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# North American Industry Classification System (NAICS) Canada

2017 Version 1.0



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# North American Industry Classification System (NAICS) Canada

2017 Version 1.0

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In Canada, NAICS was revised under the guidance of Alice Born, Director of Standards Division. NAICS Canada could not have been revised without input from the subject matter divisions of Statistics Canada, federal and provincial government departments and agencies, business and trade associations, and economic analysts, the contribution of all of whom is gratefully acknowledged.

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## Preface

The North American Industry Classification System (NAICS) represents a continuing cooperative effort among Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI), and the Economic Classification Policy Committee (ECPC) of the United States, acting on behalf of the Office of Management and Budget, to create and maintain a common industry classification system. With its inception in 1997, NAICS replaced the existing classification of each country, the Standard Industrial Classification (1980) of Canada, the Mexican Classification of Activities and Products (1994), and the Standard Industrial Classification (1987) of the United States. Since 1997, the countries have collaborated in producing 5-year revisions to NAICS in order to keep the classification system current with changes in economic activities. The NAICS changes for 2017 represent a minor revision and all occur within sector boundaries.

The North American Industry Classification System is unique among industry classifications in that it is constructed within a single conceptual framework. Economic units that have similar production processes are classified in the same industry, and the lines drawn between industries demarcate, to the extent practicable, differences in production processes. This supply-based, or production-oriented, economic concept was adopted for NAICS because an industry classification system is a framework for collecting and publishing information on both inputs and outputs, for statistical uses that require that inputs and outputs be used together and be classified consistently. Examples of such uses include measuring productivity, unit labour costs, and capital intensity of production, estimating employment-output relationships, constructing input-output tables, and other uses that imply the analysis of production relationships in the economy. The classification concept for NAICS leads to production of data that facilitate such analyses.

In the design of NAICS, attention was given to developing a production-oriented classification for (a) new and emerging industries, (b) service industries in general, and (c) industries engaged in the production of advanced technologies. These special emphases are embodied in the particular features of NAICS, discussed below. These same areas of special emphasis account for many of the differences between the structure of NAICS and the structures of industry classification systems in use elsewhere. NAICS provides enhanced industry comparability among the three North American Free Trade Agreement (NAFTA) trading partners, while also increasing compatibility with the two-digit level of the International Standard Industrial Classification (ISIC Rev.4) of the United Nations.

NAICS divides the economy into twenty sectors. Industries within these sectors are grouped according to the production criterion. Though the goods/services distinction is not explicitly reflected in the structure of NAICS, four sectors are largely goods-producing and sixteen are entirely services-producing industries.

A key feature of NAICS is the information and cultural sector that groups industries that primarily create and disseminate a product subject to copyright. This sector brings together those activities that transform information into a commodity that is produced and distributed, and activities that provide the means for distributing those products, other than through traditional wholesale-retail distribution channels. Industries included in this sector are telecommunications; broadcasting; newspaper, book, and periodical publishing; software publishing; motion picture and sound recording industries; libraries; internet publishing and broadcasting; and other information services.

Another feature of NAICS is a sector for professional, scientific and technical services. It comprises establishments engaged in activities where human capital is the major input. The industries within this sector are each defined by the expertise and training of the service provider. The sector includes such industries as offices of lawyers, engineering services, architectural services, advertising agencies, and interior design services.

A sector for arts, entertainment and recreation groups facilities or services that meet the cultural, entertainment and recreational interests of patrons.

The health care and social assistance sector recognizes the merging of the boundaries of these two types of services. The industries in this sector are arranged in an order that reflects the range and extent of health care and social assistance provided. Some important industries are family planning centres, outpatient mental health and substance abuse centres, and community care facilities for the elderly.

In the manufacturing sector, the computer and electronic product manufacturing subsector brings together industries producing electronic products and their components. The manufacturers of computers, communications equipment, and semiconductors, for example, are grouped into the same subsector because of the inherent technological similarities of their production processes, and the likelihood that these technologies will continue to converge in the future. The reproduction of packaged software is placed in this sector, rather than in the services sector, because the reproduction of packaged software is a manufacturing process, and the product moves through the wholesale and retail distribution systems like any other manufactured product. NAICS acknowledges the importance of these electronic industries, their rapid growth over the past several years and the likelihood that these industries will, in the future, become even more important in the economies of the three NAICS partner countries.

The NAICS structure reflects the levels at which data comparability was agreed upon by the three statistical agencies. The boundaries of all the sectors of NAICS have been delineated. In most sectors, NAICS provides for comparability at the industry (five-digit) level. However, for real estate, and finance and insurance, three-country comparability will occur either at the industry group (four-digit) or subsector (three-digit) levels. For these sectors, differences in the economies of the three countries prevent full comparability at the NAICS industry level. For utilities, retail trade, wholesale trade, and public administration, the three countries' statistical agencies have agreed, at this time, only on the boundaries of the sector (two-digit level). Below the agreed upon level of comparability, each country may add additional detailed industries, as necessary to meet national needs, provided that this additional detail aggregates to the NAICS level.

## Foreword

Statistics Canada, the Instituto Nacional de Estadística y Geografía (INEGI) of Mexico and the United States Office of Management and Budget, through its Economic Classification Policy Committee, have jointly updated the system of classification of economic activities that makes the industrial statistics produced in the three countries comparable. The North American Industry Classification System (NAICS) revision for 2017 is scheduled to go into effect for reference year 2017 in the United States and in Canada and 2018 in Mexico. NAICS was originally developed to provide a consistent framework for the collection, analysis, and dissemination of industrial statistics used by government policy analysts, by academics and researchers, by the business community, and by the public. Revisions for 2017 were made to account for our changing economies.

NAICS is the first industry classification system that was developed in accordance with a single principle of aggregation, the principle that producing units that use similar production processes should be grouped together. NAICS also reflects, in a much more explicit way, the significant changes in technology and in the growth and diversification of services in recent decades. Though NAICS differs from other international industry classification systems, the three countries continue to strive to create industries that do not cross two-digit boundaries of the United Nations' International Standard Industrial Classification of All Economic Activities (ISIC).

The actual classification reveals only the tip of the work carried out by staff from INEGI, Statistics Canada, and U.S. statistical agencies. It is through their regular efforts, analysis, and co-operation that NAICS has emerged as a harmonized international classification of economic activities in North America.

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## Introduction

### Purpose of NAICS

The North American Industry Classification System (NAICS) is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. Created against the background of the North American Free Trade Agreement, it is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues such as industrial performance.

Economic statistics describe the behaviour and activities of economic transactors and of the transactions that take place among them. The economic transactors for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses and government business enterprises. They also include government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

NAICS is a comprehensive system encompassing all economic activities. It has a hierarchical structure. At the highest level, it divides the economy into 20 sectors. At lower levels, it further distinguishes the different economic activities in which businesses are engaged.

NAICS is designed for the compilation of production statistics and, therefore, for the classification of data relating to establishments. It takes into account the specialization of activities generally found at the level of the producing units of businesses. The criteria used to group establishments into industries in NAICS are similarity of input structures, labour skills and production processes.

NAICS can also be used for classifying companies and enterprises. However, when NAICS is used in this way, the following caveat applies: NAICS has not been specially designed to take account of the wide range of vertically- or horizontally-integrated activities of large and complex, multi-establishment companies and enterprises. Hence, there will be a few large and complex companies and enterprises whose activities may be spread over the different sectors of NAICS, in such a way that classifying them to one sector will misrepresent the range of their activities. However, in general, a larger proportion of the activities of each complex company and enterprise is more likely to fall within the sector, subsector and industry group levels of the classification than within the industry levels. Hence, the higher levels of the classification are more suitable for the classification of companies and enterprises than are the lower levels. It should also be kept in mind that when businesses are composed of establishments belonging to different NAICS industries, their company- and enterprise-level data will show a different industrial distribution, when classified to NAICS, than will their establishment-level data, and the data will not be directly comparable.

While NAICS is designed for the classification of units engaged in market and non-market production, as defined by the System of National Accounts, it can also be used to classify own-account production, such as the unpaid work of households.

NAICS has been designed for statistical purposes. Government departments and agencies and other users that use it for administrative, legislative and other non-statistical purposes take responsibility for applying the classification in this manner.

### Historical background

Over the years, Statistics Canada has developed and used a number of industrial classification systems. In 1948, the first Canadian Standard Industrial Classification (SIC) was developed. This was done to meet the government's need to establish a more comprehensive and fully-integrated system of economic reporting, in support of the key objectives of its post-war reconstruction programme outlined in the 1945 White Paper (on employment and income). The 1948 SIC brought together different industry descriptions in use at the time, each of which was applied to data

about different aspects of the economy based on different definitions. It facilitated data comparability, by providing a framework of common concepts, terminology and groupings of industries. The introduction to the 1948 SIC manual stated that it was designed for the classification of the establishment but a precise definition was not provided.

In the major revision of the SIC in 1960, the importance of the need for a standard unit of observation was emphasized by the provision of a standard definition of the establishment. The variables needed to assemble the "basic industrial statistics" required for the analysis of the different sectors of the economy were specified and the establishment became the smallest unit capable of reporting that set of variables. The 1970 revision updated the industry groupings to reflect changes in the industrial structure of the economy.

The 1980 revision of the SIC was again a major one. This revision more directly linked the SIC to the System of National Accounts (SNA). It specified the universe of production to be as defined for the production accounts of the SNA. It drew a picture of all the variables that needed to be collected from or allocated to the establishment, in order to calculate value added by establishment for the Input Output accounts and Real Domestic Product by industry. It gave more emphasis to the role of "ancillary" activities in the collection of an integrated system of economic statistics and emphasized the difference between technical and ancillary activities and the role of ancillary units in accounting for total production. By using available statistics, it more explicitly used measures of specialization and coverage to delineate manufacturing industries. It recommended the use of the 1980 SIC for the classification of establishments and the compilation of production statistics.

In 1980, a separate classification, the Canadian Standard Industrial Classification for Companies and Enterprises, was produced for the compilation of financial statistics related to companies and enterprises. This classification took account of vertically-integrated companies and enterprises and created special classes for them at the lowest level of the classification. The higher levels of the classification cut across the traditional groupings of industrial classifications based on separating primary, secondary and tertiary activities in the economy and created sector groupings that drew together single and vertically-integrated companies and enterprises engaged in the production of similar product groups.

It was customary to revise the SIC at ten-year intervals; however, by 1990 not all the economic statistics programs of Statistics Canada had implemented the 1980 SIC. It was decided to postpone the revision and to take into account the statistical needs of the North American Free Trade Agreement signed in January 1994. The needs were met by developing NAICS, an industrial classification common to Canada, Mexico and the United States. The first version, NAICS 1997, was released in March 1998.

NAICS was revised for 2002 to achieve increased comparability among the three countries in selected areas and to identify additional industries for new and emerging activities. To that end, the construction sector was revised and comparability achieved, for the most part, at the industry (five-digit) level. Industries were created for Internet services providers and web search portals, and Internet publishing and broadcasting.

Changes to Canadian and world economies continue to impact on classification systems. NAICS was revised for 2007 to reflect these changes. In particular, the information sector was once again updated. The updates took into account the rapid changes within this area, including the merging of activities. As a result, Internet publishing and broadcasting and web search portals have been combined, as have Internet service providers and data processing, hosting, and related services. Telecommunications resellers and other telecommunications have also been merged.

The 2012 NAICS revision was undertaken to achieve one main goal: to modify or create industries to reflect new, emerging, or changing activities and technologies. New industries were created for video game publishers and designers, and small clothing manufacturing industries were rolled up to a higher classification level. In addition, new guidelines for the coding of units that outsource production of goods were written into the sector definitions for 31-33 Manufacturing and 41 Wholesale trade.

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## Revision of NAICS Canada for 2017, Version 1.0

A public consultation was launched on Statistics Canada's website on July 30th, 2013 through a call for proposals for changes to the 2012 NAICS version. The deadline for receipt of proposals was July 31st, 2014. Review of the proposals and consultations within Statistics Canada and with our Mexican and American counterparts were undertaken starting in 2013 and ending in 2015. NAICS Canada revisions for 2017, Version 1.0, were finalized early in 2016.

Various kinds of changes are brought into NAICS for 2017, Version 1.0. Many changes involve clarification of the definition and boundary of classes through changes to the descriptive text of the definition; the illustrative examples; the exclusions; and titles of industries. Some changes involve the reduction of industry detail, while other industries are detailed further.

### Outsourcing of manufacturing

Units that outsource the transformation process for manufactured goods – will continue to be classified consistent with the treatment in International Standard Industrial Classification of All Economic Activities (ISIC) Revision 4. The units will be classified to manufacturing if the units own the material inputs to production. Otherwise the units will be classified to wholesale trade.

### Telecommunications

The telecommunications industries were revised in recognition of the structure of telecommunications companies. Telecommunications carriers integrate all technologies, including wired and wireless. The corresponding NAICS change is a merging of 517111 Wired telecommunications carriers (except cable), 517112 Cable and other program distribution and 517210 Wireless telecommunications carriers (except satellite) into 517310 Wired and wireless telecommunications carriers. Telecommunications resellers are split out as 517911 Telecommunications resellers.

### Oil and gas extraction

The oil and gas extraction industries were expanded to better reflect the structure of the Canadian industry. New 6-digit industries were created: 211141 In-situ oil sand extraction and 211142 Mined oil sands extraction.

### Arts, sports and recreation

In order to better align the classification of arts, sports and recreation industries with user needs, new 6-digit industries were created in subsectors 711 Performing arts, spectator sports and related industries and 713 Amusement, gambling and recreation industries. These new industries are 711214 Other racing facilities and related activities, 711215 Independent athletes performing before a paying audience, 711217 Sports teams and clubs performing before a paying audience and supporting activities, 711411 Agents and managers for artists, entertainers and other public figures, 711412 Sports agents and managers, 713991 Sports clubs, teams and leagues performing before a non-paying audience, 713992 Other sports facilities and 713999 All other amusement and recreation industries.

### Rental industries

In recognition of changes in rental industries and the small or diminishing size of some rental industries, 532220 Formal wear and costume rental, 532230 Video tape and disc rental and 532290 Other consumer goods rental were merged into 532280 Other consumer goods rental.

### Record production and distribution

The industries 512210 Record production and 512220 Integrated record production/distribution were merged into 512250 Record production and distribution. This regrouping was initiated in response to the small size of the industries.

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## The Development of NAICS

NAICS was developed by Statistics Canada, Mexico's Instituto Nacional de Estadística y Geografía (INEGI) and the Economic Classification Policy Committee (ECPC) of the United States Office of Management and Budget.

The three countries agreed upon the conceptual framework of the new system and the principles upon which NAICS was to be developed.

- i. NAICS would be based on a production-oriented or supply-based conceptual framework. This means that producing units using similar production processes would be grouped together in NAICS.
- ii. Special attention would be given to developing production-oriented classifications for (a) new and emerging industries (b) service industries in general and (c) industries engaged in the production of advanced technologies.
- iii. Time-series continuity would be maintained to the extent possible. However, changes in the economy and proposals from data users would be considered. In addition, in order to create a common system for all three countries, adjustments would be made where the United States, Canada and Mexico had incompatible definitions.
- iv. In the interest of a wider range of international comparisons, the three countries would strive for greater compatibility with the International Standard Industrial Classification of All Economic Activities (ISIC Revision 3) by minimizing the extent to which the lowest levels of NAICS crossed the boundaries of the 2-digit level of ISIC Revision 3.

To help with the development of NAICS, a user committee meeting was called in November 1994 and extensive consultation was undertaken in Canada with federal and provincial government departments and agencies, business and trade associations, economic analysts and the advisory committees of Statistics Canada.

A co-ordinating committee and subcommittees, which covered agriculture, mining and manufacturing, construction, distribution networks (retail and wholesale trade, transportation, communications and utilities), finance, insurance and real estate, business and personal services and health, social assistance and public administration, were responsible for developing the proposed structure of NAICS, in co-operation with representatives from INEGI and the U.S. statistical agencies. Proposals from all three countries concerning individual industries were considered for acceptance, if the proposed industry was based on the production-oriented concept of the system. The structure of NAICS was developed in a series of three-country meetings and formally accepted by the senior representatives of the ECPC, INEGI and Statistics Canada.

The final structure of NAICS was accepted by the heads of Statistics Canada, INEGI and the Office of Management and Budget of the United States on December 10, 1996.

## Conceptual framework of NAICS

NAICS is based on a production-oriented, or supply-based conceptual framework in that establishments are grouped into industries according to similarity in the production processes used to produce goods and services. The production process refers to the combination of inputs (capital, labour, energy, materials and services – KLEMS) used in producing a certain quantity of outputs. A production-oriented industry classification system ensures that statistical agencies in the three countries can produce information on inputs and outputs, industrial performance, productivity, unit labour costs, employment, and other statistics that reflect structural changes occurring in the three economies.

Producing units are grouped into industries according to similarities in their production processes as defined earlier. The boundaries between industries demarcate, in principle, differences in input structures and production technologies. This means that, in the language of economics, producing units within an industry have similar production functions that differ from those of producing units in other industries.

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The unit of observation of the industrial classification is the producing unit or establishment, and the industrial classification groups producing units, not products. Groupings of producing units permit the collection of data on inputs and outputs on a comparable basis. Because establishments each produce a number of products in different combinations and using different technologies, it is hardly possible to group all the establishments producing a particular product. It is more useful to use a production-oriented approach to bring together, into industries, establishments with common input structures, and to compile data on their outputs. This permits the compilation of comprehensive data on the total output of each product by industry and across all industries.

In contrast, the various versions of the Canadian SIC and of the International Standard Industrial Classification of All Economic Activities (ISIC) of the United Nations have used mixed criteria to create the industries of the classification.

### **Use of the North American Product Classification System (NAPCS)**

The needs of analysts to study market shares and the demand for products can more effectively be met by compiling data relating to the products produced by industries and using a product classification based on demand-oriented criteria to group products by markets served. Users of NAICS may want to consider and evaluate whether the classification they require is industry-based or product-based and whether a product classification would best suit their needs.

The North American Product Classification System (NAPCS) is a classification that organizes goods and services throughout the economy in a systematic fashion. It is a departmental standard classification for goods and services. A description of NAPCS is available at the following link: [Standard product classifications](#).

### **Structure of NAICS**

The structure of NAICS is hierarchical. The numbering system that has been adopted is a six-digit code, of which the first five digits are used to describe the NAICS levels that will be used by the three countries to produce comparable data. The first two digits designate the sector, the third digit designates the subsector, the fourth digit designates the industry group and the fifth digit designates the industry. The sixth digit is used to designate national industries. A zero as the sixth digit indicates that there is no further national detail.

NAICS agreements define the boundaries of the twenty sectors into which the classification divides the economies of the three countries. Although, typically, agreement has been reached that comparable data will be made available for Canada, Mexico and the United States up to the five-digit industry level of NAICS, differences in the organization of production in the economies of the three countries necessitated certain exceptions. For some sectors, subsectors and industry groups, three-country agreement was reached only on their boundaries rather than on detailed industry structures.

In general, the use of the same code across the three countries indicates that the class is comparable, even if the title is not identical because of differences in the use of language.

NAICS with Canadian detail is designated NAICS Canada while NAICS with the United States' and Mexico's own six-digit detail are designated NAICS United States and Sistema de Clasificación Industrial de América del Norte (SCIAN) México, respectively.

Comparability among the three countries is indicated by superscripts at the end of class titles. The abbreviation "CAN" indicates a Canadian-only class, "MEX" indicates that the Canadian and Mexican classes are comparable, and "US" indicates that the Canadian and United States classes are comparable. When no superscript appears, the Canadian, Mexican and United States classes are comparable.

### **NAICS Canada 2017 Version 1.0 structure**

NAICS Canada 2017 consists of 20 sectors, 102 subsectors, 322 industry groups, 707 industries and 918 Canadian industries, and replaces NAICS Canada 2012. The following summary table shows the counts of subsectors, industry groups, industries, and Canadian industries for each of the NAICS sectors.

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## Definition of the establishment

NAICS is a classification system for establishments. The establishment is defined as the smallest operating entity for which records provide information on the cost of inputs - capital, labour, energy, materials and services - employed to produce the units of output. The output may be sold to other establishments and receipts or sales recorded, or the output may be provided without explicit charge, that is, the good or service may be "sold" within the company itself.

The establishment in NAICS Canada is generally a single physical location, where business is conducted or where services or industrial operations are performed (for example, a factory, mill, store, hotel, movie theatre, mine, farm, airline terminal, sales office, warehouse, or central administrative office).

There are cases where records identify distinct and separate economic activities performed at a single physical location (e.g., shops in a hotel). These retailing activities, operated out of the same physical location as the hotel, are identified as separate establishments and classified in retail trade while the hotel is classified in accommodation. In such cases, each activity is treated as a separate establishment provided that: no one industry description in the classification includes such combined activities; separate reports can be prepared on the number of employees, their wages and salaries, sales or receipts, and expenses; and employment and output are significant for both activities.

Exceptions to the single location exist for physically dispersed operations, such as construction, transportation, and telecommunications. For these activities the individual sites, projects, fields, networks, lines, or systems of such dispersed activities are not normally considered to be establishments. The establishment is represented by those relatively permanent main or branch offices, terminals, stations, and so forth, that are either (1) directly responsible for supervising such activities, or (2) the base from which personnel operate to carry out these activities.

Although an establishment may be identical with the enterprise (company), the two terms should not be confused. An enterprise (company) may consist of more than one establishment. Such multi-unit enterprises may have establishments in more than one industry in NAICS. If such enterprises have a separate establishment primarily engaged in providing headquarters services, these establishments are classified in NAICS Sector 55, Management of companies and enterprises.

Although all establishments have output, they may or may not have receipts. In large enterprises, it is not unusual for establishments to exist to solely serve other establishments of the same enterprise (auxiliary establishments). In such cases, these units often do not collect receipts from the establishments they serve. This type of support activity is found throughout the economy and involves goods producing activities as well as services. Units that carry out support activities for the enterprise to which they belong are classified, to the extent feasible, according to the NAICS code related to their own activity. This means that warehouses providing storage facilities for their own enterprise will be classified as warehouses.

## Determining the Industry Classification of an establishment

An establishment is classified to an industry when its principal activity meets the definition for that industry. This is a straightforward determination for establishments engaged in a single activity, but where establishments are engaged in more than one activity, it is necessary to establish procedures for identifying its principal activity.

In cases where there is more than one activity, the industry code is assigned based on the relative share of value-added. The activity with the largest value-added is identified as the establishment's principal activity, and the establishment is classified to the industry corresponding to that activity. For example, if the value added within an establishment consists of 40% from manufacturing dishwashers, 30% from manufacturing airspeed instruments and 30% from assembling clocks, it will be classified to NAICS 335223, Major kitchen appliance manufacturing. The assignment of the industry code is performed at the 6-digit level of the classification.

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In most cases, when an establishment is engaged in more than one activity, the activities are treated independently. However, in some cases, the activities are treated in combination. There are two types of combined activities that are given special attention in NAICS. They are vertical integration and joint production (horizontal integration). These combined activities have an economic basis and occur in both goods-producing and services-producing sectors. In some cases, there are efficiencies to be gained from combining certain activities in the same establishment. Some of these combinations occur so commonly or frequently that their combination can be treated as a third activity in its own right and explicitly classified in a specific industry.

One approach to classifying these activities would be to use the primary activity rule, that is, whichever activity is largest. However, the fundamental principle of NAICS is that establishments that employ the same production process should be classified in the same industry. If the premise that the combined activities correspond to a distinct third activity is accepted, then using the primary activity rule would place establishments performing the same combination of activities in different industries, thereby violating the production principle of NAICS. A second reason for NAICS recognizing combined activities is to improve the stability of establishment classification, both over time and among the various parties that implement the classification. An establishment should remain classified in the same industry unless its production process changes; and different parties should code the same establishment or type of establishment in the same way. A consistent treatment of establishments with combined activities is more likely if they are classified to a single industry.

Vertical integration involves consecutive stages of fabrication or production processes in which the output of one step is the input of the next. In general, establishments will be classified based on the final process in a vertically-integrated production environment, unless specifically identified as classified in another industry. For example, paper may be produced either by establishments that first produce pulp and then consume that pulp to produce paper or by those establishments producing paper from purchased pulp. NAICS specifies that both of these types of paper-producing processes should be classified in NAICS 32212, Paper mills rather than in NAICS 32211, Pulp mills. In other cases, NAICS specifies that vertically-integrated establishments be classified in the industry representing the first stage of the manufacturing process. For example, steel mills that make steel and also perform other activities such as producing steel castings are classified in NAICS 33111, Iron and steel mills and ferro-alloy manufacturing, the first stage of the manufacturing process.

The joint production of goods or services represents the second type of combined activities. In some cases, these combined activities have been assigned to a specific NAICS industry. For example, establishments that both engage in the sale of new cars and also provide repair services are coded to NAICS 44111, new car dealers. In other cases, specific industries have been identified for these combined activities, such as NAICS 44711, Gasoline stations with convenience stores.

In some complex businesses, there are units that exclusively produce services in support of other units within the same company or enterprise. Examples of such units are transportation units, central administrative units and head offices. Such units are known as ancillary units and are classified according to the NAICS code related to their own activity. This means that a warehouse providing storage facilities for its own company or enterprise will be classified as a warehouse. Similarly, a head office providing headquarters services for its own company or enterprise will be classified to the head office industry.

## **The Relationship of NAICS Canada and ISIC Revision 4**

Recognizing that economic statistics are substantially more useful if they are also internationally comparable, the Economic and Social Council of the United Nations (UN) first adopted an International Standard Industrial Classification of All Economic Activities (ISIC) in 1948. Since then, ISIC has been revised in 1958, 1968, 1989, and, most recently, in 2008. This 2008 version of the classification is referred to as ISIC Revision 4. With these various revisions, the Council has recommended that member states adopt, as soon as possible, the latest version of the classification, with such modifications as necessary to meet national requirements, without disturbing the framework of the classification.

Similar to NAICS, ISIC was designed primarily to provide a classification for grouping activities (rather than enterprises or firms), and the primary focus for the ISIC classification system is the kind of activity in which establishments or other statistical entities are engaged. Whereas the main criteria employed in delineating the

divisions, groups and classes of ISIC are: (a) the character of the goods and services produced; (b) the uses to which the goods and services are put; and (c) the inputs, the process and technology of production, it is the third criterion of ISIC that corresponds to the conceptual basis of NAICS.

ISIC Rev. 4 groups economic activity into 21 broad sections, 88 divisions, 238 groups, and 419 classes. In the coding system, sections are distinguished by the letters A through U and the divisions, groups, and classes are identified as the two-digit, three-digit, and four-digit groupings, respectively. As was the case with NAICS, the most recent revision of ISIC also focused on improvements to the detail in services sections.

In the development and subsequent revision of NAICS industries, the statistical agencies of the three countries strove to create industries that did not cross ISIC two-digit boundaries. The 2007 revision of NAICS and revision 4 of ISIC increased comparability beyond previous levels. The 2012 and 2017 NAICS revision maintains the same level of comparability with ISIC Rev. 4.

The third and fourth versions of ISIC put increased emphasis on harmonization with other activity classifications. ISIC Rev. 4 in particular was intended to have improved comparability with NAICS. The ISIC Rev. 4 revision process spanned several years and involved contributions from classification experts and users around the world, including NAICS experts. The revised ISIC structure is more detailed than the previous version, especially in the area of services. As well, to improve comparability explanatory notes have been extended to provide additional detail. This improved comparability reflects ISIC's central role in international comparison and analysis of industry statistics.

In addition to working to maintain coherence between NAICS and ISIC, international efforts have also focused on moving towards greater coherence between NAICS, ISIC and the Statistical Classification of Economic Activities in the European Community (NACE, Nomenclature statistique des activités économiques dans la Communauté européenne). NACE is very similar to ISIC, so improved convergence of NAICS with ISIC benefits convergence with NACE as well.



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## Classification Structure

The Classification Structure displays the codes and titles of the sectors, subsectors, industry groups, industry, and national industries of NAICS Canada. In general, comparable sectors, subsectors, industry groups, industries carry the same code in NAICS Canada, NAICS Mexico and NAICS United States.

The superscript symbols at the end of NAICS class titles used to signify comparability are:

CAN	Canadian industry only
MEX	Canadian and Mexican industries are comparable
US	Canadian and United States industries are comparable
[Blank]	[No superscript symbol] Canadian, Mexican and United States industries are comparable.

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## 11 Agriculture, forestry, fishing and hunting

### 111 Crop production

#### 1111 Oilseed and grain farming

- 11111 Soybean farming
- 111110 Soybean farming
- 11112 Oilseed (except soybean) farming
- 111120 Oilseed (except soybean) farming US
- 11113 Dry pea and bean farming
- 111130 Dry pea and bean farming US
- 11114 Wheat farming
- 111140 Wheat farming
- 11115 Corn farming
- 111150 Corn farming US
- 11116 Rice farming
- 111160 Rice farming
- 11119 Other grain farming
- 111190 Other grain farming CAN

#### 1112 Vegetable and melon farming

- 11121 Vegetable and melon farming
- 111211 Potato farming US
- 111219 Other vegetable (except potato) and melon farming US

#### 1113 Fruit and tree nut farming

- 11131 Orange groves
- 111310 Orange groves
- 11132 Citrus (except orange) groves
- 111320 Citrus (except orange) groves US
- 11133 Non-citrus fruit and tree nut farming
- 111330 Non-citrus fruit and tree nut farming CAN

#### 1114 Greenhouse, nursery and floriculture production

- 11141 Food crops grown under cover
- 111411 Mushroom production US
- 111419 Other food crops grown under cover US
- 11142 Nursery and floriculture production
- 111421 Nursery and tree production US
- 111422 Floriculture production US

#### 1119 Other crop farming

- 11191 Tobacco farming
- 111910 Tobacco farming
- 11192 Cotton farming
- 111920 Cotton farming
- 11193 Sugar cane farming
- 111930 Sugar cane farming
- 11194 Hay farming
- 111940 Hay farming US
- 11199 All other crop farming
- 111993 Fruit and vegetable combination farming CAN
- 111994 Maple syrup and products production CAN
- 111999 All other miscellaneous crop farming CAN

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## 112 Animal production and aquaculture

### 1121 Cattle ranching and farming

- 11211 Beef cattle ranching and farming, including feedlots
- 112110 Beef cattle ranching and farming, including feedlots CAN
- 11212 Dairy cattle and milk production
- 112120 Dairy cattle and milk production

### 1122 Hog and pig farming

- 11221 Hog and pig farming
- 112210 Hog and pig farming US

### 1123 Poultry and egg production

- 11231 Chicken egg production
- 112310 Chicken egg production US
- 11232 Broiler and other meat-type chicken production
- 112320 Broiler and other meat-type chicken production
- 11233 Turkey production
- 112330 Turkey production
- 11234 Poultry hatcheries
- 112340 Poultry hatcheries
- 11239 Other poultry production
- 112391 Combination poultry and egg production CAN
- 112399 All other poultry production CAN

### 1124 Sheep and goat farming

- 11241 Sheep farming
- 112410 Sheep farming US
- 11242 Goat farming
- 112420 Goat farming

### 1125 Aquaculture

- 11251 Aquaculture
- 112510 Aquaculture CAN

### 1129 Other animal production

- 11291 Apiculture
- 112910 Apiculture
- 11292 Horse and other equine production
- 112920 Horse and other equine production
- 11293 Fur-bearing animal and rabbit production
- 112930 Fur-bearing animal and rabbit production
- 11299 All other animal production
- 112991 Animal combination farming CAN
- 112999 All other miscellaneous animal production CAN

## 113 Forestry and logging

### 1131 Timber tract operations

- 11311 Timber tract operations
- 113110 Timber tract operations

### 1132 Forest nurseries and gathering of forest products

- 11321 Forest nurseries and gathering of forest products
- 113210 Forest nurseries and gathering of forest products US

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**1133 Logging**

- 11331 Logging
- 113311 Logging (except contract) CAN
- 113312 Contract logging CAN

**114 Fishing, hunting and trapping****1141 Fishing**

- 11411 Fishing
- 114113 Salt water fishing CAN
- 114114 Freshwater fishing CAN

**1142 Hunting and trapping**

- 11421 Hunting and trapping
- 114210 Hunting and trapping

**115 Support activities for agriculture and forestry****1151 Support activities for crop production**

- 11511 Support activities for crop production
- 115110 Support activities for crop production CAN

**1152 Support activities for animal production**

- 11521 Support activities for animal production
- 115210 Support activities for animal production

**1153 Support activities for forestry**

- 11531 Support activities for forestry
- 115310 Support activities for forestry

**21 Mining, quarrying, and oil and gas extraction****211 Oil and gas extraction****2111 Oil and gas extraction**

- 21111 Oil and gas extraction (except oil sands) CAN
- 211110 Oil and gas extraction (except oil sands) CAN
- 21114 Oil sands extraction CAN
- 211141 In-situ oil sands extraction CAN
- 211142 Mined oil sands extraction CAN

**212 Mining and quarrying (except oil and gas)****2121 Coal mining**

- 21211 Coal mining
- 212114 Bituminous coal mining CAN
- 212115 Subbituminous coal mining CAN
- 212116 Lignite coal mining CAN

**2122 Metal ore mining**

- 21221 Iron ore mining
- 212210 Iron ore mining
- 21222 Gold and silver ore mining

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212220	Gold and silver ore mining	CAN
21223	Copper, nickel, lead and zinc ore mining	
212231	Lead-zinc ore mining	US
212232	Nickel-copper ore mining	CAN
212233	Copper-zinc ore mining	CAN
21229	Other metal ore mining	
212291	Uranium ore mining	US
212299	All other metal ore mining	US

**2123 Non-metallic mineral mining and quarrying**

21231	Stone mining and quarrying	
212314	Granite mining and quarrying	CAN
212315	Limestone mining and quarrying	CAN
212316	Marble mining and quarrying	CAN
212317	Sandstone mining and quarrying	CAN
21232	Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying	
212323	Sand and gravel mining and quarrying	CAN
212326	Shale, clay and refractory mineral mining and quarrying	CAN
21239	Other non-metallic mineral mining and quarrying	
212392	Diamond mining	CAN
212393	Salt mining	CAN
212394	Asbestos mining	CAN
212395	Gypsum mining	CAN
212396	Potash mining	CAN
212397	Peat extraction	CAN
212398	All other non-metallic mineral mining and quarrying	CAN

**213 Support activities for mining, and oil and gas extraction**

**2131 Support activities for mining, and oil and gas extraction**

21311	Support activities for mining, and oil and gas extraction	
213111	Oil and gas contract drilling	
213117	Contract drilling (except oil and gas)	CAN
213118	Services to oil and gas extraction	CAN
213119	Other support activities for mining	CAN

**22 Utilities**

**221 Utilities US**

**2211 Electric power generation, transmission and distribution**

22111	Electric power generation	US
221111	Hydro-electric power generation	US
221112	Fossil-fuel electric power generation	US
221113	Nuclear electric power generation	US
221119	Other electric power generation	US
22112	Electric power transmission, control and distribution	US
221121	Electric bulk power transmission and control	US
221122	Electric power distribution	US

**2212 Natural gas distribution US**

22121	Natural gas distribution	US
221210	Natural gas distribution	US

**2213 Water, sewage and other systems US**

- 22131 Water supply and irrigation systems US
- 221310 Water supply and irrigation systems US
- 22132 Sewage treatment facilities US
- 221320 Sewage treatment facilities US
- 22133 Steam and air-conditioning supply US
- 221330 Steam and air-conditioning supply US

**23 Construction**

**236 Construction of buildings**

**2361 Residential building construction**

- 23611 Residential building construction
- 236110 Residential building construction CAN

**2362 Non-residential building construction**

- 23621 Industrial building and structure construction
- 236210 Industrial building and structure construction US
- 23622 Commercial and institutional building construction
- 236220 Commercial and institutional building construction US

**237 Heavy and civil engineering construction**

**2371 Utility system construction**

- 23711 Water and sewer line and related structures construction
- 237110 Water and sewer line and related structures construction US
- 23712 Oil and gas pipeline and related structures construction
- 237120 Oil and gas pipeline and related structures construction US
- 23713 Power and communication line and related structures construction
- 237130 Power and communication line and related structures construction US

**2372 Land subdivision**

- 23721 Land subdivision
- 237210 Land subdivision US

**2373 Highway, street and bridge construction**

- 23731 Highway, street and bridge construction
- 237310 Highway, street and bridge construction US

**2379 Other heavy and civil engineering construction**

- 23799 Other heavy and civil engineering construction
- 237990 Other heavy and civil engineering construction US

**238 Specialty trade contractors**

**2381 Foundation, structure, and building exterior contractors**

- 23811 Poured concrete foundation and structure contractors
- 238110 Poured concrete foundation and structure contractors
- 23812 Structural steel and precast concrete contractors
- 238120 Structural steel and precast concrete contractors US
- 23813 Framing contractors US
- 238130 Framing contractors US

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23814	Masonry contractors	US
238140	Masonry contractors	US
23815	Glass and glazing contractors	US
238150	Glass and glazing contractors	US
23816	Roofing contractors	US
238160	Roofing contractors	US
23817	Siding contractors	US
238170	Siding contractors	US
23819	Other foundation, structure and building exterior contractors	US
238190	Other foundation, structure and building exterior contractors	US

**2382 Building equipment contractors**

23821	Electrical contractors and other wiring installation contractors	
238210	Electrical contractors and other wiring installation contractors	
23822	Plumbing, heating and air-conditioning contractors	
238220	Plumbing, heating and air-conditioning contractors	US
23829	Other building equipment contractors	
238291	Elevator and escalator installation contractors	CAN
238299	All other building equipment contractors	CAN

**2383 Building finishing contractors**

23831	Drywall and insulation contractors	
238310	Drywall and insulation contractors	US
23832	Painting and wall covering contractors	
238320	Painting and wall covering contractors	
23833	Flooring contractors	
238330	Flooring contractors	
23834	Tile and terrazzo contractors	
238340	Tile and terrazzo contractors	
23835	Finish carpentry contractors	
238350	Finish carpentry contractors	
23839	Other building finishing contractors	
238390	Other building finishing contractors	

**2389 Other specialty trade contractors**

23891	Site preparation contractors	
238910	Site preparation contractors	
23899	All other specialty trade contractors	
238990	All other specialty trade contractors	US

**311 Food manufacturing****3111 Animal food manufacturing**

31111	Animal food manufacturing	
311111	Dog and cat food manufacturing	US
311119	Other animal food manufacturing	US

**3112 Grain and oilseed milling**

31121	Flour milling and malt manufacturing	
311211	Flour milling	US
311214	Rice milling and malt manufacturing	CAN
31122	Starch and vegetable fat and oil manufacturing	
311221	Wet corn milling	US
311224	Oilseed processing	CAN
311225	Fat and oil refining and blending	US

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31123 Breakfast cereal manufacturing  
311230 Breakfast cereal manufacturing

**3113 Sugar and confectionery product manufacturing**

31131 Sugar manufacturing  
311310 Sugar manufacturing CAN  
31134 Non-chocolate confectionery manufacturing  
311340 Non-chocolate confectionery manufacturing  
31135 Chocolate and chocolate confectionery manufacturing  
311351 Chocolate and chocolate confectionery manufacturing from cacao beans US  
311352 Confectionery manufacturing from purchased chocolate US

**3114 Fruit and vegetable preserving and specialty food manufacturing**

31141 Frozen food manufacturing  
311410 Frozen food manufacturing CAN  
31142 Fruit and vegetable canning, pickling and drying  
311420 Fruit and vegetable canning, pickling and drying CAN

**3115 Dairy product manufacturing**

31151 Dairy product (except frozen) manufacturing  
311511 Fluid milk manufacturing US  
311515 Butter, cheese, and dry and condensed dairy product manufacturing CAN  
31152 Ice cream and frozen dessert manufacturing  
311520 Ice cream and frozen dessert manufacturing

**3116 Meat product manufacturing**

31161 Animal slaughtering and processing  
311611 Animal (except poultry) slaughtering US  
311614 Rendering and meat processing from carcasses CAN  
311615 Poultry processing US

**3117 Seafood product preparation and packaging**

31171 Seafood product preparation and packaging  
311710 Seafood product preparation and packaging

**3118 Bakeries and tortilla manufacturing**

31181 Bread and bakery product manufacturing  
311811 Retail bakeries US  
311814 Commercial bakeries and frozen bakery product manufacturing CAN  
31182 Cookie, cracker and pasta manufacturing  
311821 Cookie and cracker manufacturing US  
311824 Flour mixes, dough, and pasta manufacturing from purchased flour US  
31183 Tortilla manufacturing  
311830 Tortilla manufacturing

**3119 Other food manufacturing**

31191 Snack food manufacturing  
311911 Roasted nut and peanut butter manufacturing US  
311919 Other snack food manufacturing US  
31192 Coffee and tea manufacturing  
311920 Coffee and tea manufacturing US  
31193 Flavouring syrup and concentrate manufacturing  
311930 Flavouring syrup and concentrate manufacturing  
31194 Seasoning and dressing manufacturing  
311940 Seasoning and dressing manufacturing MEX



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- 31199 All other food manufacturing
  - 311990 All other food manufacturing CAN

### 312 Beverage and tobacco product manufacturing

#### 3121 Beverage manufacturing

- 31211 Soft drink and ice manufacturing
- 312110 Soft drink and ice manufacturing CAN
- 31212 Breweries
- 312120 Breweries
- 31213 Wineries
- 312130 Wineries US
- 31214 Distilleries
- 312140 Distilleries US

#### 3122 Tobacco manufacturing

- 31221 Tobacco stemming and redrying
- 312210 Tobacco stemming and redrying
- 31222 Tobacco product manufacturing
- 312220 Tobacco product manufacturing CAN

### 313 Textile mills

#### 3131 Fibre, yarn and thread mills

- 31311 Fibre, yarn and thread mills
- 313110 Fibre, yarn and thread mills US

#### 3132 Fabric mills CAN

- 31321 Broad-woven fabric mills
- 313210 Broad-woven fabric mills
- 31322 Narrow fabric mills and Schiffli machine embroidery
- 313220 Narrow fabric mills and Schiffli machine embroidery
- 31323 Nonwoven fabric mills
- 313230 Nonwoven fabric mills
- 31324 Knit fabric mills
- 313240 Knit fabric mills

#### 3133 Textile and fabric finishing and fabric coating

### 31-33 Manufacturing

- 31331 Textile and fabric finishing
- 313310 Textile and fabric finishing
- 31332 Fabric coating
- 313320 Fabric coating

### 314 Textile product mills

#### 3141 Textile furnishings mills

- 31411 Carpet and rug mills
- 314110 Carpet and rug mills
- 31412 Curtain and linen mills
- 314120 Curtain and linen mills

#### 3149 Other textile product mills

- 31491 Textile bag and canvas mills

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314910	Textile bag and canvas mills	US
31499	All other textile product mills	
314990	All other textile product mills	CAN

### 315 Clothing manufacturing

#### 3151 Clothing knitting mills

31511	Hosiery and sock mills	
315110	Hosiery and sock mills	
31519	Other clothing knitting mills	
315190	Other clothing knitting mills	US

#### 3152 Cut and sew clothing manufacturing

31521	Cut and sew clothing contracting	US
315210	Cut and sew clothing contracting	US
31522	Men's and boys' cut and sew clothing manufacturing	US
315220	Men's and boys' cut and sew clothing manufacturing	US
31524	Women's, girls' and infants' cut and sew clothing manufacturing	US
315241	Infants' cut and sew clothing manufacturing	CAN
315249	Women's and girls' cut and sew clothing manufacturing	CAN
31528	Other cut and sew clothing manufacturing	US
315281	Fur and leather clothing manufacturing	CAN
315289	All other cut and sew clothing manufacturing	CAN

#### 3159 Clothing accessories and other clothing manufacturing

31599	Clothing accessories and other clothing manufacturing	
315990	Clothing accessories and other clothing manufacturing	US

### 316 Leather and allied product manufacturing

#### 3161 Leather and hide tanning and finishing

31611	Leather and hide tanning and finishing	
316110	Leather and hide tanning and finishing	

#### 3162 Footwear manufacturing

31621	Footwear manufacturing	
316210	Footwear manufacturing	US

#### 3169 Other leather and allied product manufacturing

31699	Other leather and allied product manufacturing	
316990	Other leather and allied product manufacturing	CAN

### 321 Wood product manufacturing

#### 3211 Sawmills and wood preservation

32111	Sawmills and wood preservation	
321111	Sawmills (except shingle and shake mills)	MEX
321112	Shingle and shake mills	MEX
321114	Wood preservation	US

#### 3212 Veneer, plywood and engineered wood product manufacturing

32121	Veneer, plywood and engineered wood product manufacturing	
321211	Hardwood veneer and plywood mills	US
321212	Softwood veneer and plywood mills	US

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321215	Structural wood product manufacturing	CAN
321216	Particle board and fibreboard mills	CAN
321217	Waferboard mills	CAN

**3219 Other wood product manufacturing**

32191	Millwork	
321911	Wood window and door manufacturing	US
321919	Other millwork	CAN
32192	Wood container and pallet manufacturing	
321920	Wood container and pallet manufacturing	
32199	All other wood product manufacturing	
321991	Manufactured (mobile) home manufacturing	US
321992	Prefabricated wood building manufacturing	US
321999	All other miscellaneous wood product manufacturing	US

**322 Paper manufacturing****3221 Pulp, paper and paperboard mills**

32211	Pulp mills	
322111	Mechanical pulp mills	CAN
322112	Chemical pulp mills	CAN
32212	Paper mills	
322121	Paper (except newsprint) mills	US
322122	Newsprint mills	US
32213	Paperboard mills	
322130	Paperboard mills	US

**3222 Converted paper product manufacturing**

32221	Paperboard container manufacturing	
322211	Corrugated and solid fibre box manufacturing	US
322212	Folding paperboard box manufacturing	US
322219	Other paperboard container manufacturing	US
32222	Paper bag and coated and treated paper manufacturing	
322220	Paper bag and coated and treated paper manufacturing	
32223	Stationery product manufacturing	
322230	Stationery product manufacturing	
32229	Other converted paper product manufacturing	
322291	Sanitary paper product manufacturing	US
322299	All other converted paper product manufacturing	US

**323 Printing and related support activities****3231 Printing and related support activities**

32311	Printing	
323113	Commercial screen printing	US
323114	Quick printing	US
323115	Digital printing	US
323116	Manifold business forms printing	US
323119	Other printing	US
32312	Support activities for printing	
323120	Support activities for printing	

**324 Petroleum and coal product manufacturing****3241 Petroleum and coal product manufacturing**

32411	Petroleum refineries
324110	Petroleum refineries
32412	Asphalt paving, roofing and saturated materials manufacturing
324121	Asphalt paving mixture and block manufacturing <sup>US</sup>
324122	Asphalt shingle and coating material manufacturing <sup>US</sup>
32419	Other petroleum and coal product manufacturing
324190	Other petroleum and coal product manufacturing <sup>CAN</sup>

**325 Chemical manufacturing****3251 Basic chemical manufacturing**

32511	Petrochemical manufacturing
325110	Petrochemical manufacturing
32512	Industrial gas manufacturing
325120	Industrial gas manufacturing
32513	Synthetic dye and pigment manufacturing
325130	Synthetic dye and pigment manufacturing
32518	Other basic inorganic chemical manufacturing
325181	Alkali and chlorine manufacturing <sup>CAN</sup>
325189	All other basic inorganic chemical manufacturing <sup>CAN</sup>
32519	Other basic organic chemical manufacturing
325190	Other basic organic chemical manufacturing <sup>MEX</sup>

**3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing**

32521	Resin and synthetic rubber manufacturing
325210	Resin and synthetic rubber manufacturing <sup>CAN</sup>
32522	Artificial and synthetic fibres and filaments manufacturing
325220	Artificial and synthetic fibres and filaments manufacturing

**3253 Pesticide, fertilizer and other agricultural chemical manufacturing**

32531	Fertilizer manufacturing
325313	Chemical fertilizer (except potash) manufacturing <sup>CAN</sup>
325314	Mixed fertilizer manufacturing <sup>US</sup>
32532	Pesticide and other agricultural chemical manufacturing
325320	Pesticide and other agricultural chemical manufacturing

**3254 Pharmaceutical and medicine manufacturing**

32541	Pharmaceutical and medicine manufacturing
325410	Pharmaceutical and medicine manufacturing <sup>CAN</sup>

**3255 Paint, coating and adhesive manufacturing**

32551	Paint and coating manufacturing
325510	Paint and coating manufacturing
32552	Adhesive manufacturing
325520	Adhesive manufacturing

**3256 Soap, cleaning compound and toilet preparation manufacturing**

32561	Soap and cleaning compound manufacturing
325610	Soap and cleaning compound manufacturing <sup>MEX</sup>
32562	Toilet preparation manufacturing
325620	Toilet preparation manufacturing

**3259 Other chemical product manufacturing**

- 32591 Printing ink manufacturing
- 325910 Printing ink manufacturing
- 32592 Explosives manufacturing
- 325920 Explosives manufacturing
- 32599 All other chemical product manufacturing
- 325991 Custom compounding of purchased resins US
- 325999 All other miscellaneous chemical product manufacturing CAN

**326 Plastics and rubber products manufacturing****3261 Plastic product manufacturing**

- 32611 Plastic packaging materials and unlaminated film and sheet manufacturing
- 326111 Plastic bag and pouch manufacturing US
- 326114 Plastic film and sheet manufacturing CAN
- 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing
- 326121 Unlaminated plastic profile shape manufacturing US
- 326122 Plastic pipe and pipe fitting manufacturing US
- 32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing
- 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing
- 32614 Polystyrene foam product manufacturing
- 326140 Polystyrene foam product manufacturing
- 32615 Urethane and other foam product (except polystyrene) manufacturing
- 326150 Urethane and other foam product (except polystyrene) manufacturing
- 32616 Plastic bottle manufacturing
- 326160 Plastic bottle manufacturing
- 32619 Other plastic product manufacturing
- 326191 Plastic plumbing fixture manufacturing US
- 326193 Motor vehicle plastic parts manufacturing CAN
- 326196 Plastic window and door manufacturing CAN
- 326198 All other plastic product manufacturing CAN

**3262 Rubber product manufacturing**

- 32621 Tire manufacturing
- 326210 Tire manufacturing CAN
- 32622 Rubber and plastic hose and belting manufacturing
- 326220 Rubber and plastic hose and belting manufacturing
- 32629 Other rubber product manufacturing
- 326290 Other rubber product manufacturing MEX

**327 Non-metallic mineral product manufacturing****3271 Clay product and refractory manufacturing**

- 32711 Pottery, ceramics and plumbing fixture manufacturing
- 327110 Pottery, ceramics and plumbing fixture manufacturing US
- 32712 Clay building material and refractory manufacturing
- 327120 Clay building material and refractory manufacturing US

