Maintenance (pt)		
	. Except Commercial and Retailing New Refrigerators from a Storefront and Repairing Refrigerators	811412	Appliance Repair and Maintenance (pt)		
7629	Electrical and Electronic Repair Shops, NEC			7629	811219
	. Retailing New Electrical and Electronic Appliances from a Storefront and Repairing	443111	Household Appliance Stores (pt)		
	. Business and Office Machine Repair, Electrical	811212	Computer and Office Machine Repair and Maintenance (pt)		
	. Telephone Set Repair	811213	Communication Equipment Repair and Maintenance (pt)		
	. Electrical Measuring Instrument Repair and Calibration, Medical Equipment Repair, Electrical	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)		
	. Appliance Repair, Electrical; Washing Machine Repair; Electric Razor Repair (except Retailing New Appliances from a	811412	Appliance Repair and Maintenance (pt)		
	. Other Consumer Electronic Equipment Repair Except Computer, Radio, Television, Stereo, and VCR	811211	Consumer Electronics Repair and Maintenance (pt)		
7631	Watch, Clock, and Jewelry Repair	81149	Other Personal and Household Goods Repair and Maintenance (pt)		
7641	Reupholstery and Furniture Repair			7641	81142
	. Antique Furniture Restoration	71151	Independent Artists, Writers, and Performers (pt)		
	. Except Antique Furniture Restoration	81142	Reupholstery and Furniture Repair		
7692	Welding Repair	81131	(except Automotive and Electronic) Repair and Maintenance (pt)		
7694	Armature Rewinding Shops			7649	81149
	. Repair	81131	(except Automotive and Electronic) Repair and Maintenance (pt)		
	. Remanufacturing	335312	Motor and Generator Manufacturing (pt)		
7699	Repair Shops and Related Services, NEC			7699	81149
	. Boiler Cleaning	23511	Plumbing, Heating, and Air-Conditioning Contractors (pt)		
	. Custom Picture Framing	442299	All Other Home Furnishings Stores (pt)		
	. Locksmith Shops	561622	Locksmiths		
	. Cesspool and Septic Tank Cleaning	562991	Septic Tank and Related Services (pt)		
	. Furnace Ducts, Chimney, and Gutter Cleaning Services	56179	Other Services to Buildings and Dwellings (pt)		
	. Sewer Cleaning and Rodding	562998	All Other Miscellaneous Waste Management Services (pt)		
	. Ship Scaling	48839	Other Support Activities for Water Transportation (pt)		
	. Other Non-Automotive Transportation Equipment and Industrial Machinery and Equipment	81131	(except Automotive and Electronic) Repair and Maintenance (pt)		
	. Retailing New Bicycles from a Storefront and Repairing Bicycles	45111	Sporting Goods Stores (pt)		
	. Farriers	11521	Support Activities for Animal Production (pt)		
	. Camera Repair	811211	Consumer Electronics Repair and Maintenance (pt)		
	. Typewriter Repair	811212	Computer and Office Machine Repair and Maintenance (pt)		
	. Dental Instrument Repair, Laboratory Instrument Repair, Medical Equipment and Other Electronic and Precision Equipm	811219	Other Electronic and Precision Equipment Repair and Maintenance (pt)		
	. Lawnmower Repair Shops, Sharpening and Repairing Knives, Saws and Tools	811411	Home and Garden Equipment Repair and Maintenance		
	. Taxidermists, and Antique Repair and Maintenance, Except Antique Car Restoration	71151	Independent Artists, Writers, and Performers		
	. Gas Appliance Repair Service, Sewing Machine Repair, Stove Repair Shops, and Other Non-Electrical Appliances	811412	Appliance Repair and Maintenance (pt)		
	. Leather Goods Repair Shops, Luggage Repair Shops, Pocketbook Repair Shops	81143	Footwear and Leather Goods Repair (pt)		

1987 SIC	1987 U.S. SIC Description . Except Industrial, Electronic, Home and Garden, Appliance, Locksmith, and Leather Goods	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
		81149	Other Personal and Household Goods Repair and Maintenance (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