**3272 Glass and glass product manufacturing**

- 32721 Glass and glass product manufacturing
- 327214 Glass manufacturing CAN
- 327215 Glass product manufacturing from purchased glass US

**3273 Cement and concrete product manufacturing**

- 32731 Cement manufacturing
- 327310 Cement manufacturing
- 32732 Ready-mix concrete manufacturing
- 327320 Ready-mix concrete manufacturing
- 32733 Concrete pipe, brick and block manufacturing
- 327330 Concrete pipe, brick and block manufacturing MEX
- 32739 Other concrete product manufacturing
- 327390 Other concrete product manufacturing US

**3274 Lime and gypsum product manufacturing**

- 32741 Lime manufacturing
- 327410 Lime manufacturing
- 32742 Gypsum product manufacturing
- 327420 Gypsum product manufacturing

**3279 Other non-metallic mineral product manufacturing**

- 32791 Abrasive product manufacturing
- 327910 Abrasive product manufacturing
- 32799 All other non-metallic mineral product manufacturing
- 327990 All other non-metallic mineral product manufacturing CAN

**331 Primary metal manufacturing****3311 Iron and steel mills and ferro-alloy manufacturing**

- 33111 Iron and steel mills and ferro-alloy manufacturing
- 331110 Iron and steel mills and ferro-alloy manufacturing US

**3312 Steel product manufacturing from purchased steel**

- 33121 Iron and steel pipes and tubes manufacturing from purchased steel
- 331210 Iron and steel pipes and tubes manufacturing from purchased steel
- 33122 Rolling and drawing of purchased steel
- 331221 Cold-rolled steel shape manufacturing US
- 331222 Steel wire drawing US

**3313 Alumina and aluminum production and processing**

- 33131 Alumina and aluminum production and processing
- 331313 Primary production of alumina and aluminum CAN
- 331317 Aluminum rolling, drawing, extruding and alloying CAN

**3314 Non-ferrous metal (except aluminum) production and processing**

- 33141 Non-ferrous metal (except aluminum) smelting and refining
- 331410 Non-ferrous metal (except aluminum) smelting and refining US
- 33142 Copper rolling, drawing, extruding and alloying
- 331420 Copper rolling, drawing, extruding and alloying
- 33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying
- 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying CAN

**3315 Foundries**

- 33151 Ferrous metal foundries
- 331511 Iron foundries US
- 331514 Steel foundries CAN
- 33152 Non-ferrous metal foundries

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- 331523 Non-ferrous metal die-casting foundries CAN
  - 331529 Non-ferrous metal foundries (except die-casting) CAN

### 332 Fabricated metal product manufacturing

#### 3321 Forging and stamping

- 33211 Forging and stamping
- 332113 Forging CAN
- 332118 Stamping CAN

#### 3322 Cutlery and hand tool manufacturing

- 33221 Cutlery and hand tool manufacturing
- 332210 Cutlery and hand tool manufacturing CAN

#### 3323 Architectural and structural metals manufacturing

- 33231 Plate work and fabricated structural product manufacturing
- 332311 Prefabricated metal building and component manufacturing US
- 332314 Concrete reinforcing bar manufacturing CAN
- 332319 Other plate work and fabricated structural product manufacturing CAN
- 33232 Ornamental and architectural metal product manufacturing
- 332321 Metal window and door manufacturing US
- 332329 Other ornamental and architectural metal product manufacturing CAN

#### 3324 Boiler, tank and shipping container manufacturing

- 33241 Power boiler and heat exchanger manufacturing
- 332410 Power boiler and heat exchanger manufacturing
- 33242 Metal tank (heavy gauge) manufacturing
- 332420 Metal tank (heavy gauge) manufacturing
- 33243 Metal can, box and other metal container (light gauge) manufacturing
- 332431 Metal can manufacturing US
- 332439 Other metal container manufacturing US

#### 3325 Hardware manufacturing

- 33251 Hardware manufacturing
- 332510 Hardware manufacturing

#### 3326 Spring and wire product manufacturing

- 33261 Spring and wire product manufacturing
- 332611 Spring (heavy gauge) manufacturing CAN
- 332619 Other fabricated wire product manufacturing CAN

#### 3327 Machine shops, turned product, and screw, nut and bolt manufacturing

- 33271 Machine shops
- 332710 Machine shops
- 33272 Turned product and screw, nut and bolt manufacturing
- 332720 Turned product and screw, nut and bolt manufacturing MEX

#### 3328 Coating, engraving, cold and heat treating and allied activities

- 33281 Coating, engraving, cold and heat treating and allied activities
- 332810 Coating, engraving, cold and heat treating and allied activities MEX

#### 3329 Other fabricated metal product manufacturing

- 33291 Metal valve manufacturing
- 332910 Metal valve manufacturing MEX
- 33299 All other fabricated metal product manufacturing

- 
- 332991 Ball and roller bearing manufacturing
  - 332999 All other miscellaneous fabricated metal product manufacturing MEX

### 333 Machinery manufacturing

#### 3331 Agricultural, construction and mining machinery manufacturing

- 33311 Agricultural implement manufacturing
- 333110 Agricultural implement manufacturing CAN
- 33312 Construction machinery manufacturing
- 333120 Construction machinery manufacturing
- 33313 Mining and oil and gas field machinery manufacturing
- 333130 Mining and oil and gas field machinery manufacturing MEX

#### 3332 Industrial machinery manufacturing

- 33324 Industrial machinery manufacturing
- 333245 Sawmill and woodworking machinery manufacturing CAN
- 333246 Rubber and plastics industry machinery manufacturing CAN
- 333247 Paper industry machinery manufacturing CAN
- 333248 All other industrial machinery manufacturing CAN

#### 3333 Commercial and service industry machinery manufacturing

- 33331 Commercial and service industry machinery manufacturing
- 333310 Commercial and service industry machinery manufacturing CAN

#### 3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing

- 33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing
- 333413 Industrial and commercial fan and blower and air purification equipment manufacturing US
- 333416 Heating equipment and commercial refrigeration equipment manufacturing CAN

#### 3335 Metalworking machinery manufacturing

- 33351 Metalworking machinery manufacturing
- 333511 Industrial mould manufacturing US
- 333519 Other metalworking machinery manufacturing CAN

#### 3336 Engine, turbine and power transmission equipment manufacturing

- 33361 Engine, turbine and power transmission equipment manufacturing
- 333611 Turbine and turbine generator set unit manufacturing US
- 333619 Other engine and power transmission equipment manufacturing CAN

#### 3339 Other general-purpose machinery manufacturing

- 33391 Pump and compressor manufacturing
- 333910 Pump and compressor manufacturing CAN
- 33392 Material handling equipment manufacturing
- 333920 Material handling equipment manufacturing MEX
- 33399 All other general-purpose machinery manufacturing
- 333990 All other general-purpose machinery manufacturing CAN

### 334 Computer and electronic product manufacturing

#### 3341 Computer and peripheral equipment manufacturing

- 33411 Computer and peripheral equipment manufacturing
- 334110 Computer and peripheral equipment manufacturing MEX



**3342 Communications equipment manufacturing**

- 33421 Telephone apparatus manufacturing
- 334210 Telephone apparatus manufacturing
- 33422 Radio and television broadcasting and wireless communications equipment manufacturing
- 334220 Radio and television broadcasting and wireless communications equipment manufacturing
- 33429 Other communications equipment manufacturing
- 334290 Other communications equipment manufacturing

**3343 Audio and video equipment manufacturing**

- 33431 Audio and video equipment manufacturing
- 334310 Audio and video equipment manufacturing

**3344 Semiconductor and other electronic component manufacturing**

- 33441 Semiconductor and other electronic component manufacturing
- 334410 Semiconductor and other electronic component manufacturing MEX

**3345 Navigational, measuring, medical and control instruments manufacturing**

- 33451 Navigational, measuring, medical and control instruments manufacturing
- 334511 Navigational and guidance instruments manufacturing US
- 334512 Measuring, medical and controlling devices manufacturing CAN

**3346 Manufacturing and reproducing magnetic and optical media**

- 33461 Manufacturing and reproducing magnetic and optical media
- 334610 Manufacturing and reproducing magnetic and optical media MEX

**335 Electrical equipment, appliance and component manufacturing****3351 Electric lighting equipment manufacturing**

- 33511 Electric lamp bulb and parts manufacturing
- 335110 Electric lamp bulb and parts manufacturing
- 33512 Lighting fixture manufacturing
- 335120 Lighting fixture manufacturing CAN

**3352 Household appliance manufacturing**

- 33521 Small electrical appliance manufacturing
- 335210 Small electrical appliance manufacturing MEX
- 33522 Major appliance manufacturing
- 335223 Major kitchen appliance manufacturing CAN
- 335229 Other major appliance manufacturing CAN

**3353 Electrical equipment manufacturing**

- 33531 Electrical equipment manufacturing
- 335311 Power, distribution and specialty transformers manufacturing US
- 335312 Motor and generator manufacturing US
- 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing CAN

**3359 Other electrical equipment and component manufacturing**

- 33591 Battery manufacturing
- 335910 Battery manufacturing CAN
- 33592 Communication and energy wire and cable manufacturing
- 335920 Communication and energy wire and cable manufacturing CAN
- 33593 Wiring device manufacturing
- 335930 Wiring device manufacturing CAN

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- 33599 All other electrical equipment and component manufacturing
  - 335990 All other electrical equipment and component manufacturing CAN

### 336 Transportation equipment manufacturing

#### 3361 Motor vehicle manufacturing

- 33611 Automobile and light-duty motor vehicle manufacturing
- 336110 Automobile and light-duty motor vehicle manufacturing MEX
- 33612 Heavy-duty truck manufacturing
- 336120 Heavy-duty truck manufacturing

#### 3362 Motor vehicle body and trailer manufacturing

- 33621 Motor vehicle body and trailer manufacturing
- 336211 Motor vehicle body manufacturing US
- 336212 Truck trailer manufacturing US
- 336215 Motor home, travel trailer and camper manufacturing CAN

#### 3363 Motor vehicle parts manufacturing

- 33631 Motor vehicle gasoline engine and engine parts manufacturing
- 336310 Motor vehicle gasoline engine and engine parts manufacturing
- 33632 Motor vehicle electrical and electronic equipment manufacturing
- 336320 Motor vehicle electrical and electronic equipment manufacturing
- 33633 Motor vehicle steering and suspension components (except spring) manufacturing
- 336330 Motor vehicle steering and suspension components (except spring) manufacturing
- 33634 Motor vehicle brake system manufacturing
- 336340 Motor vehicle brake system manufacturing
- 33635 Motor vehicle transmission and power train parts manufacturing
- 336350 Motor vehicle transmission and power train parts manufacturing
- 33636 Motor vehicle seating and interior trim manufacturing
- 336360 Motor vehicle seating and interior trim manufacturing
- 33637 Motor vehicle metal stamping
- 336370 Motor vehicle metal stamping
- 33639 Other motor vehicle parts manufacturing
- 336390 Other motor vehicle parts manufacturing

#### 3364 Aerospace product and parts manufacturing

- 33641 Aerospace product and parts manufacturing
- 336410 Aerospace product and parts manufacturing MEX

#### 3365 Railroad rolling stock manufacturing

- 33651 Railroad rolling stock manufacturing
- 336510 Railroad rolling stock manufacturing

#### 3366 Ship and boat building

- 33661 Ship and boat building
- 336611 Ship building and repairing US
- 336612 Boat building US

#### 3369 Other transportation equipment manufacturing

- 33699 Other transportation equipment manufacturing
- 336990 Other transportation equipment manufacturing CAN

### 337 Furniture and related product manufacturing

#### 3371 Household and institutional furniture and kitchen cabinet manufacturing

- 33711 Wood kitchen cabinet and counter top manufacturing

- 337110 Wood kitchen cabinet and counter top manufacturing
- 33712 Household and institutional furniture manufacturing
- 337121 Upholstered household furniture manufacturing US
- 337123 Other wood household furniture manufacturing CAN
- 337126 Household furniture (except wood and upholstered) manufacturing CAN
- 337127 Institutional furniture manufacturing CAN

**3372 Office furniture (including fixtures) manufacturing**

- 33721 Office furniture (including fixtures) manufacturing
- 337213 Wood office furniture, including custom architectural woodwork, manufacturing CAN
- 337214 Office furniture (except wood) manufacturing US
- 337215 Showcase, partition, shelving and locker manufacturing US

**3379 Other furniture-related product manufacturing**

- 33791 Mattress manufacturing
- 337910 Mattress manufacturing
- 33792 Blind and shade manufacturing
- 337920 Blind and shade manufacturing

**339 Miscellaneous manufacturing**

**3391 Medical equipment and supplies manufacturing**

- 33911 Medical equipment and supplies manufacturing
- 339110 Medical equipment and supplies manufacturing CAN

**3399 Other miscellaneous manufacturing**

- 33991 Jewellery and silverware manufacturing
- 339910 Jewellery and silverware manufacturing US
- 33992 Sporting and athletic goods manufacturing
- 339920 Sporting and athletic goods manufacturing
- 33993 Doll, toy and game manufacturing
- 339930 Doll, toy and game manufacturing
- 33994 Office supplies (except paper) manufacturing
- 339940 Office supplies (except paper) manufacturing
- 33995 Sign manufacturing
- 339950 Sign manufacturing
- 33999 All other miscellaneous manufacturing
- 339990 All other miscellaneous manufacturing CAN

**41 Wholesale trade**

**411 Farm product merchant wholesalers CAN**

**4111 Farm product merchant wholesalers CAN**

- 41111 Live animal merchant wholesalers CAN
- 411110 Live animal merchant wholesalers CAN
- 41112 Oilseed and grain merchant wholesalers CAN
- 411120 Oilseed and grain merchant wholesalers CAN
- 41113 Nursery stock and plant merchant wholesalers CAN
- 411130 Nursery stock and plant merchant wholesalers CAN
- 41119 Other farm product merchant wholesalers CAN
- 411190 Other farm product merchant wholesalers CAN

**412 Petroleum and petroleum products merchant wholesalers CAN****4121 Petroleum and petroleum products merchant wholesalers CAN**

- 41211 Petroleum and petroleum products merchant wholesalers CAN
- 412110 Petroleum and petroleum products merchant wholesalers CAN

**413 Food, beverage and tobacco merchant wholesalers CAN****4131 Food merchant wholesalers CAN**

- 41311 General-line food merchant wholesalers CAN
- 413110 General-line food merchant wholesalers CAN
- 41312 Dairy and milk products merchant wholesalers CAN
- 413120 Dairy and milk products merchant wholesalers CAN
- 41313 Poultry and egg merchant wholesalers CAN
- 413130 Poultry and egg merchant wholesalers CAN
- 41314 Fish and seafood product merchant wholesalers CAN
- 413140 Fish and seafood product merchant wholesalers CAN
- 41315 Fresh fruit and vegetable merchant wholesalers CAN
- 413150 Fresh fruit and vegetable merchant wholesalers CAN
- 41316 Red meat and meat product merchant wholesalers CAN
- 413160 Red meat and meat product merchant wholesalers CAN
- 41319 Other specialty-line food merchant wholesalers CAN
- 413190 Other specialty-line food merchant wholesalers CAN

**4132 Beverage merchant wholesalers CAN**

- 41321 Non-alcoholic beverage merchant wholesalers CAN
- 413210 Non-alcoholic beverage merchant wholesalers CAN
- 41322 Alcoholic beverage merchant wholesalers CAN
- 413220 Alcoholic beverage merchant wholesalers CAN

**4133 Cigarette and tobacco product merchant wholesalers CAN**

- 41331 Cigarette and tobacco product merchant wholesalers CAN
- 413310 Cigarette and tobacco product merchant wholesalers CAN

**414 Personal and household goods merchant wholesalers CAN****4141 Textile, clothing and footwear merchant wholesalers CAN**

- 41411 Clothing and clothing accessories merchant wholesalers CAN
- 414110 Clothing and clothing accessories merchant wholesalers CAN
- 41412 Footwear merchant wholesalers CAN
- 414120 Footwear merchant wholesalers CAN
- 41413 Piece goods, notions and other dry goods merchant wholesalers CAN
- 414130 Piece goods, notions and other dry goods merchant wholesalers CAN

**4142 Home entertainment equipment and household appliance merchant wholesalers CAN**

- 41421 Home entertainment equipment merchant wholesalers CAN
- 414210 Home entertainment equipment merchant wholesalers CAN
- 41422 Household appliance merchant wholesalers CAN
- 414220 Household appliance merchant wholesalers CAN

**4143 Home furnishings merchant wholesalers CAN**

- 41431 China, glassware, crockery and pottery merchant wholesalers CAN
- 414310 China, glassware, crockery and pottery merchant wholesalers CAN
- 41432 Floor covering merchant wholesalers CAN
- 414320 Floor covering merchant wholesalers CAN
- 41433 Linen, drapery and other textile furnishings merchant wholesalers CAN
- 414330 Linen, drapery and other textile furnishings merchant wholesalers CAN
- 41439 Other home furnishings merchant wholesalers CAN
- 414390 Other home furnishings merchant wholesalers CAN

**4144 Personal goods merchant wholesalers CAN**

- 41441 Jewellery and watch merchant wholesalers CAN
- 414410 Jewellery and watch merchant wholesalers CAN
- 41442 Book, periodical and newspaper merchant wholesalers CAN
- 414420 Book, periodical and newspaper merchant wholesalers CAN
- 41443 Photographic equipment and supplies merchant wholesalers CAN
- 414430 Photographic equipment and supplies merchant wholesalers CAN
- 41444 Sound recording merchant wholesalers CAN
- 414440 Sound recording merchant wholesalers CAN
- 41445 Video recording merchant wholesalers CAN
- 414450 Video recording merchant wholesalers CAN
- 41446 Toy and hobby goods merchant wholesalers CAN
- 414460 Toy and hobby goods merchant wholesalers CAN
- 41447 Amusement and sporting goods merchant wholesalers CAN
- 414470 Amusement and sporting goods merchant wholesalers CAN

**4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers CAN**

- 41451 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN
- 414510 Pharmaceuticals and pharmacy supplies merchant wholesalers CAN
- 41452 Toiletries, cosmetics and sundries merchant wholesalers CAN
- 414520 Toiletries, cosmetics and sundries merchant wholesalers CAN

**415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers CAN**

**4151 Motor vehicle merchant wholesalers CAN**

- 41511 New and used automobile and light-duty truck merchant wholesalers CAN
- 415110 New and used automobile and light-duty truck merchant wholesalers CAN
- 41512 Truck, truck tractor and bus merchant wholesalers CAN
- 415120 Truck, truck tractor and bus merchant wholesalers CAN
- 41519 Recreational and other motor vehicles merchant wholesalers CAN
- 415190 Recreational and other motor vehicles merchant wholesalers CAN

**4152 New motor vehicle parts and accessories merchant wholesalers CAN**

- 41521 Tire merchant wholesalers CAN
- 415210 Tire merchant wholesalers CAN
- 41529 Other new motor vehicle parts and accessories merchant wholesalers CAN
- 415290 Other new motor vehicle parts and accessories merchant wholesalers CAN

**4153 Used motor vehicle parts and accessories merchant wholesalers CAN**

- 41531 Used motor vehicle parts and accessories merchant wholesalers CAN
- 415310 Used motor vehicle parts and accessories merchant wholesalers CAN

**416 Building material and supplies merchant wholesalers CAN****4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers CAN**

41611	Electrical wiring and construction supplies merchant wholesalers	CAN
416110	Electrical wiring and construction supplies merchant wholesalers	CAN
41612	Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers	CAN
416120	Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers	CAN

**4162 Metal service centres CAN**

41621	Metal service centres	CAN
416210	Metal service centres	CAN

**4163 Lumber, millwork, hardware and other building supplies merchant wholesalers CAN**

41631	General-line building supplies merchant wholesalers	CAN
416310	General-line building supplies merchant wholesalers	CAN
41632	Lumber, plywood and millwork merchant wholesalers	CAN
416320	Lumber, plywood and millwork merchant wholesalers	CAN
41633	Hardware merchant wholesalers	CAN
416330	Hardware merchant wholesalers	CAN
41634	Paint, glass and wallpaper merchant wholesalers	CAN
416340	Paint, glass and wallpaper merchant wholesalers	CAN
41639	Other specialty-line building supplies merchant wholesalers	CAN
416390	Other specialty-line building supplies merchant wholesalers	CAN

**417 Machinery, equipment and supplies merchant wholesalers CAN****4171 Farm, lawn and garden machinery and equipment merchant wholesalers CAN**

41711	Farm, lawn and garden machinery and equipment merchant wholesalers	CAN
417110	Farm, lawn and garden machinery and equipment merchant wholesalers	CAN

**4172 Construction, forestry, mining, and industrial machinery, equipment and supplies merchant wholesalers CAN**

41721	Construction and forestry machinery, equipment and supplies merchant wholesalers	CAN
417210	Construction and forestry machinery, equipment and supplies merchant wholesalers	CAN
41722	Mining and oil and gas well machinery, equipment and supplies merchant wholesalers	CAN
417220	Mining and oil and gas well machinery, equipment and supplies merchant wholesalers	CAN
41723	Industrial machinery, equipment and supplies merchant wholesalers	CAN
417230	Industrial machinery, equipment and supplies merchant wholesalers	CAN

**4173 Computer and communications equipment and supplies merchant wholesalers CAN**

41731	Computer, computer peripheral and pre-packaged software merchant wholesalers	CAN
417310	Computer, computer peripheral and pre-packaged software merchant wholesalers	CAN
41732	Electronic components, navigational and communications equipment and supplies merchant wholesalers	CAN
417320	Electronic components, navigational and communications equipment and supplies merchant wholesalers	CAN

**4179 Other machinery, equipment and supplies merchant wholesalers CAN**

41791	Office and store machinery and equipment merchant wholesalers	CAN
417910	Office and store machinery and equipment merchant wholesalers	CAN
41792	Service establishment machinery, equipment and supplies merchant wholesalers	CAN
417920	Service establishment machinery, equipment and supplies merchant wholesalers	CAN
41793	Professional machinery, equipment and supplies merchant wholesalers	CAN
417930	Professional machinery, equipment and supplies merchant wholesalers	CAN
41799	All other machinery, equipment and supplies merchant wholesalers	CAN
417990	All other machinery, equipment and supplies merchant wholesalers	CAN

**418 Miscellaneous merchant wholesalers CAN****4181 Recyclable material merchant wholesalers CAN**

41811	Recyclable metal merchant wholesalers	CAN
418110	Recyclable metal merchant wholesalers	CAN
41812	Recyclable paper and paperboard merchant wholesalers	CAN
418120	Recyclable paper and paperboard merchant wholesalers	CAN
41819	Other recyclable material merchant wholesalers	CAN
418190	Other recyclable material merchant wholesalers	CAN

**4182 Paper, paper product and disposable plastic product merchant wholesalers CAN**

41821	Stationery and office supplies merchant wholesalers	CAN
418210	Stationery and office supplies merchant wholesalers	CAN
41822	Other paper and disposable plastic product merchant wholesalers	CAN
418220	Other paper and disposable plastic product merchant wholesalers	CAN

**4183 Agricultural supplies merchant wholesalers CAN**

41831	Agricultural feed merchant wholesalers	CAN
418310	Agricultural feed merchant wholesalers	CAN
41832	Seed merchant wholesalers	CAN
418320	Seed merchant wholesalers	CAN
41839	Agricultural chemical and other farm supplies merchant wholesalers	CAN
418390	Agricultural chemical and other farm supplies merchant wholesalers	CAN

**4184 Chemical (except agricultural) and allied product merchant wholesalers CAN**

41841	Chemical (except agricultural) and allied product merchant wholesalers	CAN
418410	Chemical (except agricultural) and allied product merchant wholesalers	CAN

**4189 Other miscellaneous merchant wholesalers CAN**

41891	Log and wood chip merchant wholesalers	CAN
418910	Log and wood chip merchant wholesalers	CAN
41892	Mineral, ore and precious metal merchant wholesalers	CAN
418920	Mineral, ore and precious metal merchant wholesalers	CAN
41893	Second-hand goods (except machinery and automotive) merchant wholesalers	CAN
418930	Second-hand goods (except machinery and automotive) merchant wholesalers	CAN
41899	All other merchant wholesalers	CAN
418990	All other merchant wholesalers	CAN

**419 Business-to-business electronic markets, and agents and brokers US****4191 Business-to-business electronic markets, and agents and brokers US**

41911	Business-to-business electronic markets	US
419110	Business-to-business electronic markets	US
41912	Wholesale trade agents and brokers	US
419120	Wholesale trade agents and brokers	US

**441 Motor vehicle and parts dealers US****4411 Automobile dealers US**

44111	New car dealers	US
441110	New car dealers	US
44112	Used car dealers	US
441120	Used car dealers	US

**4412 Other motor vehicle dealers US**

44121	Recreational vehicle dealers	US
441210	Recreational vehicle dealers	US
44122	Motorcycle, boat and other motor vehicle dealers	US
441220	Motorcycle, boat and other motor vehicle dealers	CAN

**4413 Automotive parts, accessories and tire stores US**

44131	Automotive parts and accessories stores	US
441310	Automotive parts and accessories stores	US
44132	Tire dealers	US
441320	Tire dealers	US

**442 Furniture and home furnishings stores US****4421 Furniture stores US**

44211	Furniture stores	US
442110	Furniture stores	US

**4422 Home furnishings stores US**

44221	Floor covering stores	US
442210	Floor covering stores	US
44229	Other home furnishings stores	US
442291	Window treatment stores	US
442292	Print and picture frame stores	CAN
442298	All other home furnishings stores	CAN

**443 Electronics and appliance stores US****4431 Electronics and appliance stores US**

44314	Electronics and appliance stores	US
443143	Appliance, television and other electronics stores	CAN
443144	Computer and software stores	CAN
443145	Camera and photographic supplies stores	CAN
443146	Audio and video recordings stores	CAN



**444 Building material and garden equipment and supplies dealers US****4441 Building material and supplies dealers US**

44411	Home centres	US
444110	Home centres	US
44412	Paint and wallpaper stores	US
444120	Paint and wallpaper stores	US
44413	Hardware stores	US
444130	Hardware stores	US
44419	Other building material dealers	US
444190	Other building material dealers	US

**4442 Lawn and garden equipment and supplies stores US**

44421	Outdoor power equipment stores	US
444210	Outdoor power equipment stores	US
44422	Nursery stores and garden centres	US
444220	Nursery stores and garden centres	US

**44-45 Retail trade****445 Food and beverage stores US****4451 Grocery stores US**

44511	Supermarkets and other grocery (except convenience) stores	US
445110	Supermarkets and other grocery (except convenience) stores	US
44512	Convenience stores	US
445120	Convenience stores	US

**4452 Specialty food stores US**

44521	Meat markets	US
445210	Meat markets	US
44522	Fish and seafood markets	US
445220	Fish and seafood markets	US
44523	Fruit and vegetable markets	US
445230	Fruit and vegetable markets	US
44529	Other specialty food stores	US
445291	Baked goods stores	US
445292	Confectionery and nut stores	US
445299	All other specialty food stores	US

**4453 Beer, wine and liquor stores US**

44531	Beer, wine and liquor stores	US
445310	Beer, wine and liquor stores	US

**446 Health and personal care stores US****4461 Health and personal care stores US**

44611	Pharmacies and drug stores	US
446110	Pharmacies and drug stores	US
44612	Cosmetics, beauty supplies and perfume stores	US
446120	Cosmetics, beauty supplies and perfume stores	US

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44613	Optical goods stores	US
446130	Optical goods stores	US
44619	Other health and personal care stores	US
446191	Food (health) supplement stores	US
446199	All other health and personal care stores	US

**447 Gasoline stations US****4471 Gasoline stations US**

44711	Gasoline stations with convenience stores	US
447110	Gasoline stations with convenience stores	US
44719	Other gasoline stations	US
447190	Other gasoline stations	US

**448 Clothing and clothing accessories stores US****4481 Clothing stores US**

44811	Men's clothing stores	US
448110	Men's clothing stores	US
44812	Women's clothing stores	US
448120	Women's clothing stores	US
44813	Children's and infants' clothing stores	US
448130	Children's and infants' clothing stores	US
44814	Family clothing stores	US
448140	Family clothing stores	US
44815	Clothing accessories stores	US
448150	Clothing accessories stores	US
44819	Other clothing stores	US
448191	Fur stores	CAN
448199	All other clothing stores	CAN

**4482 Shoe stores US**

44821	Shoe stores	US
448210	Shoe stores	US

**4483 Jewellery, luggage and leather goods stores US**

44831	Jewellery stores	US
448310	Jewellery stores	US
44832	Luggage and leather goods stores	US
448320	Luggage and leather goods stores	US

**451 Sporting goods, hobby, book and music stores US****4511 Sporting goods, hobby and musical instrument stores US**

45111	Sporting goods stores	US
451111	Golf equipment and supplies specialty stores	CAN
451112	Ski equipment and supplies specialty stores	CAN
451113	Cycling equipment and supplies specialty stores	CAN
451119	All other sporting goods stores	CAN
45112	Hobby, toy and game stores	US
451120	Hobby, toy and game stores	US
45113	Sewing, needlework and piece goods stores	US

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451130 Sewing, needlework and piece goods stores US  
 45114 Musical instrument and supplies stores US  
 451140 Musical instrument and supplies stores US

**4513 Book stores and news dealers US**

45131 Book stores and news dealers US  
 451310 Book stores and news dealers US

**452 General merchandise stores US****4521 Department stores US**

45211 Department stores US  
 452110 Department stores CAN

**4529 Other general merchandise stores US**

45291 Warehouse clubs US  
 452910 Warehouse clubs US  
 45299 All other general merchandise stores US  
 452991 Home and auto supplies stores CAN  
 452999 All other miscellaneous general merchandise stores CAN

**453 Miscellaneous store retailers US****4531 Florists US**

45311 Florists US  
 453110 Florists US

**4532 Office supplies, stationery and gift stores US**

45321 Office supplies and stationery stores US  
 453210 Office supplies and stationery stores US  
 45322 Gift, novelty and souvenir stores US  
 453220 Gift, novelty and souvenir stores US

**4533 Used merchandise stores US**

45331 Used merchandise stores US  
 453310 Used merchandise stores US

**4539 Other miscellaneous store retailers US**

45391 Pet and pet supplies stores US  
 453910 Pet and pet supplies stores US  
 45392 Art dealers US  
 453920 Art dealers US  
 45393 Mobile home dealers US  
 453930 Mobile home dealers US  
 45399 All other miscellaneous store retailers US  
 453992 Beer and wine-making supplies stores CAN  
 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores) CAN

**454 Non-store retailers US****4541 Electronic shopping and mail-order houses US**

45411 Electronic shopping and mail-order houses US

454110 Electronic shopping and mail-order houses CAN

**4542 Vending machine operators US**

45421 Vending machine operators US

454210 Vending machine operators US

**4543 Direct selling establishments US**

45431 Fuel dealers US

454311 Heating oil dealers US

454312 Liquefied petroleum gas (bottled gas) dealers US

454319 Other fuel dealers US

45439 Other direct selling establishments US

454390 Other direct selling establishments US

**481 Air transportation**

**4811 Scheduled air transportation**

48111 Scheduled air transportation

481110 Scheduled air transportation CAN

**4812 Non-scheduled air transportation**

48121 Non-scheduled air transportation

481214 Non-scheduled chartered air transportation CAN

481215 Non-scheduled specialty flying services CAN

**482 Rail transportation**

**4821 Rail transportation**

48211 Rail transportation

482112 Short-haul freight rail transportation US

482113 Mainline freight rail transportation CAN

482114 Passenger rail transportation CAN

**483 Water transportation**

**4831 Deep sea, coastal and Great Lakes water transportation**

48311 Deep sea, coastal and Great Lakes water transportation

483115 Deep sea, coastal and Great Lakes water transportation (except by ferries) CAN

483116 Deep sea, coastal and Great Lakes water transportation by ferries CAN

**4832 Inland water transportation**

48321 Inland water transportation

483213 Inland water transportation (except by ferries) CAN

483214 Inland water transportation by ferries CAN

**484 Truck transportation**

**4841 General freight trucking**

48411 General freight trucking, local

484110 General freight trucking, local US

48412 General freight trucking, long distance

484121 General freight trucking, long distance, truck-load US

484122 General freight trucking, long distance, less than truck-load US

**4842 Specialized freight trucking**

- 48421 Used household and office goods moving
- 484210 Used household and office goods moving
- 48422 Specialized freight (except used goods) trucking, local
- 484221 Bulk liquids trucking, local CAN
- 484222 Dry bulk materials trucking, local CAN
- 484223 Forest products trucking, local CAN
- 484229 Other specialized freight (except used goods) trucking, local CAN
- 48423 Specialized freight (except used goods) trucking, long distance
- 484231 Bulk liquids trucking, long distance CAN
- 484232 Dry bulk materials trucking, long distance CAN
- 484233 Forest products trucking, long distance CAN
- 484239 Other specialized freight (except used goods) trucking, long distance CAN

**48-49 Transportation and warehousing**

**485 Transit and ground passenger transportation US**

**4851 Urban transit systems**

- 48511 Urban transit systems
- 485110 Urban transit systems CAN

**4852 Interurban and rural bus transportation**

- 48521 Interurban and rural bus transportation
- 485210 Interurban and rural bus transportation

**4853 Taxi and limousine service**

- 48531 Taxi service
- 485310 Taxi service US
- 48532 Limousine service
- 485320 Limousine service

**4854 School and employee bus transportation**

- 48541 School and employee bus transportation
- 485410 School and employee bus transportation

**4855 Charter bus industry**

- 48551 Charter bus industry
- 485510 Charter bus industry

**4859 Other transit and ground passenger transportation**

- 48599 Other transit and ground passenger transportation
- 485990 Other transit and ground passenger transportation CAN

**486 Pipeline transportation**

**4861 Pipeline transportation of crude oil**

- 48611 Pipeline transportation of crude oil
- 486110 Pipeline transportation of crude oil

**4862 Pipeline transportation of natural gas**

- 48621 Pipeline transportation of natural gas
- 486210 Pipeline transportation of natural gas

**4869 Other pipeline transportation**

- 48691 Pipeline transportation of refined petroleum products
- 486910 Pipeline transportation of refined petroleum products
- 48699 All other pipeline transportation
- 486990 All other pipeline transportation

**487 Scenic and sightseeing transportation****4871 Scenic and sightseeing transportation, land**

- 48711 Scenic and sightseeing transportation, land
- 487110 Scenic and sightseeing transportation, land

**4872 Scenic and sightseeing transportation, water**

- 48721 Scenic and sightseeing transportation, water
- 487210 Scenic and sightseeing transportation, water

**4879 Scenic and sightseeing transportation, other**

- 48799 Scenic and sightseeing transportation, other
- 487990 Scenic and sightseeing transportation, other

**488 Support activities for transportation****4881 Support activities for air transportation**

- 48811 Airport operations
- 488111 Air traffic control
- 488119 Other airport operations US
- 48819 Other support activities for air transportation
- 488190 Other support activities for air transportation

**4882 Support activities for rail transportation**

- 48821 Support activities for rail transportation
- 488210 Support activities for rail transportation

**4883 Support activities for water transportation**

- 48831 Port and harbour operations
- 488310 Port and harbour operations
- 48832 Marine cargo handling
- 488320 Marine cargo handling
- 48833 Navigational services to shipping
- 488331 Marine salvage services CAN
- 488332 Ship piloting services CAN
- 488339 Other navigational services to shipping CAN
- 48839 Other support activities for water transportation
- 488390 Other support activities for water transportation

**4884 Support activities for road transportation**

- 48841 Motor vehicle towing
- 488410 Motor vehicle towing
- 48849 Other support activities for road transportation
- 488490 Other support activities for road transportation US

**4885 Freight transportation arrangement**

- 48851 Freight transportation arrangement
- 488511 Marine shipping agencies CAN
- 488519 Other freight transportation arrangement CAN

**4889 Other support activities for transportation**

- 48899 Other support activities for transportation
- 488990 Other support activities for transportation MEX

**491 Postal service****4911 Postal service**

- 49111 Postal service
- 491110 Postal service

**492 Couriers and messengers****4921 Couriers**

- 49211 Couriers
- 492110 Couriers

**4922 Local messengers and local delivery**

- 49221 Local messengers and local delivery
- 492210 Local messengers and local delivery

**493 Warehousing and storage****4931 Warehousing and storage**

- 49311 General warehousing and storage
- 493110 General warehousing and storage US
- 49312 Refrigerated warehousing and storage
- 493120 Refrigerated warehousing and storage
- 49313 Farm product warehousing and storage
- 493130 Farm product warehousing and storage
- 49319 Other warehousing and storage
- 493190 Other warehousing and storage

**51 Information and cultural industries****511 Publishing industries (except internet)****5111 Newspaper, periodical, book and directory publishers**

- 51111 Newspaper publishers
- 511110 Newspaper publishers US
- 51112 Periodical publishers
- 511120 Periodical publishers US
- 51113 Book publishers
- 511130 Book publishers US
- 51114 Directory and mailing list publishers
- 511140 Directory and mailing list publishers US
- 51119 Other publishers
- 511190 Other publishers CAN

**5112 Software publishers**

- 51121 Software publishers
- 511211 Software publishers (except video game publishers) CAN
- 511212 Video game publishers CAN

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**512 Motion picture and sound recording industries****5121 Motion picture and video industries**

51211	Motion picture and video production
512110	Motion picture and video production US
51212	Motion picture and video distribution
512120	Motion picture and video distribution
51213	Motion picture and video exhibition
512130	Motion picture and video exhibition MEX
51219	Post-production and other motion picture and video industries
512190	Post-production and other motion picture and video industries MEX

**5122 Sound recording industries**

51223	Music publishers
512230	Music publishers
51224	Sound recording studios
512240	Sound recording studios
51225	Record production and distribution
512250	Record production and distribution
51229	Other sound recording industries
512290	Other sound recording industries

**515 Broadcasting (except internet)****5151 Radio and television broadcasting**

51511	Radio broadcasting
515110	Radio broadcasting MEX
51512	Television broadcasting
515120	Television broadcasting

**5152 Pay and specialty television**

51521	Pay and specialty television
515210	Pay and specialty television

**517 Telecommunications****5173 Wired and wireless telecommunications carriers(except satellite)**

51731	Wired and wireless telecommunications carriers (except satellite)
517310	Wired and wireless telecommunications carriers (except satellite) CAN

**5174 Satellite telecommunications**

51741	Satellite telecommunications
517410	Satellite telecommunications

**5179 Other telecommunications**

51791	Other telecommunications
517911	Telecommunications resellers CAN
517919	All other telecommunications CAN

**518 Data processing, hosting, and related services****5182 Data processing, hosting, and related services**

51821	Data processing, hosting, and related services
518210	Data processing, hosting, and related services



**519 Other information services****5191 Other information services**

51911	News syndicates
519110	News syndicates
51912	Libraries and archives
519121	Libraries CAN
519122	Archives CAN
51913	Internet publishing and broadcasting, and web search portals
519130	Internet publishing and broadcasting and web search portals
51919	All other information services
519190	All other information services

**52 Finance and insurance****521 Monetary authorities - central bank****5211 Monetary authorities - central bank**

52111	Monetary authorities - central bank
521110	Monetary authorities - central bank

**522 Credit intermediation and related activities****5221 Depository credit intermediation US**

52211	Banking CAN
522111	Personal and commercial banking industry CAN
522112	Corporate and institutional banking industry CAN
52213	Local credit unions US
522130	Local credit unions US
52219	Other depository credit intermediation US
522190	Other depository credit intermediation US

**5222 Non-depository credit intermediation US**

52221	Credit card issuing US
522210	Credit card issuing US
52222	Sales financing US
522220	Sales financing US
52229	Other non-depository credit intermediation US
522291	Consumer lending US
522299	All other non-depository credit intermediation CAN

**5223 Activities related to credit intermediation**

52231	Mortgage and non-mortgage loan brokers US
522310	Mortgage and non-mortgage loan brokers US
52232	Financial transactions processing, reserve and clearing house activities US
522321	Central credit unions CAN
522329	Other financial transactions processing and clearing house activities CAN
52239	Other activities related to credit intermediation US
522390	Other activities related to credit intermediation US

**523 Securities, commodity contracts, and other financial investment and related activities****5231 Securities and commodity contracts intermediation and brokerage**

52311	Investment banking and securities dealing	US
523110	Investment banking and securities dealing	US
52312	Securities brokerage	US
523120	Securities brokerage	US
52313	Commodity contracts dealing	US
523130	Commodity contracts dealing	US
52314	Commodity contracts brokerage	US
523140	Commodity contracts brokerage	US

**5232 Securities and commodity exchanges**

52321	Securities and commodity exchanges
523210	Securities and commodity exchanges

**5239 Other financial investment activities**

52391	Miscellaneous intermediation	US
523910	Miscellaneous intermediation	US
52392	Portfolio management	US
523920	Portfolio management	US
52393	Investment advice	US
523930	Investment advice	US
52399	All other financial investment activities	US
523990	All other financial investment activities	CAN

**524 Insurance carriers and related activities****5241 Insurance carriers**

52411	Direct life, health and medical insurance carriers	US
524111	Direct individual life, health and medical insurance carriers	CAN
524112	Direct group life, health and medical insurance carriers	CAN
52412	Direct insurance (except life, health and medical) carriers	US
524121	Direct general property and casualty insurance carriers	CAN
524122	Direct, private, automobile insurance carriers	CAN
524123	Direct, public, automobile insurance carriers	CAN
524124	Direct property insurance carriers	CAN
524125	Direct liability insurance carriers	CAN
524129	Other direct insurance (except life, health and medical) carriers	CAN
52413	Reinsurance carriers	US
524131	Life reinsurance carriers	CAN
524132	Accident and sickness reinsurance carriers	CAN
524133	Automobile reinsurance carriers	CAN
524134	Property reinsurance carriers	CAN
524135	Liability reinsurance carriers	CAN
524139	General and other reinsurance carriers	CAN

**5242 Agencies, brokerages and other insurance related activities**

52421	Insurance agencies and brokerages	US
524210	Insurance agencies and brokerages	US
52429	Other insurance related activities	US
524291	Claims adjusters	US

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524299 All other insurance related activities CAN

## 526 Funds and other financial vehicles CAN

### 5261 Pension funds CAN

52611 Pension funds CAN  
 526111 Trusteed pension funds CAN  
 526112 Non-trusteed pension funds CAN

### 5269 Other funds and financial vehicles CAN

52691 Open-end investment funds CAN  
 526911 Equity funds - Canadian CAN  
 526912 Equity funds - foreign CAN  
 526913 Mortgage funds CAN  
 526914 Money market funds CAN  
 526915 Bond and income / dividend funds - Canadian CAN  
 526916 Bond and income / dividend funds - foreign CAN  
 526917 Balanced funds / asset allocation funds CAN  
 526919 Other open-ended funds CAN  
 52693 Segregated (except pension) funds CAN  
 526930 Segregated (except pension) funds CAN  
 52698 All other funds and financial vehicles CAN  
 526981 Securitization vehicles CAN  
 526989 All other miscellaneous funds and financial vehicles CAN

## 53 Real estate and rental and leasing

### 531 Real estate

#### 5311 Lessors of real estate

53111 Lessors of residential buildings and dwellings US  
 531111 Lessors of residential buildings and dwellings (except social housing projects) CAN  
 531112 Lessors of social housing projects CAN  
 53112 Lessors of non-residential buildings (except mini-warehouses) US  
 531120 Lessors of non-residential buildings (except mini-warehouses) US  
 53113 Self-storage mini-warehouses US  
 531130 Self-storage mini-warehouses US  
 53119 Lessors of other real estate property US  
 531190 Lessors of other real estate property US

#### 5312 Offices of real estate agents and brokers

53121 Offices of real estate agents and brokers  
 531211 Real estate agents CAN  
 531212 Offices of real estate brokers CAN

#### 5313 Activities related to real estate

53131 Real estate property managers US  
 531310 Real estate property managers US  
 53132 Offices of real estate appraisers  
 531320 Offices of real estate appraisers US  
 53139 Other activities related to real estate US  
 531390 Other activities related to real estate US

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**532 Rental and leasing services****5321 Automotive equipment rental and leasing**

- 53211 Passenger car rental and leasing
- 532111 Passenger car rental <sup>US</sup>
- 532112 Passenger car leasing <sup>US</sup>
- 53212 Truck, utility trailer and recreational vehicle (RV) rental and leasing
- 532120 Truck, utility trailer and recreational vehicle (RV) rental and leasing <sup>US</sup>

**5322 Consumer goods rental**

- 53221 Consumer electronics and appliance rental
- 532210 Consumer electronics and appliance rental
- 53228 All other consumer goods rental
- 532280 All other consumer goods rental <sup>CAN</sup>

**5323 General rental centres**

- 53231 General rental centres
- 532310 General rental centres

**5324 Commercial and industrial machinery and equipment rental and leasing**

- 53241 Construction, transportation, mining, and forestry machinery and equipment rental and leasing
- 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing <sup>CAN</sup>
- 53242 Office machinery and equipment rental and leasing
- 532420 Office machinery and equipment rental and leasing
- 53249 Other commercial and industrial machinery and equipment rental and leasing
- 532490 Other commercial and industrial machinery and equipment rental and leasing <sup>US</sup>

**533 Lessors of non-financial intangible assets (except copyrighted works)****5331 Lessors of non-financial intangible assets (except copyrighted works)**

- 53311 Lessors of non-financial intangible assets (except copyrighted works)
- 533110 Lessors of non-financial intangible assets (except copyrighted works)

**54 Professional, scientific and technical services****541 Professional, scientific and technical services****5411 Legal services**

- 54111 Offices of lawyers
- 541110 Offices of lawyers
- 54112 Offices of notaries
- 541120 Offices of notaries
- 54119 Other legal services
- 541190 Other legal services <sup>MEX</sup>

**5412 Accounting, tax preparation, bookkeeping and payroll services**

- 54121 Accounting, tax preparation, bookkeeping and payroll services
- 541212 Offices of accountants <sup>CAN</sup>
- 541213 Tax preparation services <sup>US</sup>
- 541215 Bookkeeping, payroll and related services <sup>CAN</sup>

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**5413 Architectural, engineering and related services**

- 54131 Architectural services
- 541310 Architectural services
- 54132 Landscape architectural services
- 541320 Landscape architectural services
- 54133 Engineering services
- 541330 Engineering services
- 54134 Drafting services
- 541340 Drafting services
- 54135 Building inspection services
- 541350 Building inspection services
- 54136 Geophysical surveying and mapping services
- 541360 Geophysical surveying and mapping services
- 54137 Surveying and mapping (except geophysical) services
- 541370 Surveying and mapping (except geophysical) services
- 54138 Testing laboratories
- 541380 Testing laboratories

**5414 Specialized design services**

- 54141 Interior design services
- 541410 Interior design services
- 54142 Industrial design services
- 541420 Industrial design services
- 54143 Graphic design services
- 541430 Graphic design services
- 54149 Other specialized design services
- 541490 Other specialized design services

**5415 Computer systems design and related services**

- 54151 Computer systems design and related services
- 541514 Computer systems design and related services (except video game design and development) <sup>CAN</sup>
- 541515 Video game design and development services <sup>CAN</sup>

**5416 Management, scientific and technical consulting services**

- 54161 Management consulting services
- 541611 Administrative management and general management consulting services <sup>US</sup>
- 541612 Human resources consulting services <sup>US</sup>
- 541619 Other management consulting services <sup>CAN</sup>
- 54162 Environmental consulting services
- 541620 Environmental consulting services
- 54169 Other scientific and technical consulting services
- 541690 Other scientific and technical consulting services

**5417 Scientific research and development services**

- 54171 Research and development in the physical, engineering and life sciences
- 541710 Research and development in the physical, engineering and life sciences <sup>CAN</sup>
- 54172 Research and development in the social sciences and humanities
- 541720 Research and development in the social sciences and humanities <sup>US</sup>

**5418 Advertising, public relations, and related services**

- 54181 Advertising agencies
- 541810 Advertising agencies
- 54182 Public relations services
- 541820 Public relations services

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54183	Media buying agencies
541830	Media buying agencies
54184	Media representatives
541840	Media representatives
54185	Display advertising
541850	Display advertising
54186	Direct mail advertising
541860	Direct mail advertising
54187	Advertising material distribution services
541870	Advertising material distribution services
54189	Other services related to advertising
541891	Specialty advertising distributors <sup>CAN</sup>
541899	All other services related to advertising <sup>CAN</sup>

**5419 Other professional, scientific and technical services**

54191	Marketing research and public opinion polling
541910	Marketing research and public opinion polling
54192	Photographic services
541920	Photographic services <sup>MEX</sup>
54193	Translation and interpretation services
541930	Translation and interpretation services
54194	Veterinary services
541940	Veterinary services <sup>US</sup>
54199	All other professional, scientific and technical services
541990	All other professional, scientific and technical services

**55 Management of companies and enterprises****551 Management of companies and enterprises****5511 Management of companies and enterprises**

55111	Management of companies and enterprises
551113	Holding companies <sup>CAN</sup>
551114	Head offices <sup>US</sup>

**56 Administrative and support, waste management and remediation services****561 Administrative and support services****5611 Office administrative services**

56111	Office administrative services
561110	Office administrative services

**5612 Facilities support services**

56121	Facilities support services
561210	Facilities support services

**5613 Employment services**

56131	Employment placement agencies and executive search services
561310	Employment placement agencies and executive search services
56132	Temporary help services
561320	Temporary help services
56133	Professional employer organizations
561330	Professional employer organizations

**5614 Business support services**

56141	Document preparation services
561410	Document preparation services
56142	Telephone call centres
561420	Telephone call centres <sup>CAN</sup>
56143	Business service centres
561430	Business service centres <sup>CAN</sup>
56144	Collection agencies
561440	Collection agencies
56145	Credit bureaus
561450	Credit bureaus
56149	Other business support services
561490	Other business support services <sup>MEX</sup>

**5615 Travel arrangement and reservation services**

56151	Travel agencies
561510	Travel agencies
56152	Tour operators
561520	Tour operators
56159	Other travel arrangement and reservation services
561590	Other travel arrangement and reservation services <sup>MEX</sup>

**5616 Investigation and security services**

56161	Investigation, guard and armoured car services
561611	Investigation services <sup>US</sup>
561612	Security guard and patrol services <sup>US</sup>
561613	Armoured car services <sup>US</sup>
56162	Security systems services
561621	Security systems services (except locksmiths) <sup>US</sup>
561622	Locksmiths <sup>US</sup>

**5617 Services to buildings and dwellings**

56171	Exterminating and pest control services
561710	Exterminating and pest control services
56172	Janitorial services
561721	Window cleaning services <sup>CAN</sup>
561722	Janitorial services (except window cleaning) <sup>CAN</sup>
56173	Landscaping services
561730	Landscaping services
56174	Carpet and upholstery cleaning services
561740	Carpet and upholstery cleaning services
56179	Other services to buildings and dwellings
561791	Duct and chimney cleaning services <sup>CAN</sup>
561799	All other services to buildings and dwellings <sup>CAN</sup>

**5619 Other support services**

56191	Packaging and labelling services
561910	Packaging and labelling services
56192	Convention and trade show organizers
561920	Convention and trade show organizers
56199	All other support services
561990	All other support services

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**562 Waste management and remediation services****5621 Waste collection US**

56211 Waste collection US  
 562110 Waste collection CAN

**5622 Waste treatment and disposal US**

56221 Waste treatment and disposal US  
 562210 Waste treatment and disposal CAN

**5629 Remediation and other waste management services US**

56291 Remediation services US  
 562910 Remediation services US  
 56292 Material recovery facilities US  
 562920 Material recovery facilities US  
 56299 All other waste management services US  
 562990 All other waste management services CAN

**61 Educational services****611 Educational services****6111 Elementary and secondary schools**

61111 Elementary and secondary schools US  
 611110 Elementary and secondary schools US

**6112 Community colleges and C.E.G.E.P.s**

61121 Community colleges and C.E.G.E.P.s  
 611210 Community colleges and C.E.G.E.P.s US

**6113 Universities**

61131 Universities  
 611310 Universities US

**6114 Business schools and computer and management training**

61141 Business and secretarial schools  
 611410 Business and secretarial schools US  
 61142 Computer training  
 611420 Computer training US  
 61143 Professional and management development training  
 611430 Professional and management development training US

**6115 Technical and trade schools**

61151 Technical and trade schools  
 611510 Technical and trade schools CAN

**6116 Other schools and instruction**

61161 Fine arts schools  
 611610 Fine arts schools US  
 61162 Athletic instruction  
 611620 Athletic instruction US  
 61163 Language schools  
 611630 Language schools US



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61169 All other schools and instruction  
611690 All other schools and instruction CAN

**6117 Educational support services**

61171 Educational support services  
611710 Educational support services

**62 Health care and social assistance****621 Ambulatory health care services****6211 Offices of physicians**

62111 Offices of physicians  
621110 Offices of physicians CAN

**6212 Offices of dentists**

62121 Offices of dentists  
621210 Offices of dentists US

**6213 Offices of other health practitioners**

62131 Offices of chiropractors  
621310 Offices of chiropractors US  
62132 Offices of optometrists  
621320 Offices of optometrists  
62133 Offices of mental health practitioners (except physicians)  
621330 Offices of mental health practitioners (except physicians) US  
62134 Offices of physical, occupational, and speech therapists and audiologists  
621340 Offices of physical, occupational, and speech therapists and audiologists US  
62139 Offices of all other health practitioners  
621390 Offices of all other health practitioners CAN

**6214 Out-patient care centres**

62141 Family planning centres  
621410 Family planning centres US  
62142 Out-patient mental health and substance abuse centres  
621420 Out-patient mental health and substance abuse centres US  
62149 Other out-patient care centres  
621494 Community health centres CAN  
621499 All other out-patient care centres CAN

**6215 Medical and diagnostic laboratories**

62151 Medical and diagnostic laboratories  
621510 Medical and diagnostic laboratories CAN

**6216 Home health care services**

62161 Home health care services  
621610 Home health care services

**6219 Other ambulatory health care services**

62191 Ambulance services  
621911 Ambulance (except air ambulance) services CAN  
621912 Air ambulance services CAN  
62199 All other ambulatory health care services  
621990 All other ambulatory health care services CAN

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## 622 Hospitals

### 6221 General medical and surgical hospitals

- 62211 General medical and surgical hospitals
- 622111 General (except paediatric) hospitals <sup>CAN</sup>
- 622112 Paediatric hospitals <sup>CAN</sup>

### 6222 Psychiatric and substance abuse hospitals

- 62221 Psychiatric and substance abuse hospitals
- 622210 Psychiatric and substance abuse hospitals <sup>US</sup>

### 6223 Specialty (except psychiatric and substance abuse) hospitals

- 62231 Specialty (except psychiatric and substance abuse) hospitals
- 622310 Specialty (except psychiatric and substance abuse) hospitals <sup>US</sup>

## 623 Nursing and residential care facilities

### 6231 Nursing care facilities

- 62311 Nursing care facilities
- 623110 Nursing care facilities <sup>US</sup>

### 6232 Residential developmental handicap, mental health and substance abuse facilities

- 62321 Residential developmental handicap facilities
- 623210 Residential developmental handicap facilities <sup>US</sup>
- 62322 Residential mental health and substance abuse facilities
- 623221 Residential substance abuse facilities <sup>CAN</sup>
- 623222 Homes for the psychiatrically disabled <sup>CAN</sup>

### 6233 Community care facilities for the elderly

- 62331 Community care facilities for the elderly
- 623310 Community care facilities for the elderly <sup>CAN</sup>

### 6239 Other residential care facilities

- 62399 Other residential care facilities
- 623991 Transition homes for women <sup>CAN</sup>
- 623992 Homes for emotionally disturbed children <sup>CAN</sup>
- 623993 Homes for the physically handicapped or disabled <sup>CAN</sup>
- 623999 All other residential care facilities <sup>CAN</sup>

## 624 Social assistance

### 6241 Individual and family services

- 62411 Child and youth services
- 624110 Child and youth services <sup>US</sup>
- 62412 Services for the elderly and persons with disabilities
- 624120 Services for the elderly and persons with disabilities <sup>US</sup>
- 62419 Other individual and family services
- 624190 Other individual and family services <sup>US</sup>

### 6242 Community food and housing, and emergency and other relief services

- 62421 Community food services
- 624210 Community food services <sup>US</sup>
- 62422 Community housing services

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624220	Community housing services	CAN
62423	Emergency and other relief services	
624230	Emergency and other relief services	US

**6243 Vocational rehabilitation services**

62431	Vocational rehabilitation services	
624310	Vocational rehabilitation services	US

**6244 Child day-care services**

62441	Child day-care services	
624410	Child day-care services	US

**71 Arts, entertainment and recreation****711 Performing arts, spectator sports and related industries****7111 Performing arts companies**

71111	Theatre companies and dinner theatres	
711111	Theatre (except musical) companies	CAN
711112	Musical theatre and opera companies	CAN
71112	Dance companies	
711120	Dance companies	US
71113	Musical groups and artists	
711130	Musical groups and artists	US
71119	Other performing arts companies	
711190	Other performing arts companies	US

**7112 Spectator sports**

71121	Spectator sports	
711213	Horse race tracks	CAN
711214	Other racing facilities and related activities	CAN
711215	Independent athletes performing before a paying audience	CAN
711217	Sports teams and clubs performing before a paying audience	CAN

**7113 Promoters (presenters) of performing arts, sports and similar events**

71131	Promoters (presenters) of performing arts, sports and similar events with facilities	
711311	Live theatres and other performing arts presenters with facilities	CAN
711319	Sports stadiums and other presenters with facilities	CAN
71132	Promoters (presenters) of performing arts, sports and similar events without facilities	
711321	Performing arts promoters (presenters) without facilities	CAN
711322	Festivals without facilities	CAN
711329	Sports presenters and other presenters without facilities	CAN

**7114 Agents and managers for artists, athletes, entertainers and other public figures**

71141	Agents and managers for artists, athletes, entertainers and other public figures	
711411	Agents and managers for artists, entertainers and other public figures	CAN
711412	Sports agents and managers	CAN

**7115 Independent artists, writers and performers**

71151	Independent artists, writers and performers	
711511	Independent visual artists and artisans	CAN
711512	Independent actors, comedians and performers	CAN
711513	Independent writers and authors	CAN

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**712 Heritage institutions****7121 Heritage institutions**

71211	Museums	
712111	Non-commercial art museums and galleries	CAN
712115	History and science museums	CAN
712119	Other museums	CAN
71212	Historic and heritage sites	
712120	Historic and heritage sites	
71213	Zoos and botanical gardens	
712130	Zoos and botanical gardens	US
71219	Nature parks and other similar institutions	
712190	Nature parks and other similar institutions	

**713 Amusement, gambling and recreation industries****7131 Amusement parks and arcades**

71311	Amusement and theme parks	
713110	Amusement and theme parks	US
71312	Amusement arcades	
713120	Amusement arcades	

**7132 Gambling industries**

71321	Casinos (except casino hotels)	
713210	Casinos (except casino hotels)	
71329	Other gambling industries	
713291	Lotteries	MEX
713299	All other gambling industries	MEX

**7139 Other amusement and recreation industries**

71391	Golf courses and country clubs	
713910	Golf courses and country clubs	
71392	Skiing facilities	
713920	Skiing facilities	
71393	Marinas	
713930	Marinas	
71394	Fitness and recreational sports centres	
713940	Fitness and recreational sports centres	US
71395	Bowling centres	
713950	Bowling centres	
71399	Other amusement and recreation industries	
713991	Sports clubs, teams and leagues performing before a non-paying audience	CAN
713992	Other sport facilities	CAN
713999	All other amusement and recreation industries	CAN

**72 Accommodation and food services****721 Accommodation services****7211 Traveller accommodation**

72111	Hotels (except casino hotels) and motels	
721111	Hotels	CAN
721112	Motor hotels	CAN
721113	Resorts	CAN

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721114	Motels	CAN
72112	Casino hotels	
721120	Casino hotels	
72119	Other traveller accommodation	
721191	Bed and breakfast	US
721192	Housekeeping cottages and cabins	CAN
721198	All other traveller accommodation	CAN

**7212 Recreational vehicle (RV) parks and recreational camps**

72121	Recreational vehicle (RV) parks and recreational camps	
721211	Recreational vehicle (RV) parks and campgrounds	US
721212	Hunting and fishing camps	CAN
721213	Recreational (except hunting and fishing) and vacation camps	CAN

**7213 Rooming and boarding houses**

72131	Rooming and boarding houses	
721310	Rooming and boarding houses	US

**722 Food services and drinking places****7223 Special food services**

72231	Food service contractors	
722310	Food service contractors	
72232	Caterers	
722320	Caterers	
72233	Mobile food services	
722330	Mobile food services	

**7224 Drinking places (alcoholic beverages)**

72241	Drinking places (alcoholic beverages)	
722410	Drinking places (alcoholic beverages)	US

**7225 Full-service restaurants and limited-service eating places**

72251	Full-service restaurants and limited-service eating places	
722511	Full-service restaurants	US
722512	Limited-service eating places	CAN

**81 Other services (except public administration)****811 Repair and maintenance****8111 Automotive repair and maintenance**

81111	Automotive mechanical and electrical repair and maintenance	
811111	General automotive repair	US
811112	Automotive exhaust system repair	US
811119	Other automotive mechanical and electrical repair and maintenance	US
81112	Automotive body, paint, interior and glass repair	
811121	Automotive body, paint and interior repair and maintenance	US
811122	Automotive glass replacement shops	US
81119	Other automotive repair and maintenance	
811192	Car washes	US
811199	All other automotive repair and maintenance	CAN

**8112 Electronic and precision equipment repair and maintenance**

- 81121 Electronic and precision equipment repair and maintenance
- 811210 Electronic and precision equipment repair and maintenance CAN

**8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance**

- 81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance
- 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance US

**8114 Personal and household goods repair and maintenance**

- 81141 Home and garden equipment and appliance repair and maintenance
- 811411 Home and garden equipment repair and maintenance US
- 811412 Appliance repair and maintenance US
- 81142 Reupholstery and furniture repair
- 811420 Reupholstery and furniture repair
- 81143 Footwear and leather goods repair
- 811430 Footwear and leather goods repair
- 81149 Other personal and household goods repair and maintenance
- 811490 Other personal and household goods repair and maintenance US

**812 Personal and laundry services**

**8121 Personal care services US**

- 81211 Hair care and esthetic services US
- 812114 Barber shops CAN
- 812115 Beauty salons CAN
- 812116 Unisex hair salons CAN
- 81219 Other personal care services US
- 812190 Other personal care services CAN

**8122 Funeral services US**

- 81221 Funeral homes US
- 812210 Funeral homes US
- 81222 Cemeteries and crematoria US
- 812220 Cemeteries and crematoria US

**8123 Dry cleaning and laundry services US**

- 81231 Coin-operated laundries and dry cleaners US
- 812310 Coin-operated laundries and dry cleaners US
- 81232 Dry cleaning and laundry services (except coin-operated) US
- 812320 Dry cleaning and laundry services (except coin-operated) US
- 81233 Linen and uniform supply US
- 812330 Linen and uniform supply CAN

**8129 Other personal services US**

- 81291 Pet care (except veterinary) services US
- 812910 Pet care (except veterinary) services US
- 81292 Photo finishing services US
- 812921 Photo finishing laboratories (except one-hour) US
- 812922 One-hour photo finishing US
- 81293 Parking lots and garages US

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812930 Parking lots and garages US  
 81299 All other personal services US  
 812990 All other personal services US

## 813 Religious, grant-making, civic, and professional and similar organizations US

### 8131 Religious organizations US

81311 Religious organizations US  
 813110 Religious organizations US

### 8132 Grant-making and giving services US

81321 Grant-making and giving services US  
 813210 Grant-making and giving services CAN

### 8133 Social advocacy organizations US

81331 Social advocacy organizations US  
 813310 Social advocacy organizations CAN

### 8134 Civic and social organizations US

81341 Civic and social organizations US  
 813410 Civic and social organizations US

### 8139 Business, professional, labour and other membership organizations US

81391 Business associations US  
 813910 Business associations US  
 81392 Professional organizations US  
 813920 Professional organizations US  
 81393 Labour organizations US  
 813930 Labour organizations US  
 81394 Political organizations US  
 813940 Political organizations US  
 81399 Other membership organizations US  
 813990 Other membership organizations US

## 814 Private households

### 8141 Private households

81411 Private households  
 814110 Private households

## 91 Public administration

### 911 Federal government public administration CAN

#### 9111 Defence services CAN

91111 Defence services CAN  
 911110 Defence services CAN

#### 9112 Federal protective services CAN

91121 Federal courts of law CAN  
 911210 Federal courts of law CAN  
 91122 Federal correctional services CAN

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911220 Federal correctional services CAN  
 91123 Federal police services CAN  
 911230 Federal police services CAN  
 91124 Federal regulatory services CAN  
 911240 Federal regulatory services CAN  
 91129 Other federal protective services CAN  
 911290 Other federal protective services CAN

**9113 Federal labour, employment and immigration services CAN**

91131 Federal labour and employment services CAN  
 911310 Federal labour and employment services CAN  
 91132 Immigration services CAN  
 911320 Immigration services CAN  
 91139 Other federal labour, employment and immigration services CAN  
 911390 Other federal labour, employment and immigration services CAN

**9114 Foreign affairs and international assistance CAN**

91141 Foreign affairs CAN  
 911410 Foreign affairs CAN  
 91142 International assistance CAN  
 911420 International assistance CAN

**9119 Other federal government public administration CAN**

91191 Other federal government public administration CAN  
 911910 Other federal government public administration CAN

**912 Provincial and territorial public administration CAN****9121 Provincial protective services CAN**

91211 Provincial courts of law CAN  
 912110 Provincial courts of law CAN  
 91212 Provincial correctional services CAN  
 912120 Provincial correctional services CAN  
 91213 Provincial police services CAN  
 912130 Provincial police services CAN  
 91214 Provincial fire-fighting services CAN  
 912140 Provincial fire-fighting services CAN  
 91215 Provincial regulatory services CAN  
 912150 Provincial regulatory services CAN  
 91219 Other provincial protective services CAN  
 912190 Other provincial protective services CAN

**9122 Provincial labour and employment services CAN**

91221 Provincial labour and employment services CAN  
 912210 Provincial labour and employment services CAN

**9129 Other provincial and territorial public administration CAN**

91291 Other provincial and territorial public administration CAN  
 912910 Other provincial and territorial public administration CAN



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**913 Local, municipal and regional public administration CAN****9131 Municipal protective services CAN**

91311	Municipal courts of law	CAN
913110	Municipal courts of law	CAN
91312	Municipal correctional services	CAN
913120	Municipal correctional services	CAN
91313	Municipal police services	CAN
913130	Municipal police services	CAN
91314	Municipal fire-fighting services	CAN
913140	Municipal fire-fighting services	CAN
91315	Municipal regulatory services	CAN
913150	Municipal regulatory services	CAN
91319	Other municipal protective services	CAN
913190	Other municipal protective services	CAN

**9139 Other local, municipal and regional public administration CAN**

91391	Other local, municipal and regional public administration	CAN
913910	Other local, municipal and regional public administration	CAN

**914 Aboriginal public administration CAN****9141 Aboriginal public administration CAN**

91411	Aboriginal public administration	CAN
914110	Aboriginal public administration	CAN

**919 International and other extra-territorial public administration CAN****9191 International and other extra-territorial public administration CAN**

91911	International and other extra-territorial public administration	CAN
919110	International and other extra-territorial public administration	CAN

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## Description

### 11 Agriculture, forestry, fishing and hunting

This sector comprises establishments primarily engaged in growing crops, raising animals, harvesting timber, harvesting fish and other animals from their natural habitats and providing related support activities. Establishments primarily engaged in agricultural research or that supply veterinary services are not included in this sector.

#### 111 Crop production

This subsector comprises establishments, such as farms, orchards, groves, greenhouses and nurseries, primarily engaged in growing crops, plants, vines, trees and their seeds (excluding those engaged in forestry operations). Industries have been created taking into account input factors, such as suitable land, climatic conditions, type of equipment, and the amount and type of labour required. The production process is typically completed when the raw product or commodity grown reaches the farm gate for market, that is, at the point of first sale or price determination. Establishments in these industries may use traditional crop production methods, employ modified or improved crop inputs, or engage in organic crop production. An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of crops. Establishments with fifty percent or more crop production and with no one product or family of products accounting for fifty percent of the production are treated as combination crop farms and classified to 11199 All other crop farming, except if fifty percent or more of the production is a combination of oilseeds and grains, in which case they are classified to 11119 Other grain farming.

#### 1111 Oilseed and grain farming

This industry group comprises establishments primarily engaged in growing oilseeds and grains. Establishments primarily engaged in producing seeds are classified in the appropriate crop industry.

##### 11111 Soybean farming

This industry comprises establishments primarily engaged in growing soybeans.

##### 111110 Soybean farming

This Canadian industry comprises establishments primarily engaged in growing soybeans.

##### 11112 Oilseed (except soybean) farming

This industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

##### 111120 Oilseed (except soybean) farming <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in growing fibrous plants that produce oilseeds.

###### *Illustrative example(s)*

- canola (rapeseed) farming
- linseed (flaxseed) growing
- mixed oilseeds (except soybean) farming
- mustard seed farming
- safflower and sunflower farming

###### *Exclusion(s)*

- soybean farms (see 111110 Soybean farming)

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**11113 Dry pea and bean farming**

This industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

**111130 Dry pea and bean farming** US

This Canadian industry comprises establishments primarily engaged in growing dry peas, beans and lentils.

*Exclusion(s)*

- growing fresh green beans and peas (see 111219 Other vegetable (except potato) and melon farming)

**11114 Wheat farming**

This industry comprises establishments primarily engaged in growing wheat.

**111140 Wheat farming**

This Canadian industry comprises establishments primarily engaged in growing wheat.

**11115 Corn farming**

This industry comprises establishments primarily engaged in growing corn.

**111150 Corn farming** US

This Canadian industry comprises establishments primarily engaged in growing corn.

*Exclusion(s)*

- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)

**11116 Rice farming**

This industry comprises establishments primarily engaged in growing rice, except wild rice.

**111160 Rice farming**

This Canadian industry comprises establishments primarily engaged in growing rice, except wild rice.

*Exclusion(s)*

- growing wild rice (see 111190 Other grain farming)

**11119 Other grain farming**

This industry comprises establishments, not classified to any other industry, primarily engaged in growing grains. Farms primarily engaged in growing a combination of oilseeds and grains are also included.

**111190 Other grain farming** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing grains.

*Inclusion(s)*

- growing a combination of oilseeds and grains

*Illustrative example(s)*

- buckwheat farming
- grain growing (except rice, wheat and corn)
- oil seed and grain farming, combination
- wild rice, farming

*Exclusion(s)*

- growing corn (see 111150 Corn farming)
- growing rice, except wild rice (see 111160 Rice farming)
- growing sweet corn (see 111219 Other vegetable (except potato) and melon farming)
- growing wheat (see 111140 Wheat farming)

**1112 Vegetable and melon farming**

This industry group comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

**11121 Vegetable and melon farming**

This industry comprises establishments primarily engaged in growing vegetables and melons. Establishments primarily engaged in producing vegetable and melon seeds and vegetable and melon bedding plants are also included in this industry.

**111211 Potato farming** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in growing potatoes, yams and seed potatoes.

**111219 Other vegetable (except potato) and melon farming** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing vegetables and melons.

*Inclusion(s)*

- producing vegetable and melon seeds, except seed potatoes, and melon bedding plants

*Illustrative example(s)*

- cantaloup, melon and watermelon farming
- market gardening
- mixed vegetables growing
- sweet corn growing
- vegetable bedding plants, growing of
- vegetable farming, other than potato (except field crops)
- vegetable seed growing

*Exclusion(s)*

- dry beans farms (see 111130 Dry pea and bean farming)
- growing corn (see 111150 Corn farming)
- growing seed potatoes (see 111211 Potato farming)
- growing vegetables and melons under glass or protective cover (see 111419 Other food crops grown under cover)
- sugar beet farms (see 111999 All other miscellaneous crop farming)
- vegetable field crops farming (see 111999 All other miscellaneous crop farming)

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**1113 Fruit and tree nut farming**

This industry group comprises establishments primarily engaged in growing fruit and nuts.

**11131 Orange groves**

This industry comprises establishments primarily engaged in growing oranges.

**111310 Orange groves**

This Canadian industry comprises establishments primarily engaged in growing oranges.

**11132 Citrus (except orange) groves**

This industry comprises establishments primarily engaged in growing citrus fruit, except oranges.

**111320 Citrus (except orange) groves** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in growing citrus fruit, except oranges.

*Illustrative example(s)*

- grapefruit groves
- lemon groves
- lime groves

*Exclusion(s)*

- orange growing (see 111310 Orange groves)

**11133 Non-citrus fruit and tree nut farming**

This industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

**111330 Non-citrus fruit and tree nut farming** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in growing tree nuts and non-citrus fruit.

*Illustrative example(s)*

- apple orchards
- cranberries (partridge berries), growing or bogs
- non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
- small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
- strawberries, growing
- tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
- vineyards

*Exclusion(s)*

- harvesting berries and nuts from native and non-cultivated plants (see 113210 Forest nurseries and gathering of forest products)

**1114 Greenhouse, nursery and floriculture production**

This industry group comprises establishments primarily engaged in growing crops of any kind under cover, growing nursery crops and growing flowers. Under cover includes in greenhouses, cold frames, cloth houses, and lath houses. The crops grown are removed at various stages of maturity.

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**11141 Food crops grown under cover**

This industry comprises establishments primarily engaged in growing food crops under glass or protective cover.

**111411 Mushroom production** US

This Canadian industry comprises establishments primarily engaged in growing mushrooms under cover.

**111419 Other food crops grown under cover** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing food crops under glass or protective cover.

*Illustrative example(s)*

- herb and spice crops grown under cover
- hydroponic crops, grown under cover
- market gardening, greenhouse
- vegetable food crops grown in greenhouses

*Exclusion(s)*

- growing vegetable and melon bedding plants, in open fields (see 111219 Other vegetable (except potato) and melon farming)
- raising both aquatic animals and plants in integrated growing operations, aquaponics (see 112510 Aquaculture)

**11142 Nursery and floriculture production**

This industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery and floriculture products, such as nursery stock, shrubbery, cut flowers, flower seeds, potted flowering and foliage plants, flower bedding plants, ornamental plants, or some combination of these, and propagating materials, for example, plugs, cuttings, and tissue cultures. The growing of short rotation woody crops, such as cut Christmas trees and cottonwoods for pulpwood, that have a typical growth cycle of less than ten years or less, is also included in this industry.

*Exclusion(s)*

- growing seedling trees for reforestation (see 113210 Forest nurseries and gathering of forest products)
- growing vegetable and melon bedding plants (see 111219 Other vegetable (except potato) and melon farming)
- operating timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

**111421 Nursery and tree production** US

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, nursery products and trees, and short rotation woody crops, for pulp and tree stock, that have a typical growth cycle of less than ten years.

*Illustrative example(s)*

- Christmas tree growing
- field nurseries (e.g., growing ornamental plants, shrubs and trees)
- nursery stock growing
- ornamental plants, shrubs and trees, nursery grown
- tree nursery
- turf (sod) farming

*Exclusion(s)*

- forestry for nursery and tree production (see 113110 Timber tract operations)
- operation of timber tracts that have a growth cycle of ten years or more (see 113110 Timber tract operations)
- retailing nursery, tree stock and floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

**111422 Floriculture production** US

This Canadian industry comprises establishments primarily engaged in growing, under cover or in open fields, floriculture products and propagating materials.

*Illustrative example(s)*

- flower nursery
- flower nursery
- flower seed production
- flower, plant and bulb growing, greenhouse

*Exclusion(s)*

- retailing floriculture products primarily purchased from others (see 444220 Nursery stores and garden centres)

**1119 Other crop farming**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in growing crops, such as tobacco, peanuts, sugarbeets, cotton, sugar-cane, hay, agave, herbs and spices, mint, hops, and hay and grass seeds. Combination crop farming and the gathering of maple sap are included in this industry group.

**11191 Tobacco farming**

This industry comprises establishments primarily engaged in growing tobacco.

**111910 Tobacco farming**

This Canadian industry comprises establishments primarily engaged in growing tobacco.

**11192 Cotton farming**

This industry comprises establishments primarily engaged in growing cotton.

**111920 Cotton farming**

This Canadian industry comprises establishments primarily engaged in growing cotton.

**11193 Sugar cane farming**

This industry comprises establishments primarily engaged in growing sugar cane.

**111930 Sugar cane farming**

This Canadian industry comprises establishments primarily engaged in growing sugar cane.

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## 11194 Hay farming

This industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

### 111940 Hay farming <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in growing hay, grasses and mixed hay.

*Illustrative example(s)*

- alfalfa, clover, hay or timothy farming
- forage crops (except corn for grain) farming

*Exclusion(s)*

- farming corn for grain (see 111150 Corn farming)
- growing grain hay or forage/silage production (see 1111 Oilseed and grain farming)
- growing grass and hay seeds (see 111999 All other miscellaneous crop farming)

## 11199 All other crop farming

This industry comprises establishments, not classified to any other industry, primarily engaged in growing crops, such as peanuts, sugarbeets, agave, hay and grass seeds, herbs and spices, hops and algae, and gathering tea and maple sap. Establishments primarily engaged in general crop farming or combination crop farming, such as combination fruit and vegetable farming, are also included in this industry.

*Exclusion(s)*

- growing a combination of oilseeds and grains (see 111190 Other grain farming)
- growing cotton (see 111920 Cotton farming)
- growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
- growing hay (see 111940 Hay farming)
- growing sugar cane (see 111930 Sugar cane farming)
- growing tobacco (see 111910 Tobacco farming)
- growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
- growing vegetables and melons (see 11121 Vegetable and melon farming)
- growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain farming)

### 111993 Fruit and vegetable combination farming <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in growing a combination of fruit and vegetables.

*Exclusion(s)*

- growing vegetables and melons (see 11121 Vegetable and melon farming)

### 111994 Maple syrup and products production <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in gathering maple sap and producing maple products.

*Inclusion(s)*

- producing maple products in plants

*Illustrative example(s)*

- operation of maple sugar bush
- production of maple sugars and syrups in a separate central facility



*Exclusion(s)*

- manufacturing artificially flavoured maple syrup products (see 311990 All other food manufacturing)

**111999 All other miscellaneous crop farming** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in growing crops.

*Inclusion(s)*

- general crop farming or combination crop farming (except combination fruit and vegetable farming)

*Illustrative example(s)*

- crop and animal (livestock) combination farming (primarily crop)
- field crop combination farm (except grain and oil seeds; or fruit and vegetable)
- herb farming (except greenhouse grown)
- hop, growing or farming
- peanut farming
- spice farming (except greenhouse grown)

*Exclusion(s)*

- growing a combination of fruit and vegetable (see 111993 Fruit and vegetable combination farming)
- growing a combination of oilseeds and grains (see 111190 Other grain farming)
- growing cotton (see 111920 Cotton farming)
- growing greenhouse, nursery and floriculture products (see 1114 Greenhouse, nursery and floriculture production)
- growing hay (see 111940 Hay farming)
- growing sugar cane (see 111930 Sugar cane farming)
- growing tobacco (see 111910 Tobacco farming)
- growing tree nuts and fruit (see 1113 Fruit and tree nut farming)
- growing wheat, corn, rice, soybeans, and other grains and oilseeds (see 1111 Oilseed and grain farming)

**112 Animal production and aquaculture**

This subsector comprises establishments, such as ranches, farms and feedlots, primarily engaged in raising animals, producing animal products and fattening animals. Industries have been created taking into account input factors such as suitable grazing or pasture land, specialized buildings, type of equipment, and the amount and type of labour required. An establishment is classified within this subsector provided that fifty percent or more of the establishment's agricultural production consists of animal production or aquaculture. Establishments with fifty percent or more animal production or aquaculture and with no one product or family of products accounting for fifty percent of the production are treated as combination animal farms and classified to 11299 All other animal production.

**1121 Cattle ranching and farming**

This industry group comprises establishments primarily engaged in raising, milking and fattening cattle.

**11211 Beef cattle ranching and farming, including feedlots**

This industry comprises establishments primarily engaged in raising and fattening cattle. The raising of cattle for dairy herd replacements is also included in this industry.

**112110 Beef cattle ranching and farming, including feedlots** CAN

This Canadian industry comprises establishments primarily engaged in raising and fattening cattle.

*Inclusion(s)*

- raising of cattle for dairy herd replacements

*Illustrative example(s)*

- beef farming
- dairy heifer replacement production

*Exclusion(s)*

- milking dairy cattle (see 112120 Dairy cattle and milk production)

**11212 Dairy cattle and milk production**

This industry comprises establishments primarily engaged in milking dairy cattle.

**112120 Dairy cattle and milk production**

This Canadian industry comprises establishments primarily engaged in milking dairy cattle.

*Illustrative example(s)*

- raising dairy cattle for both milking and meat production
- raw fluid milk or cream, production

*Exclusion(s)*

- raising dairy herd replacements (see 112110 Beef cattle ranching and farming, including feedlots)
- raising, feeding or fattening cattle (see 112110 Beef cattle ranching and farming, including feedlots)

**1122 Hog and pig farming**

This industry group comprises establishments primarily engaged in raising hogs and pigs.

**11221 Hog and pig farming**

This industry comprises establishments primarily engaged in raising hogs and pigs.

**112210 Hog and pig farming** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in raising hogs and pigs.

*Illustrative example(s)*

- hog feedlot
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
- pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)

**1123 Poultry and egg production**

This industry group comprises establishments primarily engaged in breeding, hatching and raising poultry for meat or egg production.

**11231 Chicken egg production**

This industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

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**112310 Chicken egg production** US

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of eggs, including hatching eggs.

**11232 Broiler and other meat-type chicken production**

This industry comprises establishments primarily engaged in raising chickens for the production of meat.

**112320 Broiler and other meat-type chicken production**

This Canadian industry comprises establishments primarily engaged in raising chickens for the production of meat.

**11233 Turkey production**

This industry comprises establishments primarily engaged in raising turkeys.

**112330 Turkey production**

This Canadian industry comprises establishments primarily engaged in raising turkeys.

**11234 Poultry hatcheries**

This industry comprises establishments primarily engaged in hatching poultry of any kind.

**112340 Poultry hatcheries**

This Canadian industry comprises establishments primarily engaged in hatching poultry of any kind.

*Exclusion(s)*

- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)

**11239 Other poultry production**

This industry comprises establishments, not classified to any other industry, primarily engaged in raising poultry such as ducks, geese, pheasant, quail, ostriches and emus. Establishments primarily engaged in raising a combination of poultry for meat and egg production, with no one predominating, are also included in this industry.

*Exclusion(s)*

- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

**112391 Combination poultry and egg production** CAN

This Canadian industry comprises establishments primarily engaged in raising any combination of poultry for meat and egg production, with no one predominating.

*Exclusion(s)*

- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising all other poultry (see 112399 All other poultry production)

- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

### **112399 All other poultry production** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising poultry.

*Illustrative example(s)*

- ostrich or emu farming
- pheasant, geese, goose, duck, quail or guinea fowl farming

*Exclusion(s)*

- combination poultry and egg production (see 112391 Combination poultry and egg production)
- hatching poultry of any kind (see 112340 Poultry hatcheries)
- raising aviary birds, such as parakeets, canaries and lovebirds (see 112999 All other miscellaneous animal production)
- raising broilers and other meat-type chickens (see 112320 Broiler and other meat-type chicken production)
- raising chickens for egg production (see 112310 Chicken egg production)
- raising turkeys (see 112330 Turkey production)

### **1124 Sheep and goat farming**

This industry group comprises establishments primarily engaged in raising sheep and goats, and feeding or fattening lambs.

#### **11241 Sheep farming**

This industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

#### **112410 Sheep farming** US

This Canadian industry comprises establishments primarily engaged in raising sheep and lambs, and feeding or fattening lambs.

*Illustrative example(s)*

- feedlots, lamb
- lamb or sheep farming
- wool production, farming

#### **11242 Goat farming**

This industry comprises establishments primarily engaged in raising goats.

#### **112420 Goat farming**

This Canadian industry comprises establishments primarily engaged in raising goats.

*Illustrative example(s)*

- milk production, goat farm
- mohair production

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## 1125 Aquaculture

This industry group comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

### 11251 Aquaculture

This industry comprises establishments primarily engaged in farm-raising aquatic animals and plants. Establishments primarily engaged in raising both aquatic animals and plants in integrated growing operations, aquaponics, are also included. These activities can occur both in natural waters and in artificial aquatic impoundments and include the use of some form of intervention in the rearing or growing process to enhance production.

### 112510 Aquaculture <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in farm-raising aquatic animals and plants.

#### *Inclusion(s)*

- raising both aquatic animals and plants in integrated growing operations, aquaponics both in natural waters and in artificial aquatic impoundments
- using some form of intervention in the aquaculture rearing or growing process to enhance production

#### *Illustrative example(s)*

- algae and seaweed farming
- aquaponics
- finfish hatcheries
- fingerlings, raising in freshwater or salt water
- frog, farm raising
- shellfish farming

#### *Exclusion(s)*

- catching or taking fish and other aquatic animals from their natural habitats (see 11411 Fishing)
- hydroponic crops, grown under cover (see 111419 Other food crops grown under cover)

## 1129 Other animal production

This industry group comprises establishments, not classified to any other industry group, primarily engaged in raising animals, such as bees, horses and other equines, rabbits and other fur-bearing animals, llamas, deer, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. The production of animal products, such as honey and other bee products, are also included. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry group.

### 11291 Apiculture

This industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

### 112910 Apiculture

This Canadian industry comprises establishments primarily engaged in raising bees, collecting and gathering honey, and performing other apiculture activities.

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**11292 Horse and other equine production**

This industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

**112920 Horse and other equine production**

This Canadian industry comprises establishments primarily engaged in raising horses, mules, donkeys and other equines.

*Exclusion(s)*

- boarding horses (see 115210 Support activities for animal production)

**11293 Fur-bearing animal and rabbit production**

This industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

**112930 Fur-bearing animal and rabbit production**

This Canadian industry comprises establishments primarily engaged in raising fur-bearing animals, including rabbits.

*Illustrative example(s)*

- fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising

*Exclusion(s)*

- trapping or hunting wild fur-bearing animals (see 114210 Hunting and trapping)

**11299 All other animal production**

This industry comprises establishments, not classified to any other industry, primarily engaged in raising animals, such as llamas, bison, wild boar, deer, elk, worms, crickets, laboratory animals and companion animals, for example dogs, cats, pet birds and other pets. Establishments primarily engaged in raising a combination of animals, with no one predominating, are also included in this industry.

*Exclusion(s)*

- raising aquatic animals (see 112510 Aquaculture)
- raising bees (see 112910 Apiculture)
- raising cattle (see 1121 Cattle ranching and farming)
- raising fur-bearing animals, including rabbits (see 112930 Fur-bearing animal and rabbit production)
- raising hogs and pigs (see 112210 Hog and pig farming)
- raising horses and other equines (see 112920 Horse and other equine production)
- raising poultry (see 1123 Poultry and egg production)
- raising sheep and goats (see 1124 Sheep and goat farming)

**112991 Animal combination farming** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in raising a combination of animals, with no one predominating.

*Illustrative example(s)*

- crop and livestock combination farming (primarily livestock)
- livestock and animal specialty farms, general
- livestock combination farm

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**112999 All other miscellaneous animal production** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in raising animals.

*Illustrative example(s)*

- aviaries (e.g., raising parakeet, canary, lovebirds)
- laboratory animal production (e.g., rats, mice, guinea pigs)
- pet animal, raising
- wild boar, raising

**113 Forestry and logging**

This subsector comprises establishments primarily engaged in growing and harvesting timber on a long production cycle (of ten years or more). Long production cycles use different production processes than short production cycles, which require more horticultural interventions prior to harvest, resulting in processes more similar to those found in the Crop production subsector. Consequently, Christmas tree production and other production involving production cycles of less than ten years, are classified to the Crop production subsector. Industries in this subsector specialize in different stages of the production cycle. Reforestation requires production of seedlings in specialized nurseries. Timber production requires natural forests or suitable areas of land that are available for a long duration. The maturation time for timber depends upon the species of tree, the climatic conditions of the region, and the intended purpose of the timber. The harvesting of timber, except when done on an extremely small scale, requires specialized machinery unique to the industry. The gathering of forest products, such as gums, barks, balsam needles and Spanish moss, are also included in this subsector.

**1131 Timber tract operations**

This industry group comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

**11311 Timber tract operations**

This industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

**113110 Timber tract operations**

This Canadian industry comprises establishments primarily engaged in the operation of timber tracts, for the purpose of selling standing timber.

*Exclusion(s)*

- cutting timber (see 11331 Logging)
- growing short rotation woody crops, such as Christmas trees and cottonwood for pulpwood, where the typical life cycle for growing and harvesting is less than ten years (see 11142 Nursery and floriculture production)
- holding timbered property as real property and not for the sale of timber (see 531190 Lessors of other real estate property)

**1132 Forest nurseries and gathering of forest products**

This industry group comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

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## 11321 Forest nurseries and gathering of forest products

This industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

### 113210 Forest nurseries and gathering of forest products <sup>US</sup>

This Canadian industry comprises establishments with two different production processes, those primarily engaged in growing trees for the purpose of reforestation, and those primarily engaged in gathering forest products.

#### *Illustrative example(s)*

- forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
- forest nurseries for reforestation, growing trees
- forest products (e.g., balsam needles, bark, cone) gathering
- gathering of non-cultivated berries
- moss (e.g., Spanish, sphagnum), gathering of

#### *Exclusion(s)*

- gathering maple sap (see 111994 Maple syrup and products production)

## 1133 Logging

This industry group comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

### 11331 Logging

This industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest. Establishments primarily engaged in cutting and transporting timber are also included in this industry.

#### *Exclusion(s)*

- timber trucking, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

### 113311 Logging (except contract) <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on an own-account basis.

#### *Inclusion(s)*

- cutting and transporting timber on an own-account basis

#### *Illustrative example(s)*

- bolts, wood (e.g., handle, heading, shingle, stave), cutting
- booming, bunching, rafting, driving logs
- chipping logs (in the forest)
- Christmas tree cutting
- fuelwood cutting
- log barking, rossing and peeling on contract
- log cutting (forest trees)
- log grading, scaling, sorting
- poles and pilings, wooden, untreated, cutting
- rails, fence, round or split, cutting
- wood chips produced in the forest



*Exclusion(s)*

- logging on contract (see 113312 Contract logging)
- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

**113312 Contract logging** CAN

This Canadian industry comprises establishments primarily engaged in cutting timber, producing rough, round, hewn, or riven primary wood, and producing wood chips in the forest, on a fee or contract basis.

*Inclusion(s)*

- cutting and transporting timber on a fee or contract basis

*Illustrative example(s)*

- beachcombers (lost log recovery)
- custom logging, contractor
- log booming, bucking, salvaging, skidding and yarding on contract
- log hauling in the forest with logging
- logging contractor (felling, cutting, bucking)
- logs contract stump to truck
- lumber jack contractor, log, tree felling
- pulpwood and timber cutting on contract
- timber cutting and yarding on contract

*Exclusion(s)*

- trucking timber, local (see 484223 Forest products trucking, local)
- trucking timber, long distance (see 484233 Forest products trucking, long distance)

**114 Fishing, hunting and trapping**

This subsector comprises establishments primarily engaged in catching fish and other wild animals from their natural habitats. These establishments are dependent upon a continued supply of the natural resource. The catching of fish is the predominant economic activity of this subsector and it usually requires specialized vessels that, by the nature of their size, configuration and equipment, are not suitable for any other type of production, such as transportation. Hunting and trapping utilize a wide variety of production processes and are classified in the same subsector as fishing because the availability of resources and the constraints imposed, such as conservation requirements and proper habitat maintenance, are similar.

**1141 Fishing**

This industry group comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other marine animals from their natural habitats.

**11411 Fishing**

This industry comprises establishments primarily engaged in the commercial catching or taking of finfish, shellfish, and other aquatic animals from their natural habitats.

*Exclusion(s)*

- commercial catching or taking and processing of fresh fish, such as canning, freezing, etc., on the fishing vessel (see 311710 Seafood product preparation and packaging)
- farm-raising finfish, shellfish or other aquatic animals within a confined space and under controlled feeding and harvesting conditions (see 112510 Aquaculture)

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**114113 Salt water fishing** CAN

This Canadian industry comprises establishments primarily engaged in catching all types of finfish, shellfish and other marine animals, and harvesting other sea products.

*Illustrative example(s)*

- crab, crayfish and lobster, catching of
- dulse, Irish moss and laver gathering
- lobster pound operation
- marine finfish fishing (e.g., flounder, salmon, trout)
- marine shellfish fishing (e.g., clam, crab, oyster, shrimp)
- offshore or deep sea finfish fishing
- sea worm gathering
- shellfish, fishing, salt water

**114114 Freshwater fishing** CAN

This Canadian industry comprises establishments primarily engaged in catching or gathering freshwater species of finfish and shellfish, and harvesting other freshwater products.

*Illustrative example(s)*

- bait catching, freshwater
- hand lining and long lining fishing, freshwater
- inland finfish fishing, freshwater
- shellfish digging or fishing, freshwater

**1142 Hunting and trapping**

This industry group comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

**11421 Hunting and trapping**

This industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

**114210 Hunting and trapping**

This Canadian industry comprises establishments primarily engaged in commercial hunting and trapping, and operating and managing commercial game preserves.

*Illustrative example(s)*

- hunting and trapping, wild animals for furs (except seals)
- hunting or game preserves
- worm gathering

*Exclusion(s)*

- farm-raising rabbits and other fur-bearing animals (see 112930 Fur-bearing animal and rabbit production)
- operating nature preserves (see 712190 Nature parks and other similar institutions)
- seal hunting and trapping (see 114113 Salt water fishing)
- undressed seal skinning (see 114113 Salt water fishing)

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## 115 Support activities for agriculture and forestry

This subsector comprises establishments primarily engaged in providing support services that are essential to agricultural and forestry production.

### 1151 Support activities for crop production

This industry group comprises establishments primarily engaged in providing support activities for growing crops.

#### 11511 Support activities for crop production

This industry comprises establishments primarily engaged in providing support activities for growing crops.

#### 115110 Support activities for crop production <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing support activities for growing crops.

##### *Illustrative example(s)*

- agricultural product sterilization service
- crop dusting and spraying service, with or without fertilizing
- crop harvesting service
- crop planting or seeding services
- farm labour contractors
- farm management service (crop production)
- farm product (crop) sorting, grading or packing service (for the grower)
- fertilizer application service
- fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)
- grain drying service
- soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
- threshing service, agricultural crop and plant

##### *Exclusion(s)*

- artificially drying and dehydrating fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
- buying farm products, such as fruits or vegetables, for resale and preparing them for market or further processing (see 413150 Fresh fruit and vegetable merchant wholesalers)
- providing landscaping and horticultural services, such as lawn care services and ornamental shrub and tree services (see 561730 Landscaping services)
- providing support activities for forestry (see 115310 Support activities for forestry)
- providing water for irrigation (see 221310 Water supply and irrigation systems)
- stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

### 1152 Support activities for animal production

This industry group comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

#### 11521 Support activities for animal production

This industry comprises establishments primarily engaged in providing support activities related to raising livestock, including companion animals.

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## 115210 Support activities for animal production

This Canadian industry comprises establishments primarily engaged in providing support activities related to raising livestock.

### *Inclusion(s)*

- support activities related to raising companion animals

### *Illustrative example(s)*

- animal pedigree service
- artificial insemination services, animal specialties and livestock
- breeding services for livestock
- cattle registration service
- farriers (horseshoeing)
- horses, boarding (except racehorses)
- milk testing for butterfat
- sheep dipping and shearing services

### *Exclusion(s)*

- racehorse boarding and training (see 711213 Horse race tracks)
- vaccination services, veterinarians (see 541940 Veterinary services)

## 1153 Support activities for forestry

This industry group comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

### 11531 Support activities for forestry

This industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

### 115310 Support activities for forestry

This Canadian industry comprises establishments primarily engaged in performing particular support activities, related to harvesting timber.

### *Illustrative example(s)*

- forest conservation services
- forest fire fighting services (e.g., inspection, prevention, protection)
- forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
- log hauling in the forest, without logging
- pest control services, forestry
- timber cruising and valuation

## 21 Mining, quarrying, and oil and gas extraction

This sector comprises establishments primarily engaged in extracting naturally occurring minerals. These can be solids, such as coal and ores; liquids, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, milling (for example, crushing, screening, washing, or flotation) and other preparation customarily done at the mine site, or as a part of mining activity. Establishments engaged in exploration for minerals, development of mineral properties and mining operations are included in this sector. Establishments performing similar activities, on a contract or fee basis, are also included.

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## 211 Oil and gas extraction

This subsector comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

### 2111 Oil and gas extraction

This industry group comprises establishments primarily engaged in operating oil and gas field properties. Such activities may include exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and gas up to the point of shipment from the producing property.

#### 21111 Oil and gas extraction (except oil sands) <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in the exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques.

#### 211110 Oil and gas extraction (except oil sands) <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in the exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques.

##### *Inclusion(s)*

- exploration for crude petroleum and natural gas; drilling, completing and equipping wells; operating separators, emulsion breakers, desilting equipment and field gathering lines for crude petroleum; and all other activities in the preparation of oil and natural gas up to the point of shipment from the producing property
- operating tank battery in petroleum industry on contract basis
- production of oil, the mining and extraction of oil from oil shales, and the production of natural gas and hydrocarbon liquids, through gasification, liquefaction and pyrolysis of coal at the mine site

##### *Illustrative example(s)*

- coal gasification and pyrolysis at the mine site
- crude oil, conventional extraction
- fractionating natural gas liquids
- liquefied petroleum gases (LPG) from natural gas, production, mining
- natural butane, ethane, isobutane and propane production
- natural gas cleaning and preparation plants
- natural gas liquids recovering and mining
- oil and gas exploration (except on a contract or fee basis)
- shale oil mining

##### *Exclusion(s)*

- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- mining and extraction of oil from oil sands (see 21114 Oil sands extraction)
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids and conventional production methods are not possible (see 21114 Oil sands extraction)
- recovering helium from natural gas (see 325120 Industrial gas manufacturing)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)

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**21114 Oil sands extraction** CAN

This industry comprises establishments primarily engaged in producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids and conventional production methods are not possible.

**211141 In-situ oil sands extraction** CAN

This Canadian industry comprises establishments primarily engaged in producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids, using in-situ drilling techniques.

*Illustrative example(s)*

- bitumen production, in situ extraction
- crude oil (tar or bituminous sands), in-situ, extracting
- heavy oil in place, solution gas drive recovering
- heavy oil, thermal in situ recovering
- petroleum, from sand, in-situ production
- synthetic crude oil production, in-situ

*Exclusion(s)*

- exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques (see 211110 Oil and gas extraction (except oil sands))
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)
- shale oil mining (see 211110 Oil and gas extraction (except oil sands))

**211142 Mined oil sands extraction** CAN

This Canadian industry comprises establishments primarily engaged in producing crude oil from oil sands or from reservoirs in which the hydrocarbons are semisolids, using open-pit mining techniques.

*Illustrative example(s)*

- bitumen production, extraction by mining
- bituminous sand digging
- crude oil (tar or bituminous sands) extracting, by mining
- synthetic crude oil production, mining
- tar sand mining for oil extraction

*Exclusion(s)*

- exploration for, and/or production of, petroleum or natural gas from wells in which the hydrocarbons will initially flow or can be produced using normal pumping techniques (see 211110 Oil and gas extraction (except oil sands))
- performing oil field services for operators, on a contract or fee basis (see 213118 Services to oil and gas extraction)
- recovering liquefied petroleum gases incidental to petroleum refining (see 324110 Petroleum refineries)
- shale oil mining (see 211110 Oil and gas extraction (except oil sands))

**212 Mining and quarrying (except oil and gas)**

This subsector comprises establishments primarily engaged in mining, beneficiating or otherwise preparing metallic and non-metallic minerals, including coal.

*Exclusion(s)*

- providing support services, on a contract or fee basis, required for the mining and quarrying of minerals (see 21311 Support activities for mining, and oil and gas extraction)

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## 2121 Coal mining

This industry group comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

### 21211 Coal mining

This industry comprises establishments primarily engaged in mining bituminous and lignite coal by underground mining, and auger mining, strip mining, culm bank mining and other surface mining. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

#### 212114 Bituminous coal mining <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining bituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

*Illustrative example(s)*

- anthracite mining
- bituminous coal preparation plants
- bituminous coal washeries
- culm bank recovery, anthracite (except on a contract basis)
- strip mining, bituminous coal (except on a contract basis)

*Exclusion(s)*

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

#### 212115 Subbituminous coal mining <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining subbituminous coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

*Illustrative example(s)*

- breaking, washing, grading, subbituminous coal

*Exclusion(s)*

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

#### 212116 Lignite coal mining <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining lignite coal. Mining operations and preparation plants (also known as cleaning plants and washeries), whether or not such plants are operated in conjunction with mine sites, are included.