78	Motion pictures				
7812	Motion Picture and Video Tape Production	51211	Motion Picture and Video Production		
7819	Services Allied to Motion Picture Production			7819	512199
	. Teleproduction and Post-Production Services	512191	Teleproduction and Other Postproduction Services		
	. Casting Bureaus	56131	Employment Placement Agencies (pt)		
	. Wardrobe Rental (Motion Pictures)	53222	Formal Wear and Costume Rental (pt)		
	. Rental of Motion Picture Equipment	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)		
	. Talent Payment Services	541214	Payroll Services (pt)		
	. Film Directors and Related Motion Picture Production Services, Independent	71151	Independent Artists, Writers, and Performers (pt)		
	. Reproduction of Video	334612	Prerecorded Compact Disc (except Software), Tape, and Record Reproducing (pt)		
	. All Other Services	512199	Other Motion Picture and Video Industries (pt)		
7822	Motion Picture and Video Tape Distribution			7822	512199
	. Prerecorded Video Tapes (Wholesaling of)	42199	Other Miscellaneous Durable Goods Wholesalers (pt)		
	. All Other	51212	Motion Picture and Video Distribution (pt)		
7829	Services Allied to Motion Picture Distribution			7829	512199
	. Booking Agencies	512199	Other Motion Picture and Video Industries (pt)		
	. Film Archives	51412	Libraries and Archives (pt)		
	. Commercial Distribution Film Libraries	51212	Motion Picture and Video Distribution (pt)		
7832	Motion Picture Theaters, Except Drive-In	512131	Motion Picture Theaters (except Drive-Ins)		
7833	Drive-In Motion Picture Theaters	512132	Drive-In Motion Picture Theaters		
7841	Video Tape Rental	53223	Video Tape and Disc Rental		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

79	Amusement and recreational services				
7911	Dance Studios, Schools, and Halls			7911	71399
	. Dance Studios and Halls	71399	All Other Amusement and Recreation Industries (pt)		
	. Dance Schools	61161	Fine Arts Schools (pt)		
7922	Theatrical Producers (Except Motion Picture) and Miscellaneous Theatrical Services			7922	71399
	. Casting Agencies	56131	Employment Placement Agencies (pt)		
	. Theater and Opera Companies	71111	Theater Companies and Dinner Theaters (pt)		
	. Theatrical Agents	71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)		
	. Theatrical Ticket Agencies	561599	All Other Travel Arrangement and Reservation Services (pt)		
	. Costume Design, Theatrical	71151	Independent Artists, Writers, and Performers (pt)		
	. Ballet and Dance Companies	71112	Dance Companies		
	. Theater Operators	71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)		
	. Theatrical Promoters	71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)		
	. Producers of Radio Programs	51229	Other Sound Recording Industries (pt)		
	. Theatrical Equipment Rental	53249	Other Commercial and Industrial Machinery and Equipment Rental and Leasing (pt)		
7929	Bands, Orchestras, Actors, and Other Entertainers and Entertainment Groups			7929	71399
	. Musical Groups and Artists, Orchestras	71113	Musical Groups and Artists		
	. Actors and Actresses	71151	Independent Artists, Writers, and Performers (pt)		
	. Except Musical Groups and Artists, Actors and Actresses	71119	Other Performing Arts Companies (pt)		
7933	Bowling Centers	71395	Bowling Centers		
7941	Professional Sports Clubs and Promoters			7941	71399
	. Professional Sports Clubs	711211	Sports Teams and Clubs		
	. Sports Agents	71141	Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures (pt)		
	. Sports Promoters	71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)		
	. Stadium Operators	71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)		
7948	Racing, Including Track Operations			7948	71399
	. Racetrack Operators	711212	Racetracks		
	. Racing, except Track Operators	711219	Other Spectator Sports (pt)		
7991	Physical Fitness Facilities	71394	Fitness and Recreational Sports Centers (pt)		
7992	Public Golf Courses	71391	Golf Courses and Country Clubs (pt)		
7993	Coin-Operated Amusement Devices			7993	71399
	. Amusement Arcades	71312	Amusement Arcades		
	. Gambling (Slot Machine) Operators	71329	Other Gambling Industries (pt)		
	. Except Amusement Arcades and Slot Machine Operators	71399	All Other Amusement and Recreation Industries (pt)		
7996	Amusement Parks	71311	Amusement and Theme Parks		
7997	Membership Sports and Recreation Clubs			7997	71399
	. Golf Clubs	71391	Golf Courses and Country Clubs (pt)		
	. Recreation Clubs with Facilities	71394	Fitness and Recreational Sports Centers (pt)		
	. Recreation Clubs Without Facilities	71399	All Other Amusement and Recreation Industries (pt)		
7999	Amusement and Recreation Services, NEC			7999	71399
	. Ticket Agencies	561599	All Other Travel Arrangement and Reservation Services (pt)		
	. Aerial Tramways, Scenic and Amusement	48799	Scenic and Sightseeing Transportation, Other (pt)		