*Illustrative example(s)*

- brown coal mining
- lignite coal preparation plants
- lignite mining

*Exclusion(s)*

- producing coal fuel briquettes and packaged fuel (see 324190 Other petroleum and coal product manufacturing)

**2122 Metal ore mining**

This industry group comprises establishments primarily engaged in mining metallic minerals (ores). Also included are establishments engaged in ore dressing and beneficiating operations, whether performed at mills operated in conjunction with the mines served or at mills, such as custom mills, operated separately. These include mills that crush, grind, wash, dry, sinter, calcine or leach ore, or perform gravity separation or flotation operations.

**21221 Iron ore mining**

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing iron ores, and manganiferous ores valued chiefly for their iron content. Establishments engaged in the production of sinter and other agglomerates, except those associated with blast furnace operations, are included.

**212210 Iron ore mining**

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing iron ores, and manganiferous ores valued chiefly for their iron content.

*Inclusion(s)*

- magnetite mining
- mining ore (i.e., limonite, siderite, taconite, brown ore)
- production of sinter and other agglomerates
- production of sinter and other agglomerates (except those associated with blast furnace operations)
- specular hematite concentrate mining

*Illustrative example(s)*

- iron agglomerate and pellet production
- iron ore dressing (beneficiation) plants
- magnoferite and manganiferous ore valued for iron content, mining

*Exclusion(s)*

- operating blast furnaces to produce pig iron from iron ore (see 331110 Iron and steel mills and ferro-alloy manufacturing)

**21222 Gold and silver ore mining**

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content.

**212220 Gold and silver ore mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content.

*Inclusion(s)*

- calaverite mining
- sylvanite mining



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**21223 Copper, nickel, lead and zinc ore mining**

This industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content.

**212231 Lead-zinc ore mining** US

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing lead ores, zinc ores or lead-zinc ores.

*Inclusion(s)*

- calamine, galena, smithsonite, sphalerite ore and willemite mining
- cerussite mining

**212232 Nickel-copper ore mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing nickel or nickel-copper ores.

*Exclusion(s)*

- mining copper ores combined with zinc or any mineral other than nickel (see 212233 Copper-zinc ore mining)

**212233 Copper-zinc ore mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing copper or copper-zinc ores.

*Inclusion(s)*

- chalcocite, chalcopyrite and cuprite ore mining
- cuprite mining
- recovery of copper concentrates by the precipitation and leaching of copper ore

*Exclusion(s)*

- mining nickel-copper ores (see 212232 Nickel-copper ore mining)
- recovery of refined copper by leaching copper concentrates (see 331410 Non-ferrous metal (except aluminum) smelting and refining)

**21229 Other metal ore mining**

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores, such as uranium-radium-vanadium ores, molybdenum ores, antimony ores, columbium ores, illmenite ores, magnesium ores, tantalum ores and tungsten ores.

*Exclusion(s)*

- mining, beneficiating or otherwise preparing iron ores (see 212210 Iron ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their copper, nickel, lead or zinc content (see 21223 Copper, nickel, lead and zinc ore mining)
- mining, beneficiating or otherwise preparing ores valued chiefly for their gold or silver content (see 212220 Gold and silver ore mining)

**212291 Uranium ore mining** US

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing uranium-radium-vanadium ores.

*Illustrative example(s)*

- leaching of uranium or radium ore at mine site
- radioactive ore mining
- radium, uranium and yttrium ore mining
- uranium ore milling
- vanadium ore mining

*Exclusion(s)*

- mining, beneficiating or otherwise preparing molybdenum ores, antimony ores, columbium ores, ilmenite ores, magnesium ores, tantalum ores and tungsten ores (see 212299 All other metal ore mining)

**212299 All other metal ore mining** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing metallic ores.

*Illustrative example(s)*

- molybdenum ore mining
- ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
- ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining
- ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
- ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
- rare-earths ore mining

*Exclusion(s)*

- mining, beneficiating or otherwise preparing uranium-radium-vanadium ores (see 212291 Uranium ore mining)

**2123 Non-metallic mineral mining and quarrying**

This industry group comprises establishments primarily engaged in mining or quarrying non-metallic minerals, except coal. Primary preparation plants, such as those engaged in crushing, grinding and washing, are included.

*Exclusion(s)*

- cutting and finishing stone and stone products (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing brick and other structural clay products (see 327120 Clay building material and refractory manufacturing)
- manufacturing cement (see 327310 Cement manufacturing)
- manufacturing lime (see 327410 Lime manufacturing)

**21231 Stone mining and quarrying**

This industry comprises establishments primarily engaged in mining or quarrying dimension stone, rough blocks or slabs of stone, and crushed and broken stone.

**212314 Granite mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension granite, rough blocks or slabs of granite, crushed and broken granite, and related rocks.

*Illustrative example(s)*

- diorite or gneiss quarrying
- granite mining and quarrying
- syenite (except nepheline), quarrying
- syenite (except nepheline), quarrying

- syenite (except nepheline), quarrying

*Exclusion(s)*

- nepheline syenite quarrying (see 212326 Shale, clay and refractory mineral mining and quarrying)

**212315 Limestone mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension limestone, rough blocks or slabs of limestone, crushed and broken limestone, and related rocks.

*Inclusion(s)*

- grinding or pulverizing of limestone

*Illustrative example(s)*

- agricultural limestone, ground (except fertilizer)
- calcareous tufa, crushed and broken, quarrying
- cement rock, quarrying
- chalk mine or quarry
- dolomite, crushed and broken stone, quarrying
- travertine, quarrying

*Exclusion(s)*

- limestone fertilizer made in plants producing nitrogenous or phosphatic fertilizer materials (see 325313 Chemical fertilizer (except potash) manufacturing)
- limestone manufacturing made by mixing purchased materials (see 325314 Mixed fertilizer manufacturing)
- producing lime (see 327410 Lime manufacturing)

**212316 Marble mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension marble, rough blocks or slabs of marble, and crushed and broken marble.

*Inclusion(s)*

- mining or quarrying slate

*Illustrative example(s)*

- diabase, quarrying
- gabbro, quarrying
- marble quarry
- riprap (except limestone and granite), quarrying
- volcanic rock, quarrying

*Exclusion(s)*

- granite quarrying (see 212314 Granite mining and quarrying)
- limestone quarrying (see 212315 Limestone mining and quarrying)

**212317 Sandstone mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining or quarrying dimension sandstone, rough blocks or slabs of sandstone, and crushed and broken sandstone.

*Illustrative example(s)*

- ganister, quarrying
- grits, crushed and broken stone mining
- quartzite, quarrying
- sandstone mining or quarrying

*Exclusion(s)*

- oil and gas drilling on contract (see 213111 Oil and gas contract drilling)

**21232 Sand, gravel, clay, and ceramic and refractory minerals mining and quarrying**

This industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel; mining or quarrying shale; and mining, beneficiating or otherwise preparing kaolin or ball clay, including china clay, paper and slip clays, and other clays and refractory minerals.

**212323 Sand and gravel mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in operating sand and gravel pits, including dredging for sand and gravel, and washing, screening or otherwise preparing sand and gravel.

*Illustrative example(s)*

- fill dirt pits
- gravel pit
- sand pit or quarry

**212326 Shale, clay and refractory mineral mining and quarrying** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in mining or quarrying shale and mining, beneficiating or otherwise preparing kaolin or ball clay and other clays and refractory minerals.

*Inclusion(s)*

- operations in conjunction with plants that manufacture cement, brick or other structural clay products, or pottery and related products, when separate reports are not available

*Illustrative example(s)*

- bentonite mining
- common clay quarrying
- fuller's earth mining
- nepheline syenite mining

*Exclusion(s)*

- grinding, pulverizing or otherwise treating ceramic minerals, not in conjunction with mining or quarrying operations (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- grinding, pulverizing or otherwise treating clay and refractory minerals, not in conjunction with mining or quarrying operations (see 327120 Clay building material and refractory manufacturing)

**21239 Other non-metallic mineral mining and quarrying**

This industry comprises establishments, not classified to any other industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals, such as asbestos, gypsum and potash, and extracting peat.

*Exclusion(s)*

- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)
- production of phosphoric acid, superphosphates or other manufactured phosphate compounds or chemicals (see 325313 Chemical fertilizer (except potash) manufacturing)

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**212392 Diamond mining** CAN

This Canadian industry comprises establishments primarily engaged in mining diamonds of industrial or gem quality.

**212393 Salt mining** CAN

This Canadian industry comprises establishments primarily engaged in mining rock salt or in the recovery of salt from brine wells.

*Illustrative example(s)*

- rock salt mining
- rock salt processing at the mine site
- salt brining (deposit extraction)
- salt refining at the mine site

**212394 Asbestos mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing asbestos.

*Illustrative example(s)*

- amosite, milled fibre, mining
- chrysotile fibre, milling
- crocidolite, milled fibre, mining

**212395 Gypsum mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing gypsum.

*Illustrative example(s)*

- alabaster (gypsum) mining
- hydrous calcium sulphate (gypsum) mining
- selenite mining

**212396 Potash mining** CAN

This Canadian industry comprises establishments primarily engaged in mining, beneficiating or otherwise preparing potash.

*Illustrative example(s)*

- muriate of potash, mining
- potash screening and pulverizing, mining

**212397 Peat extraction** CAN

This Canadian industry comprises establishments primarily engaged in extracting and processing peat.

*Illustrative example(s)*

- peat moss digging or harvesting
- peat moss harvesting, extraction, cutting
- peat, fuel, mining
- screening peat
- shredding peat mining

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**212398 All other non-metallic mineral mining and quarrying** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in mining, beneficiating or otherwise preparing non-metallic minerals.

*Illustrative example(s)*

- amethyst mining
- epsomite mining
- fluorspar mining
- gem stone mining
- mica mining
- sienna mining
- sulphur, ground or otherwise treated
- talc mining

*Exclusion(s)*

- extracting and processing peat (see 212397 Peat extraction)
- mining diamonds of industrial or gem quality (see 212392 Diamond mining)
- mining or quarrying dimension stone (see 21231 Stone mining and quarrying)
- mining or quarrying shale and mining, beneficiating or otherwise preparing clays and refractory minerals (see 212326 Shale, clay and refractory mineral mining and quarrying)
- mining or recovering salt from brine wells (see 212393 Salt mining)
- mining, beneficiating or otherwise preparing asbestos (see 212394 Asbestos mining)
- mining, beneficiating or otherwise preparing gypsum (see 212395 Gypsum mining)
- mining, beneficiating or otherwise preparing potash (see 212396 Potash mining)
- operating sand and gravel pits and dredging for sand and gravel (see 212323 Sand and gravel mining and quarrying)

**213 Support activities for mining, and oil and gas extraction**

This subsector comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

**2131 Support activities for mining, and oil and gas extraction**

This industry group comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

**21311 Support activities for mining, and oil and gas extraction**

This industry comprises establishments primarily engaged in providing support services, on a contract or fee basis, for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments engaged in the exploration for minerals, other than oil or gas, are included. Exploration includes traditional prospecting methods, such as taking ore samples and making geological observations at prospective sites.

*Exclusion(s)*

- performing geophysical surveying services, on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

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**213111 Oil and gas contract drilling**

This Canadian industry comprises establishments primarily engaged in drilling wells for oil or gas field operations, for others, on a contract or fee basis.

**213117 Contract drilling (except oil and gas) <sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in diamond, test, prospect and other types of drilling, for minerals, other than oil and gas, on a contract or fee basis.

*Illustrative example(s)*

- contract diamond drilling, metallic minerals
- prospect drilling for non-metallic minerals (except fuels), on contract basis
- test drilling for non-metallic minerals mining (except fuels), on a contract basis

*Exclusion(s)*

- gas and oil contract drilling (see 213111 Oil and gas contract drilling)

**213118 Services to oil and gas extraction <sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in performing oil and gas field services, except contract drilling, for others, on a contract or fee basis.

*Inclusion(s)*

- salt water impounding in connection with petroleum products

*Illustrative example(s)*

- acidizing wells, on a contract basis
- cementing oil and gas well casings, on a contract basis
- cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis
- contract battery operators, oil field
- cutting casings, tubes and rods, oil field
- drilling water intake wells, on a contract basis
- excavating slush pits and cellars, on a contract basis
- oil and gas exploration on a contract or fee basis
- shot-hole drilling service, oil and gas field, on a contract basis
- well foundation building, at oil and gas wells, on a contract basis
- well pumping, oil and gas, on a contract basis

*Exclusion(s)*

- gas and oil contract drilling (see 213111 Oil and gas contract drilling)
- oil and gas field seismographic surveys (see 541360 Geophysical surveying and mapping services)
- performing exploration for oil or gas, geophysical (see 541360 Geophysical surveying and mapping services)
- performing exploration for oil or gas, other than geophysical (see 21111 Oil and gas extraction (except oil sands))
- seismic geophysical surveying services (see 541360 Geophysical surveying and mapping services)

**213119 Other support activities for mining <sup>CAN</sup>**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in performing mining services for others, except drilling, on a contract or fee basis.

*Inclusion(s)*

- exploration for minerals often accomplished using purchased services of specialty businesses such as contract drilling services to obtain core samples

*Illustrative example(s)*

- draining or pumping of mines, on a contract basis
- overburden removal, mines, on a contract basis

*Exclusion(s)*

- oil and gas field services (see 213118 Services to oil and gas extraction)
- performing geophysical surveying services on a contract or fee basis (see 541360 Geophysical surveying and mapping services)

**22 Utilities**

This sector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

**221 Utilities** US

This subsector comprises establishments primarily engaged in operating electric, gas and water utilities. These establishments generate, transmit, control and distribute electric power; distribute natural gas; treat and distribute water; operate sewer systems and sewage treatment facilities; and provide related services, generally through a permanent infrastructure of lines, pipes and treatment and processing facilities.

**2211 Electric power generation, transmission and distribution**

This industry group comprises establishments primarily engaged in the generation of bulk electric power, transmission from generating facilities to distribution centres, and/or distribution to end users.

**22111 Electric power generation** US

This industry comprises establishments primarily engaged in the generation of bulk electric power, by hydraulic energy, fossil fuels, nuclear energy or other processes.

*Exclusion(s)*

- concurrent generation of steam and electricity, co-generation (classified according to the primary activity of the establishment operated)
- manufacturing batteries for the storage of electricity (see 335910 Battery manufacturing)
- operating incinerators that generate electricity (see 562210 Waste treatment and disposal)
- transmitting and/or distributing electric power (see 22112 Electric power transmission, control and distribution)

**221111 Hydro-electric power generation** US

This Canadian industry comprises establishments primarily engaged in the generation of electricity using hydraulic energy.

*Inclusion(s)*

- pumped hydro storage processes

**221112 Fossil-fuel electric power generation** US

This Canadian industry comprises establishments primarily engaged in the generation of electricity using fossil fuels (coal, gas, oil) in internal combustion or combustion-turbine conventional steam processes.



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**221113 Nuclear electric power generation** US

This Canadian industry comprises establishments primarily engaged in the generation of electric power using nuclear energy.

*Exclusion(s)*

- operating reactors for nuclear research (see 541710 Research and development in the physical, engineering and life sciences)

**221119 Other electric power generation** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the generation of electricity, using sources such as wind, solar or tidal energy.

*Illustrative example(s)*

- compressed air electric power generation
- electric power generation (e.g., geothermal, solar, tidal, wind)
- electric power generation (except hydro, fossil fuel or nuclear)

**22112 Electric power transmission, control and distribution** US

This industry comprises establishments primarily engaged in the transmission, distribution or control of electric power.

*Exclusion(s)*

- generation of electric power (see 22111 Electric power generation)

**221121 Electric bulk power transmission and control** US

This Canadian industry comprises establishments primarily engaged in the transmission of electric power from the generating source to the distribution centre, or in transmission and distribution.

*Inclusion(s)*

- transmission lines and the transformer stations that are integral to transmission

*Illustrative example(s)*

- electric power control (e.g., arranging transmission between utilities)
- transmission of electric power

**221122 Electric power distribution** US

This Canadian industry comprises establishments primarily engaged in the distribution of electric power to the individual user or consumer.

*Inclusion(s)*

- dedicated generating stations
- distribution lines and transformer stations integral to power distribution
- electric power brokers and agents, that arrange the sale of electricity over power distribution systems operated by others

**2212 Natural gas distribution** US

This industry group comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

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**22121 Natural gas distribution** US

This industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains. Gas marketers or brokers, that arrange the sale of natural gas over distribution systems operated by others, are included.

**221210 Natural gas distribution** US

This Canadian industry comprises establishments primarily engaged in the distribution of natural or synthetic gas to the ultimate consumers through a system of mains.

*Inclusion(s)*

- gas marketers or brokers that arrange the sale of natural gas over distribution systems operated by others

*Illustrative example(s)*

- distribution and sale of natural gas to the user through mains

**2213 Water, sewage and other systems** US

This industry group comprises establishments primarily engaged in operating water, sewage and related systems.

**22131 Water supply and irrigation systems** US

This industry comprises establishments primarily engaged in operating water collection, treatment and distribution systems for domestic and industrial needs. Establishments primarily engaged in operating irrigation systems are included.

**221310 Water supply and irrigation systems** US

This Canadian industry comprises establishments primarily engaged in operating water collection, treatment and distribution systems for domestic and industrial needs.

*Illustrative example(s)*

- irrigation system operation
- water collection, treatment and distribution systems
- water filtration plant operation

**22132 Sewage treatment facilities** US

This industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

**221320 Sewage treatment facilities** US

This Canadian industry comprises establishments primarily engaged in operating sewer systems and sewage treatment facilities that collect, treat and dispose of wastewater.

*Illustrative example(s)*

- operating sewage treatment or disposal facilities

*Exclusion(s)*

- operating waste treatment or disposal facilities, other than wastewater (see 56221 Waste treatment and disposal)

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**22133 Steam and air-conditioning supply** US

This industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

**221330 Steam and air-conditioning supply** US

This Canadian industry comprises establishments primarily engaged in the production or distribution of steam and heated or cooled air.

*Illustrative example(s)*

- heating plant
- steam generation plant

**23 Construction**

This sector comprises establishments primarily engaged in constructing, repairing and renovating buildings and engineering works, and in subdividing and developing land. These establishments may operate on their own account or under contract to other establishments or property owners. They may produce complete projects or just parts of projects. Establishments often subcontract some or all of the work involved in a project, or work together in joint ventures. Establishments may produce new construction, or undertake repairs and renovations to existing structures. A construction establishment may be the only establishment of an enterprise, or one of several establishments of an integrated real estate enterprise engaged in the land assembly, development, financing, building and sale of large projects. There are substantial differences in the types of equipment, work force skills, and other inputs required by establishments in this sector. To highlight these differences and variations in the underlying production functions, this sector is divided into three subsectors. Establishments are distinguished initially between those that undertake projects that require several different construction activities (known as trades) to be performed, and establishments that specialize in one trade. The former are classified in subsectors 236 Construction of buildings and 237 Heavy and civil engineering construction, depending upon whether they are primarily engaged in the construction of buildings or in heavy construction and civil engineering projects. Establishments in these subsectors complete projects using their own labour force, by subcontracting, usually to trade contractors, or a combination of own account and subcontracting activities. Establishments classified in these subsectors are known by a variety of designations, such as general contractor, design-builder, speculative builder, operative builder and construction manager. The designation depends on the scope of the projects they undertake, the degree of responsibility and risk that they assume, the type of structure that they produce, and whether they work on contract for an owner or on their own account. General contractors typically work under contract to a client (the owner of the land and the building or structure to be constructed), and undertake projects that require several specialized construction activities to be performed. Often the general contractor will subcontract some of the specialized tasks to other establishments. Design-builders are similar to general contractors. However, in a design-build project a single contract is signed with the owner that makes the contractor responsible for providing the architectural and engineering designs. The design-builder therefore is responsible for the design of the project as well as its construction. Construction establishments that build on their own account, for sale to others, are known as speculative builders, operative builders or merchant builders. They are most often engaged in the construction of residential buildings. Construction managers provide oversight and scheduling services to the owner, for the most part during the actual construction process. This type of service is sometimes referred to as agency construction management, to distinguish it from a type of general contracting known as at-risk construction management. On the other hand, project management, which is a turnkey-type service involving the entire project, including feasibility studies, the arranging of financing, and the management of the contract bidding and selection process, is classified in 54133 Engineering services when it is the primary activity of an establishment. Establishments that specialize in one particular construction activity, or trade, are generally classified in subsector 238 Specialty trade contractors. However, in order to conform to the generally accepted distinctions made by construction businesses

*Exclusion(s)*

- maintenance of rights of way for power, communication and pipe lines; and cleaning building exteriors, after construction (see 56 Administrative and support, waste management and remediation services)

- manufacturing and installing building equipment, such as power boilers; manufacturing pre-fabricated buildings
- operating highways, streets and bridges
- project management services, when it is a primary activity (see 541330 Engineering services)

## 236 Construction of buildings

This subsector comprises establishments primarily engaged in the construction of buildings. Buildings are distinguished by their primary function, such as residential, commercial and industrial. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures. The on-site assembly of precast, panellized, and prefabricated buildings and construction of temporary buildings are included in this subsector. Part or all of the production work for which the establishments in this subsector have responsibility may be subcontracted to other construction establishments - usually specialty trade contractors.

### 2361 Residential building construction

This industry group comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry group are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

#### 23611 Residential building construction

This industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings. Included in this industry are residential housing general contractors, operative builders and remodellers of residential structures, residential project construction management firms, and residential design-build firms.

#### 236110 Residential building construction <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in the construction or remodelling and renovation of single-family and multi-family residential buildings.

##### *Illustrative example(s)*

- additions, alterations and renovations, residential buildings
- apartment building, construction
- construction management, new residential operative builders
- cottages construction
- fire and flood restoration of residential homes, by general contractors
- handyman construction services, residential buildings
- home builders, operative
- house construction by custom home builders
- log home, construction
- modular housing assembly and installation on site, construction

##### *Exclusion(s)*

- constructing and leasing residential buildings on their own account (see 53111 Lessors of residential buildings and dwellings)
- performing manufactured (mobile) home set-up and tie-down work (see 238990 All other specialty trade contractors)
- performing specialized construction work on houses and other residential buildings, generally on a subcontract basis (see 238 Specialty trade contractors)

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## 2362 Non-residential building construction

This industry group comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial, commercial and institutional buildings. This industry group includes non-residential general contractors, non-residential operative builders, non-residential design-build firms, and non-residential construction management firms.

### 23621 Industrial building and structure construction

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of industrial buildings (except warehouses). The construction of selected additional structures, whose production processes are similar to those for industrial buildings (e.g., incinerators, cement plants, blast furnaces, and similar non-building structures), is included in this industry. Included in this industry are industrial building general contractors, industrial building operative builders, industry building design-build firms, and industrial building construction management firms.

#### 236210 Industrial building and structure construction <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the construction (also new work, additions and major alterations) of industrial buildings (except warehouses).

##### *Inclusion(s)*

- construction of selected additional structures, whose production processes are similar to those for industrial buildings

##### *Illustrative example(s)*

- assembly plant (e.g., automobile and truck) construction
- cement plants, construction
- industrial building or plant construction, general contractors
- industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
- materials recovery facilities, construction

##### *Exclusion(s)*

- constructing oil refineries and petrochemical plants (see 237120 Oil and gas pipeline and related structures construction)
- constructing power generation plants (except hydroelectric) (see 237130 Power and communication line and related structures construction)
- constructing warehouses (see 236220 Commercial and institutional building construction)
- constructing water treatment plants, sewage treatment plants, and pumping stations for water and sewer systems (see 237110 Water and sewer line and related structures construction)
- performing specialized construction work on industrial buildings, generally on a subcontract basis (see 238 Specialty trade contractors)

### 23622 Commercial and institutional building construction

This industry comprises establishments primarily engaged in the construction (including new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools. This industry includes establishments responsible for the on-site assembly of modular or prefabricated commercial and institutional buildings. Included in this industry are commercial and institutional building general contractors, commercial and institutional building operative builders, commercial and institutional building design-build firms, and commercial and institutional building construction management firms.

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## 236220 Commercial and institutional building construction <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the construction (also new work, additions and major alterations) of commercial and institutional buildings and related structures, such as stadiums, grain elevators, and indoor swimming pools.

### *Inclusion(s)*

- on-site assembly of modular or prefabricated commercial and institutional buildings

### *Illustrative example(s)*

- commercial and institutional building design-build firms
- construction management, commercial and institutional buildings
- hotels and motels construction
- institutional buildings construction (e.g., educational buildings, hospitals, libraries)
- office buildings and complexes, construction
- public warehouse construction
- religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
- sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
- transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)

### *Exclusion(s)*

- constructing buildings on their own account for rent or lease (see 5311 Lessors of real estate)
- constructing structures that are integral parts of utility systems (e.g., storage tanks, pumping stations) or are used to produce products for these systems (e.g., power plants, refineries) (see 2371 Utility system construction)
- performing specialized construction work on commercial and institutional buildings generally on a subcontract basis (see 238 Specialty trade contractors)

## 237 Heavy and civil engineering construction

This subsector comprises establishments whose primary activity is the construction of entire engineering projects (e.g., highways and dams), and specialty trade contractors, whose primary activity is the production of a specific component for such projects. Establishments may produce new construction, or undertake additions, alterations, or maintenance and repairs to existing structures and works. Establishments in this subsector are classified based on the types of structures that they construct. Specialty trade contractors in this subsector generally provide specialized services of a type related to heavy and civil engineering construction projects and not normally performed on buildings or building related projects. For example, specialized equipment is needed to paint lines on highways. This equipment is not normally used in building applications so the activity is classified in this subsector. Traffic signal installation, while specific to highways, uses much of the same skills and equipment that are needed for electrical work in building projects and is therefore classified in subsector 238 Specialty trade contractors. Construction projects involving water resources (e.g., dredging and land drainage) and projects involving open space improvement (e.g., parks and trails) are included in this subsector. Establishments whose primary activity is the subdivision of land into individual building lots usually perform various additional site-improvement activities (e.g., road building and utility line installation) and are included in this subsector.

### *Exclusion(s)*

- construction activities normally performed on buildings or building related projects (see 238 Specialty trade contractors)

## 2371 Utility system construction

This industry group comprises establishments primarily engaged in the construction of distribution lines and related buildings and structures for utilities (i.e., water, sewer, petroleum, gas, power, and communication). All structures (including buildings) that are integral parts of utility systems (e.g., storage tanks, pumping stations, power plants, and refineries) are included in this industry group.

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## 23711 Water and sewer line and related structures construction

This industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to water and sewer line and related structures construction are included. The construction of structures (including buildings) that are integral parts of water and sewer networks (e.g., storage tanks, pumping stations, water treatment plants, and sewage treatment plants) is included in this industry.

### 237110 Water and sewer line and related structures construction <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the construction of water and sewer lines, mains, pumping stations, treatment plants and storage tanks. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

#### *Inclusion(s)*

- construction of structures (also buildings) that are integral parts of water and sewer networks
- specialized trade activities related to water and sewer line and related structures construction

#### *Illustrative example(s)*

- distribution line, sewer and water, construction
- pumping stations, water, construction
- sewage treatment plant, construction management
- storm sewers, construction
- water treatment plant construction

#### *Exclusion(s)*

- constructing marine facilities (e.g., ports), flood control structures, dams, or hydroelectric power generation facilities (see 237990 Other heavy and civil engineering construction)
- constructing water intake wells in oil and gas fields (see 213118 Services to oil and gas extraction)

## 23712 Oil and gas pipeline and related structures construction

This industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to oil and gas pipeline and related structures construction are included. The construction of structures (including buildings) that are integral parts of oil and gas networks (e.g., storage tanks, pumping stations, and refineries) is included in this industry.

### 237120 Oil and gas pipeline and related structures construction <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the construction of oil and gas lines, mains, refineries, and storage tanks. The work performed may include new work, reconstruction, rehabilitation, and repairs.

#### *Inclusion(s)*

- construction of structures (also buildings) that are integral parts of oil and gas networks
- specialized trade activities related to oil and gas pipeline and related structures construction

#### *Illustrative example(s)*

- building petrochemical plants
- natural gas processing plant, construction
- oil and gas field distribution line construction
- oil refineries and petrochemical complexes, construction management
- petroleum refinery, construction
- storage tanks, natural gas or oil, construction

*Exclusion(s)*

- building chemical plants (except petrochemical) and similar process or batch facilities (see 236210 Industrial building and structure construction)
- pipe lining thermal insulating contractors (see 237990 Other heavy and civil engineering construction)

**23713 Power and communication line and related structures construction**

This industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to power and communication line and related structures construction are included. The construction of structures (including buildings) that are integral parts of power and communication networks (e.g., transmitting towers, substations, and power plants) is included.

**237130 Power and communication line and related structures construction** US

This Canadian industry comprises establishments primarily engaged in the construction of power lines and towers, power plants (except hydroelectric generating facilities), and radio, television, and telecommunications transmitting and receiving towers. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

*Inclusion(s)*

- construction of structures (also buildings) that are integral parts of power and communication networks
- specialized trade activities related to power and communication line and related structures construction

*Illustrative example(s)*

- alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
- co-generation plant construction
- construction management, power and communication lines and related structures
- electric power transmission lines and towers, construction
- fibre-optic cable transmission lines, construction
- underground cable (e.g., cable television, electricity, and telephone) laying
- utility line (e.g., communication and electric power), construction

*Exclusion(s)*

- constructing broadcast studios and similar non-residential buildings (see 236220 Commercial and institutional building construction)
- constructing hydroelectric generating facilities (see 237990 Other heavy and civil engineering construction)
- installing and maintaining telecommunication lines by telecommunication companies (see 517 Telecommunications)
- line slashing or cutting (except maintenance) (see 238910 Site preparation contractors)
- locating underground utility lines prior to digging (see 561990 All other support services)
- performing electrical work within buildings (see 238210 Electrical contractors and other wiring installation contractors)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)

**2372 Land subdivision**

This industry group comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks. Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry group.



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## 23721 Land subdivision

This industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks. Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included in this industry.

### 237210 Land subdivision US

This Canadian industry comprises establishments primarily engaged in servicing land and subdividing real property into lots, for subsequent sale to builders. Land subdivision precedes any building activity and may create residential lots, commercial tracts or industrial parks. Servicing of land may include land clearing and excavation work for the installation of roads and utility lines. The extent of the work may vary from project to project and establishments may perform all the work themselves or subcontract it out. Establishments that perform only the legal subdivision of land are not included.

#### *Illustrative example(s)*

- building lot subdividing, land development
- land (except cemeteries) subdividers
- land servicing (hydro, sewer and water) and land subdivision
- subdividing and servicing land owned by others

#### *Exclusion(s)*

- constructing buildings, for rent or own use, on lots they subdivide (see 5311 Lessors of real estate)
- constructing buildings, for sale, on lots they subdivide (see 236 Construction of buildings)
- installing roads on a subcontract basis for land subdividers (see 237310 Highway, street and bridge construction)
- installing utilities on a subcontract basis for land subdividers (see 2371 Utility system construction)
- legal subdivision of land without land preparation is classified elsewhere based on the primary activity of the establishment
- preparing land owned by others for building construction (see 238910 Site preparation contractors)

## 2373 Highway, street and bridge construction

This industry group comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

### 23731 Highway, street and bridge construction

This industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to highway, street, and bridge construction (e.g., installing guardrails on highways) are included.

### 237310 Highway, street and bridge construction US

This Canadian industry comprises establishments primarily engaged in the construction of highways (including elevated), streets, roads, airport runways, public sidewalks, or bridges. The work performed may include new work, reconstruction, rehabilitation, and repairs.

#### *Inclusion(s)*

- specialized trade activities related to highway, street, and bridge construction

*Illustrative example(s)*

- bridge, construction
- guardrail construction on highways
- highway, road, street and bridge, construction management
- painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
- repairing highways, roads, streets, or airport runways
- resurfacing and surfacing highways, roads, streets, bridges or airport runways
- sign erection (e.g., highway, street, road, bridge) contractors

*Exclusion(s)*

- constructing parking lots and private driveways and sidewalks, or erecting billboards (see 238990 All other specialty trade contractors)
- constructing tunnels (see 237990 Other heavy and civil engineering construction)
- highway lighting and signal installation (see 238210 Electrical contractors and other wiring installation contractors)
- painting bridges (see 238320 Painting and wall covering contractors)

**2379 Other heavy and civil engineering construction**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

**23799 Other heavy and civil engineering construction**

This industry comprises establishments, not classified to any other industry, primarily engaged in constructing heavy and civil engineering works. The work performed may include new work, reconstruction, rehabilitation, and repairs. Specialized trade activities related to these civil engineering construction projects (such as marine pile driving) are included. Construction projects involving water resources (e.g., dredging and land drainage), development of marine facilities, and open space recreational construction projects (e.g., parks and trails) are included in this industry.

**237990 Other heavy and civil engineering construction** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in constructing heavy and civil engineering works. The type of work performed can be new work, reconstruction, rehabilitation, and repairs.

*Inclusion(s)*

- construction projects involving water resources, development of marine facilities, and open space recreational construction projects
- specialized trade activities related to civil engineering construction projects

*Illustrative example(s)*

- civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
- civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
- docks, piers and wharves, construction
- earth retention system construction
- flood control project construction
- harbour and port facility construction
- hydroelectric power plant construction
- light rail system construction

- miscellaneous heavy and civil engineering construction, construction management
- nuclear waste disposal site construction
- subway construction
- tunnel construction

*Exclusion(s)*

- constructing highways, streets, and bridges (see 237310 Highway, street and bridge construction)
- constructing oil and gas pipelines and related structures (see 237120 Oil and gas pipeline and related structures construction)
- constructing power and communication transmission lines and related structures (see 237130 Power and communication line and related structures construction)
- constructing water mains, sewers, and related structures (see 237110 Water and sewer line and related structures construction)
- stadium construction, general contractors (see 236220 Commercial and institutional building construction)
- trenching (except underwater) (see 238910 Site preparation contractors)

## **238 Specialty trade contractors**

This subsector comprises establishments primarily engaged in trade activities generally needed in the construction of buildings and structures, such as masonry, painting, or electrical work. The work performed may include new work, additions, alterations, maintenance, and repairs. Specialty trade contractors usually work under contract to general contractors or operative builders to carry out a component of an overall project. However, they may contract directly with the owner of the property, especially in renovation and repair construction. Not all specialized trade activities are classified in this subsector. In order to conform to the generally accepted distinctions made by construction businesses themselves, some types of specialized establishments involved in heavy and civil engineering construction are classified in subsector 237 Heavy and civil engineering construction. Usually most of the work is carried out at the construction site. Some trade contractors operate shops in which they carry out job-specific prefabrication and other work. However, establishments that manufacture structural components such as steel and pre-cast concrete, or that manufacture building equipment such as boilers and elevators, are classified in sector 31-33 Manufacturing even if they install these goods themselves. The specialized activities classified in this subsector range from the initial site preparation for new construction, through the construction of building foundations and structures, the installation of building equipment and systems, to the finishing of buildings and other structures.

*Exclusion(s)*

- providing specialized services of a type related to heavy and civil engineering construction, and not normally performed on buildings or building-related projects (see 237 Heavy and civil engineering construction)
- retailing construction materials
- wholesaling construction materials (see 41 Wholesale trade)

## **2381 Foundation, structure, and building exterior contractors**

This industry group comprises establishments primarily engaged in the specialty trades needed to complete the basic structure (i.e., foundation, frame, and shell) of buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

### **23811 Poured concrete foundation and structure contractors**

This industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

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## 238110 Poured concrete foundation and structure contractors

This Canadian industry comprises establishments primarily engaged in pouring and finishing concrete foundations and structural elements. This industry also includes establishments performing grout and shotcrete work. The work performed may include new work, additions, alterations, maintenance, and repairs.

### *Inclusion(s)*

- performing grout and shotcrete work

### *Illustrative example(s)*

- concrete footing and foundation contractors
- concrete resurfacing
- mud-jacking contractors
- retaining walls, poured concrete, construction
- shotcrete contractors

### *Exclusion(s)*

- concrete sealing, coating, waterproofing, or dampproofing (see 238390 Other building finishing contractors)
- constructing or paving streets, highways, and public sidewalks (see 237310 Highway, street and bridge construction)
- erecting and dismantling forms for poured concrete (see 238190 Other foundation, structure and building exterior contractors)
- paving residential driveways, commercial parking lots, and other private parking (see 238990 All other specialty trade contractors)

## 23812 Structural steel and precast concrete contractors

This industry comprises establishments primarily engaged in: (1) erecting and assembling structural parts made from steel or precast concrete (e.g., steel beams, structural steel components, and similar products of precast concrete); and/or (2) assembling and installing other steel construction products (e.g., steel rods, bars, rebar, mesh, and cages) to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

### 238120 Structural steel and precast concrete contractors <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in: erecting and assembling structural parts made from steel or precast concrete and/or assembling and installing other steel construction products to reinforce poured-in-place concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

### *Illustrative example(s)*

- balconies, precast, concrete, installation
- reinforcing rods, bars, mesh and cage, installation
- reinforcing steel contractors
- structural steel erection, contractors

### *Exclusion(s)*

- pouring concrete at the construction site for building foundations or structural elements (see 238110 Poured concrete foundation and structure contractors)

### 23813 Framing contractors <sup>US</sup>

This industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

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**238130 Framing contractors** US

This Canadian industry comprises establishments primarily engaged in structural framing and sheathing using materials other than structural steel or concrete. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- building framing (except structural steel), installation
- post framing contractors
- prefabricated wood frame components (e.g., trusses), installation
- stud walls, wood or steel, installation
- wood frame components (e.g., truss), fabrication on site

*Exclusion(s)*

- constructing brick, block, stone foundations (see 238140 Masonry contractors)
- finish carpentry (see 238350 Finish carpentry contractors)
- installing structural steel framing or precast concrete framing (see 238120 Structural steel and precast concrete contractors)

**23814 Masonry contractors** US

This industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

**238140 Masonry contractors** US

This Canadian industry comprises establishments primarily engaged in masonry work, stone setting, brick laying, and other stone work. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- bricklaying, contractors
- cement block laying
- field stone, installation
- glass block laying
- masonry contractors
- masonry pointing, cleaning or caulking
- retaining wall construction, block, stone, or brick, contractors

*Exclusion(s)*

- erecting the basic structure of buildings by pouring concrete (see 238110 Poured concrete foundation and structure contractors)
- interior marble, granite and slate work (see 238340 Tile and terrazzo contractors)
- laying precast stones or bricks for patios, sidewalks, and driveways; or paving residential driveways, commercial parking lots and other private parking (see 238990 All other specialty trade contractors)

**23815 Glass and glazing contractors** US

This industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

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**238150 Glass and glazing contractors** US

This Canadian industry comprises establishments primarily engaged in installing glass panes in prepared openings (i.e., glazing work) and other glass work for buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- curtain wall, glass, installation
- glass cladding installation
- glass installation (except automotive), contractors
- glass tinting, construction
- glazing work, contractors
- hermetically sealed window units, commercial type, installation
- stained glass, installation

*Exclusion(s)*

- installing prefabricated window units (see 238350 Finish carpentry contractors)
- replacement, repair, and/or tinting of automotive glass (see 811122 Automotive glass replacement shops)

**23816 Roofing contractors** US

This industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

**238160 Roofing contractors** US

This Canadian industry comprises establishments primarily engaged in roofing. This industry also includes establishments treating roofs (i.e., spraying, painting, or coating) and installing skylights. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Inclusion(s)*

- treating roofs and installing skylights

*Illustrative example(s)*

- asphalt roof shingles, installation
- painting, spraying or coating of roofs
- roof membrane, installation
- roofing installation
- sheet metal roofing, installation
- skylights, installation

*Exclusion(s)*

- installing downspouts, gutters, fascia, and soffits (see 238170 Siding contractors)
- installing roof trusses and sheathing attached to trusses (see 238130 Framing contractors)

**23817 Siding contractors** US

This industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). This industry also includes establishments installing eavestroughs, gutters and downspouts. The work performed may include new work, additions, alterations, maintenance, and repairs.

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**238170 Siding contractors** US

This Canadian industry comprises establishments primarily engaged in installing siding of wood, aluminum, vinyl or other exterior finish material (except brick, stone, stucco, or curtain wall). This industry also includes establishments installing eavestroughs, gutters and downspouts. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Inclusion(s)*

- installing eavestroughs, gutters and downspouts

*Illustrative example(s)*

- eavestroughing, contractors
- fascia and soffit, metal and plastic, installation
- siding, contractors (installation and repair)
- vinyl siding, soffit and fascia, installation
- wood siding, installation

*Exclusion(s)*

- glass cladding installation (see 238150 Glass and glazing contractors)
- installing brick, stone, or stucco building exterior finish materials (see 238140 Masonry contractors)
- installing curtain wall (see 238190 Other foundation, structure and building exterior contractors)
- installing sheet metal duct work (see 238220 Plumbing, heating and air-conditioning contractors)

**23819 Other foundation, structure and building exterior contractors** US

This industry comprises establishments, not classified to any other industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

**238190 Other foundation, structure and building exterior contractors** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in foundation, structure and building exterior trades work. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- awning installation
- balconies, metal, installation
- cathodic protection, installation
- ornamental metal work, installation, contractors
- store fronts, metal or metal frame, installation
- welding contractors, operating at site of construction

*Exclusion(s)*

- erecting and assembling structural parts made from steel or precast concrete (see 238120 Structural steel and precast concrete contractors)
- fireproofing buildings contractors (see 238310 Drywall and insulation contractors)
- framing buildings (see 238130 Framing contractors)
- glass and glazing work (see 238150 Glass and glazing contractors)
- installing or repairing roofs (see 238160 Roofing contractors)
- installing siding (see 238170 Siding contractors)
- masonry work (see 238140 Masonry contractors)
- poured concrete foundation and structure work (see 238110 Poured concrete foundation and structure contractors)

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## 2382 Building equipment contractors

This industry group comprises establishments primarily engaged in installing or servicing equipment that forms part of a building mechanical system (e.g., electricity, water, heating, and cooling). The work performed may include new work, additions, alterations, or maintenance and repairs. Contractors installing specialized building equipment, such as elevators, escalators, service station equipment, and central vacuum cleaning systems are also included.

### 23821 Electrical contractors and other wiring installation contractors

This industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment. Electrical contractors included in this industry may include both the parts and labour when performing work. Electrical contractors may perform new work, additions, alterations, maintenance, and repairs.

#### 238210 Electrical contractors and other wiring installation contractors

This Canadian industry comprises establishments primarily engaged in installing or servicing electrical wiring and equipment.

##### *Illustrative example(s)*

- airport runway lighting contractors
- building automation systems, contractors
- computer and network cable installation
- electrical installation of environmental control systems for temperature and humidity
- electrical wiring contractors
- highway lighting and electrical signal construction, contractors
- home automation system installation
- lighting systems, electric, installation
- security and fire systems, installation only
- smoke sensors electrical installation
- traffic signal installation
- tunnel lighting contractors

##### *Exclusion(s)*

- burglar and fire alarm installation combined with sales, maintenance, or monitoring services (see 561621 Security systems services (except locksmiths))
- constructing power and communication transmission lines (see 237130 Power and communication line and related structures construction)

## 23822 Plumbing, heating and air-conditioning contractors

This industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

### 238220 Plumbing, heating and air-conditioning contractors <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in installing or servicing plumbing, heating, and air-conditioning equipment. Contractors in this industry may provide both parts and labour when performing work. The work performed may include new work, additions, alterations, maintenance, and repairs.

##### *Illustrative example(s)*

- air-conditioning systems, installation or repair
- duct work (e.g., heating, cooling, exhaust, dust collection), installation
- furnace conversion from one fuel to another
- heating, ventilation, and air conditioning (HVAC ) contractors
- industrial process piping installation



- installation of cooling towers and other industrial or commercial cooling equipment
- natural gas piping, installation
- sprinkler systems, lawn and garden, installation
- water heater installation

*Exclusion(s)*

- duct cleaning (see 561791 Duct and chimney cleaning services)
- installing electrical controls for HVAC systems (see 238210 Electrical contractors and other wiring installation contractors)
- masonry fireplaces installation (see 238140 Masonry contractors)
- water well pumps and well piping systems installation (see 237110 Water and sewer line and related structures construction)

**23829 Other building equipment contractors**

This industry comprises establishments, not classified to any other industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs.

**238291 Elevator and escalator installation contractors** CAN

This Canadian industry comprises establishments primarily engaged in installing or servicing elevators and escalators, moving sidewalks and similar conveying equipment in buildings. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- elevator, escalator and moving sidewalk installation and repair, contractors

**238299 All other building equipment contractors** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in installing or servicing building equipment. The work performed may include new work, additions, alterations, maintenance, and repairs. Some examples of work done by these establishments are boiler and pipe installation, dismantling large-scale machinery and equipment, and installation of built-in vacuum cleaning systems.

*Illustrative example(s)*

- antennas, household type, installation
- automated teller machine (ATM) installation
- commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
- lightning rods and conductors, installation
- mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
- metallurgy machinery, installation
- power boilers, purchased, erection
- specialized medical machinery, installation
- vacuum cleaning systems, built-in, contractors

*Exclusion(s)*

- manufacturing of industrial equipment with incidental installation
- repair and maintenance of commercial refrigeration equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

**2383 Building finishing contractors**

This industry group comprises establishments primarily engaged in the specialty trades needed to finish buildings. The work performed may include new work, additions, alterations, or maintenance and repairs.

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## 23831 Drywall and insulation contractors

This industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

### 238310 Drywall and insulation contractors <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in drywall, plaster work, and building insulation work. Plaster work includes applying plain or ornamental plaster, and installation of lath to receive plaster. The work performed may include new work, additions, alterations, maintenance, and repairs.

#### *Inclusion(s)*

- applying plain or ornamental plaster, and installation of lath to receive plaster

#### *Illustrative example(s)*

- drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
- fireproof flooring construction, contractors
- fireproofing buildings, contractor
- fireproofing buildings, contractor
- fresco work (i.e., decorative plaster finishing) contractors
- insulation work (e.g., building, roof) contractors
- plastering (e.g., ornamental, plain), contractors
- soundproofing contractors

#### *Exclusion(s)*

- applying stucco (see 238140 Masonry contractors)
- insulating pipes and boilers (see 238299 All other building equipment contractors)

## 23832 Painting and wall covering contractors

This industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. Paint or paper stripping, including sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors, is included in this industry. The work performed may include new work, additions, alterations, maintenance, and repairs.

### 238320 Painting and wall covering contractors

This Canadian industry comprises establishments primarily engaged in painting, paperhanging and decorating in buildings and painting heavy (engineering) structures. The type of work performed can be new work, additions, alterations, maintenance, and repairs.

#### *Inclusion(s)*

- paint or paper stripping and sandblasting when it is an incidental part of surface preparation by paint and wall covering contractors

#### *Illustrative example(s)*

- bridge painting
- residential house painting, including interior or exterior
- rustproofing contractor, buildings and structures (except automotive)
- wall covering or removal contractors

#### *Exclusion(s)*

- automotive rustproofing service (see 811199 All other automotive repair and maintenance)
- installing wood panelling (see 238350 Finish carpentry contractors)

- painting lines on highways, streets, and parking lots (see 237310 Highway, street and bridge construction)
- roof painting (see 238160 Roofing contractors)
- sandblasting building exteriors (see 238990 All other specialty trade contractors)

### **23833 Flooring contractors**

This industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

#### **238330 Flooring contractors**

This Canadian industry comprises establishments primarily engaged in the installation of resilient floor tile, carpeting, linoleum, and hardwood flooring. The work performed may include new work, additions, alterations, maintenance, and repairs.

##### *Illustrative example(s)*

- carpet installation only
- computer flooring installation
- floor laying, scraping, finishing and refinishing, including painting, contractors
- hardwood flooring, installation
- vinyl floor tile and sheet installation, contractors
- wood floor finishing (e.g., coating, sanding)

##### *Exclusion(s)*

- fireproof flooring, construction contractors (see 238310 Drywall and insulation contractors)
- installing stone or ceramic floor tile (see 238340 Tile and terrazzo contractors)
- laying concrete flooring (see 238110 Poured concrete foundation and structure contractors)
- retailing and installing carpet and other flooring products, except stone or ceramic tile (see 442210 Floor covering stores)

### **23834 Tile and terrazzo contractors**

This industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

#### **238340 Tile and terrazzo contractors**

This Canadian industry comprises establishments primarily engaged in setting and installing ceramic tile, stone (interior only), and mosaic and/or mixing marble particles and cement to make terrazzo at the job site. The work performed may include new work, additions, alterations, maintenance, and repairs.

##### *Illustrative example(s)*

- ceramic tile, installation
- mantel work (stone) installation
- marble, granite and slate work (interior), contractors
- stone flooring, installation
- terrazzo, pouring, setting and finishing

##### *Exclusion(s)*

- exterior marble, granite, and slate work (see 238140 Masonry contractors)
- manufacturing precast terrazzo products (see 327390 Other concrete product manufacturing)

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**23835 Finish carpentry contractors**

This industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

**238350 Finish carpentry contractors**

This Canadian industry comprises establishments primarily engaged in finish carpentry work. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- carpentry work (except framing)
- garage door, wooden, installation
- kitchen cabinets and counters, constructed on site
- millwork installation
- moulding or trim, wood or plastic, installation
- shelving, wood, constructed on site

*Exclusion(s)*

- building custom kitchen and bath cabinets (except free standing) in a shop (see 337110 Wood kitchen cabinet and counter top manufacturing)
- framing (see 238130 Framing contractors)
- installing skylights (see 238160 Roofing contractors)

**23839 Other building finishing contractors**

This industry comprises establishments, not classified to any other industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

**238390 Other building finishing contractors**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in building finishing trade work. The work performed may include new work, additions, alterations, or maintenance and repairs.

*Illustrative example(s)*

- bath tub refinishing, on site
- building fixtures and fittings (except mechanical equipment), installation
- closet organizer system installation
- concrete coating, glazing or sealing
- modular furniture system attachment and installation
- trade show exhibit installation and dismantling
- weatherstripping installation

*Exclusion(s)*

- applying or removing paint or wall coverings (see 238320 Painting and wall covering contractors)
- finish carpentry (see 238350 Finish carpentry contractors)
- installing drywall, plaster or insulation (see 238310 Drywall and insulation contractors)
- installing or repairing wood floors, resilient flooring, and carpet (see 238330 Flooring contractors)
- mechanical equipment building fixtures and fittings installation (see 238299 All other building equipment contractors)
- setting tile or performing terrazzo work (see 238340 Tile and terrazzo contractors)

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## 2389 Other specialty trade contractors

This industry group comprises establishments, not classified to any other industry group, primarily engaged in site preparation activities and other specialized trade activities such as crane rental with operator, fence installation, sandblasting building exteriors and steeplejack work. The work performed may include new work, additions, alterations, maintenance, and repairs.

### 23891 Site preparation contractors

This industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation. Earth moving and land clearing for all types of sites, except mine site overburden removal, is included in this industry. Establishments primarily engaged in construction equipment rental with operator (except cranes) are also included.

#### 238910 Site preparation contractors

This Canadian industry comprises establishments primarily engaged in site preparation activities, such as excavating and grading, demolition of buildings and other structures, and septic system installation.

##### *Illustrative example(s)*

- blast hole drilling (except mining)
- blasting and trenching, construction site
- building demolition
- construction equipment (except cranes) rental with operator
- digging foundations
- excavating contractors
- foundation drilling contractors
- land clearing, contractors
- pile driving, contractors
- power, communication and pipe lines, rights of way clearance (except maintenance)
- septic tanks and weeping tile, installation

##### *Exclusion(s)*

- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- crane rental with operator (see 238990 All other specialty trade contractors)
- dismantling tanks in oil fields (see 213118 Services to oil and gas extraction)
- drilling oil and gas field water intake wells (see 213118 Services to oil and gas extraction)
- earth retention or underwater trenching (see 237990 Other heavy and civil engineering construction)
- line slash maintenance (see 561730 Landscaping services)
- mining blast hole drilling (see 213117 Contract drilling (except oil and gas))
- nuclear power plant decommissioning and environmental remediation work, such as the removal of underground steel tanks for hazardous materials (see 562910 Remediation services)
- overburden removal (see 213119 Other support activities for mining)
- rights of way maintenance (see 561730 Landscaping services)
- tree and brush trimming for overhead utility lines (see 561730 Landscaping services)
- underground tank removal containing hazardous material (see 562910 Remediation services)

### 23899 All other specialty trade contractors

This industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

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**238990 All other specialty trade contractors** US

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in specialized construction trades. The work performed may include new work, additions, alterations, maintenance, and repairs.

*Illustrative example(s)*

- brick pavers (e.g., driveways, patios and sidewalks), installation
- cleaning building interiors during and immediately after construction
- concrete patio, construction
- crane rental with operator
- radon mitigation contractors
- sand blasting building exteriors
- scaffolds, erecting and dismantling
- sign erection and maintenance on building
- steeplejack work
- tank lining contractors

*Exclusion(s)*

- construction equipment rental with an operator (except cranes) or preparing land for building construction (see 238910 Site preparation contractors)
- construction equipment rental without an operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- environmental remediation work, such as asbestos abatement (see 562910 Remediation services)
- finishing buildings (see 2383 Building finishing contractors)
- foundation, structure, and building exterior work (see 2381 Foundation, structure, and building exterior contractors)
- installing, repairing, or maintaining building mechanical systems (see 2382 Building equipment contractors)
- paving public highways, streets, and roads (see 237310 Highway, street and bridge construction)
- power washing and other building exterior cleaning (except sandblasting) (see 561799 All other services to buildings and dwellings)
- radon testing (see 541380 Testing laboratories)

**311 Food manufacturing**

This subsector comprises establishments primarily engaged in producing food for human or animal consumption.

*Exclusion(s)*

- manufacturing beverages or tobacco (see 312 Beverage and tobacco product manufacturing)

**3111 Animal food manufacturing**

This industry group comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

**31111 Animal food manufacturing**

This industry comprises establishments primarily engaged in manufacturing food and feed for animals, including pets.

*Exclusion(s)*

- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)
- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)

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**311111 Dog and cat food manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing dog and cat food.

*Illustrative example(s)*

- dog and cat feed supplements, manufacturing
- dog and cat food from purchased meat and poultry, manufacturing
- dog and cat pet food, manufacturing

*Exclusion(s)*

- slaughtering animals for feed (see 311611 Animal (except poultry) slaughtering)
- slaughtering poultry for dog and cat food (see 311615 Poultry processing)

**311119 Other animal food manufacturing** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing animal food.

*Illustrative example(s)*

- animal feeds, supplements and concentrates, manufacturing
- complete livestock feed, manufacturing
- micro and macro feed premixes for animals (except dogs and cats), manufacturing
- milling grain to make livestock feed
- pet food (except dogs and cats), manufacturing

*Exclusion(s)*

- manufacturing dog and cat food (see 311111 Dog and cat food manufacturing)
- manufacturing hormones or other pharmaceutical products for use in animal feed (see 325410 Pharmaceutical and medicine manufacturing)

**3112 Grain and oilseed milling**

This industry group comprises establishments primarily engaged in milling grains and oilseeds; refining and blending fats and oils; and making breakfast cereal products.

*Exclusion(s)*

- milling grain to make animal feed (see 3111 Animal food manufacturing)

**31121 Flour milling and malt manufacturing**

This industry comprises establishments primarily engaged in grinding grains or vegetables; milling, cleaning and polishing rice; or manufacturing malt. Integrated mills, which grind grain and further process the milling products into such products as prepared flour mixes or doughs, are included.

*Exclusion(s)*

- brewing malt beverages (see 312120 Breweries)
- crushing oilseeds or wet-milling corn (see 31122 Starch and vegetable fat and oil manufacturing)
- manufacturing prepared flour mixes or doughs from purchased flour (see 31182 Cookie, cracker and pasta manufacturing)
- milling grain to make animal feed (see 31111 Animal food manufacturing)
- milling grain to make breakfast cereals (see 31123 Breakfast cereal manufacturing)
- mixing purchased rice with other dried ingredients (see 311990 All other food manufacturing)

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**311211 Flour milling** US

This Canadian industry comprises establishments primarily engaged in grinding grains, fruits or vegetables, except rice.

*Inclusion(s)*

- integrated mills which grind and process grain

*Illustrative example(s)*

- doughs, prepared, made in flour mills
- flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing
- flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills
- fruit flour, meal and powders, manufacturing
- grain mills (except rice, breakfast cereal and animal feed)

*Exclusion(s)*

- crushing oilseeds (see 311224 Oilseed processing)
- manufacturing prepared flour mixes or doughs from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
- milling grain to make animal feed (see 31111 Animal food manufacturing)
- milling grain to make breakfast cereals (see 311230 Breakfast cereal manufacturing)
- rice milling (see 311214 Rice milling and malt manufacturing)
- wet-milling corn and other vegetables (see 311221 Wet corn milling)

**311214 Rice milling and malt manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in milling rice; cleaning and polishing rice; manufacturing rice flour or meal; or manufacturing malt from barley, rye or other grains.

*Exclusion(s)*

- brewing malt beverages (see 312120 Breweries)
- manufacturing malt extract (see 311940 Seasoning and dressing manufacturing)
- mixing rice with other dried ingredients (see 311990 All other food manufacturing)

**31122 Starch and vegetable fat and oil manufacturing**

This industry comprises establishments primarily engaged in wet-milling corn and vegetables; crushing oilseeds and tree nuts and extracting oils; or processing or blending purchased fats and oils.

*Exclusion(s)*

- grinding flour and edible meal from grains and vegetables (see 31121 Flour milling and malt manufacturing)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)
- manufacturing lard (see 31161 Animal slaughtering and processing)
- manufacturing table syrups from corn syrup, and starch-based dessert powders (see 311990 All other food manufacturing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

**311221 Wet corn milling** US

This Canadian industry comprises establishments primarily engaged in wet-milling corn and other vegetables.

*Inclusion(s)*

- starch manufacturing



*Illustrative example(s)*

- cooking oil, made by wet-milling corn
- corn gluten feed and meal, manufacturing
- corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn
- corn syrup, made by wet-milling corn
- maltodextrins and gluten, manufacturing
- margarine and other corn oils, made by wet-milling corn
- starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing

*Exclusion(s)*

- grinding (dry-milling) corn (see 311211 Flour milling)
- manufacturing ethyl alcohol by the wet-mill process (see 325190 Other basic organic chemical manufacturing)
- manufacturing laundry starches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing table syrups from corn syrup; and starch-based dessert powders (see 311990 All other food manufacturing)
- reducing maple sap to maple syrup (see 111994 Maple syrup and products production)

**311224 Oilseed processing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in crushing oilseeds and tree nuts and extracting oils.

*Inclusion(s)*

- edible and inedible oilseed products

*Illustrative example(s)*

- cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
- oilseed crushing mills
- shortening, cooking and vegetable oils, made in oilseed crushing mills
- soybean oil mills
- soybean protein concentrates, manufacturing
- tree nut oils (e.g., tung, walnut), made in crushing mills

*Exclusion(s)*

- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- processing purchased vegetable oils (see 311225 Fat and oil refining and blending)

**311225 Fat and oil refining and blending** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing fats and oils by processing crude or partially refined oils, for example deodorizing them; or blending purchased fats and oils. B

*Inclusion(s)*

- edible and inedible animal and vegetable fat and oil products

*Illustrative example(s)*

- blending purchased fats and oils
- cooking oil, made from purchased fats and oils
- hydrogenating purchased oils
- margarine (including imitation), made from purchased fats and oils
- re-refining purchased fats and oils
- shortening, made from purchased fats and oils
- tree nut oils (e.g., tung, walnut), made from purchased oils

*Exclusion(s)*

- lard and tallow produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)
- manufacturing butter (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing corn oil by wet corn milling (see 311221 Wet corn milling)
- manufacturing lard made from purchased fat (see 311614 Rendering and meat processing from carcasses)
- manufacturing vegetable fats and oils by crushing oilseeds (see 311224 Oilseed processing)
- processing marine fats and oils (see 311710 Seafood product preparation and packaging)

**31123 Breakfast cereal manufacturing**

This industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

**311230 Breakfast cereal manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing breakfast cereal foods.

*Illustrative example(s)*

- breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
- granola breakfast cereal (except bars and clusters), manufacturing
- instant cereal beverage, manufacturing
- ready-to-serve breakfast and instant hot cereal foods, manufacturing

*Exclusion(s)*

- manufacturing chocolate-coated granola and breakfast bars (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing granola and breakfast bars, except chocolate-coated (see 311340 Non-chocolate confectionery manufacturing)

**3113 Sugar and confectionery product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing sugar and confectionery products.

**31131 Sugar manufacturing**

This industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

**311310 Sugar manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing raw sugar, sugar syrup and refined sugar from sugar cane, raw cane sugar or sugar beets.

*Illustrative example(s)*

- cane or beet sugar refining
- confectioners' sugar, manufacturing
- invert sugar, manufacturing
- molasses, manufacturing
- sugar (e.g., granulated, liquid, powdered), manufacturing

*Exclusion(s)*

- manufacturing artificial sweeteners, such as aspartame and saccharine (see 325190 Other basic organic chemical manufacturing)

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**31134 Non-chocolate confectionery manufacturing**

This industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

**311340 Non-chocolate confectionery manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing non-chocolate confectionery.

*Illustrative example(s)*

- candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
- candy (except chocolate), manufacturing
- chewing gum, manufacturing
- cough drops or lozenges (except medicated), manufacturing
- granola bars and clusters (except chocolate-coated), manufacturing
- marshmallows, manufacturing
- nuts, covered (except chocolate covered), manufacturing

*Exclusion(s)*

- chocolate candy made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
- chocolate fudge made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- chocolate-covered granola bars, nuts or breakfast bars, made from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing medicated cough drops or lozenges (see 325410 Pharmaceutical and medicine manufacturing)
- roasting, salting, drying, cooking or canning nuts and seeds (see 31191 Snack food manufacturing)

**31135 Chocolate and chocolate confectionery manufacturing**

This industry comprises establishments primarily engaged in manufacturing chocolate and chocolate confectionery from cacao beans or purchased chocolate.

**311351 Chocolate and chocolate confectionery manufacturing from cacao beans** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in shelling, roasting and grinding cacao beans into chocolate cacao products and chocolate confectionery.

*Illustrative example(s)*

- chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans
- chocolate candy (including chocolate-covered), made from cacao beans
- chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans
- chocolate covered nuts, made from cacao beans
- cocoa (e.g., instant, mix, powdered), made from cacao beans

*Exclusion(s)*

- manufacturing chocolate and chocolate confectionery from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

**311352 Confectionery manufacturing from purchased chocolate** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing chocolate confectionery from purchased chocolate.

*Illustrative example(s)*

- candy, chocolate, made from purchased chocolate
- chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate
- chocolate bars, made from purchased chocolate
- chocolate confectionery, made from purchased chocolate
- chocolate-covered granola bars, made from purchased chocolate
- drinks, cocoa powder or chocolate instant, made from purchased chocolate
- fudge, chocolate, made from purchased chocolate
- nuts, chocolate-covered, made from purchased chocolate

*Exclusion(s)*

- chocolate candy made on the premises for immediate consumption (see 722512 Limited-service eating places)
- manufacturing chocolate confectionery from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)

**3114 Fruit and vegetable preserving and specialty food manufacturing**

This industry group comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; frozen entrées and side dishes of several ingredients, except seafood; and fruits and vegetables preserved by pickling, canning, dehydrating and similar processes.

**31141 Frozen food manufacturing**

This industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

**311410 Frozen food manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing frozen fruits and vegetables; and frozen dinners and side dishes of several ingredients, except seafood.

*Illustrative example(s)*

- blast freezing, on a contract basis
- concentrates, frozen fruit and vegetable juice, manufacturing
- French fries, frozen, pre-cooked, manufacturing
- frozen dinners and side dishes (except seafood-based), manufacturing
- frozen food entrées (except seafood-based), manufacturing
- frozen fruit and vegetable, manufacturing
- frozen fruits, fruit juices and vegetables, manufacturing
- frozen pot pies and pizza manufacturing
- soups, frozen (except seafood), manufacturing

*Exclusion(s)*

- freeze-drying fruits and vegetables (see 311420 Fruit and vegetable canning, pickling and drying)
- freezing eggs (see 311990 All other food manufacturing)
- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)
- manufacturing frozen dairy products (see 311520 Ice cream and frozen dessert manufacturing)
- manufacturing frozen doughs, made from purchased flour (see 311824 Flour mixes, dough, and pasta manufacturing from purchased flour)
- manufacturing frozen meat products (see 31161 Animal slaughtering and processing)
- manufacturing frozen seafood products (see 311710 Seafood product preparation and packaging)

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## 31142 Fruit and vegetable canning, pickling and drying

This industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating (including freeze-drying). Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions. Establishments primarily engaged in manufacturing mixtures of dried ingredients, such as soup mixes and salad dressing mixes, are included provided they dehydrate at least one of the ingredients.

### 311420 Fruit and vegetable canning, pickling and drying <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in preserving fruits and vegetables by canning, pickling, brining and dehydrating. Canning uses heat sterilization; pickling uses vinegar solutions and brining uses salt solutions.

#### *Inclusion(s)*

- freeze-drying fruits and vegetables
- manufacturing mixtures of dried ingredients such as soup and salad dressing mixes provided they dehydrate at least one of the ingredients

#### *Illustrative example(s)*

- baby foods (including meats), canning
- bouillon, made in dehydration plants
- canned fruit and vegetable juices (fresh or concentrates), manufacturing
- canning soups (except seafood)
- canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
- dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)
- juice, fruit or vegetable, fresh, manufacturing
- ketchup, manufacturing
- pork and beans, canning
- preserves, jams and jellies (jelly), manufacturing
- salad dressing mixes, dry, made in dehydration plants
- sauce mixes, dry, made in dehydration plants
- soup mixes, made in dehydration plants

#### *Exclusion(s)*

- canning or curing seafood broth (see 311710 Seafood product preparation and packaging)
- canning seafood soups (see 311710 Seafood product preparation and packaging)
- manufacturing fruit-flavoured drinks (see 312110 Soft drink and ice manufacturing)
- manufacturing prepared horseradish sauce (see 311940 Seasoning and dressing manufacturing)
- mixing purchased dehydrated potatoes, rice, pasta and other ingredients; canning or dehydrating eggs; or canning puddings (see 311990 All other food manufacturing)
- sun drying fruits and vegetables (e.g., dates, olives, prunes, raisins) (see 115110 Support activities for crop production)

## 3115 Dairy product manufacturing

This industry group comprises establishments primarily engaged in manufacturing dairy products. Establishments primarily engaged in manufacturing substitute products are included.

### 31151 Dairy product (except frozen) manufacturing

This industry comprises establishments primarily engaged in manufacturing dairy products, except frozen. Establishments primarily engaged in manufacturing substitute products are included.

#### *Exclusion(s)*

- manufacturing cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)

- manufacturing margarine or margarine-butter blends (see 31122 Starch and vegetable fat and oil manufacturing)

### **311511 Fluid milk manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing milk and processed milk products.

*Inclusion(s)*

- substitute milk products manufacturing

*Illustrative example(s)*

- cottage cheese, manufacturing
- dairy, fluid milk
- dips, sour-cream based, manufacturing
- eggnog, fresh, non-alcoholic, manufacturing
- milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
- whipped toppings (except frozen or dry mix), manufacturing
- yogurt (except frozen), manufacturing

*Exclusion(s)*

- manufacturing canned fluid milk or dietary milk-based drinks (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing dry mix whipped toppings and canned milk (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing ice cream, frozen yogurt and other frozen dairy desserts (see 311520 Ice cream and frozen dessert manufacturing)

### **311515 Butter, cheese, and dry and condensed dairy product manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing butter, cheese, and dry and condensed dairy products.

*Inclusion(s)*

- substitute butter, cheese, and dry and condensed dairy products manufacturing

*Illustrative example(s)*

- cheese (except cottage cheese), manufacturing
- cheese spreads, manufacturing
- cheese, imitation, substitute or analog, manufacturing
- dips, cheese-based, manufacturing
- milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
- milkshake mixes, manufacturing
- non-dairy creamers, dry, manufacturing
- processed cheese, manufacturing
- whey, condensed, dried, evaporated and powdered, manufacturing
- whey, raw, liquid, manufacturing

*Exclusion(s)*

- manufacturing cheese-based salad dressings (see 311940 Seasoning and dressing manufacturing)
- manufacturing cottage cheese (see 311511 Fluid milk manufacturing)
- manufacturing margarine or margarine-butter blends (see 311225 Fat and oil refining and blending)

### **31152 Ice cream and frozen dessert manufacturing**

This industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

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### 311520 Ice cream and frozen dessert manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing ice cream and other frozen desserts.

*Illustrative example(s)*

- frozen custard, manufacturing
- frozen desserts (except bakery), manufacturing
- ice cream and milk specialties, manufacturing
- pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing
- sorbets or sherbets, manufacturing
- tofu frozen desserts, manufacturing
- yogurt, frozen, manufacturing

*Exclusion(s)*

- manufacturing frozen bakery products (see 31181 Bread and bakery product manufacturing)

### 3116 Meat product manufacturing

This industry group comprises establishments primarily engaged in manufacturing meat products.

#### 31161 Animal slaughtering and processing

This industry comprises establishments primarily engaged in slaughtering animals, including poultry; preparing processed meats and meat by-products; or rendering animal fat, bones and meat scraps.

*Exclusion(s)*

- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- manufacturing frozen preparations of meat, poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat, poultry and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- producing animal feed from purchased meat products (see 31111 Animal food manufacturing)

#### 311611 Animal (except poultry) slaughtering <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in slaughtering animals, except poultry and small game.

*Inclusion(s)*

- slaughtering animals and preparing meat products

*Illustrative example(s)*

- beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
- boxed and canned meat (except poultry and small game), produced in slaughtering plants
- frozen meat and meat products (except poultry and small game), produced in slaughtering plants
- lard and tallow produced in slaughtering plants
- variety meats (i.e., edible organs), produced in slaughtering plants
- wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants

*Exclusion(s)*

- poultry and small game boxed and canned meat produced in slaughtering plants (see 311615 Poultry processing)
- poultry and small game frozen meat and meat products produced in slaughtering plants (see 311615 Poultry processing)
- poultry wieners, sausages, luncheon meats and other prepared meat products produced in slaughtering plants (see 311615 Poultry processing)
- rendering animal fat, bones and meat scraps, or processing purchased meat carcasses (see 311614 Rendering and meat processing from carcasses)

**311614 Rendering and meat processing from carcasses** CAN

This Canadian industry comprises establishments primarily engaged in rendering animal fat, bones and meat scraps; or preparing meat and meat by-products from carcasses.

*Inclusion(s)*

- boxed meat plants, engaged in assembly-line cutting and packing of purchased carcasses

*Illustrative example(s)*

- boxed meat (except poultry), made by assembly-line cutting of purchased meat
- canning meat (except poultry, small game, pet food, baby food), from purchased meat
- ham, canned or preserved, made from purchased meat
- meat and bone meal, and tankage, processed in rendering plants
- meat curing, drying, salting, smoking or pickling, made from purchased meat
- rendering plants (except poultry)
- tallow, produced in rendering plants
- wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat

*Exclusion(s)*

- cutting and packing of purchased meat, except boxed meat cut on an assembly-line basis (see 413160 Red meat and meat product merchant wholesalers)
- manufacturing fresh preparations of meat, poultry and other ingredients, such as pizza and egg rolls (see 311990 All other food manufacturing)
- manufacturing frozen preparations of meat and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of meat and other ingredients, such as baby food and pork and beans (see 311420 Fruit and vegetable canning, pickling and drying)
- poultry and small game wieners, sausages, luncheon meats and other processed meat products, made from purchased meat (see 311615 Poultry processing)
- poultry boxed meat, made by assembly-line cutting of purchased meat (see 311615 Poultry processing)
- poultry rendering plants (see 311615 Poultry processing)
- processing or blending purchased animal fats and oils (see 311225 Fat and oil refining and blending)
- producing animal feed, except dog and cat food, from purchased meat (see 311119 Other animal food manufacturing)
- producing dog and cat food from purchased meat (see 311111 Dog and cat food manufacturing)

**311615 Poultry processing** US

This Canadian industry comprises establishments primarily engaged in slaughtering poultry and small game or preparing processed poultry and small game meat and meat by-products.

*Illustrative example(s)*

- poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
- poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
- poultry meat products (e.g., hot dogs, luncheon meats, sausages), manufacturing



- rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)

*Exclusion(s)*

- manufacturing fresh preparations of poultry and other ingredients, such as fresh pot pies (see 311990 All other food manufacturing)
- manufacturing frozen preparations of poultry and other ingredients, such as frozen dinners (see 311410 Frozen food manufacturing)
- manufacturing preparations, except frozen or fresh, of poultry and other ingredients, such as baby food (see 311420 Fruit and vegetable canning, pickling and drying)
- producing dog and cat food from poultry products (see 311111 Dog and cat food manufacturing)

### **3117 Seafood product preparation and packaging**

This industry group comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

#### **31171 Seafood product preparation and packaging**

This industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood. Establishments known as floating factory ships, that are engaged in shipboard processing of seafood, are included.

#### **311710 Seafood product preparation and packaging**

This Canadian industry comprises establishments primarily engaged in canning seafood, including soup; smoking, salting and drying seafood; preparing fresh fish by removing heads, fins, scales, bones and entrails; shucking and packing fresh shellfish; processing marine fats and oils; and freezing seafood.

*Inclusion(s)*

- floating factory ships engaged in shipboard processing of seafood

*Illustrative example(s)*

- canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
- gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
- seafood dinners (e.g., fish and chips), frozen, manufacturing
- seafood, fresh, chilled or frozen, manufacturing
- seaweed processing (e.g., dulse)
- shucking and packing fresh shellfish

### **3118 Bakeries and tortilla manufacturing**

This industry group comprises establishments primarily engaged in manufacturing baked goods. Establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption, are included.

#### **31181 Bread and bakery product manufacturing**

This industry comprises establishments primarily engaged in manufacturing bakery products, except cookies and crackers. Establishments classified in this industry may sell to commercial or retail customers, for consumption off the premises.

*Exclusion(s)*

- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

**311811 Retail bakeries** US

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, for retail sale, but not for immediate consumption. Establishments in this industry make bakery products from flour, not from prepared doughs.

*Exclusion(s)*

- manufacturing bakery products, other than for retail sale (see 311814 Commercial bakeries and frozen bakery product manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

**311814 Commercial bakeries and frozen bakery product manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing bakery products, other than for retail sale. Establishments primarily engaged in manufacturing frozen baked products are included.

*Illustrative example(s)*

- bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
- bakery products, frozen, made in commercial bakeries
- bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries
- croutons and bread crumbs, made in commercial bakeries
- pretzels, soft, made in commercial bakeries

*Exclusion(s)*

- manufacturing bakery products, for retail sale, not for immediate consumption (see 311811 Retail bakeries)
- manufacturing ice cream pies (see 311520 Ice cream and frozen dessert manufacturing)
- selling bakery products for immediate consumption (e.g., food court outlets, fast food outlets) (see 722512 Limited-service eating places)
- selling bakery products, not manufactured on the premises, not for immediate consumption; or made from prepared doughs, for retail sale (see 445291 Baked goods stores)

**31182 Cookie, cracker and pasta manufacturing**

This industry comprises establishments primarily engaged in manufacturing cookies and crackers; preparing flour mixes and dough from purchased flour; and manufacturing dry pasta.

*Exclusion(s)*

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta (see 311990 All other food manufacturing)

**311821 Cookie and cracker manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing cookies, crackers, biscuits and similar products.

*Illustrative example(s)*

- crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing
- ice cream cones and wafers, manufacturing

**311824 Flour mixes, dough, and pasta manufacturing from purchased flour** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing either dry pasta, prepared flour mixes or dough from purchased flour.

*Inclusion(s)*

- packaging dry pasta that are manufactured with other ingredients

*Illustrative example(s)*

- dough, refrigerated or frozen, made from purchased flour
- flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour
- flour, blended or self-rising, made from purchased flour
- pasta and noodle mixes, made in dry pasta plants
- pie crust shells and pastries, uncooked, made from purchased flour

*Exclusion(s)*

- grinding flour and preparing flour mixes or dough (see 311211 Flour milling)
- manufacturing canned pasta products (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing fresh pasta, or mixing of purchased dry and/or dehydrated ingredients with purchased dry pasta (see 311990 All other food manufacturing)
- manufacturing frozen pasta dinners (see 311410 Frozen food manufacturing)

**31183 Tortilla manufacturing**

This industry comprises establishments primarily engaged in manufacturing tortillas.

**311830 Tortilla manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing tortillas.

*Exclusion(s)*

- manufacturing canned tortillas (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing frozen tortillas (see 311410 Frozen food manufacturing)
- manufacturing tortilla chips (see 31191 Snack food manufacturing)

**3119 Other food manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing food.

**31191 Snack food manufacturing**

This industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; manufacturing peanut butter; or manufacturing potato chips, corn chips, popped popcorn, hard pretzels, pork rinds and similar snacks.

*Exclusion(s)*

- manufacturing candy-coated nuts and candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)

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- manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
  - manufacturing corn for popping (see 311990 All other food manufacturing)

### **311911 Roasted nut and peanut butter manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in salting, roasting, drying, cooking or canning nuts; processing grains or seeds into snacks; or manufacturing peanut butter.

#### *Exclusion(s)*

- manufacturing candy-coated nuts (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing chocolate-coated nuts from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate-coated nuts from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)

### **311919 Other snack food manufacturing** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing snack foods.

#### *Illustrative example(s)*

- non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
- popcorn, popped (except candy-covered), manufacturing
- potato chips and sticks, manufacturing
- snack food (e.g., cheese curls or puffs, pork rinds), manufacturing

#### *Exclusion(s)*

- manufacturing candy-covered popcorn (see 311340 Non-chocolate confectionery manufacturing)
- manufacturing cookies and crackers (see 311821 Cookie and cracker manufacturing)
- manufacturing corn for popping (see 311990 All other food manufacturing)
- salting, roasting, drying, cooking or canning nuts and seeds (see 311911 Roasted nut and peanut butter manufacturing)

### **31192 Coffee and tea manufacturing**

This industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea. Establishments primarily engaged in manufacturing coffee and tea substitutes are included.

### **311920 Coffee and tea manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in roasting coffee; manufacturing coffee and tea extracts and concentrates, including instant and freeze dried; blending tea; or manufacturing herbal tea.

#### *Inclusion(s)*

- manufacturing coffee and tea substitutes

#### *Illustrative example(s)*

- coffee or tea, blended, manufacturing
- coffee roasting and decaffeinating (decaffeination)
- coffee substitutes, manufacturing
- extracts, essences and preparations, coffee or tea, manufacturing
- instant and herbal tea, manufacturing

*Exclusion(s)*

- bottling and canning iced tea or coffee (see 312110 Soft drink and ice manufacturing)

**31193 Flavouring syrup and concentrate manufacturing**

This industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

**311930 Flavouring syrup and concentrate manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing soft drink concentrates and syrup, and related products for soda fountain use or for making soft drinks.

*Illustrative example(s)*

- beverage bases, manufacturing
- beverage flavourings and syrups (except coffee-based), manufacturing
- flavouring and syrup concentrates (except coffee-based), manufacturing
- fruit syrups, flavouring, manufacturing
- soft drink concentrates (i.e., soda fountain syrup), manufacturing

*Exclusion(s)*

- manufacturing chocolate syrup from cacao beans (see 311351 Chocolate and chocolate confectionery manufacturing from cacao beans)
- manufacturing chocolate syrup from purchased chocolate (see 311352 Confectionery manufacturing from purchased chocolate)
- manufacturing coffee flavourings and syrups (see 311920 Coffee and tea manufacturing)
- manufacturing coffee-based flavourings and syrups concentrates (see 311920 Coffee and tea manufacturing)
- manufacturing flavouring extracts (see 311940 Seasoning and dressing manufacturing)
- manufacturing frozen fruit juice concentrates (see 311410 Frozen food manufacturing)
- manufacturing powdered drink mixes (except coffee, tea and chocolate); and table syrup from corn syrup (see 311990 All other food manufacturing)
- manufacturing soft drinks (see 312110 Soft drink and ice manufacturing)
- reducing maple sap to maple syrup (see 111994 Maple syrup and products production)

**31194 Seasoning and dressing manufacturing**

This industry comprises establishments primarily engaged in manufacturing dressings and seasonings.

**311940 Seasoning and dressing manufacturing** MEX

This Canadian industry comprises establishments primarily engaged in manufacturing dressings and seasonings.

*Illustrative example(s)*

- cheese-based salad dressings, manufacturing
- dry mixes (e.g., gravy, salad dressing, sauce), manufacturing
- food colourings, natural, manufacturing
- malt extract, manufacturing
- mayonnaise and prepared mustard, manufacturing
- processing purchased salt into table salt, manufacturing
- salad dressings, manufacturing
- salt, substitute, manufacturing
- sandwich spreads, manufacturing
- sauce (e.g., horseradish, soy and tartar), manufacturing
- spice grinding and blending
- vinegar and cider vinegar, manufacturing

*Exclusion(s)*

- manufacturing cheese-based dips (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing coffee flavouring extracts (see 311920 Coffee and tea manufacturing)
- manufacturing flavouring syrups (see 311930 Flavouring syrup and concentrate manufacturing)
- manufacturing industrial salts (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing ketchup and other tomato-based sauces; canning gravy; manufacturing bouillon and dry salad dressing mixes by dehydrating ingredients (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing sour-cream based dips (see 311511 Fluid milk manufacturing)
- meat extracts (except poultry and small game), made from purchased meat (see 311614 Rendering and meat processing from carcasses)
- meat extracts (except poultry and small game), produced in slaughtering plants (see 311611 Animal (except poultry) slaughtering)

**31199 All other food manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing food. Establishments primarily engaged in manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta, and peeled or cut vegetables, are included.

**311990 All other food manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing food.

*Inclusion(s)*

- manufacturing and packaging for individual resale, perishable prepared foods such as salads, fresh pizza, fresh pasta and peeled or cut vegetables

*Illustrative example(s)*

- baking powder and yeast, manufacturing
- drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
- egg substitutes, manufacturing
- fresh pasta, manufacturing
- pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)
- pizza, fresh, manufacturing
- potato or rice mixes, made from purchased dried ingredients
- prepared meals, perishable, packaged for individual resale
- sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing
- soup mixes, dry, made from purchased dry ingredients
- table syrups, artificially flavoured, manufacturing
- vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing

*Exclusion(s)*

- canning pickled and dried fruit and vegetable pie filling (see 311420 Fruit and vegetable canning, pickling and drying)
- corn syrup, made by wet-milling corn (see 311221 Wet corn milling)
- croutons and bread crumbs, made in commercial bakeries (see 311814 Commercial bakeries and frozen bakery product manufacturing)
- manufacturing chocolate and milk based drink powder mixes (see 311515 Butter, cheese, and dry and condensed dairy product manufacturing)
- manufacturing coffee and tea concentrates (i.e., instant coffee) (see 311920 Coffee and tea manufacturing)
- manufacturing corn confections (e.g., popcorn balls, candy-coated popcorn products) (see 311340 Non-chocolate confectionery manufacturing)

- manufacturing dry mixes (e.g., gravy, salad dressing, sauce) (see 311940 Seasoning and dressing manufacturing)
- manufacturing meat pie filling (see 311614 Rendering and meat processing from carcasses)
- manufacturing popped popcorn (except candy-covered) (see 311919 Other snack food manufacturing)
- manufacturing poultry pie filling (see 311615 Poultry processing)
- manufacturing seafood pie filling (see 311710 Seafood product preparation and packaging)
- manufacturing tofu frozen desserts (see 311520 Ice cream and frozen dessert manufacturing)
- maple syrup and products production (see 111994 Maple syrup and products production)

## 312 Beverage and tobacco product manufacturing

This subsector comprises establishments primarily engaged in manufacturing beverages and tobacco products.

### 3121 Beverage manufacturing

This industry group comprises establishments primarily engaged in manufacturing beverages.

#### *Exclusion(s)*

- canning fruit and vegetable juices; freezing juices and drinks (see 3114 Fruit and vegetable preserving and specialty food manufacturing)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing soft drink bases or fruit syrups for flavouring; coffee and tea, except ready-to-drink; powdered drink mixes; and non-alcoholic cider (see 3119 Other food manufacturing)

### 31211 Soft drink and ice manufacturing

This industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water, including that which is naturally carbonated. Water-bottling establishments in this industry purify the water before bottling it.

### 312110 Soft drink and ice manufacturing <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing soft drinks, ice or bottled water. Water-bottling establishments in this industry purify the water before bottling it.

#### *Inclusion(s)*

- naturally carbonated bottled water

#### *Illustrative example(s)*

- fruit drinks (except juice), manufacturing
- ice manufacturing for food purposes
- iced tea or coffee, manufacturing
- soft drinks or soda pop, manufacturing
- water, purifying and bottling

#### *Exclusion(s)*

- bottling water without purification (see 413210 Non-alcoholic beverage merchant wholesalers)
- canning fruit and vegetable juices (see 311420 Fruit and vegetable canning, pickling and drying)
- manufacturing dry ice (see 325120 Industrial gas manufacturing)
- manufacturing frozen fruit and vegetable juice (see 311410 Frozen food manufacturing)
- manufacturing milk-based drinks (see 311511 Fluid milk manufacturing)
- manufacturing non-alcoholic beer (see 312120 Breweries)
- manufacturing non-alcoholic cider (see 311940 Seasoning and dressing manufacturing)
- manufacturing non-alcoholic wine (see 312130 Wineries)
- manufacturing soft drink bases or fruit syrups for flavouring (see 311930 Flavouring syrup and concentrate manufacturing)

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**31212 Breweries**

This industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

**312120 Breweries**

This Canadian industry comprises establishments primarily engaged in brewing beer, ale, malt liquors and non-alcoholic beer.

*Illustrative example(s)*

- beer breweries

*Exclusion(s)*

- bottling purchased malt beverages (see 413220 Alcoholic beverage merchant wholesalers)
- manufacturing malt (see 31121 Flour milling and malt manufacturing)

**31213 Wineries**

This industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit. Establishments primarily engaged in growing grapes and manufacturing wine; manufacturing wine from purchased grapes and other fruit; blending wines; or distilling brandy are included.

**312130 Wineries** US

This Canadian industry comprises establishments primarily engaged in manufacturing wine or brandy, from grapes or other fruit.

*Inclusion(s)*

- growing grapes and manufacturing wine, manufacturing wine from purchased grapes and other fruits, blending wines, and distilling brandy

*Illustrative example(s)*

- alcoholic cider, manufacturing
- blending wines
- fruit brandy, distilling
- grape growing and making wine
- wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing

*Exclusion(s)*

- bottling purchased wine (see 413220 Alcoholic beverage merchant wholesalers)

**31214 Distilleries**

This industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

**312140 Distilleries** US

This Canadian industry comprises establishments primarily engaged in distilling liquor, except brandy; blending liquor; or blending and mixing liquor and other ingredients.

*Illustrative example(s)*

- alcoholic liquor (e.g., rum, vodka, whisky), manufacturing
- blending distilled beverages (except brandy)
- eggnog, alcoholic, manufacturing



- ethyl alcohol, potable, manufacturing
- mixed drinks, alcoholic, manufacturing

*Exclusion(s)*

- bottling purchased liquor (see 413220 Alcoholic beverage merchant wholesalers)
- manufacturing brandy (see 312130 Wineries)
- manufacturing fruit beverage neutral spirits (see 312130 Wineries)
- manufacturing non-potable ethanol (ethyl alcohol) (see 325190 Other basic organic chemical manufacturing)

### **3122 Tobacco manufacturing**

This industry group comprises establishments primarily engaged in manufacturing tobacco products.

#### **31221 Tobacco stemming and redrying**

This industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

##### **312210 Tobacco stemming and redrying**

This Canadian industry comprises establishments primarily engaged in stemming or redrying tobacco. These establishments perform the final sorting, grading, redrying, treating and packing of tobacco leaves, and they typically age the tobacco.

#### **31222 Tobacco product manufacturing**

This industry comprises establishments primarily engaged in manufacturing cigarettes and other tobacco products.

##### **312220 Tobacco product manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing cigarettes and other tobacco products.

*Illustrative example(s)*

- cigarettes, manufacturing
- imitation tobacco cigarettes, manufacturing
- tobacco products (e.g., chewing, smoking, snuff), manufacturing

*Exclusion(s)*

- stemming and redrying tobacco (see 312210 Tobacco stemming and redrying)

### **313 Textile mills**

This subsector comprises establishments primarily engaged in manufacturing yarn or textile fabrics, or finishing yarn, textile fabrics or clothing. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

*Exclusion(s)*

- manufacturing clothing (see 315 Clothing manufacturing)
- manufacturing textile products, except clothing, from purchased fabric (see 314 Textile product mills)

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**3131 Fibre, yarn and thread mills**

This industry group comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

**31311 Fibre, yarn and thread mills**

This industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

**313110 Fibre, yarn and thread mills** US

This Canadian industry comprises establishments primarily engaged in spinning yarn from fibres; texturing, throwing or twisting man-made fibre filaments or purchased yarns; or manufacturing thread for sewing, crocheting, embroidery, tatting and similar uses.

*Illustrative example(s)*

- animal fibre yarn, spooling, twisting or winding purchased yarn
- cotton-type fibre spun yarns made from purchased fibre
- hemp bags and ropes, made in spinning mills
- natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
- silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
- woolen-type yarns made from purchased yarn, manufacturing

*Exclusion(s)*

- finishing yarn or thread (see 313310 Textile and fabric finishing)
- manufacturing artificial and synthetic fibres and filaments (see 325220 Artificial and synthetic fibres and filaments manufacturing)
- manufacturing glass fibres (see 32721 Glass and glass product manufacturing)

**3132 Fabric mills** CAN

This industry group comprises establishments primarily engaged in manufacturing textile fabrics. Establishments classified in this industry group may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing both fabrics and textile products, except knitted clothing, are included.

*Exclusion(s)*

- finishing textile fabrics; and coating fabrics (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing tire cord fabric (see 314990 All other textile product mills)

**31321 Broad-woven fabric mills**

This industry comprises establishments primarily engaged in weaving broad fabrics. Establishments classified in this industry may finish the fabrics that they weave. Establishments primarily engaged in manufacturing textile products from broad-woven fabrics made in the same establishment are included.

**313210 Broad-woven fabric mills**

This Canadian industry comprises establishments primarily engaged in weaving broad fabrics.

*Inclusion(s)*

- finishing the fabrics woven in the same establishment

- manufacturing textile products from broad-woven fabrics made in the same establishment

*Illustrative example(s)*

- blankets, bedspreads, sheets and pillow cases, made in weaving mills
- elastic fabrics, broad-woven, weaving
- glass fabrics, broad-woven, weaving
- hand weaving fabrics (more than 30 cm/12 in.) in width
- man-made fabrics, broad-woven, weaving
- natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
- weaving broad-woven felts
- wool fabrics, broad-woven, weaving
- worsted fabrics, broad-woven, weaving

*Exclusion(s)*

- knitting fabrics (see 313240 Knit fabric mills)
- manufacturing rug fabric (see 313110 Fibre, yarn and thread mills)
- manufacturing tire cord fabric (see 314990 All other textile product mills)
- weaving wool and similar animal fibre fabrics, more than 30 cm (12 inches) in width (see 313110 Fibre, yarn and thread mills)

### **31322 Narrow fabric mills and Schiffli machine embroidery**

This industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines. Establishments classified in this industry may finish the fabrics that they manufacture. Establishments primarily engaged in manufacturing fabric-covered elastic thread, yarn and cord are included.

### **313220 Narrow fabric mills and Schiffli machine embroidery**

This Canadian industry comprises establishments primarily engaged in weaving or braiding narrow fabrics; or manufacturing embroideries with Schiffli machines.

*Inclusion(s)*

- finishing fabrics made in the same narrow fabric mill or Schiffli machine mill
- manufacturing fabric-covered elastic thread, yarn and cord

*Illustrative example(s)*

- cords and braids, narrow woven, manufacturing
- elastic thread, yarn and cord, fabric-covered, manufacturing
- fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving
- hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
- labels, weaving
- laces (e.g., shoe), textile, manufacturing
- ribbons, made in narrow woven fabric mills
- Schiffli machine embroideries, manufacturing
- thread and yarn, elastic, fabric-covered, manufacturing
- weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)
- weaving narrow fabrics
- zipper tape, weaving

*Exclusion(s)*

- embroidering textile products (see 314990 All other textile product mills)
- manufacturing clothing (see 315 Clothing manufacturing)

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### 31323 Nonwoven fabric mills

This industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used. Establishments classified in this industry may finish the fabrics that they manufacture.

#### 313230 Nonwoven fabric mills

This Canadian industry comprises establishments primarily engaged in manufacturing nonwoven fabrics, by bonding and/or interlocking fibres. Mechanical, chemical, thermal and solvent methods, and combinations thereof, are used.

*Inclusion(s)*

- finishing fabrics made in the same nonwoven fabric mills

*Illustrative example(s)*

- carpet paddings, nonwoven, manufacturing
- nonwoven fabrics, manufacturing
- nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing
- padding and wadding, nonwoven fabric, manufacturing
- ribbons, made in nonwoven fabric mills

### 31324 Knit fabric mills

This industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines. Establishments primarily engaged in manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills are included. Establishments classified in this industry may finish the fabrics that they knit.

#### 313240 Knit fabric mills

This Canadian industry comprises establishments primarily engaged in knitting fabrics, on both circular (weft fabric) and flat-bed (warp fabric) machines.

*Inclusion(s)*

- finishing the fabrics knitted in the same establishment
- manufacturing double and single knits, warp knits and interlock knits; manufacturing special construction fabrics by the Malimo, Arachne and similar processes; manufacturing knit lace; and making textile products in knitting mills

*Illustrative example(s)*

- hand knitting lace or flat (warp) fabric products
- knitting flat (warp) fabric
- knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
- knitting textile products (except apparel), made elsewhere
- lace, manufacturing
- netting, made in warp knitting mills
- pile fabrics, weft knit, made in knitting mills

*Exclusion(s)*

- apparel products knitting (see 3151 Clothing knitting mills)
- manufacturing clothing from fabric made in other establishment (see 3152 Cut and sew clothing manufacturing)

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### 3133 Textile and fabric finishing and fabric coating

This industry group comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing; and manufacturing coated or laminated fabrics.

*Exclusion(s)*

- embroidering textile products and clothing (see 3149 Other textile product mills)
- finishing carpets and rugs (see 3141 Textile furnishings mills)
- fur dressing and dyeing (see 3161 Leather and hide tanning and finishing)
- knitting and finishing clothing in the same establishment (see 3151 Clothing knitting mills)
- manufacturing (cut-and-sew) and finishing clothing in the same establishment (see 3152 Cut and sew clothing manufacturing)
- printing on articles of clothing, made in other establishments (see 3231 Printing and related support activities)

### 31-33 Manufacturing

This sector comprises establishments primarily engaged in the chemical, mechanical or physical transformation of materials or substances into new products. These products may be finished, in the sense that they are ready to be used or consumed, or semi-finished, in the sense of becoming a raw material for an establishment to use in further manufacturing. Related activities, such as the assembly of the component parts of manufactured goods; the blending of materials; and the finishing of manufactured products by dyeing, heat-treating, plating and similar operations are also treated as manufacturing activities. Manufacturing establishments are known by a variety of trade designations, such as plants, factories or mills. Manufacturing establishments may own the materials which they transform or they may transform materials owned by other establishments. Manufacturing may take place in factories or in workers' homes, using either machinery or hand tools. Factoryless goods producers (FGPs) that completely outsource the transformation process but own the input materials are classified to the manufacturing sector. FGPs that completely outsource the transformation process but do not own the materials are classified to merchant wholesalers in Sector 41 Wholesale trade. These units are in fact buying the completed goods from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process. Certain activities involving the transformation of goods are classified in other sectors. Some examples are post-harvest activities of agricultural establishments, such as crop drying; logging; the beneficiating of mineral ores; the production of structures by construction establishments; and various activities conducted by retailers, such as meat cutting and the assembly of products such as bicycles and computers. Sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products are included in Sector 41 Wholesale trade as merchant wholesalers.

#### 31331 Textile and fabric finishing

This industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendaring, napping and stone-washing. Establishments, known as converters, primarily engaged in buying fabric in the grey and having it finished by contractors, are included.

#### 313310 Textile and fabric finishing

This Canadian industry comprises establishments primarily engaged in preparing and finishing yarn and thread, textile fabrics, textile products (except carpets and rugs), and clothing, not made in the same establishment. Finishing operations include bleaching; dyeing; printing fabrics (roller, screen, flock, plisse); chemical finishing for water repellency, fire resistance and mildew proofing; and mechanical finishing, such as preshrinking, calendaring, napping and stone-washing.

*Inclusion(s)*

- converters buying fabric in the grey and having it finished by contractors

*Illustrative example(s)*

- batik work (hand painting on textile fabrics)
- burling and mending fabrics, for the trade
- carbonizing textile fibres
- carding textile fibres
- chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
- dyeing textile products, for the trade
- preparing textile fibres for spinning
- scouring and combing textile fibres
- sponging or shrinking textiles for tailors and dressmakers
- thread bleaching, dyeing and finishing

*Exclusion(s)*

- coating, rubberizing, varnishing or waxing fabrics (see 313320 Fabric coating)
- embroidering textile products and clothing (see 314990 All other textile product mills)
- fur dressing and dyeing (see 316110 Leather and hide tanning and finishing)
- knitting and finishing clothing, except hosiery and socks, in the same establishment (see 315190 Other clothing knitting mills)
- knitting and finishing hosiery and socks, in the same establishment (see 315110 Hosiery and sock mills)
- manufacturing and finishing men's and boys' cut-and-sew clothing, in the same establishment (see 315220 Men's and boys' cut and sew clothing manufacturing)
- manufacturing and finishing other cut-and-sew clothing, in the same establishment (see 315289 All other cut and sew clothing manufacturing)
- manufacturing and finishing women's and girls' cut-and-sew clothing, in the same establishment (see 315249 Women's and girls' cut and sew clothing manufacturing)
- printing on clothing (see 323113 Commercial screen printing)

**31332 Fabric coating**

This industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

**313320 Fabric coating**

This Canadian industry comprises establishments primarily engaged in manufacturing coated or laminated fabrics; and in finishing textile fabrics or clothing by coating, laminating, rubberizing, varnishing, waxing or similar processes.

*Illustrative example(s)*

- impregnating and coating of fabrics
- laminating purchased textile fabrics
- metallizing textile fabrics
- rubberizing fabrics and clothing
- waterproofing clothing

*Exclusion(s)*

- magnetic tapes for recording (see 334610 Manufacturing and reproducing magnetic and optical media)

**314 Textile product mills**

This subsector comprises establishments primarily engaged in manufacturing textile products, except clothing.

*Exclusion(s)*

- manufacturing yarn or textile fabrics, or finishing yarn or fabrics, or manufacturing both fabrics and textile products (see 313 Textile mills)

**3141 Textile furnishings mills**

This industry group comprises establishments primarily engaged in manufacturing carpets and rugs, and curtains and linens.

**31411 Carpet and rug mills**

This industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

**314110 Carpet and rug mills**

This Canadian industry comprises establishments primarily engaged in manufacturing carpets and rugs, including tufted, woven and needle-punched; or in finishing carpets and rugs.

*Illustrative example(s)*

- finishing (e.g., dyeing) rugs and carpets
- floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting

*Exclusion(s)*

- manufacturing rubber mats and matting, such as bath and door (see 326290 Other rubber product manufacturing)
- manufacturing rugs from purchased carpet material; binding rugs (see 314990 All other textile product mills)

**31412 Curtain and linen mills**

This industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

**314120 Curtain and linen mills**

This Canadian industry comprises establishments primarily engaged in manufacturing curtains, draperies, linens and other home furnishings, from purchased materials.

*Illustrative example(s)*

- bedspreads and bed sets, made from purchased fabric
- blankets (except electric), made from purchased fabrics or felts
- curtains and draperies, window, made from purchased fabrics
- cushions (except spring), made from purchased fabrics
- pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
- plastic shower curtains and table cloths made from purchased materials
- sheets and pillow cases, made from purchased fabrics
- shower curtains, napkins, linens made from purchased materials (except plastic)
- tablecloths (except paper), made from purchased materials
- towels and washcloths, made from purchased fabrics

*Exclusion(s)*

- manufacturing blinds and shades (see 337920 Blind and shade manufacturing)
- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing electric blankets (see 335210 Small electrical appliance manufacturing)
- manufacturing spring cushions (see 337121 Upholstered household furniture manufacturing)

- paper tablecloths, made from purchased paper (see 322291 Sanitary paper product manufacturing)

### 3149 Other textile product mills

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing textile products.