1987 SIC	1987 U.S. SIC Description	1997	1997 NAICS U.S. Description	Odd-Fit Conversion	
		NAICS		SIC Code	Forced NAICS
	. Circus Companies and Traveling Carnival Shows	71119	Other Performing Arts Companies (pt)		
	. Professional Athletes	711219	Other Spectator Sports (pt)		
	. Skiing Facilities	71392	Skiing Facilities		
	. Nonmembership Recreation Facilities	71394	Fitness and Recreational Sports Centers (pt)		
	. Casinos, except Casino Hotels	71321	Casinos (except Casino Hotels)		
	. Lottery, Bingo, Bookie and Other Gaming Operations	71329	Other Gambling Industries (pt)		
	. Caverns and Miscellaneous Commercial Parks	71219	Nature Parks and Other Similar Institutions (pt)		
	. Sports Instruction	61162	Sports and Recreation Instruction		
	. Nonathletic Recreational Instruction	611699	All Other Miscellaneous Schools and Instruction (pt)		
	. State Fairs, Agriculture Fairs, and County Fairs with Facilities	71131	Promoters of Performing Arts, Sports, and Similar Events with Facilities (pt)		
	. State Fairs, Agriculture Fairs, and County Fairs without Facilities	71132	Promoters of Performing Arts, Sports, and Similar Events without Facilities (pt)		
	. Sports Equipment Rental	532292	Recreational Goods Rental		
	. Scenic Transport Operations, Land	48711	Scenic and Sightseeing Transportation, Land (pt)		
	. Charter Fishing	48721	Scenic and Sightseeing Transportation, Water (pt)		
	. Amusement and Recreation Services, NEC (except circuses, professional athletes, caverns and other commercial parks, s	71399	All Other Amusement and Recreation Industries (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

80	Health services				
8011	Offices and Clinics of Doctors of Medicine			8011	621999
	. Surgical and Emergency Centers	621493	Freestanding Ambulatory Surgical and Emergency Centers		
	. HMO Medical Centers	621491	HMO Medical Centers		
	. Offices of Physicians, Mental Health Specialists	621112	Offices of Physicians, Mental Health Specialists (pt)		
	. Offices of Physicians Except Mental Health	621111	Offices of Physicians (except Mental Health Specialists) (pt)		
8021	Offices and Clinics of Dentists	62121	Offices of Dentists		
8031	Offices and Clinics of Doctors of Osteopathy			8031	621999
	. Offices of Doctors of Osteopathy, Except Mental Health	621111	Offices of Physicians (except Mental Health Specialists) (pt)		
	. Offices of Doctors of Osteopathy, Mental Health Specialists	621112	Offices of Physicians, Mental Health Specialists (pt)		
8041	Offices and Clinics of Chiropractors	62131	Offices of Chiropractors		
8042	Offices and Clinics of Optometrists	62132	Offices of Optometrists		
8043	Offices and Clinics of Podiatrists	621391	Offices of Podiatrists		
8049	Offices and Clinics of Health Practitioners, NEC			8049	621399
	. Mental Health Practitioners, Except Physicians	62133	Offices of Mental Health Practitioners (except Physicians)		
	. Offices of Physical, Occupational, Recreational, and Speech Therapists and Audiologists	62134	Offices of Physical, Occupational and Speech Therapists, and Audiologists		
	. Other Offices of Health Practitioners	621399	Offices of All Other Miscellaneous Health Practitioners		
8051	Skilled Nursing Care Facilities			8051	62311
	. Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)		
	. All Other Skilled Nursing Care Facilities	62311	Nursing Care Facilities (pt)		
8052	Intermediate Care Facilities			8052	62311
	. Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)		
	. Mental Retardation Facilities	62321	Residential Mental Retardation Facilities		
	. Other Intermediate Care Facilities	62311	Nursing Care Facilities (pt)		
8059	Nursing and Personal Care Facilities, NEC			8059	62311
	. Continuing Care Retirement Communities	623311	Continuing Care Retirement Communities (pt)		
	. Other Nursing and Personal Care Facilities	62311	Nursing Care Facilities (pt)		
8062	General Medical and Surgical Hospitals	62211	General Medical and Surgical Hospitals (pt)		
8063	Psychiatric Hospitals	62221	Psychiatric and Substance Abuse Hospitals (pt)		
8069	Specialty Hospitals, Except Psychiatric			8069	62231
	. Children's Hospitals	62211	General Medical and Surgical Hospitals (pt)		
	. Substance Abuse Hospitals	62221	Psychiatric and Substance Abuse Hospitals (pt)		
	. Other Specialty Hospitals	62231	Specialty (except Psychiatric and Substance Abuse) Hospitals		
8071	Medical Laboratories			8071	621511
	. Diagnostic Imaging Centers	621512	Diagnostic Imaging Centers		
	. Medical Laboratories, Except Diagnostic Imaging Centers	621511	Medical Laboratories		
8072	Dental Laboratories	339116	Dental Laboratories		
8082	Home Health Care Services	62161	Home Health Care Services		
8092	Kidney Dialysis Centers	621492	Kidney Dialysis Centers		
8093	Specialty Outpatient Facilities, NEC			8093	621498
	. Family Planning Centers	62141	Family Planning Centers (pt)		
	. Outpatient Mental Health Facilities	62142	Outpatient Mental Health and Substance Abuse Centers		

1987 SIC	1987 U.S. SIC Description	1997		Odd-Fit Conversion	
		NAICS	1997 NAICS U.S. Description	SIC Code	Forced NAICS
	. Other Specialty Outpatient Facilities	621498	All Other Outpatient Care Centers		
8099	Health and Allied Services, NEC			8099	621999
	. Blood and Organ Banks	621991	Blood and Organ Banks		
	. Medical artists	54143	Graphic Design Services (pt)		
	. Medical Photography	541922	Commercial Photography (pt)		
	. Childbirth Preparation Classes	62141	Family Planning Centers (pt)		
	. Other Health and Allied Services	621999	All Other Miscellaneous Ambulatory Health Care Services		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

81	Legal services				
8111	Legal Services	54111	Offices of Lawyers		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

82	Educational services				
8211	Elementary and Secondary Schools	61111	Elementary and Secondary Schools		
8221	Colleges, Universities, and Professional Schools	61131	Colleges, Universities, and Professional Schools		
8222	Junior Colleges and Technical Institutes	61121	Junior Colleges		
8231	Libraries	51412	Libraries and Archives		
8243	Data Processing Schools			8243	611699
	. Computer Repair Training	611519	Other Technical and Trade Schools (pt)		
	. Except Computer Repair Training	61142	Computer Training		
8244	Business and Secretarial Schools	61141	Business and Secretarial Schools		
8249	Vocational Schools, NEC			8249	611699
	. Vocational Apprenticeship Training	611513	Apprenticeship Training		
	. Aviation Schools	611512	Flight Training (pt)		
	. Other Technical and Trade Schools	611519	Other Technical and Trade Schools (pt)		
8299	Schools and Educational Services, NEC			8299	611699
	. Flying Instruction	611512	Flight Training (pt)		
	. Automobile Driving Instruction	611692	Automobile Driving Schools		
	. Curriculum Development, Educational	61171	Educational Support Services (pt)		
	. Exam Preparation and Tutoring	611691	Exam Preparation and Tutoring		
	. Art Drama and Music Schools	61161	Fine Arts Schools (pt)		
	. Language Schools	61163	Language Schools		
	. Professional and Management Development Training	61143	Professional and Management Development Training		
	. Cooking and Modeling Schools	611519	Other Technical and Trade Schools (pt)		
	. All Other Schools and Educational Services, NEC	611699	All Other Miscellaneous Schools and Instruction		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

83	Social services				
8322	Individual and Family Social Services			8322	62419
	. Child and Youth Services	62411	Child and Youth Services		
	. Community Food Services	62421	Community Food Services		
	. Community Housing Services, Except Temporary Shelters	624229	Other Community Housing Services		
	. Emergency and Other Relief Services	62423	Emergency and Other Relief Services		
	. Services for the Elderly and Persons with Disabilities	62412	Services for the Elderly and Persons with Disabilities		
	. Temporary Shelter	624221	Temporary Shelters		
	. Parole Offices and Probation Offices	92215	Parole Offices and Probation Offices		
	. Other Individual and Family Services	62419	Other Individual and Family Services		
8331	Job Training and Vocational Rehabilitation Services	62431	Vocational Rehabilitation Services		
8351	Child Day Care Services	62441	Child Day Care Services (pt)		
8361	Residential Care			8361	62399
	. Homes for the Elderly	623312	Homes for the Elderly		
	. Mental Health and Substance Abuse Facilities	62322	Residential Mental Health and Substance Abuse Facilities		
	. Other Residential Care	62399	Other Residential Care Facilities		
8399	Social Services, NEC			8399	813319
	. Voluntary Health Organizations	813212	Voluntary Health Organizations		
	. Grantmaking and Giving	813219	Other Grantmaking and Giving Services		
	. Human Rights Organizations	813311	Human Rights Organizations		
	. Environment, Conservation, and Wildlife Organizations	813312	Environment, Conservation and Wildlife Organizations (pt)		
	. All Other Social Advocacy Organizations	813319	Other Social Advocacy Organizations		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