#### 31491 Textile bag and canvas mills

This industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

#### 314910 Textile bag and canvas mills <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing textile bags, such as shipping and other industrial bags; or products from canvas or canvas substitutes, such as tarpaulins and tents.

##### *Illustrative example(s)*

- awnings and canopies, outdoor, made from purchased fabrics
- bags, textile, made from purchased woven or knitted materials
- canvas products, made from purchased canvas or canvas substitutes
- drop cloths, canvas, made from purchased fabric
- duffel bags, canvas, manufacturing
- shades, outdoor, made from purchased fabrics
- shipping bags, made from purchased woven or knitted materials
- tarpaulins, made from purchased fabrics
- tents, made from purchased fabrics

##### *Exclusion(s)*

- manufacturing hemp bags in integrated hemp mills (see 313110 Fibre, yarn and thread mills)

#### 31499 All other textile product mills

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing textile products. Establishments primarily engaged in garneting textile waste or other textile recycling; or embroidering textile products, including clothing, whether or not on a contract basis, are included.

#### 314990 All other textile product mills <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing textile products.

##### *Inclusion(s)*

- garneting textile waste or other textile recycling; or embroidering textile products, such as clothing, whether or not on a contract basis

##### *Illustrative example(s)*

- cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
- decorative stitching on clothing owned by others
- diapers (except disposable), made from purchased fabrics
- embroidering on textile products for the trade
- fabricated rope products (e.g., nets, slings), made in cordage or twine mills
- fishing line, natural or man-made fibres, manufacturing
- fishing nets and seines, made in cordage or twine mills
- flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
- rope (except wire rope), manufacturing



- textile and wool waste, processing
- tire cord and fabric, of all materials, manufacturing

*Exclusion(s)*

- beading on clothing, for the trade (see 315 Clothing manufacturing)
- disposable diapers made in paper mills (see 322121 Paper (except newsprint) mills)
- manufacturing batts and batting from nonwoven fabrics (see 313230 Nonwoven fabric mills)
- manufacturing embroideries using Schiffl machines (see 313220 Narrow fabric mills and Schiffl machine embroidery)
- manufacturing nonwoven cotton batting (see 313230 Nonwoven fabric mills)
- manufacturing nonwoven fabric padding and wadding (see 313230 Nonwoven fabric mills)
- manufacturing nonwoven fabrics (see 313230 Nonwoven fabric mills)
- manufacturing sport fishing nets (see 339920 Sporting and athletic goods manufacturing)
- manufacturing wind direction indicators (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing wire cable and rope (see 332619 Other fabricated wire product manufacturing)
- pleating and hemstitching of clothing (see 315 Clothing manufacturing)

### **315 Clothing manufacturing**

This subsector comprises establishments primarily engaged in manufacturing clothing.

*Exclusion(s)*

- embroidering clothing not made in the same establishment (see 314 Textile product mills)
- finishing clothing made in other establishments (see 313 Textile mills)
- manufacturing safety clothing (see 339 Miscellaneous manufacturing)
- printing on articles of clothing not made in the same establishment (see 323 Printing and related support activities)

### **3151 Clothing knitting mills**

This industry group comprises establishments primarily engaged in knitting clothing from yarn; or manufacturing clothing from knit fabrics made in the same establishment. Establishments classified in this industry group may finish the clothing that they knit.

*Exclusion(s)*

- finishing clothing not made in the same establishment (see 3133 Textile and fabric finishing and fabric coating)
- manufacturing clothing from knit fabrics not produced in the same establishment (see 3152 Cut and sew clothing manufacturing)

### **31511 Hosiery and sock mills**

This industry comprises establishments primarily engaged in knitting hosiery for men, women and children. Establishments classified in this industry may finish the clothing that they knit.

### **315110 Hosiery and sock mills**

This Canadian industry comprises establishments primarily engaged in knitting hosiery for men, women and children.

*Inclusion(s)*

- clothing finished in the same hosiery and sock mills

*Illustrative example(s)*

- hosiery mill

- 
- panty hose, manufacturing

### **31519 Other clothing knitting mills**

This industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery. Establishments classified in this industry may finish the clothing that they knit.

#### **315190 Other clothing knitting mills** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in knitting clothing, other than hosiery.

*Inclusion(s)*

- clothing finished in other clothing knitting mills

*Illustrative example(s)*

- athletic clothing, made in knitting mills
- beachwear, made in knitting mills
- dresses, skirts and pants made in knitting mills
- neckties, made in knitting mills
- nightwear, made in knitting mills
- outerwear, made in knitting mills
- suits and jackets, made in knitting mills
- sweaters, made in knitting mills
- t-shirts, made in knitting mills
- tuques, made in knitting mills
- underwear, made in knitting mills

*Exclusion(s)*

- knitting hosiery and socks (see 315110 Hosiery and sock mills)

### **3152 Cut and sew clothing manufacturing**

This industry group comprises establishments primarily engaged in manufacturing clothing from fabric made in other establishments.

*Exclusion(s)*

- finishing clothing made in other establishments (see 3133 Textile and fabric finishing and fabric coating)
- printing on articles of clothing, made in other establishments (see 3231 Printing and related support activities)

#### **31521 Cut and sew clothing contracting** <sup>US</sup>

This industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

#### **315210 Cut and sew clothing contracting** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing clothing from materials owned by others. These establishments are commonly referred to as contractors. This industry is limited to contract establishments that perform cutting and sewing operations, such as sewing arms to shirt bodies.

*Illustrative example(s)*

- clothing contractors, cut and sew operations

- custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'

*Exclusion(s)*

- embroidering clothing, on a contract basis (see 314990 All other textile product mills)
- finishing clothing, on a contract basis (see 313310 Textile and fabric finishing)
- knitting clothing, except hosiery and socks, on a contract basis (see 315190 Other clothing knitting mills)
- knitting hosiery and socks, on a contract basis (see 315110 Hosiery and sock mills)
- manufacturing sport and athletic gloves and mittens (e.g., boxing, baseball, racquetball, handball, hockey) (see 339920 Sporting and athletic goods manufacturing)
- printing on articles of clothing, on a contract basis (see 32311 Printing)

**31522 Men's and boys' cut and sew clothing manufacturing** <sup>US</sup>

This industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included.

**315220 Men's and boys' cut and sew clothing manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing men's and boys' clothing from purchased fabric.

*Inclusion(s)*

- clothing jobbers, who perform entrepreneurial functions involved in men's and boys' cut and sew clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

*Illustrative example(s)*

- jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
- overcoats, tailored, men's and boys', cut and sewn from purchased fabric
- shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
- ski suits, men's and boys', cut and sewn from purchased fabric
- suits, men's and boys', cut and sewn from purchased fabric
- sweaters, men's and boys', cut and sewn from purchased fabric
- trousers, men's and boys', cut and sewn from purchased fabric
- underwear, men's and boys', cut and sewn from purchased fabric
- uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
- windbreakers (except leather), men's and boys', cut and sewn from purchased fabric

*Exclusion(s)*

- athletic team uniforms and shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- athletic team uniforms, men's and boys', cut and sewn from material owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing men's and boys' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)
- non-tailored sport team uniforms, men's and boys', cut and sewn from purchased fabric (see 315210 Cut and sew clothing contracting)
- uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- washable team athletic uniform shirts, men's and boys', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)

**31524 Women's, girls' and infants' cut and sew clothing manufacturing** US

This industry comprises establishments primarily engaged in manufacturing women's, girls' and infants' clothing from purchased fabric. Clothing jobbers, who perform entrepreneurial functions involved in clothing manufacture, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel, are included. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X.

**315241 Infants' cut and sew clothing manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing infants' clothing from purchased fabric. For the purposes of classification, the term "infants" clothing refers to articles for young children of a body height not exceeding 86 centimetres, or Canadian sizes less than 2X.

*Inclusion(s)*

- clothing jobbers, who perform entrepreneurial functions involved in infants' cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

**315249 Women's and girls' cut and sew clothing manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing women's and girls' clothing from purchased fabric.

*Inclusion(s)*

- clothing jobbers, who perform entrepreneurial functions involved in women's and girls' cut and sew clothing manufacturer, such as buying raw materials, designing and preparing samples, arranging for clothing to be made from their materials, and marketing the finished apparel

*Illustrative example(s)*

- dresses, women's and girls', cut and sewn from purchased fabric
- leotards, women's, misses' and girls', cut and sewn from purchased fabric
- lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric
- occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric
- suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
- sweaters, women's, misses' and girls', cut and sewn from purchased fabric
- uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric

*Exclusion(s)*

- athletic team uniforms, women's, misses' and girls', cut and sewn from purchased fabric (see 315210 Cut and sew clothing contracting)
- knitting women's and girls' clothing, except hosiery and socks, from yarn (see 315190 Other clothing knitting mills)
- knitting women's and girls' hosiery and socks from yarn (see 315110 Hosiery and sock mills)
- manufacturing fur and leather capes (see 315281 Fur and leather clothing manufacturing)
- manufacturing sheepskin-lined leather or fur jackets (see 315281 Fur and leather clothing manufacturing)
- manufacturing surgical corsets and allied garments (see 339110 Medical equipment and supplies manufacturing)
- manufacturing women's and girls' clothing from materials owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing women's and girls' fur and leather clothing (see 315281 Fur and leather clothing manufacturing)
- sport team uniforms and shirts, cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)

- team athletic uniform shirts, women's and misses', cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)
- waterproof capes (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric (see 315289 All other cut and sew clothing manufacturing)

### **31528 Other cut and sew clothing manufacturing** US

This industry comprises establishments primarily engaged in manufacturing fur and leather clothing, and establishments, not classified to any other industry, primarily engaged in manufacturing clothing from purchased fabric.

### **315281 Fur and leather clothing manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing fur and leather clothing.

*Illustrative example(s)*

- fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing

*Exclusion(s)*

- manufacturing leather gloves (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing leather safety and protective clothing (see 339110 Medical equipment and supplies manufacturing)
- manufacturing leather welders' jackets (see 316990 Other leather and allied product manufacturing)

### **315289 All other cut and sew clothing manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing from purchased fabric.

*Illustrative example(s)*

- caps and gowns, cut and sewn from purchased fabric or paper
- costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric
- ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
- sports uniforms, cut and sewn from purchased fabric
- vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric

*Exclusion(s)*

- manufacturing infants' clothing from material owned by others (see 315210 Cut and sew clothing contracting)
- manufacturing infants' clothing, cut and sewn from purchased fabric (see 315241 Infants' cut and sew clothing manufacturing)

### **3159 Clothing accessories and other clothing manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing clothing or clothing accessories.

### **31599 Clothing accessories and other clothing manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing clothing or clothing accessories.

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## 315990 Clothing accessories and other clothing manufacturing <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing clothing or clothing accessories.

### *Illustrative example(s)*

- apparel findings and trimmings, made from purchased fabric
- aprons (except rubberized and plastics), made from purchased fabric
- baseball caps, manufacturing
- belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
- caps and hats (except fur, leather), made from purchased fabric
- glove linings (except fur), manufacturing
- gloves and mittens (except athletic, metal, rubber), made from purchased fabric
- handkerchiefs (except paper), made from purchased fabric
- neckwear, made from purchased fabric
- scarves, made from purchased fabric

### *Exclusion(s)*

- manufacturing fur and leather hats and caps (see 315281 Fur and leather clothing manufacturing)
- manufacturing gloves knitted in knitting mill (see 315190 Other clothing knitting mills)
- manufacturing police protective head gear (see 339110 Medical equipment and supplies manufacturing)
- manufacturing safety gloves (see 339110 Medical equipment and supplies manufacturing)
- manufacturing sports gloves (see 33992 Sporting and athletic goods manufacturing)
- paper handkerchiefs made from purchased fabric (see 322291 Sanitary paper product manufacturing)

## 316 Leather and allied product manufacturing

This subsector comprises establishments primarily engaged in manufacturing leather and allied products.

### *Exclusion(s)*

- manufacturing leather clothing (see 315 Clothing manufacturing)

## 3161 Leather and hide tanning and finishing

This industry group comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

### 31611 Leather and hide tanning and finishing

This industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather. Leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis, are included. Establishments primarily engaged in dressing and dyeing fur are also included.

### 316110 Leather and hide tanning and finishing

This Canadian industry comprises establishments primarily engaged in tanning, currying, colouring and finishing hides and skins into leather.

#### *Inclusion(s)*

- dressing and dyeing fur
- leather converters, who buy hides and skins and have them processed into leather by others, on a contract basis

*Illustrative example(s)*

- fur dressing and dyeing
- hides, tanning, currying, dressing and finishing
- leather tanning, currying and finishing
- tanneries, leather, manufacturing

**3162 Footwear manufacturing**

This industry group comprises establishments primarily engaged in manufacturing footwear, of any material.

**31621 Footwear manufacturing**

This industry comprises establishments primarily engaged in manufacturing footwear, of any material.

**316210 Footwear manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing footwear, of any material.

*Illustrative example(s)*

- athletic shoes, manufacturing
- leather footwear, manufacturing
- orthopedic shoes (except extension shoes), manufacturing
- running shoes, manufacturing
- skate boots, without blades or wheels, manufacturing
- slippers, manufacturing
- work boots and shoes, manufacturing

*Exclusion(s)*

- manufacturing orthopedic extension shoes (see 339110 Medical equipment and supplies manufacturing)
- manufacturing skates, ice or roller, boots assembled with blades or rollers (see 339920 Sporting and athletic goods manufacturing)

**3169 Other leather and allied product manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

**31699 Other leather and allied product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are luggage, handbags, purses, and small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

**316990 Other leather and allied product manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing leather and allied products. Some important products of this industry are small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses of leather or other materials, except precious metal.

*Illustrative example(s)*

- belting for machinery, leather, manufacturing

- boot and shoe findings, all materials, manufacturing
- briefcases, all materials, manufacturing
- burnt leather goods, manufacturing
- handbags and purses (except precious metal), manufacturing
- leather cut stock, boot and shoe, manufacturing
- luggage, all materials, manufacturing
- luggage, all materials, manufacturing
- luggage, all materials, manufacturing
- luggage, all materials, manufacturing
- luggage, all materials, manufacturing
- musical instrument cases, all materials, manufacturing
- saddles and parts, leather, manufacturing
- vanity cases, leather, manufacturing
- wallets (except metal), manufacturing

*Exclusion(s)*

- manufacturing leather clothing (see 315281 Fur and leather clothing manufacturing)
- manufacturing leather gloves and belts (see 315990 Clothing accessories and other clothing manufacturing)
- manufacturing small articles normally carried on the person or in a handbag, such as billfolds, key cases and coin purses, of precious metal (see 339910 Jewellery and silverware manufacturing)

### **321 Wood product manufacturing**

This subsector comprises establishments primarily engaged in manufacturing products from wood. There are three industry groups in this subsector, comprising establishments engaged in sawing logs into lumber and similar products, or preserving these products; making products that improve the natural characteristics of wood, by making veneers, plywood, reconstituted wood panel products or engineered wood assemblies; and making a diverse range of wood products, such as millwork.

*Exclusion(s)*

- logging; and chipping logs in the field (see 113 Forestry and logging)
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337 Furniture and related product manufacturing)
- manufacturing wood pulp, paper and paper products (see 322 Paper manufacturing)
- manufacturing wood signs and coffins (see 339 Miscellaneous manufacturing)

### **3211 Sawmills and wood preservation**

This industry group comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

#### **32111 Sawmills and wood preservation**

This industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but is generally not further worked or shaped. Establishments that preserve wood are also included.

*Exclusion(s)*

- chipping logs in the forest (see 11331 Logging)
- manufacturing glued-laminated timber, nailed-laminated lumber beams, parallel strand lumber, laminated veneer lumber, fingerjoined lumber, and similar products (see 32121 Veneer, plywood and engineered wood product manufacturing)



- peeling or slicing logs to make veneer (see 32121 Veneer, plywood and engineered wood product manufacturing)
- planing purchased lumber or working lumber further than dressed (see 32191 Millwork)

### **321111 Sawmills (except shingle and shake mills)** MEX

This Canadian industry comprises establishments primarily engaged in manufacturing boards, dimension lumber, timber, poles and ties, and siding, from logs and bolts. These establishments produce lumber that may be rough, or dressed by a planing machine to achieve smoothness and uniformity of size, but (except in the case of siding) is generally not further worked or shaped.

*Illustrative example(s)*

- chipping logs (except in the forest)
- dimension lumber (e.g., 2x4), made from logs or bolts
- lath, made from logs or bolts
- lumber (i.e., rough, dressed), made from logs or bolts
- sawdust and shavings, made from logs or bolts
- siding, dressed lumber, manufacturing
- ties, railroad, made from logs or bolts
- timber, made from logs or bolts

*Exclusion(s)*

- chipping logs in the forest (see 113311 Logging (except contract))
- manufacturing portable commercial chippers (e.g., brush, limb and log) (see 333120 Construction machinery manufacturing)
- shake and shingle mills (see 321112 Shingle and shake mills)

### **321112 Shingle and shake mills** MEX

This Canadian industry comprises establishments primarily engaged in sawing blocks of wood to produce shingles or splitting blocks of wood to produce shakes.

*Illustrative example(s)*

- shakes (i.e., hand split shingles), manufacturing
- shingle mills, wood

### **321114 Wood preservation** US

This Canadian industry comprises establishments primarily engaged in treating lumber, plywood, poles and similar wood products, produced in other establishments, with preservatives to prevent decay and to protect against fire and insects. Pressure treating is the most common method used.

*Inclusion(s)*

- cutting to size and treating poles, pilings, posts and similar roundwood products
- treatment of wood products with organic compounds such as creosote, and water-borne inorganic compounds, such as chromated copper arsenate

*Illustrative example(s)*

- creosoting of wood
- lumber and plywood, treating with creosote or other preservatives
- piles and pilings, foundation and marine construction, treating
- pressure treated lumber, made from purchased lumber

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## 3212 Veneer, plywood and engineered wood product manufacturing

This industry group comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

### 32121 Veneer, plywood and engineered wood product manufacturing

This industry comprises establishments primarily engaged in manufacturing softwood and hardwood veneer and plywood; structural wood members, except lumber; and reconstituted wood panel products. Veneer is produced as a thin sheet of wood of uniform thickness by peeling or slicing logs. Plywood is produced by gluing and compressing together, three or more sheets of veneer, with the grain of alternate sheets usually laid crosswise. Structural wood members are made by laminating, joining and assembling wood components according to specified engineering design criteria. Reconstituted wood panel products are produced by processes involving pressure, adhesives and binders. The laminated products produced in this industry may have layers of materials other than wood.

#### *Exclusion(s)*

- manufacturing containers, such as fruit baskets and boxes, from veneer made in the same establishment (see 321920 Wood container and pallet manufacturing)
- manufacturing gypsum board (see 327420 Gypsum product manufacturing)
- manufacturing solid wood structural members, such as dimension lumber and timber; and preserving purchased plywood (see 32111 Sawmills and wood preservation)

### 321211 Hardwood veneer and plywood mills <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing hardwood veneer and plywood.

#### *Illustrative example(s)*

- panels, hardwood plywood, manufacturing
- plywood mills, hardwood
- veneer mills, hardwood

#### *Exclusion(s)*

- preserving purchased plywood (see 321114 Wood preservation)

### 321212 Softwood veneer and plywood mills <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing softwood veneer and plywood.

#### *Illustrative example(s)*

- panels, softwood plywood, manufacturing
- plywood mills, softwood
- veneer mills, softwood

#### *Exclusion(s)*

- preserving purchased plywood (see 321114 Wood preservation)

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**321215 Structural wood product manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing structural wood members, other than solid dimension lumber and timber.

*Illustrative example(s)*

- arches and beams, glued-laminated or pre-engineered wood, manufacturing
- finger jointed lumber, manufacturing
- glued-laminated timber (glulam), manufacturing
- laminated veneer lumber (LVL), manufacturing
- nailed-laminated lumber beams, manufacturing
- parallel strand lumber (PSL), manufacturing
- structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing

*Exclusion(s)*

- fabricating structural wood members at construction sites (see 23 Construction)
- manufacturing solid wood structural members, such as dimension lumber and timber (see 321111 Sawmills (except shingle and shake mills))

**321216 Particle board and fibreboard mills** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing particle board and fibreboard. Particle board is made from wood particles, which are often the residue from other wood processing operations, combined under heat and pressure with a water resistant binder. Fibreboard is made from wood fibres, bonded together completely or partially by the lignin in the wood.

*Illustrative example(s)*

- fibreboard, manufacturing
- hardboard, manufacturing
- insulation board, cellular fibre or hard pressed wood, manufacturing
- medium density fibreboard (MDF), manufacturing
- particle board, manufacturing

*Exclusion(s)*

- waferboard mill (see 321217 Waferboard mills)

**321217 Waferboard mills** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing waferboard and oriented strandboard (OSB). These products are made from wafers or strands of wood such as aspen, poplar or southern yellow pine, combined with a waterproof binder, and bonded together by heat and pressure.

*Illustrative example(s)*

- oriented strandboard (OSB), manufacturing

**3219 Other wood product manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing wood products.

*Exclusion(s)*

- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 3371 Household and institutional furniture and kitchen cabinet manufacturing)
- manufacturing wood signs and coffins (see 3399 Other miscellaneous manufacturing)

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**32191 Millwork**

This industry comprises establishments primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood. Establishments primarily engaged in seasoning and planing purchased lumber are included. Wood millwork products may be covered with another material, such as plastic.

*Exclusion(s)*

- carpentry, including installing prefabricated windows, doors and stairs in buildings (see 23 Construction)
- manufacturing dressed lumber from logs (see 32111 Sawmills and wood preservation)

**321911 Wood window and door manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing wood doors and frames, and wood window units and frames.

*Inclusion(s)*

- wood doors, window units and frames, covered with metal or plastic

*Illustrative example(s)*

- door units, prehung, wood and covered wood, manufacturing
- doors and windows, wood and covered wood, manufacturing
- garage doors, wood, manufacturing
- shutters, door and window, wood and covered wood, manufacturing
- window and door frames and sash, wood and covered wood, manufacturing
- window units, wood and covered wood, manufacturing

*Exclusion(s)*

- installing prefabricated windows and doors in buildings (see 23 Construction)

**321919 Other millwork** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in millwork. These establishments generally use woodworking machinery, such as jointers, planers, lathes and routers, to shape wood.

*Inclusion(s)*

- seasoning and planing purchased lumber
- wood millwork products covered with another material such as plastic

*Illustrative example(s)*

- baseboards, wood, manufacturing
- mouldings, wood and covered wood, manufacturing
- parquet flooring, hardwood (assembled), manufacturing
- planing purchased lumber, planing mills
- softwood flooring, manufacturing
- stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
- woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing

*Exclusion(s)*

- carpentry, including installing prefabricated stairs in buildings (see 23 Construction)
- manufacturing door and window shutters, made of wood and covered with wood (see 321911 Wood window and door manufacturing)
- manufacturing dressed lumber from logs (see 32111 Sawmills (except shingle and shake mills))
- manufacturing wood kitchen cabinets and counters, and bathroom vanities (see 337110 Wood kitchen cabinet and counter top manufacturing)

- manufacturing wood signs and coffins (see 339990 All other miscellaneous manufacturing)

### **32192 Wood container and pallet manufacturing**

This industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

#### **321920 Wood container and pallet manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing wood containers, container parts (shook) ready for assembly, cooper's products and parts, and pallets.

*Illustrative example(s)*

- containers (e.g., fruit baskets, boxes), made from veneer
- cooperage stock (e.g., heading, hoops, staves), manufacturing
- skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
- wooden boxes for ammunition or shell, manufacturing

### **32199 All other wood product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing wood products.

#### **321991 Manufactured (mobile) home manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing mobile homes and non-residential mobile buildings. These units are portable structures built on a chassis equipped with wheels, but not designed for multiple or continuous movement, and are designed to be connected to sewage and water utilities.

*Illustrative example(s)*

- non-residential building, manufacturing

*Exclusion(s)*

- manufacturing motor homes or recreational travel trailers (see 336215 Motor home, travel trailer and camper manufacturing)

#### **321992 Prefabricated wood building manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated or pre-cut wood buildings, sections and panels.

*Inclusion(s)*

- buildings that are made away from the construction site, either in sections, complete units, or in components for on-site erection
- manufacturing log cabins and log houses

*Illustrative example(s)*

- buildings, prefabricated or pre-cut, wood frame, manufacturing
- cottages, prefabricated, wood frame, manufacturing
- houses, prefabricated (except mobile homes), wood frame, manufacturing
- log cabins, prefabricated wood, manufacturing
- modular buildings, prefabricated, wood frame, manufacturing
- panels for prefabricated wood buildings, manufacturing

*Exclusion(s)*

- constructing wood frame buildings on site (see 23 Construction)

- manufacturing prefabricated or manufactured mobile homes or houses (see 321991 Manufactured (mobile) home manufacturing)

### **321999 All other miscellaneous wood product manufacturing** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing wood products.

*Illustrative example(s)*

- bowls, wood, turned and shaped, manufacturing
- burnt wood articles, manufacturing
- clothes-drying frames, wood, manufacturing
- clothespins, wood, manufacturing
- cork products (except gaskets), manufacturing
- fencing, prefabricated sections, wood, manufacturing
- handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
- kiln drying of lumber
- kitchenware (e.g., utensils, rolling pins), wood, manufacturing
- poles (e.g., clothesline, flag, tent), wood, manufacturing
- toothpicks, wood, manufacturing

*Exclusion(s)*

- manufacturing cork gaskets (see 339990 All other miscellaneous manufacturing)

### **322 Paper manufacturing**

This subsector comprises establishments primarily engaged in manufacturing pulp, paper and paper products. The manufacture of pulp involves separating the cellulose fibres from other impurities in wood, used paper or other fibre sources. The manufacture of paper involves matting these fibres into a sheet. Converted paper products are produced from paper and other materials by various cutting and shaping techniques.

#### **3221 Pulp, paper and paperboard mills**

This industry group comprises establishments primarily engaged in manufacturing pulp, paper or paperboard. Establishments that manufacture pulp, paper or paperboard, either alone or in combination with paper converting, are included.

*Exclusion(s)*

- manufacturing paper or paperboard products from purchased paper or paperboard (see 3222 Converted paper product manufacturing)

#### **32211 Pulp mills**

This industry comprises establishments primarily engaged in manufacturing pulp from any material, by any process. These establishments sell or transfer the pulp to separate paper-making establishments; they do not make it into paper themselves. Establishments that process waste paper into pulp (de-inking plants) are included.

*Exclusion(s)*

- manufacturing pulp and making paper (see 32212 Paper mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

#### **322111 Mechanical pulp mills** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using mechanical or semi-chemical methods. Some important products of this Canadian industry are mechanical pulp (sometimes called groundwood pulp), thermo-mechanical pulp (TMP) and semi-chemical pulp.

*Illustrative example(s)*

- pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
- wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing

*Exclusion(s)*

- manufacturing pulp and making newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except newsprint) mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

**322112 Chemical pulp mills** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing pulp from any material, using chemical methods. Kraft pulp is chemical pulp obtained from the sulphate or soda processes.

*Inclusion(s)*

- processing waste paper into pulp

*Illustrative example(s)*

- de-inking recovered paper
- pulp mills, chemical (except those making paper or paperboard)
- recycling paper (i.e., making pulp from waste and scrap paper)

*Exclusion(s)*

- manufacturing pulp and making newsprint (see 322122 Newsprint mills)
- manufacturing pulp and making paper, except newsprint (see 322121 Paper (except newsprint) mills)
- manufacturing pulp and making paperboard (see 322130 Paperboard mills)

**32212 Paper mills**

This industry comprises establishments primarily engaged in manufacturing paper, other than paperboard. Establishments that manufacture paper in combination with pulp manufacture or paper converting, are included.

*Exclusion(s)*

- converting purchased paper and paperboard into paper bags and coated and treated paper products (see 322220 Paper bag and coated and treated paper manufacturing)
- converting purchased paper and paperboard into paper products other than paperboard containers, paper bags and coated and treated paper products (see 32229 Other converted paper product manufacturing)
- converting purchased paper into paperboard containers (see 32221 Paperboard container manufacturing)
- manufacturing pulp, but not making any paper or paperboard (see 32211 Pulp mills)

**322121 Paper (except newsprint) mills** US

This Canadian industry comprises establishments primarily engaged in manufacturing paper, other than newsprint and paperboard.

*Inclusion(s)*

- manufacturing paper (except newsprint) in combination with pulp manufacture or paper converting

*Illustrative example(s)*

- building paper stock, manufacturing
- coated paper, made in paper mills
- diapers, disposable, made in paper mills
- facial tissues, made in paper mills
- fine paper stock, manufacturing
- looseleaf fillers and paper, made in paper mills
- paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills

- paper (except newsprint and uncoated groundwood), manufacturing
- sanitary paper products, made in paper mills

*Exclusion(s)*

- pulp and newsprint (including uncoated groundwood) combined, manufacturing (see 322122 Newsprint mills)

**322122 Newsprint mills** US

This Canadian industry comprises establishments primarily engaged in manufacturing newsprint.

*Inclusion(s)*

- groundwood printing paper
- manufacturing newsprint in combination with pulp manufacture

*Illustrative example(s)*

- groundwood paper, uncoated, made in paper mills
- newsprint stock, manufacturing

**32213 Paperboard mills**

This industry comprises establishments primarily engaged in manufacturing paperboard. Establishments that manufacture paperboard in combination with pulp manufacture or paperboard converting, are included.

*Exclusion(s)*

- manufacturing building paper (see 32212 Paper mills)
- manufacturing particle board, fibreboard, waferboard and similar reconstituted wood board products (see 32121 Veneer, plywood and engineered wood product manufacturing)

**322130 Paperboard mills** US

This Canadian industry comprises establishments primarily engaged in manufacturing paperboard.

*Inclusion(s)*

- manufacturing paperboard in combination with pulp manufacture or paperboard converting

*Illustrative example(s)*

- cardboard stock, manufacturing
- corrugated boxes, made in paperboard mills
- paperboard products (e.g., containers), made in paperboard mills

*Exclusion(s)*

- manufacturing particle board (see 321216 Particle board and fibreboard mills)
- manufacturing plywood (see 32121 Veneer, plywood and engineered wood product manufacturing)

**3222 Converted paper product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing paper products from purchased paper and paperboard.

*Exclusion(s)*

- manufacturing paper or paperboard, and converting it into paper or paperboard products (see 3221 Pulp, paper and paperboard mills)



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### 32221 Paperboard container manufacturing

This industry comprises establishments primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, corrugated boxes, fibre boxes, cans and drums, and sanitary food containers, from purchased paperboard. These establishments use corrugating and cutting machinery to form paperboard into containers.

*Exclusion(s)*

- manufacturing paperboard and converting it into containers (see 322130 Paperboard mills)

### 322211 Corrugated and solid fibre box manufacturing <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing corrugated and solid fibre boxes and related products, such as corrugated sheets, from purchased paperboard.

*Illustrative example(s)*

- containers, corrugated and solid fibreboard, made from purchased paper or paperboard
- corrugated paper, made from purchased paper or paperboard
- folding boxes, corrugated, made from purchased paper or paperboard
- pads, corrugated and solid fibreboard, made from purchased paper or paperboard
- pallets, corrugated and solid fibre, made from purchased paper or paperboard
- partitions, corrugated and solid fibre, made from purchased paper or paperboard

*Exclusion(s)*

- manufacturing paperboard and converting it into corrugated and fibre boxes (see 322130 Paperboard mills)

### 322212 Folding paperboard box manufacturing <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing folding paperboard boxes, from purchased paperboard.

*Illustrative example(s)*

- cartons, folding (except milk), made from purchased paperboard
- folding boxes (except corrugated), made from purchased paperboard
- folding containers (except corrugated), made from purchased paperboard

*Exclusion(s)*

- manufacturing milk cartons (see 322219 Other paperboard container manufacturing)
- manufacturing paperboard and converting it into folding boxes (see 322130 Paperboard mills)

### 322219 Other paperboard container manufacturing <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing paperboard containers, such as setup paperboard boxes, fibre cans and drums, and sanitary food containers, from purchased paperboard.

*Illustrative example(s)*

- fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard
- food containers, sanitary (except folding), made from purchased paper or paperboard
- milk cartons, made from purchased paper or paperboard
- paper dishes (e.g., cups, plates), made from purchased paper or paperboard
- straws, drinking, made from purchased paper or paperboard

*Exclusion(s)*

- manufacturing paperboard and converting it into containers other than corrugated, solid fibre and folding boxes (see 322130 Paperboard mills)

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**32222 Paper bag and coated and treated paper manufacturing**

This industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials. The products produced in this industry may be made from a single layer; or from several layers laminated together. The laminated products may consist entirely of materials other than paper, such as plastic film and aluminum foil.

**322220 Paper bag and coated and treated paper manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing paper bags, and coated and treated paper and paperboard products, from purchased paper and other flexible film materials.

*Inclusion(s)*

- laminates consisting entirely of materials other than paper, such as plastic film and aluminum foil
- paper made from a single layer; or from several layers laminated together

*Illustrative example(s)*

- aluminum foil laminates, made from purchased foil
- bags, made by laminating or coating combinations of purchased foil, paper and plastics
- coated and treated paper products, made from purchased paper
- coated board, made from purchased paperboard
- foil bags, made from purchased foil
- grocers' bags and sacks, made from purchased uncoated paper
- labels, gummed, made from purchased paper
- laminated gift wrap, made from purchased paper
- pressure sensitive paper and tape (except medical), made from purchased materials
- sacks, multiwall, made from purchased uncoated paper
- tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
- wallpaper, made from purchased paper or other materials

*Exclusion(s)*

- manufacturing aluminum foil (see 331317 Aluminum rolling, drawing, extruding and alloying)
- manufacturing carbon paper (see 339940 Office supplies (except paper) manufacturing)
- manufacturing medical adhesive tape and plasters (see 339110 Medical equipment and supplies manufacturing)
- manufacturing metal foil containers, such as aluminum pie plates (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing paper and converting it into paper bags and coated and treated paper products (see 322121 Paper (except newsprint) mills)
- manufacturing plastic bags, entirely of plastic (see 326111 Plastic bag and pouch manufacturing)
- manufacturing sensitized photographic and blueprint paper (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing textile bags (see 314910 Textile bag and canvas mills)

**32223 Stationery product manufacturing**

This industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

**322230 Stationery product manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing paper stationery products, used for writing, filing and similar applications.

*Illustrative example(s)*

- cash register tapes, made from purchased paper
- envelopes (e.g., mailing, stationery), made from any material
- exercise books and pads, made from purchased paper
- file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
- index and other die-cut cards, made from purchased cardboard
- looseleaf fillers and paper, made from purchased paper
- paper office supplies, made from purchased paper
- tablets and pads, made from purchased newsprint
- writing paper, cut sheet, made from purchased paper

*Exclusion(s)*

- manufacturing carbon paper and non-paper office supplies (see 339940 Office supplies (except paper) manufacturing)
- manufacturing paper and converting it into stationery products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into stationery products (see 322130 Paperboard mills)

**32229 Other converted paper product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing paper products from purchased paper and paperboard.

*Exclusion(s)*

- manufacturing paper and converting it into paper products (see 32212 Paper mills)
- manufacturing paperboard and converting it into paper products (see 322130 Paperboard mills)

**322291 Sanitary paper product manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing converted paper sanitary products from purchased paper.

*Inclusion(s)*

- manufacturing disposable sanitary products, such as tampons, from textile materials

*Illustrative example(s)*

- facial tissues, made from purchased paper
- sanitary napkins and tampons, made from purchased paper
- sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
- serviettes or napkins, paper, made from purchased paper
- toilet paper, made from purchased paper
- towels, paper, made from purchased paper

**322299 All other converted paper product manufacturing** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing converted paper products, from purchased paper.

*Inclusion(s)*

- manufacturing moulded pulp products, such as egg cartons

*Illustrative example(s)*

- cigarette paper, made from purchased paper
- confetti, made from purchased paper
- crepe paper, made from purchased paper
- die-cut paper products (except office supplies), made from purchased paper or paperboard

- insulating batts, fills or blankets, made from purchased paper
- moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing

*Exclusion(s)*

- die-cut office supply cards (e.g., index, library, time recording), made from purchased paper or paperboard (see 322230 Stationery product manufacturing)
- manufacturing paper, except newsprint, and converting it into paper products (see 322121 Paper (except newsprint) mills)
- manufacturing paperboard and converting it into paper products (see 322130 Paperboard mills)
- paper products, die-cut office supplies, made from purchased paper or paperboard (see 322230 Stationery product manufacturing)

**323 Printing and related support activities**

This subsector comprises establishments primarily engaged in printing and providing related support activities.

**3231 Printing and related support activities**

This industry group comprises establishments primarily engaged in printing and providing related support activities.

*Exclusion(s)*

- printing and publishing (see 5111 Newspaper, periodical, book and directory publishers)
- printing on textile fabrics (see 3133 Textile and fabric finishing and fabric coating)
- printing using simple electrostatic printers, such as office-type photocopiers (see 5614 Business support services)

**32311 Printing**

This industry comprises establishments primarily engaged in printing.

*Exclusion(s)*

- printing and publishing books and pamphlets (see 511130 Book publishers)
- printing and publishing calendars, art and greeting cards (see 511190 Other publishers)
- printing and publishing directories, including telephone (see 511140 Directory and mailing list publishers)
- printing and publishing newspapers (see 511110 Newspaper publishers)
- printing and publishing periodicals (see 511120 Periodical publishers)
- printing on textile fabrics (see 313310 Textile and fabric finishing)
- printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

**323113 Commercial screen printing** US

This Canadian industry comprises establishments primarily engaged in commercial printing using silk-screen printing equipment. Establishments in this Canadian industry typically have a pre-press capability, for example, to cut stencils. Typically, these establishments print on clothing; or produce paper documents of a graphical nature, such as pictures and large-format sign-type lettering.

*Illustrative example(s)*

- art works, screen printing without publishing
- glass, screen printing, for the trade
- posters, screen printing without publishing
- print shops, screen (except on textile fabrics), while you wait service
- printing on textile products (e.g., napkins, placemats, towels)
- screen printing on clothing (e.g., caps, T-shirts)
- screen printing paper documents (e.g., pictures, large-format banners), without publishing

*Exclusion(s)*

- silk-screen printing on textile fabrics (see 313310 Textile and fabric finishing)

**323114 Quick printing** US

This Canadian industry comprises establishments primarily engaged in commercial printing using small offset printers and/or non-impact printers. Establishments in this Canadian industry typically have a pre-press capability.

*Exclusion(s)*

- printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

**323115 Digital printing** US

This Canadian industry comprises establishments primarily engaged in digital printing. These establishments use computer-controlled non-impact (electrostatic, ink jet, spray jet) printing equipment. The image to be printed is input to the printer as a computer file (not simply scanned in and digitized by the printer itself). Establishments in this Canadian industry typically have extensive pre-press operations, including specialized scanners and colour-separation equipment. Typically, these establishments print documents of a high-resolution, graphical nature.

*Illustrative example(s)*

- digital printing shops (e.g., billboards, large format graphical materials and high resolution)

*Exclusion(s)*

- printing using simple electrostatic printers, such as office-type photocopiers (see 561430 Business service centres)

**323116 Manifold business forms printing** US

This Canadian industry comprises establishments primarily engaged in printing manifold business forms.

*Illustrative example(s)*

- books (e.g., sales, cheque) and refills, manifold printing
- computer forms, manifold or continuous, printing
- printing manifold business or unit set forms (e.g., credit card slips)

**323119 Other printing** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in printing.

*Illustrative example(s)*

- advertising material (e.g., coupons, flyers), printing without publishing
- bank notes, printing
- books, printing without publishing
- business forms (except manifold), printing without publishing
- cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
- commercial print shop (using multiple processes)
- job printing, lithographic and offset (except quick)
- magazines and periodicals, printing without publishing
- maps, printing without publishing
- offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
- stationery, printing (except quick) on a job-order basis

*Exclusion(s)*

- art works, screen printing without publishing (see 323113 Commercial screen printing)

- digital printing services (see 323115 Digital printing)
- printing fabrics grey goods (see 313310 Textile and fabric finishing)
- printing manifold business forms (see 323116 Manifold business forms printing)
- quick printing services (see 323114 Quick printing)
- textile fabrics printing (see 313310 Textile and fabric finishing)

### **32312 Support activities for printing**

This industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

#### **323120 Support activities for printing**

This Canadian industry comprises establishments primarily engaged in providing support services to commercial printers, such as pre-press and bindery work.

*Illustrative example(s)*

- book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
- bookbinding, without printing
- colour separation services, for the printing trade
- engraving printing plates, for the printing trades
- photoengraving plate preparation services
- platemaking, for the printing trades
- postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products
- prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
- screens for printing, preparation services
- typesetting (i.e., computer-controlled, hand, machine), for the printing trade

### **324 Petroleum and coal product manufacturing**

This subsector comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

*Exclusion(s)*

- manufacturing chemicals and chemical preparations from refined petroleum and coal products (see 325 Chemical manufacturing)

#### **3241 Petroleum and coal product manufacturing**

This industry group comprises establishments primarily engaged in transforming crude petroleum and coal into intermediate and end products. The dominant process is petroleum refining, which separates crude petroleum into components or fractions through such techniques as cracking and distillation.

##### **32411 Petroleum refineries**

This industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

###### **324110 Petroleum refineries**

This Canadian industry comprises establishments primarily engaged in refining crude petroleum. Petroleum refining involves the transformation of crude oil by such processes as cracking and distillation.

*Illustrative example(s)*

- asphalt and asphaltic materials, made in petroleum refineries

- crude oil, refining
- diesel fuels, made in petroleum refineries
- fuel oils, made in petroleum refineries
- gasoline, made in petroleum refineries
- jet fuels, made in petroleum refineries
- lubricating oils and greases, made in petroleum refineries
- petrochemical feedstocks, made in petroleum refineries
- petrochemicals, made in petroleum refineries

*Exclusion(s)*

- blending and compounding lubricating oils and greases from refined petroleum products (see 324190 Other petroleum and coal product manufacturing)
- manufacturing asphalt paving and roofing materials from refined petroleum products (see 32412 Asphalt paving, roofing and saturated materials manufacturing)
- manufacturing petrochemicals from petroleum feedstocks (see 325110 Petrochemical manufacturing)
- producing natural gasoline from natural gas (see 21111 Oil and gas extraction (except oil sands))

### **32412 Asphalt paving, roofing and saturated materials manufacturing**

This industry comprises establishments primarily engaged in manufacturing asphalt paving materials; manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

#### **324121 Asphalt paving mixture and block manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing asphalt paving mixtures and blocks, from purchased asphalt, bituminous materials or coal tar.

*Illustrative example(s)*

- asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
- coal tar paving materials, made from purchased coal tar

#### **324122 Asphalt shingle and coating material manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing roofing rolls, sheets and shingles, by saturating mats and felts with purchased asphalt or bituminous materials; and manufacturing roofing cements and coatings.

*Illustrative example(s)*

- asphalt roofing coatings, made from purchased asphaltic materials
- asphalt saturated mats and felts, made from purchased asphaltic materials and paper
- asphalt shingles, made from purchased asphaltic materials
- asphalt siding, made from purchased asphaltic materials
- undercoating for motor vehicles, made from purchased asphaltic materials

*Exclusion(s)*

- manufacturing asphalt shingles and tar paper, from paper made in the same establishment (see 32212 Paper mills)

### **32419 Other petroleum and coal product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing petroleum and coal products. Establishments primarily engaged in re-refining used products are included.

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### 324190 Other petroleum and coal product manufacturing <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing petroleum and coal products.

*Inclusion(s)*

- re-refining used petroleum and coal products

*Illustrative example(s)*

- coke oven products (e.g., coke, gases, tars), made in coke oven establishments
- coke ovens
- fireplace logs, made from refined petroleum or coal
- lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
- motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
- recycling (i.e., re-refining) used motor and lubricating oils
- waxes, petroleum, made from refined petroleum

### 325 Chemical manufacturing

This subsector comprises establishments primarily engaged in manufacturing chemicals and chemical preparations, from organic and inorganic raw materials.

*Exclusion(s)*

- beneficiating mineral ores (see 212 Mining and quarrying (except oil and gas))
- field processing of crude petroleum and natural gas (see 211 Oil and gas extraction)
- processing crude petroleum and coal (see 324 Petroleum and coal product manufacturing)
- smelting and refining ores and concentrates (see 331 Primary metal manufacturing)

### 3251 Basic chemical manufacturing

This industry group comprises establishments primarily engaged in manufacturing chemicals, using basic processes such as thermal cracking and distillation. Chemicals produced in this industry group are usually separate chemical elements or separate chemically-defined compounds.

#### 32511 Petrochemical manufacturing

This industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

#### 325110 Petrochemical manufacturing

This Canadian industry comprises establishments primarily engaged in converting feedstocks derived from petroleum, or from petroleum and natural gas liquids, into petrochemicals. Some important processes used in petrochemical manufacturing include steam cracking and steam reforming. For the purpose of defining this industry, petrochemicals consist of acyclic (aliphatic) hydrocarbons and cyclic aromatic hydrocarbons.

*Illustrative example(s)*

- acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
- aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
- benzene, made from refined petroleum or natural gas liquids
- butane, made from refined petroleum or natural gas liquids
- ethane, made from refined petroleum or natural gas liquids
- ethylene (ethene), made from refined petroleum or natural gas liquids
- hexane, made from refined petroleum or natural gas liquids



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- paraffins (alkanes), made from refined petroleum or natural gas liquids
  - pentane, made from refined petroleum or natural gas liquids
  - styrene, made from refined petroleum or natural gas liquids
  - toluene, made from refined petroleum or natural gas liquids
  - xylene, made from refined petroleum or natural gas liquids

*Exclusion(s)*

- converting petrochemicals into other basic chemicals (see 325190 Other basic organic chemical manufacturing)
- manufacturing acetylene (see 325120 Industrial gas manufacturing)
- manufacturing plastics resins and synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- refining crude petroleum into petrochemicals (see 324110 Petroleum refineries)

**32512 Industrial gas manufacturing**

This industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

**325120 Industrial gas manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing industrial organic and inorganic gases in compressed, liquid and solid forms.

*Illustrative example(s)*

- acetylene, manufacturing
- argon, manufacturing
- carbon dioxide, manufacturing
- fluorocarbon gases, manufacturing
- helium, manufacturing
- hydrogen, manufacturing
- neon, manufacturing
- nitrogen, manufacturing
- oxygen, manufacturing

**32513 Synthetic dye and pigment manufacturing**

This industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

**325130 Synthetic dye and pigment manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners.

*Illustrative example(s)*

- chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
- colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
- dyes, inorganic and synthetic organic, manufacturing
- food colouring, synthetic, manufacturing
- inorganic pigments (except carbon, bone and lamp black), manufacturing
- litharge, manufacturing
- titanium based pigments, manufacturing
- toners (except electrostatic, photographic), manufacturing

*Exclusion(s)*

- manufacturing animal or bone black, carbon and lamp black pigments (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing paint (see 325510 Paint and coating manufacturing)
- manufacturing printing ink (see 325910 Printing ink manufacturing)
- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 32599 All other chemical product manufacturing)
- manufacturing wood or coal tar distillation products used as dyeing materials (see 325190 Other basic organic chemical manufacturing)

**32518 Other basic inorganic chemical manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing basic inorganic chemicals.

*Exclusion(s)*

- manufacturing alumina (see 33131 Alumina and aluminum production and processing)
- manufacturing inorganic insecticidal, herbicidal and fungicidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
- manufacturing nitrogenous and phosphoric fertilizers (see 32531 Fertilizer manufacturing)
- manufacturing photographic chemicals (see 32599 All other chemical product manufacturing)

**325181 Alkali and chlorine manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing alkalies and chlorine, often using an electrolysis process.

*Illustrative example(s)*

- potassium hydroxide (i.e., caustic potash), manufacturing
- sodium bicarbonate (i.e., baking soda), manufacturing
- sodium carbonate (i.e., soda ash), manufacturing
- sodium hydroxide (i.e., caustic soda), manufacturing

*Exclusion(s)*

- manufacturing chlorine preparations for swimming pools (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing household bleaches (see 325610 Soap and cleaning compound manufacturing)
- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- mining and preparing alkalies (see 212396 Potash mining)

**325189 All other basic inorganic chemical manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing inorganic chemicals.

*Illustrative example(s)*

- ammonium chloride, manufacturing
- bleaching agents, inorganic, manufacturing
- carbides (e.g., boron, calcium, silicon, tungsten), manufacturing
- carbon, bone and lamp black pigments, manufacturing
- heavy water (i.e., deuterium oxide), manufacturing
- hydrogen peroxide, manufacturing
- iodine, crude or resublimed, manufacturing
- potassium salts, manufacturing
- radioactive elements, manufacturing
- sulphides and sulphites, manufacturing

- titanium dioxide, manufacturing
- zinc oxide, manufacturing

*Exclusion(s)*

- manufacturing antimony based pigments (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing ferric or lead oxide pigments (see 325130 Synthetic dye and pigment manufacturing)
- sulphur extraction from sour natural gas (see 211110 Oil and gas extraction (except oil sands))

**32519 Other basic organic chemical manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing basic organic chemicals. Establishments primarily engaged in coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use are included. The main products of this class are vinyl chloride, methanol, alicyclic hydrocarbon, ethylene glycol, fatty acids and esters.

**325190 Other basic organic chemical manufacturing** MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing basic organic chemicals.