84	Museums, art galleries, botanical & zoological gardens				
8412	Museums and Art Galleries			8412	71211
	. Museums	71211	Museums		
	. Historical and Heritage Sites	71212	Historical Sites		
8422	Arboreta and Botanical or Zoological Gardens			8422	71213
	. Botanical and Zoological Gardens	71213	Zoos and Botanical Gardens		
	. Nature Parks and Reserves	71219	Nature Parks and Other Similar Institutions (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

86	Membership organizations				
8611	Business Associations	81391	Business Associations (pt)		
8621	Professional Membership Organizations	81392	Professional Organizations		
8631	Labor Unions and Similar Labor Organizations	81393	Labor Unions and Similar Labor Organizations		
8641	Civic, Social, and Fraternal Associations			8641	81399
	. Civic and Social Associations	81341	Civic and Social Organizations (pt)		
	. Homeowner and Condominium Associations	81399	Other Similar Organizations(pt)		
	. American Indian and Alaska Native Tribal Governments	92115	American Indian and Alaska Native Tribal Governments		
8651	Political Organizations	81394	Political Organizations		
8661	Religious Organizations	81311	Religious Organizations		
8699	Membership Organizations, NEC			8699	81399
	. Except Humane Societies, Farm Business Organizations, Athletic Associations, and Travel Motor Clubs	81341	Civic and Social Organizations (pt)		
	. Farm Business Organizations	81391	Business Associations (pt)		
	. Humane Societies	813312	Environment, Conservation and Wildlife Organizations (pt)		
	. Travel Motor Clubs	561599	All Other Travel Arrangement and Reservation Services (pt)		
	. Athletic Associations	81399	Other Similar Organizations (except Business, Professional, Labor, and Political Organizations) (pt)		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

87	Engineering and management services				
8711	Engineering Services	54133	Engineering Services (pt)		
8712	Architectural Services	54131	Architectural Services		
8713	Surveying Services			8713	N/A
	. Geophysical Surveying Services	54136	Geophysical Surveying and Mapping Services (pt)		
	. Except Geophysical Surveying	54137	Surveying and Mapping (except Geophysical) Services (pt)		
8721	Accounting, Auditing, and Bookkeeping Services			8721	54129
	. Auditing Accountants	541211	Offices of Certified Public Accountants		
	. Payroll Services	541214	Payroll Services (pt)		
	. Other Accounting Services	541219	Other Accounting Services		
8731	Commercial Physical and Biological Research	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
8732	Commercial Economic, Sociological, and Educational Research			8732	54172
	. Social Sciences and Humanities	54172	Research and Development in the Social Sciences and Humanities (pt)		
	. Market Research and Opinion Research	54191	Marketing Research and Public Opinion Polling		
8733	Noncommercial Research Organizations			8733	54171
	. Physical, Engineering, and Life Services	54171	Research and Development in the Physical, Engineering, and Life Sciences (pt)		
	. Social Sciences and Humanities	54172	Research and Development in the Social Sciences and Humanities (pt)		
8734	Testing Laboratories			8734	54138
	. Veterinary Testing Labs	54194	Veterinary Services (pt)		
	. Except Veterinary Testing Labs	54138	Testing Laboratories		
8741	Management Services			8741	56111
	. Except Construction Management Services	56111	Office Administrative Services		
	. Construction Management Services	23	Included in Construction Sector By Type of Construction		
8742	Management Consulting Services			8742	541611
	. Administrative and General Management Consulting	541611	Administrative Management and General Management Consulting Services		
	. Human Resources and Personnel Management Consulting	541612	Human Resources and Executive Search Consulting Services (pt)		
	. Marketing Consulting	541613	Marketing Consulting Services		
	. Manufacturing Management, Physical Distribution, and Site Location Consulting	541614	Process, Physical Distribution, and Logistics Consulting Services (pt)		
8743	Public Relations Services	54182	Public Relations Agencies		
8744	Facilities Support Management Services	56121	Facilities Support Services		
8748	Business Consulting Services, NEC			8748	541618
	. Educational Test Development and Evaluation Services, Educational Testing, and Educational Consulting	61171	Educational Support Services (pt)		
	. Safety Consulting and Security Consulting	54169	Other Scientific and Technical Consulting Services (pt)		
	. Agriculture Consulting and Economic Consulting	54169	Other Scientific and Technical Consulting Services (pt)		
	. Urban Planners and Industrial Development Organizations	54132	Landscape Architectural Services (pt)		
	. Traffic Engineering Consulting	54133	Engineering Services (pt)		
	. All Other Business Consulting Services	541618	Other Management Consulting Services		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

88	Private households				
8811	Private Households	81411	Private Households		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

89	Miscellaneous services				
8999	Services, NEC			8999	N/A
	. Authors, Artists, and Related Technical Services, Independent	71151	Independent Artists, Writers, and Performers (pt)		
	. Record Production	51221	Record Production		
	. Scientific and Related Consulting Services	54169	Other Scientific and Technical Consulting Services (pt)		
	. Music Publishing	51223	Music Publishers (pt)		
	. Actuarial Consulting	541612	Human Resources and Executive Search Consulting Services (pt)		
	. All Other Information Providers	514199	All Other Information Services (pt)		
	. Environmental Consultants	54162	Environmental Consulting Services		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

91	Executive, legislative, and general government				
9111	Executive Offices	92111	Executive Offices		
9121	Legislative Bodies	92112	Legislative Bodies		
9131	Executive and Legislative Offices, Combined	92114	Executive and Legislative Offices, Combined		
9199	General Government, NEC	92119	Other General Government Support		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

92	Justice, public order, and safety				
9211	Courts	92211	Courts		
9221	Police Protection	92212	Police Protection		
9222	Legal Counsel and Prosecution	92213	Legal Counsel and Prosecution		
9223	Correctional Institutions	92214	Correctional Institutions		
9224	Fire Protection	92216	Fire Protection		
9229	Public Order and Safety, NEC	92219	Other Justice, Public Order, and Safety		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

93	Finance, taxation, and monetary policy				
9311	Public Finance, Taxation, and Monetary Policy	92113	Public Finance Activities		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

94	Administration of human resources				
9411	Administration of Educational Programs	92311	Administration of Education Programs		
9431	Administration of Public Health Programs	92312	Administration of Public Health Programs		
9441	Administration of Social, Human Resource and Income Maintenance Programs	92313	Administration of Human Resource Programs (except Education, Public Health, and Veterans' Affairs Programs)		
9451	Administration of Veterans' Affairs, Except Health Insurance	92314	Administration of Veterans' Affairs		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

95	Environmental quality and housing				
9511	Air and Water Resource and Solid Waste Management	92411	Administration of Air and Water Resource and Solid Waste Management Programs		
9512	Land, Mineral, Wildlife, and Forest Conservation	92412	Administration of Conservation Programs		
9531	Administration of Housing Programs	92511	Administration of Housing Programs		
9532	Administration of Urban Planning and Community and Rural Development	92512	Administration of Urban Planning and Community and Rural Development		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

96	Administration of economic programs				
9611	Administration of General Economic Programs	92611	Administration of General Economic Programs		
9621	Regulation and Administration of Transportation Programs			9621	N/A
	. Air Traffic Control	488111	Air Traffic Control (pt)		
	. Except Air Traffic Control	92612	Regulation and Administration of Transportation Programs		
9631	Regulation and Administration of Communications, Electric, Gas, and Other Utilities	92613	Regulation and Administration of Communications, Electric, Gas, and Other Utilities		
9641	Regulation of Agricultural Marketing and Commodities	92614	Regulation of Agricultural Marketing and Commodities		
9651	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors	92615	Regulation, Licensing, and Inspection of Miscellaneous Commercial Sectors		
9661	Space Research and Technology	92711	Space Research and Technology		

1987 SIC	1987 U.S. SIC Description	1997 NAICS	1997 NAICS U.S. Description	Odd-Fit Conversion	
				SIC Code	Forced NAICS

97	National security and international affairs				
9711	National Security	92811	National Security		
9721	International Affairs	92812	International Affairs		