*Inclusion(s)*

- coal tar distillation, the distillation of wood products or the manufacture of ethanol (ethyl alcohol) for non-beverage use

*Illustrative example(s)*

- acyclic hydrocarbon, manufacturing
- alcohol, methyl (methanol), manufacturing
- bio-oil or bio-diesel, manufacture
- bleaching agents, organic, manufacturing
- charcoal (except activated), manufacturing
- coal tar distillates, manufacturing
- ethanol (ethyl alcohol), non-potable, manufacturing
- ethylene glycol, manufacturing
- fatty acid esters and amines, manufacturing
- fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
- silicone (except resins), manufacturing
- synthetic sweeteners (i.e., sweetening agents), manufacturing
- vinyl chloride (chloroethylene), manufacturing

*Exclusion(s)*

- converting petroleum or natural gas liquid feedstocks into petrochemicals (see 325110 Petrochemical manufacturing)
- manufacturing activated charcoal (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing coal tar crudes in coke ovens (see 324190 Other petroleum and coal product manufacturing)
- manufacturing enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use (see 325410 Pharmaceutical and medicine manufacturing)
- manufacturing ethylene-vinyl acetate resins (see 325210 Resin and synthetic rubber manufacturing)
- manufacturing natural food colourings (see 311940 Seasoning and dressing manufacturing)
- manufacturing natural glycerine (see 325610 Soap and cleaning compound manufacturing)
- manufacturing organic industrial gases (see 325120 Industrial gas manufacturing)
- manufacturing organic insecticidal, herbicidal, fungicidal, and pesticidal preparations (see 325320 Pesticide and other agricultural chemical manufacturing)
- manufacturing salicylic acid, medicinal, uncompounded (see 325410 Pharmaceutical and medicine manufacturing)
- manufacturing silicone resins (see 325210 Resin and synthetic rubber manufacturing)

- manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- manufacturing urea (see 32531 Fertilizer manufacturing)
- refining crude petroleum (see 324110 Petroleum refineries)

### **3252 Resin, synthetic rubber, and artificial and synthetic fibres and filaments manufacturing**

This industry group comprises establishments primarily engaged in manufacturing polymers such as resins, synthetic rubber, and textile fibres and filaments. Polymerization of monomers into polymers, for example of styrene into polystyrene, is the basic process.

#### **32521 Resin and synthetic rubber manufacturing**

This industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

#### **325210 Resin and synthetic rubber manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing synthetic resins, plastics materials and synthetic rubber from basic organic chemicals.

##### *Illustrative example(s)*

- elastomers, manufacturing
- ethylene-propylene rubber, manufacturing
- latex rubber, synthetic, manufacturing
- polyethylene resins, manufacturing
- polyethylene rubber, manufacturing
- polyethylene terephthalate (PET) resins, manufacturing
- polystyrene resins, manufacturing
- polyvinyl chloride (PVC) resins, manufacturing
- resins, plastics (except custom compounding purchased resins), manufacturing
- rosin (i.e., modified resins), manufacturing
- silicone rubber, manufacturing
- thermoplastic resins and plastics materials, manufacturing

##### *Exclusion(s)*

- manufacturing plastics adhesives (see 325520 Adhesive manufacturing)
- manufacturing rubber processing chemicals and plasticizers except from separate chemical elements or compounds; custom compounding of resins produced elsewhere (see 32599 All other chemical product manufacturing)
- manufacturing rubber processing chemicals and plasticizers, from separate chemical elements or compounds (see 325190 Other basic organic chemical manufacturing)
- processing rubber into intermediate or final products (see 3262 Rubber product manufacturing)

#### **32522 Artificial and synthetic fibres and filaments manufacturing**

This industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals. Establishments that both manufacture and texture fibres are included.

#### **325220 Artificial and synthetic fibres and filaments manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing artificial and synthetic fibres and filaments in the form of monofilament, filament yarn, staple or tow. Artificial fibres are made from organic polymers derived from natural raw materials, mainly cellulose. Synthetic fibres are generally derived from petrochemicals.

*Inclusion(s)*

- manufacturing and texturing fibres

*Illustrative example(s)*

- alginate fibres, manufacturing
- cellophane film or sheet, manufacturing
- cellulose acetate fibres and filaments, manufacturing
- nylon fibres and filaments, manufacturing
- polyester fibres and filaments, manufacturing
- polyethylene terephthalate (PET) fibres and filaments, manufacturing
- protein fibres and filaments, manufacturing
- rayon fibres and filaments, manufacturing
- yarn, monofilament, man-made, manufacturing and texturizing

*Exclusion(s)*

- manufacturing glass fibres (see 32721 Glass and glass product manufacturing)
- texturizing artificial and synthetic fibres and filaments produced elsewhere (see 313110 Fibre, yarn and thread mills)

### **3253 Pesticide, fertilizer and other agricultural chemical manufacturing**

This industry group comprises establishments primarily engaged in manufacturing agricultural chemicals, including nitrogenous and phosphoric fertilizer materials; mixed fertilizers; and agricultural and household pest control chemicals.

#### **32531 Fertilizer manufacturing**

This industry comprises establishments primarily engaged in manufacturing nitrogenous or phosphoric fertilizer materials and mixing these ingredients into fertilizers; and in purchasing ingredients and mixing them into fertilizers. Establishments engaged in the manufacture of phosphoric acid, urea, ammonia and nitric acid, whether or not for use as a fertilizer material, are included.

*Exclusion(s)*

- manufacturing agricultural lime products (see 327410 Lime manufacturing)
- mining potash (see 212396 Potash mining)

#### **325313 Chemical fertilizer (except potash) manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing nitrogenous and phosphoric fertilizer materials and mixing these ingredients with other ingredients into fertilizers.

*Inclusion(s)*

- manufacturing of phosphoric acid, urea, ammonia and nitric acid, for use as a fertilizer material
- producing natural organic fertilizers and mixtures (except compost)

*Illustrative example(s)*

- ammonia (i.e., anhydrous or ammonium hydroxyde), manufacturing
- ammonium and diammonium phosphates, manufacturing
- ammonium nitrate, manufacturing
- ammonium sulphate, manufacturing
- fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
- fertilizers, natural organic (except compost), manufacturing
- nitrogenous fertilizer materials, manufacturing
- phosphatic fertilizer materials, manufacturing
- phosphoric acid, manufacturing
- superphosphates, manufacturing

- urea, manufacturing

*Exclusion(s)*

- compost manufacturing (see 325314 Mixed fertilizer manufacturing)
- mining potash (see 212396 Potash mining)

### **325314 Mixed fertilizer manufacturing** US

This Canadian industry comprises establishments primarily engaged in mixing ingredients produced elsewhere into fertilizers.

*Illustrative example(s)*

- mixing purchased fertilizer materials
- nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials
- potting soil, manufacturing
- production of compost from organic waste

### **32532 Pesticide and other agricultural chemical manufacturing**

This industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers. Establishments engaged in manufacturing household pest control products are included.

#### **325320 Pesticide and other agricultural chemical manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing agricultural chemicals, except fertilizers.

*Inclusion(s)*

- manufacturing household pest control products

*Illustrative example(s)*

- fungicides, manufacturing
- herbicides, manufacturing
- insecticides, manufacturing
- pesticides, manufacturing
- plant growth regulators, manufacturing
- rodenticides, manufacturing
- soil conditioning preparations, manufacturing
- tick and flea powder or spray, manufacturing

*Exclusion(s)*

- manufacturing agricultural lime products (see 327410 Lime manufacturing)
- manufacturing basic chemicals requiring further processing or formulation before use as agriculture chemicals (see 3251 Basic chemical manufacturing)
- manufacturing fertilizers (see 32531 Fertilizer manufacturing)

### **3254 Pharmaceutical and medicine manufacturing**

This industry group comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

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**32541 Pharmaceutical and medicine manufacturing**

This industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use. Establishments in this industry may undertake one or more of several processes, including basic processes, such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments.

**325410 Pharmaceutical and medicine manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing drugs, medicines and related products for human or animal use.

*Inclusion(s)*

- undertaking one or more of several basic processes such as chemical synthesis, fermentation, distillation and solvent extraction; grading, grinding and milling; and packaging in forms suitable for internal and external use, such as tablets, vials, ampoules and ointments

*Illustrative example(s)*

- anesthetic preparations (general and local), manufacturing
- blood derivatives, manufacturing
- botanical and herb grinding and milling (i.e., for medicinal use)
- contact lens solutions, manufacturing
- medicinal chemicals, uncompounded, manufacturing
- nutraceuticals, botanical based, manufacturing
- topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
- vaccines (i.e., bacterial, viral), manufacturing
- veterinary medicinal preparations, manufacturing
- vitamin preparations, manufacturing
- water decontamination or purification tablets, manufacturing

*Exclusion(s)*

- manufacturing food and beverage supplements and substitutes (classified in the industry of the specified product)

**3255 Paint, coating and adhesive manufacturing**

This industry group comprises establishments primarily engaged in manufacturing paints, coatings and adhesives.

**32551 Paint and coating manufacturing**

This industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

**325510 Paint and coating manufacturing**

This Canadian industry comprises establishments primarily engaged in mixing pigments, solvents and binders into paints, stains and other coatings; and manufacturing related products.

*Illustrative example(s)*

- dopes, paint and lacquer, manufacturing
- frit, manufacturing
- glaziers' putty, manufacturing
- latex paints (i.e., water-based), manufacturing
- paint and varnish removers, manufacturing

- paintbrush cleaners, manufacturing
- paints, oil and alkyd vehicle, manufacturing
- stains (except biological), manufacturing
- varnishes, manufacturing
- water repellent coatings for wood, concrete and masonry, manufacturing
- wood fillers, manufacturing

*Exclusion(s)*

- manufacturing artists' paints (see 339940 Office supplies (except paper) manufacturing)
- manufacturing biological stains (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing caulking compounds (see 325520 Adhesive manufacturing)
- manufacturing synthetic organic and inorganic dyes, pigments, lakes and toners (see 325130 Synthetic dye and pigment manufacturing)
- manufacturing turpentine (see 325190 Other basic organic chemical manufacturing)

**32552 Adhesive manufacturing**

This industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

**325520 Adhesive manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing glue, adhesives and related products.

*Illustrative example(s)*

- adhesives (except asphalt, dental, gypsum-based), manufacturing
- caulking compounds (except gypsum-based), manufacturing
- epoxy adhesives, manufacturing
- joint compounds (except gypsum-based), manufacturing
- pipe sealing compounds, manufacturing
- rubber cement, manufacturing
- starch glues, manufacturing

*Exclusion(s)*

- manufacturing dental material (e.g., impression compounds, cements, glues, plaster, wax) (see 339110 Medical equipment and supplies manufacturing)
- manufacturing denture adhesives (see 325620 Toilet preparation manufacturing)
- manufacturing gypsum-based caulking compounds, joint compounds and patching plaster (see 327420 Gypsum product manufacturing)
- manufacturing roofing cement (see 324122 Asphalt shingle and coating material manufacturing)

**3256 Soap, cleaning compound and toilet preparation manufacturing**

This industry group comprises establishments primarily engaged in manufacturing soap and other cleaning compounds and toilet preparations.

**32561 Soap and cleaning compound manufacturing**

This industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.

**325610 Soap and cleaning compound manufacturing** <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing soap and other cleaning compounds.



*Illustrative example(s)*

- air fresheners, manufacturing
- bleaches, formulated for household use, manufacturing
- cleaning and polishing preparations, manufacturing
- detergents (e.g., dishwashing, industrial, laundry), manufacturing
- drain pipe cleaners, manufacturing
- drycleaning preparations, manufacturing
- fabric softeners, manufacturing
- finishing agents, textile and leather, manufacturing
- polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
- soaps (e.g., bar, chip, powder), manufacturing
- surface active agents, manufacturing
- toothpastes, gels and tooth powders, manufacturing

*Exclusion(s)*

- manufacturing industrial bleaches (see 325189 All other basic inorganic chemical manufacturing)
- manufacturing shampoos and shaving preparations (see 325620 Toilet preparation manufacturing)

**32562 Toilet preparation manufacturing**

This industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

**325620 Toilet preparation manufacturing**

This Canadian industry comprises establishments primarily engaged in preparing, blending and compounding toilet preparations.

*Illustrative example(s)*

- bath salts, manufacturing
- dental floss, manufacturing
- deodorants, personal, manufacturing
- dyes, hair, manufacturing
- face creams (e.g., cleansing, moisturizing), manufacturing
- hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
- make-up (i.e., cosmetics), manufacturing
- perfumes, manufacturing
- shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
- sunscreen and suntan lotions and oils, manufacturing

*Exclusion(s)*

- manufacturing medicated mouthwashes (see 325410 Pharmaceutical and medicine manufacturing)
- manufacturing toothpaste (see 325610 Soap and cleaning compound manufacturing)

**3259 Other chemical product manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing chemical products.

**32591 Printing ink manufacturing**

This industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured. Establishments engaged in the manufacture of ink jet cartridges are included.

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### 325910 Printing ink manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing printing inks and ink jet inks, whether black or coloured.

*Inclusion(s)*

- manufacturing of ink jet cartridges

*Exclusion(s)*

- manufacturing toners for photocopiers, laser printers and similar electrostatic printing devices (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing writing, drawing and stamping ink (see 325999 All other miscellaneous chemical product manufacturing)
- recycling ink jet cartridges (see 811210 Electronic and precision equipment repair and maintenance)

### 32592 Explosives manufacturing

This industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

#### 325920 Explosives manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing explosive preparations, detonators for explosives, and explosive devices, except ammunition.

*Illustrative example(s)*

- azides explosive materials, manufacturing
- blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
- detonators (except ammunition), manufacturing
- dynamite, manufacturing
- fuses, detonating and safety, manufacturing
- gunpowder, manufacturing
- nitroglycerin explosive materials, manufacturing
- trinitrotoluene (TNT), manufacturing

*Exclusion(s)*

- manufacturing ammunition and detonators for ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing pyrotechnics (see 325999 All other miscellaneous chemical product manufacturing)

### 32599 All other chemical product manufacturing

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing chemical products.

#### 325991 Custom compounding of purchased resins <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the custom mixing and blending of purchased plastics resins; and compounding plastics resins from recycled plastics products.

*Illustrative example(s)*

- custom compounding (i.e., blending and mixing) of purchased plastics resins

*Exclusion(s)*

- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)

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**325999 All other miscellaneous chemical product manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing chemical products.

*Illustrative example(s)*

- activated carbon and charcoal, manufacturing
- activated clays, earths and other mineral products, manufacturing
- aerosol can filling, on a job order or contract basis
- distilled water, manufacturing
- essential oils, natural, manufacturing
- fireworks, manufacturing
- hydraulic fluids, synthetic, manufacturing
- inks (e.g., drawing, stamping, writing), manufacturing
- photographic chemicals, manufacturing
- solvents recovery service, on a contract or fee basis
- toner cartridges, manufacturing or rebuilding
- toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
- water softeners, manufacturing

*Exclusion(s)*

- manufacturing hair tints and dyes (see 325620 Toilet preparation manufacturing)
- mining and processing of table salt and processing purchased salt into table salt (see 311940 Seasoning and dressing manufacturing)

**326 Plastics and rubber products manufacturing**

This subsector comprises establishments primarily engaged in making goods by processing raw rubber and plastics materials. Rubber and plastics-based activities are combined in the same subsector because the technical properties of these polymers are related. Generally, establishments classified in this subsector manufacture products made of just one material, rubber or plastics, with the major exception of tire manufacturing.

*Exclusion(s)*

- compounding plastics resins from recycled materials (see 325991 Custom compounding of purchased resins)
- manufacturing synthetic resins from basic organic chemicals (see 325210 Resin and synthetic rubber manufacturing)

**3261 Plastic product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing intermediate or final products from plastics resins, using such processes as compression moulding, extrusion moulding, injection moulding, blow moulding and casting. The production process in most of these industries is such that a wide variety of products can be produced. The plastics resins used by these establishments may be new or recycled.

*Exclusion(s)*

- manufacturing laminated film, sheet and bags of plastic combined with other materials (see 3222 Converted paper product manufacturing)
- manufacturing plastic hose and belting (see 3262 Rubber product manufacturing)

**32611 Plastic packaging materials and unlaminated film and sheet manufacturing**

This industry comprises establishments primarily engaged in converting plastic resins into unsupported plastic films, sheets and bags and those that form, coat or laminate unsupported plastic films and sheets into unsupported plastic bags.

*Exclusion(s)*

- manufacturing plastic blister and bubble packaging (see 326198 All other plastic product manufacturing)

**326111 Plastic bag and pouch manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic bags and those that only form, coat or laminate plastic or cellulose films and sheets into unsupported plastic bags.

*Inclusion(s)*

- manufacturing and printing on bags

*Exclusion(s)*

- manufacturing bags of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)

**326114 Plastic film and sheet manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic film and sheet.

*Illustrative example(s)*

- acrylic film and unlaminated sheet, manufacturing
- photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
- plastics film and unlaminated sheet, manufacturing
- polyethylene film and unlaminated sheet, manufacturing

*Exclusion(s)*

- manufacturing film or sheet of plastic coated or laminated with other materials (see 322220 Paper bag and coated and treated paper manufacturing)
- manufacturing laminated plastic sheets (see 326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing)
- manufacturing sensitized film (e.g., camera, motion picture, X-ray) (see 325999 All other miscellaneous chemical product manufacturing)

**32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing**

This industry comprises establishments primarily engaged in manufacturing unsupported plastic profile shapes or plastic pipes and pipe fittings.

*Exclusion(s)*

- manufacturing non-current-carrying plastic conduit (see 33593 Wiring device manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing plastic plumbing fixtures (see 32619 Other plastic product manufacturing)

**326121 Unlaminated plastic profile shape manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in converting plastics resins into unsupported plastic profile shapes, except films, sheets and bags.

*Illustrative example(s)*

- lay flat tubing, plastics, manufacturing
- profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
- sausage casings, plastics, manufacturing

*Exclusion(s)*

- manufacturing rigid plastic pipe and tubing (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing unsupported plastic bags (see 326111 Plastic bag and pouch manufacturing)
- manufacturing unsupported plastic films and sheets (see 326114 Plastic film and sheet manufacturing)

**326122 Plastic pipe and pipe fitting manufacturing** US

This Canadian industry comprises establishments primarily engaged in converting plastics resins into plastic pipes and pipe fittings.

*Exclusion(s)*

- manufacturing non-current-carrying plastic conduit (see 335930 Wiring device manufacturing)
- manufacturing plastic hose (see 326220 Rubber and plastic hose and belting manufacturing)
- manufacturing plastic plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
- manufacturing unsupported plastic tubing (see 326121 Unlaminated plastic profile shape manufacturing)

**32613 Laminated plastic plate, sheet (except packaging), and shape manufacturing**

This industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

*Exclusion(s)*

- manufacturing unsupported laminated plastic film, sheets and bags (see 32611 Plastic packaging materials and unlaminated film and sheet manufacturing)

**326130 Laminated plastic plate, sheet (except packaging), and shape manufacturing**

This Canadian industry comprises establishments primarily engaged in laminating plastic profile shapes, such as plates, sheets and rods. The lamination process generally involves bonding or impregnating profiles with plastics resins and compressing them under heat.

*Illustrative example(s)*

- profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
- window sheeting, laminated plastics, manufacturing

*Exclusion(s)*

- manufacturing laminated plastic plate, sheet and shape for packaging (see 32611 Plastic packaging materials and unlaminated film and sheet manufacturing)

**32614 Polystyrene foam product manufacturing**

This industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

**326140 Polystyrene foam product manufacturing**

This Canadian industry comprises establishments primarily engaged in converting polystyrene resins into foam products.

*Illustrative example(s)*

- coolers or ice chests, polystyrene foam, manufacturing
- dinnerware, polystyrene foam, manufacturing
- expanded polystyrene products, manufacturing
- food containers, polystyrene foam, manufacturing
- profile shapes, polystyrene foam, manufacturing
- thermal insulation, polystyrene foam, manufacturing

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**32615 Urethane and other foam product (except polystyrene) manufacturing**

This industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

**326150 Urethane and other foam product (except polystyrene) manufacturing**

This Canadian industry comprises establishments primarily engaged in converting plastics resins, other than polystyrene, into foam products.

*Illustrative example(s)*

- ice chests or coolers, foam plastics (except polystyrene), manufacturing
- insulation and cushioning, foam plastics (except polystyrene), manufacturing
- polyurethane foam products, manufacturing
- shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
- underlay, carpet and rug, foam plastics (except polystyrene), manufacturing

*Exclusion(s)*

- manufacturing polystyrene carpet and rug underlay (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene expanded plastics products (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene foam coolers or ice chests (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene foam shipping pads and shaped cushioning (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene foam thermal insulation (see 326140 Polystyrene foam product manufacturing)

**32616 Plastic bottle manufacturing**

This industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

**326160 Plastic bottle manufacturing**

This Canadian industry comprises establishments primarily engaged in blow moulding or casting plastic bottles.

*Exclusion(s)*

- manufacturing plastic containers, other than bottles (see 326198 All other plastic product manufacturing)

**32619 Other plastic product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing plastic products.

**326191 Plastic plumbing fixture manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing plastic plumbing fixtures.

*Illustrative example(s)*

- bathtubs, plastics, manufacturing
- cultured marble plumbing fixtures, manufacturing
- flush tanks, plastics, manufacturing
- plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
- portable toilets, plastics, manufacturing
- sinks, plastics, manufacturing
- toilet fixtures, plastics, manufacturing

*Exclusion(s)*

- manufacturing plastic pipes and pipe fittings (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

**326193 Motor vehicle plastic parts manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing plastic parts for motor vehicles. These parts are produced by basic plastics processes, such as moulding and extrusion, without further fabrication or assembly.

*Illustrative example(s)*

- fibreglass automobile body skins, manufacturing
- hardware, plastics, motor vehicle, manufacturing
- motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
- plastics extrusions and mouldings, for making automobile parts, manufacturing
- trim, motor vehicle, plastic mouldings and extrusions, manufacturing

**326196 Plastic window and door manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing plastic doors and windows.

*Illustrative example(s)*

- fibreglass window and door manufacturing
- vinyl window and door manufacturing

*Exclusion(s)*

- manufacturing plastic covered wood windows and doors (see 321911 Wood window and door manufacturing)

**326198 All other plastic product manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing plastic products.

*Illustrative example(s)*

- closures, plastics, manufacturing
- combs, plastics, manufacturing
- containers, plastics (except foam; bottles and bags), manufacturing
- floor tiles (i.e., linoleum, rubber, vinyl), manufacturing
- hardware (except motor vehicle), plastics, manufacturing
- lamp shades, plastics, manufacturing
- packaging, plastics (e.g., blister, bubble), manufacturing
- plastics counter tops, not fabricated at the construction site, manufacturing
- resilient floor coverings (e.g., sheet, tile), manufacturing
- swimming pool covers and liners, plastic, manufacturing
- tableware, plastics (except foam), manufacturing

*Exclusion(s)*

- manufacturing bags (e.g., food storage, frozen food, garbage or trash), single or multi-wall plastic film (see 326111 Plastic bag and pouch manufacturing)
- manufacturing cultured marble and stone plumbing fixtures (see 326191 Plastic plumbing fixture manufacturing)
- manufacturing foam cups (see 326140 Polystyrene foam product manufacturing)
- manufacturing foam plastic containers (see 326150 Urethane and other foam product (except polystyrene) manufacturing)

- manufacturing foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing ice chests or coolers, foam plastics (except polystyrene) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing motor vehicle plastics hardware (see 326193 Motor vehicle plastic parts manufacturing)
- manufacturing plastic bags (see 326111 Plastic bag and pouch manufacturing)
- manufacturing plastic bottles (see 326160 Plastic bottle manufacturing)
- manufacturing polystyrene foam bottles and bags (see 326140 Polystyrene foam product manufacturing)
- manufacturing polystyrene foam containers (see 326140 Polystyrene foam product manufacturing)

## **3262 Rubber product manufacturing**

This industry group comprises establishments primarily engaged in processing natural, synthetic or reclaimed rubber materials into intermediate or final products using such processes as vulcanizing, cementing, moulding, extruding and lathe-cutting.

### **32621 Tire manufacturing**

This industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

#### **326210 Tire manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing tires and inner tubes from natural and synthetic rubber; and retreading or rebuilding tires.

*Illustrative example(s)*

- inner tubes, manufacturing
- motor vehicle tires, manufacturing
- tire retreading, recapping or rebuilding
- tread rubber (e.g., camelback), manufacturing

*Exclusion(s)*

- manufacturing synthetic rubber (see 325210 Resin and synthetic rubber manufacturing)
- repairing tires (see 811199 All other automotive repair and maintenance)
- retailing and repairing tires (see 441320 Tire dealers)

### **32622 Rubber and plastic hose and belting manufacturing**

This industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

#### **326220 Rubber and plastic hose and belting manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing rubber and plastic hose (reinforced) and belting from natural and synthetic rubber and/or plastics resins.

*Illustrative example(s)*

- belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
- fan belts, rubber or plastic, manufacturing
- hose, rubberized fabric, manufacturing
- pneumatic hose, without fittings, rubber or plastic, manufacturing
- transmission belts, rubber, manufacturing
- V-belts, plastics, manufacturing



*Exclusion(s)*

- manufacturing belts and hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing belts and hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing belts and hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing hydraulic hose fitting, cast iron (see 331511 Iron foundries)
- manufacturing hydraulic hose fitting, metal (see 332910 Metal valve manufacturing)
- manufacturing hydraulic hose fitting, plastic (see 326122 Plastic pipe and pipe fitting manufacturing)
- manufacturing plastic tubing and pipe (see 32612 Plastic pipe, pipe fitting, and unlaminated profile shape manufacturing)
- manufacturing rubber tubing (see 326290 Other rubber product manufacturing)

**32629 Other rubber product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing rubber products.

**326290 Other rubber product manufacturing** MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing rubber products.

*Illustrative example(s)*

- birth control devices (e.g., diaphragms), rubber, manufacturing
- erasers, rubber, or rubber and abrasive combined, manufacturing
- mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
- pipe, hard rubber, manufacturing
- prophylactics (i.e., condoms), rubber, manufacturing
- reclaiming rubber from waste or scrap
- roofing (e.g., single-ply rubber membrane), manufacturing
- rubber bands, manufacturing
- stair treads, rubber, manufacturing
- thread, rubber (except fabric covered), manufacturing
- toy inflatable rubber swimming pool rafts, manufacturing
- weatherstripping, rubber, manufacturing

*Exclusion(s)*

- rubberizing fabric (see 313320 Fabric coating)

**327 Non-metallic mineral product manufacturing**

This subsector comprises establishments primarily engaged in manufacturing non-metallic mineral products. These establishments cut, grind, shape and finish granite, marble, limestone, slate and other stone; mix non-metallic minerals with chemicals and other additives; and heat non-metallic mineral preparations to make products, such as bricks, refractories, ceramic products, cement and glass.

*Exclusion(s)*

- beneficiating non-metallic minerals (see 212 Mining and quarrying (except oil and gas))

**3271 Clay product and refractory manufacturing**

This industry group comprises establishments primarily engaged in manufacturing pottery, ceramic and structural clay products.

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**32711 Pottery, ceramics and plumbing fixture manufacturing**

This industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures. These products may be made of clay or other materials with similar properties. Establishments that fire and decorate white china (whiteware) for the trade are included.

**327110 Pottery, ceramics and plumbing fixture manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in shaping, moulding, glazing and firing pottery, ceramics and plumbing fixtures.

*Inclusion(s)*

- firing and decorating white china (whiteware) for the trade
- pottery, ceramics and plumbing fixtures made of clay or other materials with similar properties

*Illustrative example(s)*

- bathroom accessories, vitreous china and earthenware, manufacturing
- china tableware, vitreous, manufacturing
- electrical insulators, porcelain, manufacturing
- garden pottery, manufacturing
- kitchenware, china, earthenware, pottery or stoneware, manufacturing
- plumbing fixtures, vitreous china, manufacturing
- pottery products, manufacturing

**32712 Clay building material and refractory manufacturing**

This industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories. These products may be made of clay or other materials with similar properties.

**327120 Clay building material and refractory manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in shaping, moulding, baking, burning and hardening building materials and refractories.

*Inclusion(s)*

- building material and refractories made of clay or other materials with similar properties

*Illustrative example(s)*

- ceramic tile, floor and wall, manufacturing
- clay brick, manufacturing
- flue lining, clay, manufacturing
- refractories (e.g., block, brick, mortar, tile), manufacturing
- refractory cement and mortar, manufacturing
- structural clay tile, manufacturing

**3272 Glass and glass product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing glass and glass products.

**32721 Glass and glass product manufacturing**

This industry comprises establishments primarily engaged in manufacturing glass and glass products.

*Exclusion(s)*

- manufacturing fibreglass boats (see 33661 Ship and boat building)

- manufacturing fibreglass insulation (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing optical fibre cable, made of individually sheathed glass strands (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing windows (see 32191 Millwork)

### **327214 Glass manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in making glass from sand and cullet.

#### *Inclusion(s)*

- making glass products
- manufacturing unsheathed optical fibres, and bundles and cables made of unsheathed fibres

#### *Illustrative example(s)*

- Christmas tree ornaments, glass, made in glass-making plants
- containers packaging, bottling and canning, made in glass-making plants
- flat glass (e.g., float, plate), made in glass-making plants
- glass blocks and bricks, made in glass-making plants
- glass yarn, made in glass-making plants
- insulating glass, sealed units, made in glass-making plants
- optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
- safety glass (including motor vehicle), made in glass-making plants
- stained glass and stained glass products, made in glass-making plants

#### *Exclusion(s)*

- manufacturing optical fibre cable, made of individually sheathed glass strands (see 335920 Communication and energy wire and cable manufacturing)

### **327215 Glass product manufacturing from purchased glass** US

This Canadian industry comprises establishments primarily engaged in remelting, pressing, blowing or otherwise shaping purchased glass.

#### *Illustrative example(s)*

- containers for packaging, bottling and canning, made from purchased glass
- insulating glass, sealed units, made from purchased glass
- lamp shades, made from purchased glass
- mirrors, framed or unframed, made from purchased glass
- optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
- safety glass (including motor vehicle), made from purchased glass
- stained glass and stained glass products, made from purchased glass

### **3273 Cement and concrete product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing hydraulic cement, ready-mix concrete, concrete bricks, pipes and blocks, and other concrete products.

#### **32731 Cement manufacturing**

This industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

#### **327310 Cement manufacturing**

This Canadian industry comprises establishments primarily engaged in the production of clinker and subsequent grinding of clinker using either dry or wet production processes.

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*Illustrative example(s)*

- cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
- manufacturing dry-batched ready-mix concrete

*Exclusion(s)*

- manufacturing refractory cements (see 32712 Clay building material and refractory manufacturing)

**32732 Ready-mix concrete manufacturing**

This industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

**327320 Ready-mix concrete manufacturing**

This Canadian industry comprises establishments primarily engaged in mixing together water, cement, sand, gravel or crushed stone to make concrete, and delivering it to a purchaser in a plastic or unhardened state.

*Illustrative example(s)*

- concrete batch plants (including temporary)
- ready-mix concrete manufacturing and distribution

*Exclusion(s)*

- manufacturing dry-batched ready-mix concrete (see 327310 Cement manufacturing)
- mixing concrete, or pouring ready-mix concrete, at a construction site (see 238110 Poured concrete foundation and structure contractors)

**32733 Concrete pipe, brick and block manufacturing**

This industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

**327330 Concrete pipe, brick and block manufacturing** <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing concrete pipes, bricks and blocks from a mixture of cement, water and aggregate.

*Illustrative example(s)*

- blocks, concrete and cinder (i.e., clinker), manufacturing
- bricks, concrete, manufacturing
- paving blocks, concrete, manufacturing
- pipe, concrete, manufacturing
- precast concrete blocks, pipes and bricks, manufacturing
- prestressed concrete blocks, bricks and pipes, manufacturing

**32739 Other concrete product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing concrete products.

**327390 Other concrete product manufacturing** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing concrete products.

*Illustrative example(s)*

- catch basin covers, concrete, manufacturing
- floor slabs, precast concrete, manufacturing
- furniture, concrete (e.g., benches, tables), manufacturing
- poles, concrete, manufacturing
- precast concrete products (except block, brick, pipe), manufacturing
- prestressed concrete products (except block, brick, pipe), manufacturing
- roofing tile, concrete, manufacturing
- storage tanks, concrete, manufacturing
- terrazzo products, precast (except block, brick and pipe), manufacturing

*Exclusion(s)*

- manufacturing precast and prestressed concrete blocks, bricks and pipes (see 327330 Concrete pipe, brick and block manufacturing)
- manufacturing precast terrazzo block, brick and pipe (see 327330 Concrete pipe, brick and block manufacturing)

### **3274 Lime and gypsum product manufacturing**

This industry group comprises establishments primarily engaged in manufacturing lime and gypsum products.

#### **32741 Lime manufacturing**

This industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

##### **327410 Lime manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing quicklime, hydrated lime and dead-burned dolomite by crushing, screening and roasting limestone, dolomite shells or other sources of calcium carbonate.

*Illustrative example(s)*

- lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing

#### **32742 Gypsum product manufacturing**

This industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

##### **327420 Gypsum product manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing products composed wholly or chiefly of gypsum.

*Illustrative example(s)*

- art goods (e.g., gypsum, plaster of Paris), manufacturing
- drywall cement and panels, gypsum-based, manufacturing
- gypsum building products, manufacturing
- joint compounds, gypsum-based, manufacturing
- ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
- plaster, gypsum, manufacturing
- wallboard, gypsum, manufacturing

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**3279 Other non-metallic mineral product manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing non-metallic mineral products.

**32791 Abrasive product manufacturing**

This industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

**327910 Abrasive product manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing abrasive grinding wheels, abrasive-coated materials and other abrasive products.

*Illustrative example(s)*

- artificial corundum, manufacturing
- polishing and grinding wheels, manufacturing
- sandpaper, manufacturing
- silicon carbide abrasives, manufacturing
- steel shot abrasives, manufacturing

*Exclusion(s)*

- manufacturing metallic scouring sponges and soap-impregnated scouring pads (see 332999 All other miscellaneous fabricated metal product manufacturing)

**32799 All other non-metallic mineral product manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing non-metallic mineral products.

**327990 All other non-metallic mineral product manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing non-metallic mineral products.

*Illustrative example(s)*

- dimension stone for buildings, manufacturing
- dry mix concrete, manufacturing
- fibreglass insulation products, manufacturing
- mica products, manufacturing
- mineral wool products (e.g., board, insulation, tile), manufacturing
- monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing
- pulpits, stone, manufacturing
- stone, cut products (e.g., blocks, statuary), manufacturing
- stucco and stucco products, manufacturing
- synthetic stones, for gem stones and industrial use, manufacturing
- tile, acoustical, mineral wool, manufacturing

*Exclusion(s)*

- finishing and engraving monuments and tombstones (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- manufacturing asbestos brake and clutch linings (see 336340 Motor vehicle brake system manufacturing)
- manufacturing asbestos gaskets and gasket materials (see 33999 All other miscellaneous manufacturing)
- manufacturing pumice and pumicite abrasives (see 327910 Abrasive product manufacturing)

- manufacturing, working and setting synthetic precious or semiprecious stones for jewellery uses (see 339910 Jewellery and silverware manufacturing)

### 331 Primary metal manufacturing

This subsector comprises establishments primarily engaged in smelting and refining ferrous and non-ferrous metals from ore, pig or scrap in blast or electric furnaces. Metal alloys are made with the introduction of other chemical elements. The output of smelting and refining, usually in ingot form, is used in rolling and drawing operations to produce sheet, strip, bars, rods and wire, and in molten form to produce castings and other basic metal products.

#### *Exclusion(s)*

- manufacturing metal forgings or stampings (see 332 Fabricated metal product manufacturing)

### 3311 Iron and steel mills and ferro-alloy manufacturing

This industry group comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

#### 33111 Iron and steel mills and ferro-alloy manufacturing

This industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron. These establishments may cast ingots only, or also produce iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products. Electric arc furnace mini-mills are included. Establishments primarily engaged in producing ferro-alloys are also included.

#### 331110 Iron and steel mills and ferro-alloy manufacturing <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in smelting iron ore and steel scrap to produce pig iron in molten or solid form; converting pig iron into steel by the removal, through combustion in furnaces, of the carbon in the iron.

#### *Inclusion(s)*

- operation of electric arc furnace mini-mills
- producing ferro-alloys
- producing iron and steel basic shapes, such as plates, sheets, strips, rods and bars, and other fabricated products or casting ingots only

#### *Illustrative example(s)*

- blast furnaces
- direct reduction of iron ore
- electric arc furnace steel mills
- iron ore recovery from open hearth slag
- reclaiming iron and steel scrap from slag

#### *Exclusion(s)*

- manufacturing iron and steel basic shapes by cold-rolling purchased metal, or drawing wire from purchased bars, rod or wire (see 33122 Rolling and drawing of purchased steel)
- manufacturing iron and steel pipe and tube, from purchased metal (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
- operating coke ovens (see 324190 Other petroleum and coal product manufacturing)

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**3312 Steel product manufacturing from purchased steel**

This industry group comprises establishments primarily engaged in manufacturing iron and steel pipe and tube, drawing steel wire, and rolling steel shapes, from purchased steel.

**33121 Iron and steel pipes and tubes manufacturing from purchased steel**

This industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

**331210 Iron and steel pipes and tubes manufacturing from purchased steel**

This Canadian industry comprises establishments primarily engaged in the production of welded or seamless iron and steel pipes and tubes, and heavy, rivetted steel pipes, from purchased steel.

**33122 Rolling and drawing of purchased steel** CAN

This industry comprises establishments primarily engaged in drawing wire or rolling sheets, strips and bars from purchased iron or steel.

*Exclusion(s)*

- manufacturing wire products from wire drawn in other establishments (see 33261 Spring and wire product manufacturing)

**331221 Cold-rolled steel shape manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in cold-rolling steel bars, sheets, strips and other steel shapes, from purchased steel.

*Inclusion(s)*

- re-heating purchased steel, and hot-rolling steel shapes

*Illustrative example(s)*

- cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
- hot-rolling purchased steel
- wire, flat, rolled strip, made from purchased iron or steel

*Exclusion(s)*

- iron and steel basic shapes, pipes and tubes, made from purchased iron and steel (see 331210 Iron and steel pipes and tubes manufacturing from purchased steel)
- manufacturing fabricated structural steel (see 332319 Other plate work and fabricated structural product manufacturing)
- manufacturing steel shapes from steel made in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)

**331222 Steel wire drawing** CAN

This Canadian industry comprises establishments primarily engaged in drawing purchased iron or steel rods, bars or wire through a die, to produce wire.

*Inclusion(s)*

- drawing steel wire and manufacturing wire products

*Illustrative example(s)*

- barbed and twisted wire, made in wire drawing plants



- drawing wire from purchased iron or steel
- drawing wire from purchased iron or steel and fabricating wire products
- wire garment hangers, iron or steel, made in wire drawing plants
- wire, iron or steel, electric, made in wire drawing plants

*Exclusion(s)*

- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing ferrous wire from iron or steel produced in the same establishment (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- manufacturing non-insulated wire products from wire drawn in other establishments (see 332619 Other fabricated wire product manufacturing)

**3313 Alumina and aluminum production and processing** CAN

This industry group comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

**33131 Alumina and aluminum production and processing**

This industry comprises establishments primarily engaged in extracting alumina generally from bauxite ore; producing aluminum from alumina; refining aluminum by any process; and rolling, drawing, casting, extruding and alloying aluminum and aluminum-based alloy basic shapes.

*Exclusion(s)*

- pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings (see 33152 Non-ferrous metal foundries)

**331313 Primary production of alumina and aluminum**

This Canadian industry comprises establishments primarily engaged in extracting alumina generally from bauxite or producing aluminum from alumina.

*Inclusion(s)*

- rolling, drawing, casting or extruding basic shapes, from aluminum produced in the same establishment

*Illustrative example(s)*

- alumina (aluminum oxide), refining from bauxite
- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
- primary smelting of aluminum

*Exclusion(s)*

- rolling, drawing, extruding or alloying purchased aluminum (see 331317 Aluminum rolling, drawing, extruding and alloying)

**331317 Aluminum rolling, drawing, extruding and alloying** CAN

This Canadian industry comprises establishments primarily engaged in rolling purchased aluminum ingots; further hot or cold-rolling to produce sheet, plate or foil; drawing aluminum alloys into products such as wire; extruding basic shapes; and alloying or re-alloying aluminum or aluminum alloys.

*Inclusion(s)*

- drawing aluminum wire, whether or not the establishment further works the wire by such operations as insulating it
- recovering aluminum from scrap

*Illustrative example(s)*

- aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
- aluminum foil and sheet, made by flat rolling purchased aluminum
- aluminum wire and cable, made from purchased aluminum
- aluminum, recovering from scrap or dross
- insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
- molten aluminum, made from purchased aluminum
- wire, aluminum, made in wire drawing plants

*Exclusion(s)*

- rolling, drawing, extruding or alloying aluminum produced in the same establishment (see 331313 Primary production of alumina and aluminum)

**3314 Non-ferrous metal (except aluminum) production and processing**

This industry group comprises establishments primarily engaged in smelting, refining, rolling, drawing, extruding and alloying non-ferrous metal, except aluminum.

*Exclusion(s)*

- smelting, refining, rolling, drawing, extruding and alloying aluminum (see 3313 Alumina and aluminum production and processing)

**33141 Non-ferrous metal (except aluminum) smelting and refining**

This industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes. Establishments engaged in secondary activities, such as rolling or extruding basic shapes, from metal produced in the same establishment, are included.

**331410 Non-ferrous metal (except aluminum) smelting and refining <sup>US</sup>**

This Canadian industry comprises establishments primarily engaged in smelting non-ferrous metals, except aluminum, from ores; and refining these metals by electrolytic or other processes.

*Inclusion(s)*

- rolling or extruding basic shapes from metal produced in the same establishment

*Illustrative example(s)*

- chromium smelting and primary refining
- cobalt smelting and primary refining
- copper alloys, made in primary copper smelting and refining mills
- lead smelting and primary refining
- magnesium smelting and primary refining
- nickel smelting and primary refining
- precious metals smelting and primary refining
- selenium smelting and primary refining
- tin smelting and primary refining
- titanium smelting and primary refining
- uranium smelting and primary refining
- zinc smelting and primary refining

*Exclusion(s)*

- aluminum smelting and refining (see 33131 Alumina and aluminum production and processing)
- producing bullion at a mine site (see 212220 Gold and silver ore mining)
- rolling, drawing, extruding and alloying purchased copper (see 331420 Copper rolling, drawing, extruding and alloying)
- rolling, drawing, extruding and alloying purchased non-ferrous metals, except aluminum and copper (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)

**33142 Copper rolling, drawing, extruding and alloying**

This industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it), and in recovering copper from scrap, are included.

**331420 Copper rolling, drawing, extruding and alloying**

This Canadian industry comprises establishments primarily engaged in rolling, drawing, extruding and re-alloying copper, brass, bronze and other copper-based alloys, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys.

*Inclusion(s)*

- drawing copper wire (whether or not the establishment further works the wire by such operations as insulating it) and recovering copper from scrap

*Illustrative example(s)*

- brass products, made by rolling, drawing, extruding or alloying purchased metal
- bronze products, made by rolling, drawing, extruding or alloying purchased metal
- copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
- copper refining, secondary (i.e., from purchased metal or scrap)
- foil, copper and copper alloy, made by rolling purchased metal or scrap
- tubing, copper and copper alloy, made from purchased metal or scrap
- wire, copper and copper alloy, made in wire drawing plants

*Exclusion(s)*

- casting copper (see 33152 Non-ferrous metal foundries)
- insulating purchased copper wire and cable (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing copper and copper alloy products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)

**33149 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying**

This industry comprises establishments, not classified to any other industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys. Establishments primarily engaged in drawing wire of these metals (whether or not the establishment further works the wire by such operations as insulating it), and in recovering these metals from scrap, are included.

**331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in rolling, drawing, extruding and re-alloying non-ferrous metals, to produce products such as plates, sheets, strips, bars, wire and tubing, and specialty alloys.

*Inclusion(s)*

- drawing non-ferrous metal (except copper and aluminum) wire, whether or not the establishment further works the wire by such operations as insulating it, and recovering it from scrap

*Illustrative example(s)*

- alloying purchased non-ferrous metals (except aluminum, copper)
- alloying purchased precious metals
- gold foil and leaf, made by rolling purchased metal or scrap
- rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)

*Exclusion(s)*

- insulating purchased wire and cable (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing non-ferrous metal (except aluminum) products in a smelter or refinery (see 331410 Non-ferrous metal (except aluminum) smelting and refining)
- rolling, drawing, extruding and alloying aluminum (see 331317 Aluminum rolling, drawing, extruding and alloying)
- rolling, drawing, extruding and alloying copper (see 331420 Copper rolling, drawing, extruding and alloying)

**3315 Foundries**

This industry group comprises establishments primarily engaged in pouring molten metal into moulds or dies to form castings.

*Exclusion(s)*

- forging and stamping metal (see 3321 Forging and stamping)

**33151 Ferrous metal foundries**

This industry comprises establishments primarily engaged in pouring molten iron or steel into moulds to produce castings. These establishments generally operate on a job order basis, manufacturing castings for sale or transfer to other establishments.

*Exclusion(s)*

- producing iron and steel castings and further fabricating them, such as by machining and assembling (classified in the industry of the specified product)

**331511 Iron foundries**

This Canadian industry comprises establishments primarily engaged in pouring molten pig iron or alloy irons, into moulds to manufacture castings.

*Illustrative example(s)*

- cast iron soil or pressure pipe and fittings, manufacturing
- castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
- engine block castings, iron, unfinished, manufacturing
- grinding balls, cast iron, manufacturing
- hydrants, unfinished iron castings, manufacturing
- industrial moulds for casting steel ingots, manufacturing

**331514 Steel foundries**

This Canadian industry comprises establishments primarily engaged in pouring molten steel into investment moulds or full moulds to manufacture steel castings.

*Illustrative example(s)*

- investment castings, steel, unfinished, manufacturing
- rolling mill rolls, steel, manufacturing

**33152 Non-ferrous metal foundries**

This industry comprises establishments primarily engaged in pouring non-ferrous molten metal into moulds, or under pressure into dies, to form castings.

**331523 Non-ferrous metal die-casting foundries**

This Canadian industry comprises establishments primarily engaged in introducing molten, non-ferrous metal, such as aluminum, copper or zinc, under high pressure, into a metal mould or die to manufacture castings.

*Illustrative example(s)*

- copper die-casting foundries
- die-castings, aluminum, unfinished, manufacturing
- die-castings, non-ferrous metals, unfinished, manufacturing
- nickel die-castings, unfinished, manufacturing

*Exclusion(s)*

- manufacturing non-ferrous castings without using high pressure (see 331529 Non-ferrous metal foundries (except die-casting))

**331529 Non-ferrous metal foundries (except die-casting)**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pouring non-ferrous molten metal, such as aluminum, copper or zinc, into moulds, without using high pressure, to manufacture castings.

*Illustrative example(s)*

- aluminum foundries (except die-castings)
- castings (except die-castings), copper, unfinished, manufacturing
- investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
- nickel castings (except die-castings), unfinished, manufacturing
- permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
- sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing

*Exclusion(s)*

- manufacturing non-ferrous castings using high pressure (see 331523 Non-ferrous metal die-casting foundries)

**332 Fabricated metal product manufacturing**

This subsector comprises establishments primarily engaged in forging, stamping, forming, turning and joining processes to produce ferrous and non-ferrous metal products, such as cutlery and hand tools, architectural and structural metal products, boilers, tanks and shipping containers, hardware, spring and wire products, turned products, and bolts, nuts and screws.

*Exclusion(s)*

- manufacturing metal products by rolling, drawing, extruding, alloying or casting (see 331 Primary metal manufacturing)

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### 3321 Forging and stamping

This industry group comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

#### 33211 Forging and stamping <sup>CAN</sup>

This industry comprises establishments primarily engaged in shaping hot metal by forging to produce a part near its final size and shape; or pressing and cutting sheet metal stock to form stampings. These establishments generally operate on a job or order basis, manufacturing metal stampings or forgings for sale to others or for inter-plant transfer. These establishments may surface-finish the forgings and stampings produced, by such activities as deburring and grinding, but they do not further process them.

*Exclusion(s)*

- making forgings or stampings, and then further processing them, for example by machining (classified according to the particular product or process)

#### 332113 Forging <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in hot forming metal using hammers or presses to forge parts. The forging process involves the use of dies to draw out or increase the length of a part, squeezing the part to reduce its length and increase its cross section, or piercing the part to create a cavity. Forging techniques such as hammer, drop, press, upset, roll and hydraulic forging.

*Inclusion(s)*

- surface-finishing the forgings produced, by such activities as deburring and grinding, without further processing them

*Illustrative example(s)*

- cold forgings, unfinished, made from purchased iron or steel
- engine and turbine forgings, unfinished, made from purchased metal
- forgings, ferrous, unfinished, made from purchased non-ferrous metal
- hammer forgings, unfinished, made from purchased metal
- hot forgings, unfinished, made from purchased metal
- iron forgings, unfinished, made from purchased iron

#### 332118 Stamping <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in using a press to form and cut sheet-metal stock in one or a series of operations. The operations can be done in a single press closing with a mated die, or with several press closings and multiple dies. The part involved may have holes, slots, notches or features formed in it and be cut to size and deburred, but is otherwise essentially completed by the stamping operation. Establishments primarily engaged in custom roll-forming, using the rotary motion of rolls with various profiles to bend metal, are included.

*Illustrative example(s)*

- bottle caps and tops, metal, stamping
- closures, metal, stamping
- custom roll forming of metal products
- gutters and down spouts, sheet metal, roll formed, manufacturing
- lids, jar, metal, stamping
- powder metallurgy products, manufactured on a job or order basis
- spinning unfinished metal products

- stampings (except automotive, cans, coins), metal, unfinished, manufacturing

*Exclusion(s)*

- manufacturing motor vehicle stampings (see 336370 Motor vehicle metal stamping)

### **3322 Cutlery and hand tool manufacturing** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

#### **33221 Cutlery and hand tool manufacturing** <sup>CAN</sup>

This industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware. Establishments primarily engaged in manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance are included.

#### **332210 Cutlery and hand tool manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing non-precious and precious plated cutlery and flatware.

*Inclusion(s)*

- manufacturing files and other hand and edge tools for metalworking, woodworking and general maintenance

*Illustrative example(s)*

- agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
- blades, knife and razor, manufacturing
- edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
- flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
- jacks (screw and ratchet), motor vehicle, manufacturing
- kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
- measuring tools, machinists' (except optical), manufacturing
- mechanics' hand tools, non-powered, manufacturing
- saws, hand, non-powered, manufacturing

*Exclusion(s)*

- manufacturing domestic electric can openers (see 335210 Small electrical appliance manufacturing)
- manufacturing gauges, machinists' precision tools, optical (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing precious metal cutlery (see 339910 Jewellery and silverware manufacturing)

### **3323 Architectural and structural metals manufacturing** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in fabricating metal products for structural or architectural purposes.

#### **33231 Plate work and fabricated structural product manufacturing** <sup>CAN</sup>

This industry comprises establishments primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

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**332311 Prefabricated metal building and component manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing prefabricated and pre-engineered metal buildings.

*Illustrative example(s)*

- aircraft hangars, pre-engineered, metal, manufacturing
- farm buildings, prefabricated, metal, manufacturing
- garden sheds, prefabricated, metal, manufacturing
- pre-engineered metal buildings, manufacturing
- utility buildings, prefabricated, metal, manufacturing

*Exclusion(s)*

- manufacturing prefabricated wood frame buildings (see 321992 Prefabricated wood building manufacturing)

**332314 Concrete reinforcing bar manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing assemblies and other fabrications of concrete reinforcing bars by cutting, bending, shaping purchased deformed reinforcing bar.

*Illustrative example(s)*

- rebar (deformed steel bars for concrete reinforcement), manufacturing

**332319 Other plate work and fabricated structural product manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in fabricating plate work and structural products by cutting, punching, bending, shaping and welding purchased steel plate.

*Inclusion(s)*

- fabricated steel plate according to custom or standard design, for factory or field assembly
- other plate work and structural product fabrication and installation

*Illustrative example(s)*

- bridge sections, prefabricated, metal, manufacturing
- fabricated bar joists, manufacturing
- girders for bridges and buildings, fabricated metal, manufacturing
- joists, open web steel, long-span series, manufacturing
- ship sections, prefabricated metal, manufacturing
- transmission towers and masts, prefabricated, manufacturing
- tunnel lining, fabricated metal plate, manufacturing
- weldments, manufacturing

**33232 Ornamental and architectural metal product manufacturing** CAN

This industry comprises establishments primarily engaged in manufacturing doors, windows, and other ornamental and architectural metal products.

**332321 Metal window and door manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing metal (typically steel or aluminum) doors and windows, sash, door and window frames, and screens, moulding and trim.



*Illustrative example(s)*

- door frames and sash, metal, manufacturing
- shutters, door and window, metal, manufacturing
- skylights, metal frame, manufacturing
- weather strip, metal, manufacturing
- window screens, metal frame, manufacturing

*Exclusion(s)*

- manufacturing motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers) (see 336370 Motor vehicle metal stamping)
- manufacturing wood windows and doors, metal-covered (see 321911 Wood window and door manufacturing)

**332329 Other ornamental and architectural metal product manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing ornamental and architectural metal products.

*Illustrative example(s)*

- eavestroughs, sheet metal, manufacturing
- fences and gates (except wire), metal, manufacturing
- fire escapes, metal, manufacturing
- flooring, open steel (i.e., grating), manufacturing
- grillwork, ornamental metal, manufacturing
- siding, sheet metal, manufacturing
- stairs, metal, manufacturing

*Exclusion(s)*

- manufacturing fences and gates from purchased wire (see 332619 Other fabricated wire product manufacturing)
- manufacturing household type range hoods, sheet metal (see 335210 Small electrical appliance manufacturing)
- manufacturing prefabricated metal buildings (see 332311 Prefabricated metal building and component manufacturing)
- manufacturing sheet metal custom roll formed gutters and down spouts (see 332118 Stamping)

**3324 Boiler, tank and shipping container manufacturing**

This industry group comprises establishments primarily engaged in cutting, forming and joining metal to manufacture products, such as power boilers, heat exchangers and tanks of heavy gauge metal, and cans, boxes and other light gauge metal containers.

**33241 Power boiler and heat exchanger manufacturing**

This industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

**332410 Power boiler and heat exchanger manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing power boilers and parts (including nuclear generated steam), and industrial heat exchangers, by the process of cutting, forming and joining metal plates, bars, sheets, pipe mill products and tubing, to custom or standard design, for factory or field assembly. These establishments may engage in both fabrication and installation.

*Inclusion(s)*

- power boiler and heat exchanger fabrication and installation

*Illustrative example(s)*

- condenser boxes, metal, manufacturing
- heat exchangers, manufacturing
- intercooler shells, manufacturing
- nuclear reactor steam supply systems, manufacturing
- nuclear reactors, manufacturing
- power boilers, manufacturing

*Exclusion(s)*

- erecting purchased boilers (see 238220 Plumbing, heating and air-conditioning contractors)
- manufacturing cast iron sectional heating boilers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)

**33242 Metal tank (heavy gauge) manufacturing**

This industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks. Establishments primarily engaged in fabricating and erecting large storage tanks, which must be assembled at the site, are included.

**332420 Metal tank (heavy gauge) manufacturing** US

This Canadian industry comprises establishments primarily engaged in cutting, forming and joining heavy gauge steel to manufacture tanks.

*Inclusion(s)*

- fabricating and erecting large storage tanks, which must be assembled at the site

*Illustrative example(s)*

- bulk storage tanks, heavy gauge steel, manufacturing
- cylinders, pressure, manufacturing
- oil and gas storage tanks, heavy gauge metal, manufacturing
- pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
- septic tanks, heavy gauge metal, manufacturing
- vacuum tanks, heavy gauge metal, manufacturing

*Exclusion(s)*

- manufacturing tanks for tank trucks (see 33621 Motor vehicle body and trailer manufacturing)

**33243 Metal can, box and other metal container (light gauge) manufacturing**

This industry comprises establishments primarily engaged in forming light gauge metal to manufacture cans and other metal containers to store or transport products.

**332431 Metal can manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing metal cans, lids, and ends.

*Illustrative example(s)*

- aerosol cans, manufacturing
- can lids and ends, metal, manufacturing
- cans, metal (e.g., food, beverage), manufacturing

*Exclusion(s)*

- manufacturing metal shipping containers (see 332439 Other metal container manufacturing)

**332439 Other metal container manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing metal (light gauge) containers (except cans).

*Illustrative example(s)*

- air cargo containers, light gauge metal, manufacturing
- bins (e.g., grain and feed storage), light gauge metal, manufacturing
- boxes, light gauge metal, manufacturing
- collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
- coolers and ice chests (except foam plastics), manufacturing
- drums, light gauge metal, manufacturing
- garbage or trash cans, light gauge metal, manufacturing
- shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
- tool boxes, light gauge metal, manufacturing
- vats, light gauge metal, manufacturing

*Exclusion(s)*

- manufacturing ice chests or coolers, foam plastics (except polystyrene) (see 326150 Urethane and other foam product (except polystyrene) manufacturing)
- manufacturing metal cans (see 332431 Metal can manufacturing)
- reconditioning drums and shipping containers (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)

**3325 Hardware manufacturing**

This industry group comprises establishments primarily engaged in manufacturing metal hardware.

**33251 Hardware manufacturing**

This industry comprises establishments primarily engaged in manufacturing metal hardware.

**332510 Hardware manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing metal hardware.

*Illustrative example(s)*

- builders' hardware, metal, manufacturing
- furniture hardware, metal, manufacturing
- hinges, metal, manufacturing
- key blanks, manufacturing
- locks (except coin-operated and time), manufacturing
- luggage hardware, metal, manufacturing
- marine hardware, metal, manufacturing
- motor vehicle hardware, metal, manufacturing

*Exclusion(s)*

- manufacturing coin-operated locks (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing electrical door opening and closing devices (see 335990 All other electrical equipment and component manufacturing)
- manufacturing time locks (see 334512 Measuring, medical and controlling devices manufacturing)

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### 3326 Spring and wire product manufacturing

This industry group comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

#### 33261 Spring and wire product manufacturing

This industry comprises establishments primarily engaged in manufacturing wire products made from purchased wire.

*Exclusion(s)*

- drawing aluminum wire (see 33131 Alumina and aluminum production and processing)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)

#### 332611 Spring (heavy gauge) manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing heavy gauge springs. These springs are typically used in machinery, motor vehicles and other transportation equipment.

*Illustrative example(s)*

- automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
- coil springs, heavy gauge, manufacturing
- flat springs, heavy gauge, manufacturing
- helical springs, heavy gauge, manufacturing

*Exclusion(s)*

- manufacturing light gauge springs, such as upholstery springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing precision springs, such as hairsprings, instrument springs and clock springs (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing valve springs for internal combustion engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)

#### 332619 Other fabricated wire product manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing wire products from purchased wire.

*Illustrative example(s)*

- barbed wire, made from purchased wire
- brads, metal, made from purchased wire
- fencing and fence gates, made from purchased wire
- garment hangers, made from purchased wire
- nails, brads and staples, made from purchased wire
- paper clips, made from purchased wire
- springs and spring units (except clock and watch), light gauge, made from purchased wire
- staples, wire, made from purchased wire
- upholstery springs and spring units, made from purchased wire

*Exclusion(s)*

- clock and watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices manufacturing)
- drawing aluminum wire (see 331317 Aluminum rolling, drawing, extruding and alloying)
- drawing copper wire (see 331420 Copper rolling, drawing, extruding and alloying)
- drawing iron or steel wire (see 331110 Iron and steel mills and ferro-alloy manufacturing)
- drawing non-ferrous wire, except copper and aluminum (see 331490 Non-ferrous metal (except copper and aluminum) rolling, drawing, extruding and alloying)
- manufacturing electrical wire by insulating purchased wire (see 335920 Communication and energy wire and cable manufacturing)
- precision clock or watch springs, made from purchased wire (see 334512 Measuring, medical and controlling devices manufacturing)

**3327 Machine shops, turned product, and screw, nut and bolt manufacturing**

This industry group comprises establishments primarily engaged in operating machine shops, which use machine tools, such as lathes and automatic screw machines, for turning, boring, threading or otherwise shaping metal, to manufacture parts, other than complete machines, for the trade. Shops that set up to do production runs of industrial fasteners, such as bolts, nuts and screws, are included.

**33271 Machine shops**

This industry comprises establishments primarily engaged in operating machine tools, such as lathes (including computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, to produce machine parts and equipment, other than complete machines, for the trade. Machine shops providing custom and repair services are included.

**332710 Machine shops**

This Canadian industry comprises establishments primarily engaged in operating machine tools, such as lathes (computer numerically controlled), automatic screw machines, and machines for boring, grinding, milling and otherwise working metal, and machines for additive manufacturing to produce machine parts and equipment, other than complete machines, for the trade.

*Inclusion(s)*

- providing custom and repair services

*Illustrative example(s)*

- custom chemical milling in machine shops
- machining plastic and composite materials parts

**33272 Turned product and screw, nut and bolt manufacturing** <sup>US</sup>

This industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products. Establishments primarily engaged in manufacturing metal fasteners, such as nuts, bolts, rivets and washers, are included.

**332720 Turned product and screw, nut and bolt manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in turning, facing, forming, parting, boring, threading and knurling metal on machine tools or lathes with machine-held cutting tools, to manufacture precision turned products.

*Illustrative example(s)*

- bolts, metal, manufacturing

- cotter pins, metal, manufacturing
- hooks (i.e., general purpose fasteners), metal, manufacturing
- hose clamps, metal, manufacturing
- nuts, metal, manufacturing
- rivets, metal, manufacturing
- screws, metal, manufacturing
- washers, metal, manufacturing

*Exclusion(s)*

- manufacturing flat washers (see 33211 Forging and stamping)

**3328 Coating, engraving, cold and heat treating and allied activities**

This industry group comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry group include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

**33281 Coating, engraving, cold and heat treating and allied activities**

This industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it. In general, the hardening of metal is included. Other activities of this industry include tempering, brazing, plating (including electroplating and re-chroming), polishing, sand-blasting and colouring metal and metal products. Establishments that perform these processes on other materials, such as plastics, in addition to metals, as well as establishments primarily engaged in plating with precious metal for the trade are included.

**332810 Coating, engraving, cold and heat treating and allied activities** CAN

This Canadian industry comprises establishments primarily engaged in coating, engraving, heat treating and similarly processing metal. These activities often involve heating the metal, and the purpose is often to harden it.

*Inclusion(s)*

- hardening of metal
- performing coating, engraving, cold and heat treating and allied activities on other materials, such as plastics, in addition to metals, as well as engaging in plating with precious metal for the trade

*Illustrative example(s)*

- brazing (i.e., hardening) metals and metal products
- buffing metals and metal products
- coating products of metal combined with other materials
- colouring metals and metal products
- depolishing metals and metal products
- electroplating metals and metal products, for the trade
- enamelling metals and metal products
- galvanizing metals and metal products
- heat treating metals and metal products
- lacquering metals and metal products
- polishing metals and metal products, for the trade
- powder coating metals and metal products
- sandblasting metals and metal products, for the trade
- varnishing metals and metal products

*Exclusion(s)*

- engraving and etching precious metals (see 339910 Jewellery and silverware manufacturing)
- etching and engraving jewellery and articles of precious metals (see 339910 Jewellery and silverware manufacturing)
- fabricating, coating and engraving products (classified in the manufacturing sector according to the product made)
- printing plate preparation services (see 323120 Support activities for printing)
- turning metal (see 332710 Machine shops)

**3329 Other fabricated metal product manufacturing** <sup>CAN</sup>

This industry group comprises establishments, not classified to any other industry group, primarily engaged in fabricating metal products.

**33291 Metal valve manufacturing**

This industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings. Establishments primarily engaged in manufacturing hydraulic and pneumatic pipe and tube assemblies are included.

**332910 Metal valve manufacturing**

This Canadian industry comprises establishments primarily engaged in casting and machining metal valves used to regulate the flow of fluids, liquids and gases, and related fixtures and fittings.

*Inclusion(s)*

- manufacturing hydraulic and pneumatic pipe and tube assemblies

*Illustrative example(s)*

- aerosol valves, metal, manufacturing
- faucets, plumbing, manufacturing
- fire hydrants, complete, manufacturing
- fluid power valves and hose fittings, manufacturing
- hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
- hose nozzles and couplings, manufacturing
- industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
- nuclear application valves, manufacturing
- plumbing fixture fittings and trim, all materials, manufacturing
- tire valves and parts (e.g., tire valve cores), manufacturing

*Exclusion(s)*

- manufacturing internal combustion valves for diesel engines (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing internal combustion valves for gasoline engines (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- metal pipe unions made from purchased pipe (see 332999 All other miscellaneous fabricated metal product manufacturing)

**33299 All other fabricated metal product manufacturing** <sup>US</sup>

This industry comprises establishments, not classified to any other industry, primarily engaged in fabricating metal products.

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**332991 Ball and roller bearing manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing ball and roller bearings, and parts, such as bearing races.

*Illustrative example(s)*

- ball bearings and parts (including mounted), manufacturing
- races, ball or roller bearing, manufacturing
- roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing

*Exclusion(s)*

- manufacturing plain bearings (see 333619 Other engine and power transmission equipment manufacturing)

**332999 All other miscellaneous fabricated metal product manufacturing**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in fabricating metal products.

*Illustrative example(s)*

- chests, fire or burglary resistive, metal, manufacturing
- fireplace fixtures and equipment, manufacturing
- flexible metal hose and tubing, manufacturing
- pallets and pallets parts, metal, manufacturing
- patterns (except shoe), industrial, manufacturing
- pipe and pipe fittings, made from purchased metal pipe
- safes, metal, manufacturing
- sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
- shower rods, metal, manufacturing
- soap-impregnated steel wool pads, manufacturing
- steel wool, manufacturing
- trophies and holloware, precious plated metal, manufacturing

*Exclusion(s)*

- animal and fish traps made from purchased wire (see 332619 Other fabricated wire product manufacturing)
- foil bags made from purchased foil (see 322220 Paper bag and coated and treated paper manufacturing)
- lamp frames made from purchased wire (see 332619 Other fabricated wire product manufacturing)
- manufacturing explosives, and detonators for explosives (see 325920 Explosives manufacturing)
- manufacturing guided missile and space vehicle propulsion units and parts (see 336410 Aerospace product and parts manufacturing)
- manufacturing metal grave vault (see 339990 All other miscellaneous manufacturing)
- manufacturing optical gun sights (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing precious metal candelabra and candlesticks (see 339910 Jewellery and silverware manufacturing)
- manufacturing refrigerated drinking fountains (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing shoe patterns (see 339990 All other miscellaneous manufacturing)
- manufacturing toy guns and pistols (see 339930 Doll, toy and game manufacturing)

**333 Machinery manufacturing**

This subsector comprises establishments primarily engaged in manufacturing industrial and commercial machinery. These establishments assemble parts into components, subassemblies and complete machines. They may make the parts themselves, using general metal-working processes, or purchase them. Establishments tend to specialize in producing machinery designed for particular applications, and this is reflected in the structure of the industry



groups and industries. A broad distinction exists between general-purpose machinery, that is designed to be used in a variety of industrial applications, such as pumping or machining, and special-purpose machinery, that is designed to be used in a particular industry, such as agriculture or printing. The first three industry groups consist of establishments that produce special-purpose machinery. Establishments that produce general-purpose machinery are classified in the remaining industry groups. Establishments primarily engaged in rebuilding machinery are included in the same industry as establishments manufacturing the particular type of new machinery. Unless otherwise specified, establishments primarily engaged in manufacturing parts, designed for use solely or principally with a particular machine, are classified in the same industry as establishments manufacturing that type of machinery.

### **3331 Agricultural, construction and mining machinery manufacturing** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in the agriculture, construction and mining industries.

#### **33311 Agricultural implement manufacturing**

This industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care. Establishments primarily engaged in manufacturing snowblowers are included.

#### **333110 Agricultural implement manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in performing farm operations, such as the preparation and maintenance of soil; planting, harvesting or threshing; field spraying; and preparing crops for market; or for use in horticultural and residential lawn care.

##### *Illustrative example(s)*

- attachments for powered lawn and garden equipment, manufacturing
- cabs for agricultural machinery, manufacturing
- grading, cleaning and sorting machinery, farm type, manufacturing
- harvesting machinery and equipment, manufacturing
- haying machines, manufacturing
- incubators, poultry, manufacturing
- lawn and garden powered tractors and lawn mowers, manufacturing
- milking machines, manufacturing
- planting machines, farm type, manufacturing
- ploughs, farm type, manufacturing
- snowblowers and throwers, residential type, manufacturing
- sprayers and dusters, farm type, manufacturing

##### *Exclusion(s)*

- manufacturing agricultural hand tools, such as manual shears and non-powered lawn mowers (see 332210 Cutlery and hand tool manufacturing)
- manufacturing farm conveyors and farm elevators (see 333920 Material handling equipment manufacturing)
- manufacturing food manufacturing machinery, such as milk processing equipment (see 333248 All other industrial machinery manufacturing)
- manufacturing metal corrals, stalls and cattle holders (see 332329 Other ornamental and architectural metal product manufacturing)

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**33312 Construction machinery manufacturing** US

This industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery. Establishments primarily engaged in manufacturing forestry machinery, such as tree harvesting and handling equipment, are also included.

**333120 Construction machinery manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing heavy machinery and equipment of a type used primarily in the construction industry, such as crawler or rubber-tired tractors with bulldozer blade or ripper tooth attachments, front-end loaders, cranes, concrete mixers, power shovels and pavers. Machinery that can be used in both the construction and mining industries is treated as construction machinery.

*Inclusion(s)*

- manufacturing forestry machinery, such as tree harvesting and handling equipment

*Illustrative example(s)*

- buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
- bulldozers, manufacturing
- chippers, portable commercial (e.g., brush, limb and log), manufacturing
- cranes, construction type, manufacturing
- off-road trucks, manufacturing
- portable crushing, pulverizing and screening machinery, manufacturing
- scrapers, construction type, manufacturing
- surface mining machinery (except drilling), manufacturing
- tractors, crawler, manufacturing
- tree harvesting equipment, manufacturing

*Exclusion(s)*

- manufacturing farm tractors (see 333110 Agricultural implement manufacturing)
- manufacturing industrial plant overhead travelling cranes, hoists, truck-type cranes and hoists, winches, aerial work platforms, and automotive wrecker hoists (see 333920 Material handling equipment manufacturing)
- manufacturing lawn and garden type tractors and attachments (see 333110 Agricultural implement manufacturing)
- manufacturing mining and oil and gas field drilling equipment (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing mining type augers (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing rail layers, ballast distributors and other railroad track-laying equipment (see 336510 Railroad rolling stock manufacturing)

**33313 Mining and oil and gas field machinery manufacturing**

This industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

**333130 Mining and oil and gas field machinery manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing mining and oil and gas field industry equipment.

*Illustrative example(s)*

- derricks, oil and gas field type, manufacturing

- mineral and stone beneficiating machinery, manufacturing
- mining cars, manufacturing
- oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
- ore crushing, washing, screening and loading machinery, manufacturing
- water well drilling machinery, manufacturing

*Exclusion(s)*

- manufacturing coal and ore conveyors (see 333920 Material handling equipment manufacturing)
- manufacturing machinery with both construction and mining uses, including portable rock crushing machinery (see 333120 Construction machinery manufacturing)
- manufacturing offshore oil and gas well drilling and production platforms (see 33661 Ship and boat building)
- manufacturing underground mining locomotives (see 336510 Railroad rolling stock manufacturing)

**3332 Industrial machinery manufacturing** CAN

This industry group comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

**33324 Industrial machinery manufacturing**

This industry comprises establishments primarily engaged in manufacturing machinery designed for use in specific manufacturing industries.

**333245 Sawmill and woodworking machinery manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing machinery of a type used in processing logs or lumber.

*Illustrative example(s)*

- bandsaws, woodworking type, manufacturing
- jointers, woodworking, manufacturing
- lathes, woodworking type, manufacturing
- planers, woodworking type, stationary, manufacturing
- sanding machines, woodworking type, stationary, manufacturing
- sawmill equipment, manufacturing
- saws, bench and table, power, woodworking type, manufacturing
- veneer and plywood forming machinery, manufacturing
- woodworking machines (except hand-held), manufacturing

*Exclusion(s)*

- manufacturing lumber and veneer drying machines (see 333248 All other industrial machinery manufacturing)
- manufacturing non-powered hand tools, such as planes and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing power-driven hand tools (see 333990 All other general-purpose machinery manufacturing)

**333246 Rubber and plastics industry machinery manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing machinery used in processing rubber or plastics materials.

*Illustrative example(s)*

- blow moulding machinery for plastics, manufacturing
- camelback (i.e., retreading material) machinery, manufacturing
- extruding machinery for plastics and rubber, manufacturing

- tire making machinery, manufacturing
- tire recapping machinery, manufacturing
- vulcanizing machinery, manufacturing

*Exclusion(s)*

- manufacturing industrial moulds for plastics and rubber working machinery (see 333511 Industrial mould manufacturing)

**333247 Paper industry machinery manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing paper-making machinery.

*Illustrative example(s)*

- chippers (e.g., logs), stationary, manufacturing

**333248 All other industrial machinery manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing industrial machinery.

*Illustrative example(s)*

- food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
- glass-making machinery (e.g., blowing, moulding, forming), manufacturing
- homogenizing machinery, food, manufacturing
- kilns (i.e., cement, wood, chemical), manufacturing
- knitting machinery, manufacturing
- looms, textile, manufacturing
- metal casting machinery, manufacturing
- oilseed crushing and extracting machinery, manufacturing
- pasteurizing equipment (i.e., food manufacturing type), manufacturing
- printing presses (except textile printing machinery), manufacturing
- semiconductor making machinery, manufacturing
- silver recovery equipment, electrolytic, manufacturing

*Exclusion(s)*

- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing farm type cream separators (see 333110 Agricultural implement manufacturing)
- manufacturing farm type tobacco processing machinery (see 333110 Agricultural implement manufacturing)
- manufacturing food and beverage packaging machinery (see 333990 All other general-purpose machinery manufacturing)
- manufacturing household type food dehydration equipment (see 335210 Small electrical appliance manufacturing)
- manufacturing industrial refrigeration equipment (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing sensitized film, paper, cloth and plates (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing wire cordage and rope machinery (see 333 Machinery manufacturing)

**3333 Commercial and service industry machinery manufacturing**

This industry group comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

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**33331 Commercial and service industry machinery manufacturing**

This industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

**333310 Commercial and service industry machinery manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing machinery for use in commercial and service industries.

*Illustrative example(s)*

- cameras (except television and video), manufacturing
- car washing machinery, manufacturing
- carpet sweepers, mechanical, manufacturing
- cash registers, electronic, manufacturing
- change making machines, manufacturing
- envelope stuffing, sealing and addressing machinery, manufacturing
- mechanisms for coin-operated machines, manufacturing
- photocopying (photocopier) machines, manufacturing
- photographic equipment, coin operated, manufacturing
- simulation equipment, manufacturing
- teaching machines (e.g., flight simulators), manufacturing
- vending machines, manufacturing

*Exclusion(s)*

- manufacturing computer and peripheral equipment; point-of-sale machines and automatic teller machines (see 334110 Computer and peripheral equipment manufacturing)
- manufacturing electron and proton microscopes (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing fuel densitometers for aircraft engine and laboratory (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing hand operated hole punches (see 339940 Office supplies (except paper) manufacturing)
- manufacturing heating boilers (i.e., low-pressure or cast iron sectional) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing household type pressing machines (see 335210 Small electrical appliance manufacturing)
- manufacturing household washing machinery (including coin-operated) (see 335229 Other major appliance manufacturing)
- manufacturing non-powered mechanics' hand tools (see 332210 Cutlery and hand tool manufacturing)
- manufacturing ophthalmic and intraocular lenses (see 339110 Medical equipment and supplies manufacturing)
- manufacturing pencil sharpeners, staplers and similar office supplies (see 339940 Office supplies (except paper) manufacturing)
- manufacturing sensitized film, paper, cloth and plates; prepared photographic chemicals; and photocopier toner and toner cartridges (see 325999 All other miscellaneous chemical product manufacturing)
- manufacturing television and video cameras (see 334310 Audio and video equipment manufacturing)
- manufacturing time clocks and other time-recording devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing vision correcting type magnifying glasses (see 339110 Medical equipment and supplies manufacturing)

**3334 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing**

This industry group comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

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### **33341 Ventilation, heating, air-conditioning and commercial refrigeration equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing ventilation, heating, air-conditioning and commercial refrigeration equipment.

*Exclusion(s)*

- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing household cooking stoves, ranges, refrigerators and freezers (see 335223 Major kitchen appliance manufacturing)
- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)
- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)

### **333413 Industrial and commercial fan and blower and air purification equipment manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing industrial and commercial blowers.

*Illustrative example(s)*

- attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
- dust and fume collecting equipment, manufacturing
- electrostatic precipitation equipment, manufacturing
- furnace filters, manufacturing

*Exclusion(s)*

- manufacturing household fans (except attic), and portable electric space heaters, humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)

### **333416 Heating equipment and commercial refrigeration equipment manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing electric and non-electric heating equipment, and commercial and industrial refrigeration equipment.

*Illustrative example(s)*

- air-conditioning equipment (except motor vehicle), manufacturing
- cooling towers, manufacturing
- dehumidifiers (except portable), manufacturing
- drinking fountains, refrigerated, manufacturing
- furnaces, manufacturing
- heat pumps, manufacturing
- refrigerated counters and display cases, manufacturing
- refrigeration equipment, industrial and commercial type, manufacturing
- solar energy heating equipment (e.g., panels, mirrors), manufacturing
- water coolers, manufacturing

*Exclusion(s)*

- manufacturing automotive radiators (see 336390 Other motor vehicle parts manufacturing)

- manufacturing blowers for warm-air heating equipment (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing commercial cooking and food warming equipment (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing domestic water heaters (see 335229 Other major appliance manufacturing)
- manufacturing household cooking stoves, ranges, refrigerators, freezers and water coolers (see 335223 Major kitchen appliance manufacturing)
- manufacturing industrial process furnaces and ovens (see 333990 All other general-purpose machinery manufacturing)
- manufacturing industrial, power and marine boilers (see 332410 Power boiler and heat exchanger manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
- manufacturing portable electric humidifiers and dehumidifiers (see 335210 Small electrical appliance manufacturing)
- manufacturing portable electric radiators (see 335210 Small electrical appliance manufacturing)

### **3335 Metalworking machinery manufacturing** CAN

This industry group comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

#### **33351 Metalworking machinery manufacturing**

This industry comprises establishments primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products. The machine tools included in this industry are those not supported in the hands of an operator when in use. Establishments primarily engaged in manufacturing industrial moulds; tools, dies, jigs and fixtures; machine tool accessories and attachments; and rolls are included.

##### *Exclusion(s)*

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

### **333511 Industrial mould manufacturing** US

This Canadian industry comprises establishments primarily engaged in casting and machining industrial metal moulds.

##### *Illustrative example(s)*

- industrial moulds (except steel ingots), manufacturing
- moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
- moulds for metal casting (except steel ingots), manufacturing

##### *Exclusion(s)*

- manufacturing moulds for heavy steel ingots (see 331511 Iron foundries)

**333519 Other metalworking machinery manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing metal cutting and forming machine tools (except hand tools), and related products, except industrial moulds. The machine tools in this industry are those not supported in the hands of an operator when in use.

*Illustrative example(s)*

- automatic screw machines, manufacturing
- die-casting machines, metalworking, manufacturing
- dies, metalworking (except threading), manufacturing
- forging machinery and hammers, manufacturing
- jigs and fixtures, for use with machine tools, manufacturing
- machine tool attachments and accessories, manufacturing
- machine tools, rebuilding
- metal forming machine tools, manufacturing
- milling machines, metalworking, manufacturing
- presses (e.g., punching, shearing, stamping), metal forming, manufacturing
- rolling mill machinery and equipment, metalworking, manufacturing
- saws, metal cutting (except hand-held), manufacturing

*Exclusion(s)*

- manufacturing cutting dies (except metal cutting), hand tools (except power-driven), precision measuring devices, and saw blades and handsaws (see 332210 Cutlery and hand tool manufacturing)
- manufacturing machinery for cutting and forming wood (see 333245 Sawmill and woodworking machinery manufacturing)
- manufacturing moulds for die-casting and foundry casting, plaster working, rubber and plastics working, glass working and similar machinery (see 333511 Industrial mould manufacturing)
- manufacturing power-driven hand tools, welding and soldering equipment, and industrial robots (see 333990 All other general-purpose machinery manufacturing)

**3336 Engine, turbine and power transmission equipment manufacturing**

This industry group comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

**33361 Engine, turbine and power transmission equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets; internal combustion engines (except automotive gasoline and aircraft); and speed changers, industrial high-speed drives and gears. Establishments primarily engaged in manufacturing wind- and solar-powered turbine generators and windmills for generating electric power are included.

*Exclusion(s)*

- manufacturing aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution transformers, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)



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### 333611 Turbine and turbine generator set unit manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing turbines and turbine generator sets.

*Illustrative example(s)*

- generator set, turbine (e.g., steam, gas, hydraulic), manufacturing
- turbine generator set unit, manufacturing
- turbines (except aircraft type), manufacturing
- water turbines, manufacturing
- wind powered turbine-generator sets, manufacturing

*Exclusion(s)*

- manufacturing aircraft-type turbines (see 336410 Aerospace product and parts manufacturing)

### 333619 Other engine and power transmission equipment manufacturing

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing engine and power transmission equipment.

*Illustrative example(s)*

- bearings, plain (except internal combustion engines), manufacturing
- biodiesel engines, manufacturing
- clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
- couplings and sheaves, mechanical power transmission, manufacturing
- diesel engines, rebuilding
- drives, high-speed industrial (except hydrostatic), manufacturing
- engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
- gasoline engines (except aircraft and automotive), manufacturing
- gears, power transmission (except motor vehicle and aircraft), manufacturing
- joints, universal (except motor vehicle and aircraft), manufacturing
- speed changers or reducers (i.e., power transmission equipment), manufacturing

*Exclusion(s)*

- manufacturing aircraft engines and power transmission equipment (see 336410 Aerospace product and parts manufacturing)
- manufacturing automotive engines (except diesel) (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing automotive, truck and bus clutch assemblies (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing ball and roller bearings (see 332991 Ball and roller bearing manufacturing)
- manufacturing electric power transmission and distribution transformers, and electric motors, except outboard (see 33531 Electrical equipment manufacturing)
- manufacturing electromagnetic clutches and brakes (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing hydrostatic transmissions (see 333990 All other general-purpose machinery manufacturing)
- manufacturing motor vehicle power transmission equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)
- manufacturing turbines (except aircraft type) (see 333611 Turbine and turbine generator set unit manufacturing)

### 3339 Other general-purpose machinery manufacturing

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

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**33391 Pump and compressor manufacturing**

This industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

**333910 Pump and compressor manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing pumps, pumping equipment and compressors for general use.

*Illustrative example(s)*

- bicycle pumps, manufacturing
- compressors, general purpose air and gas, manufacturing
- dispensing and measuring pumps (e.g., gasoline), manufacturing
- paint sprayers (i.e., compressor and spray gun units), manufacturing
- pumps, industrial and commercial type, general purpose, manufacturing
- pumps, sump or water, residential type, manufacturing
- vacuum pumps (except laboratory), manufacturing

*Exclusion(s)*

- manufacturing agricultural spraying and dusting equipment (see 333110 Agricultural implement manufacturing)
- manufacturing air-conditioning and refrigeration systems and compressors (except motor vehicle) (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
- manufacturing laboratory vacuum pumps (see 339110 Medical equipment and supplies manufacturing)
- manufacturing motor vehicle air-conditioning systems and compressors (see 336390 Other motor vehicle parts manufacturing)
- manufacturing motor vehicle pumps (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing pneumatic pumps and motors for fluid power transmission (see 333990 All other general-purpose machinery manufacturing)

**33392 Material handling equipment manufacturing** US

This industry comprises establishments primarily engaged in manufacturing material handling equipment.

**333920 Material handling equipment manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing material handling equipment.

*Illustrative example(s)*

- aerial work platforms, manufacturing
- automobile hoists (i.e., tow truck, wrecker), manufacturing
- automobile lifts (i.e., service station and garage type), manufacturing
- conveyor systems, general industrial type, manufacturing
- cranes, overhead travelling, manufacturing
- dollies, industrial, manufacturing
- elevators or escalators, passenger and freight, manufacturing
- elevators, farm type, manufacturing
- hoists, manufacturing
- industrial trucks and tractors (plant and warehouse), manufacturing
- stairways and walkways, moving, manufacturing
- wheelbarrows, manufacturing

*Exclusion(s)*

- manufacturing construction tractors and cranes (see 333120 Construction machinery manufacturing)

- manufacturing farm-type wheeled tractors (see 333110 Agricultural implement manufacturing)
- manufacturing motor vehicle trailers (see 33621 Motor vehicle body and trailer manufacturing)
- manufacturing passenger monorail systems (see 336510 Railroad rolling stock manufacturing)
- manufacturing power transmission chains and pulleys (see 333619 Other engine and power transmission equipment manufacturing)

### **33399 All other general-purpose machinery manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

### **333990 All other general-purpose machinery manufacturing**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing machinery that is not designed for use in any specific industry.

#### *Illustrative example(s)*

- arc-welding equipment, manufacturing
- balances and scales, laboratory type, manufacturing
- fire-fighting sprinklers, automatic systems, manufacturing
- fluid power cylinders, manufacturing
- fluid power motors, manufacturing
- fluid power pumps, manufacturing
- furnaces, industrial process, manufacturing
- jacks, hydraulic and pneumatic, manufacturing
- kilns (except cement, chemical, wood), manufacturing
- packaging machinery, manufacturing
- power-driven hand tools, manufacturing
- welding electrodes, manufacturing

#### *Exclusion(s)*

- manufacturing bakery ovens, and cement, wood and chemical kilns (see 333248 All other industrial machinery manufacturing)
- manufacturing construction and surface mining type rock drill bits (see 333120 Construction machinery manufacturing)
- manufacturing electric welding transformers (see 335311 Power, distribution and specialty transformers manufacturing)
- manufacturing furnace filters (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing hand-held soldering guns and irons (including electric) (see 332210 Cutlery and hand tool manufacturing)
- manufacturing laboratory scales and balances (see 339110 Medical equipment and supplies manufacturing)
- manufacturing motor vehicle engine filters (see 336390 Other motor vehicle parts manufacturing)
- manufacturing motor vehicle wheel alignment and balancing equipment (see 333310 Commercial and service industry machinery manufacturing)

### **334 Computer and electronic product manufacturing**

This subsector comprises establishments primarily engaged in manufacturing computers, computer peripheral equipment, communications equipment, and similar electronic products, as well as components for such products. The computer and electronic product manufacturing industries employ production processes that are characterized by the design and use of integrated circuits and the application of highly specialized miniaturization technologies.

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### 3341 Computer and peripheral equipment manufacturing

This industry group comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment. Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements. Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment. Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

#### 33411 Computer and peripheral equipment manufacturing <sup>CAN</sup>

This industry comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment. Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements. Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment. Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

#### 334110 Computer and peripheral equipment manufacturing <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing computers and computer peripheral equipment. Computers can be digital, analogue or hybrid. Digital computers, the most common type, are devices that can do all of the following: (1) store the processing program or programs and the data immediately necessary for the execution of the program; (2) be freely programmed in accordance with the requirements of the user; (3) perform arithmetical computations specified by the user; and (4) execute, without human intervention, a processing program that requires the computer to modify its execution, by logical decision, during the processing run. Analogue computers are capable of simulating mathematical models and comprise, at least, analogue, control and programming elements. Peripherals are assemblies of components that are self-contained, but designed for use with computers. For purposes of classification, a peripheral must consist of more than a loaded circuit board. Peripheral equipment may be installed inside or outside the computer's housing. Important types of peripheral equipment are input-output devices, such as monitors, keyboards, mice and joysticks; storage devices, such as disk drives and CD-ROM readers; and printers. Dumb computer terminals, automated teller machines (ATM's), point-of-sale (POS) terminals and bar code scanners are treated as peripheral equipment. Computers and peripheral equipment may be sold complete or in kits to be assembled by the purchaser.

*Illustrative example(s)*

- automatic teller machines (ATM's), manufacturing
- bar code scanners, manufacturing
- CD-ROM drives, manufacturing
- computer terminals, manufacturing

- disk drives, computer, manufacturing
- optical readers and scanners, manufacturing
- point-of-sale (POS) terminals, manufacturing
- printers, computer, manufacturing
- storage devices, computer, manufacturing
- USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing

*Exclusion(s)*

- manufacturing audio speakers, for use in computer systems (see 334310 Audio and video equipment manufacturing)
- manufacturing digital telecommunications switches, local area network and wide area network communications equipment, such as bridges, routers and gateways (see 334210 Telephone apparatus manufacturing)
- manufacturing internal loaded printed circuit-board devices, such as sound, video, controller and network interface cards; personal computer modems, whether or not in an external housing; central processing units, memory chips and similar integrated circuits (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing machinery or equipment that incorporate electronic computers for operation or control purposes and embedded control applications (other manufacturing industries based on the classification of the complete machinery or equipment)
- manufacturing magnetic and optical recording media (see 334610 Manufacturing and reproducing magnetic and optical media)
- manufacturing parts, such as casings, stampings, cable sets and switches, for computers and peripheral equipment (other manufacturing industries based on the associated production processes)
- retailing computers, assembled in the store (see 443144 Computer and software stores)

### **3342 Communications equipment manufacturing**

This industry group comprises establishments primarily engaged in manufacturing equipment used to move signals electronically over wires or through the air, such as telephone apparatus, radio and television broadcast equipment, and satellite communications equipment.

#### **33421 Telephone apparatus manufacturing**

This industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

#### **334210 Telephone apparatus manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing wired telephone and data communications equipment. These products may be stand-alone or board-level components of a larger system.

*Illustrative example(s)*

- cordless telephones (except cellular), manufacturing
- facsimile equipment, stand-alone, manufacturing
- modems, carrier equipment, manufacturing
- private branch exchange (PBX) equipment, manufacturing
- telephone answering machines, manufacturing
- telephone carrier line equipment, manufacturing
- telephone carrier switching equipment, manufacturing
- telephones (except cellular telephones), manufacturing
- wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing

*Exclusion(s)*

- manufacturing cellular telephones; and microwave transmission equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing internal and external computer modems, fax/modems and telephone transformers (see 334410 Semiconductor and other electronic component manufacturing)

**33422 Radio and television broadcasting and wireless communications equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

**334220 Radio and television broadcasting and wireless communications equipment manufacturing** <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing radio and television broadcast and wireless communication equipment.

*Illustrative example(s)*

- antennas, transmitting and communications, manufacturing
- broadcast equipment (including studio), for radio and television, manufacturing
- cable television transmission and receiving equipment, manufacturing
- cellular telephones, manufacturing
- closed circuit television equipment, manufacturing
- global positioning system (GPS) equipment, manufacturing
- pagers, manufacturing
- space satellites, communications equipment, manufacturing

*Exclusion(s)*

- manufacturing household audio and video equipment, such as television and radio receiving sets (see 334310 Audio and video equipment manufacturing)
- manufacturing wired and non-wired intercommunications equipment (intercoms) (see 334290 Other communications equipment manufacturing)

**33429 Other communications equipment manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing communications equipment.

**334290 Other communications equipment manufacturing**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing communications equipment.

*Illustrative example(s)*

- fire detection and alarm systems, manufacturing
- intercom systems and equipment, manufacturing
- remote control units (e.g., garage door, television) manufacturing
- smoke detectors, manufacturing
- traffic advisory communication highway signs, manufacturing

**3343 Audio and video equipment manufacturing** <sup>MEX</sup>

This industry group comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

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**33431 Audio and video equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

**334310 Audio and video equipment manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing electronic audio and video equipment.

*Illustrative example(s)*

- compact disc players (e.g., automotive, household type), manufacturing
- digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
- home stereo systems, manufacturing
- home theatre audio and video equipment, manufacturing
- public address systems and equipment, manufacturing
- radio receiving sets, manufacturing
- television (TV) sets, manufacturing
- video cameras, household type, manufacturing
- video cassette recorders (VCR), manufacturing

*Exclusion(s)*

- manufacturing computer peripheral equipment, digital video disc (DVD) drives (see 334110 Computer and peripheral equipment manufacturing)
- manufacturing photographic (still and motion picture) equipment (see 33331 Commercial and service industry machinery manufacturing)
- manufacturing telephone answering machines (see 33421 Telephone apparatus manufacturing)

**3344 Semiconductor and other electronic component manufacturing** MEX

This industry group comprises establishments primarily engaged in manufacturing semiconductors and other electronic components. The following activities involving printed circuit boards are undertaken in this industry group: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

**33441 Semiconductor and other electronic component manufacturing**

This industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components. The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

**334410 Semiconductor and other electronic component manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing semiconductors and other electronic components. The following activities involving printed circuit boards are undertaken in this industry: the production of the laminate material; the manufacture of the bare (rigid or flexible) printed circuit boards without mounted electronic components; and the loading of electronic components onto the boards.

*Illustrative example(s)*

- capacitors, electronic, fixed and variable, manufacturing
- diodes, solid state (e.g., germanium, silicon), manufacturing
- electron tubes, manufacturing
- integrated microcircuits, manufacturing
- loaded computer boards, manufacturing
- microcontroller or microprocessor chips, manufacturing
- printed circuit laminates, manufacturing

- semiconductor devices (e.g., wafers), manufacturing
- solar cells, manufacturing
- transformers, electronic component type, manufacturing
- transistors, manufacturing

*Exclusion(s)*

- manufacturing capacitors, rectifiers, surge suppressors and similar devices for electrical applications (see 335990 All other electrical equipment and component manufacturing)
- manufacturing finished products that incorporate loaded printed circuit boards (other manufacturing industries based on the classification of the final product)
- manufacturing industrial process type thermistors (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing pressure transducers (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing wire and cable for electronic, computer and communications applications (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing X-ray tubes (see 334512 Measuring, medical and controlling devices manufacturing)

**3345 Navigational, measuring, medical and control instruments manufacturing** <sup>MEX</sup>

This industry group comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

**33451 Navigational, measuring, medical and control instruments manufacturing**

This industry comprises establishments primarily engaged in manufacturing navigational, measuring, medical and controlling devices.

**334511 Navigational and guidance instruments manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing navigational and guidance equipment.

*Illustrative example(s)*

- air traffic control radar systems and equipment, manufacturing
- airspeed instruments (aeronautical), manufacturing
- cabin environment indicators, transmitters and sensors, manufacturing
- electronic guidance systems and equipment, manufacturing
- flight and navigation sensors, transmitters and displays, manufacturing
- gyroscopes, manufacturing
- navigational instruments, electronic, manufacturing
- radar systems and equipment, manufacturing
- sonar systems and equipment, manufacturing
- speed, pitch and roll navigational instruments and systems, manufacturing
- wheel position indicators and transmitters, aircraft, manufacturing

*Exclusion(s)*

- manufacturing aircraft engine instruments, and meteorological systems and equipment (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing global positioning system (GPS) equipment (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing portable type magnetic compasses (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing surveying sextants (see 334512 Measuring, medical and controlling devices manufacturing)



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### 334512 Measuring, medical and controlling devices manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing measuring, medical and controlling devices.

*Illustrative example(s)*

- automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
- communication signal testing apparatus, manufacturing
- drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
- electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
- industrial process control instruments, manufacturing
- laboratory analytical instruments (except optical), manufacturing
- meteorological instruments, manufacturing
- physical properties testing and inspection equipment, manufacturing
- radiation detection and monitoring instruments, manufacturing
- surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
- surveying and geophysical instruments, manufacturing

*Exclusion(s)*

- manufacturing aerospace type acceleration indicators and systems components (see 334511 Navigational and guidance instruments manufacturing)
- manufacturing dispensing and measuring pumps (e.g., gasoline) (see 333910 Pump and compressor manufacturing)
- manufacturing electrical relay (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing electronic crystals and crystal assemblies (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing electrotherapeutic lamp units for ultra-violet and infra-red radiation (see 335110 Electric lamp bulb and parts manufacturing)
- manufacturing equipment for measuring and testing communications signals (see 3342 Communications equipment manufacturing)
- manufacturing instrument transformers, including portable (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing medical thermometers and non-electrical medical and therapeutic apparatus (see 339110 Medical equipment and supplies manufacturing)
- manufacturing motor control switches and relays, including timing relays (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing optical instruments (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing oxygenators, oxygen tents and iron lungs (see 339110 Medical equipment and supplies manufacturing)
- manufacturing photographic exposure meters (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing rubber stamps (see 339940 Office supplies (except paper) manufacturing)
- manufacturing switches for appliances (see 335930 Wiring device manufacturing)

### 3346 Manufacturing and reproducing magnetic and optical media <sup>CAN</sup>

This industry group comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

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**33461 Manufacturing and reproducing magnetic and optical media**

This industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media. The media include audio and video tapes, diskettes, hard disk media and CD-ROMs. The products of the industry are blank media; and software (shrink-wrapped), audio, video, and multimedia products recorded on these media.

**334610 Manufacturing and reproducing magnetic and optical media**

This Canadian industry comprises establishments primarily engaged in manufacturing magnetic and optical media, and the mass reproduction of recordings on such media.

*Illustrative example(s)*

- compact discs, pre-recorded audio, mass-reproducing
- compact discs, recordable or re-writable, blank, manufacturing
- magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing
- mass reproduction of pre-packaged software
- pre-recorded magnetic audio tapes and cassettes, mass-reproducing
- shrink-wrapped computer software, mass-reproducing
- video cassettes, pre-recorded, mass-reproducing
- video game software cartridges, mass-reproducing

*Exclusion(s)*

- audio and video producing and publishing, including the production of masters or matrices of recordings, and publishing and reproducing audio, video and film materials in integrated facilities (see 512 Motion picture and sound recording industries)
- designing, developing or publishing prepackaged software or documentation, and publishing and reproducing software in integrated facilities (see 51121 Software publishers)

**335 Electrical equipment, appliance and component manufacturing**

This subsector comprises establishments primarily engaged in manufacturing products that generate, distribute and use electrical power.

**3351 Electric lighting equipment manufacturing** <sup>MEX</sup>

This industry group comprises establishments primarily engaged in manufacturing electric lamp bulbs and tubes and lighting fixtures.

**33511 Electric lamp bulb and parts manufacturing**

This industry comprises establishments primarily engaged in manufacturing all types of electric lamps (bulbs and tubes).

**335110 Electric lamp bulb and parts manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing all types of electric lamps.

*Illustrative example(s)*

- discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
- fluorescent tubes, manufacturing
- health lamps, infra-red and ultra-violet-radiation, manufacturing
- incandescent filament lamp bulbs, complete, manufacturing
- sealed beam lamps, manufacturing

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**33512 Lighting fixture manufacturing**

This industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

**335120 Lighting fixture manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing lighting fixtures and lamps.

*Illustrative example(s)*

- chandeliers, manufacturing
- Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
- electric lighting fixtures, manufacturing
- flashlights, manufacturing
- fluorescent lighting fixtures, manufacturing
- gas lighting fixtures, manufacturing
- incandescent lighting fixtures, manufacturing
- kerosene lamps, manufacturing
- lamp shades (except glass, plastic), manufacturing
- searchlights, manufacturing
- street lighting fixtures and equipment (except traffic signals), manufacturing

*Exclusion(s)*

- manufacturing glassware for residential lighting fixtures (see 32721 Glass and glass product manufacturing)
- manufacturing motor vehicle lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing plastic lampshades (see 326198 All other plastic product manufacturing)
- manufacturing sealed-beam headlamps and other light bulbs for motor vehicles (see 335110 Electric lamp bulb and parts manufacturing)
- manufacturing signalling equipment (i.e., traffic, pedestrians) (see 334290 Other communications equipment manufacturing)

**3352 Household appliance manufacturing** <sup>US</sup>

This industry group comprises establishments primarily engaged in manufacturing kitchen, bathroom and other household appliances.

**33521 Small electrical appliance manufacturing** <sup>CAN</sup>

This industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

**335210 Small electrical appliance manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing household and commercial electrical and other small appliances.

*Illustrative example(s)*

- appliances, small electrical, manufacturing
- coffee makers, household, electric, manufacturing
- fans, household, electric (except attic fans), manufacturing
- hair styling equipment, domestic, electric, manufacturing
- razors or shavers, electric, manufacturing
- space heaters, portable, electric, manufacturing
- toasters, electric (including sandwich toasters), manufacturing

*Exclusion(s)*

- manufacturing attic ventilation fans (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing domestic water heaters (see 335229 Other major appliance manufacturing)
- manufacturing fans, industrial and commercial type (see 333413 Industrial and commercial fan and blower and air purification equipment manufacturing)
- manufacturing hair dryers, beauty parlour type (see 333310 Commercial and service industry machinery manufacturing)
- manufacturing household sewing machines (see 333248 All other industrial machinery manufacturing)

**33522 Major appliance manufacturing**

This industry comprises establishments primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

**335223 Major kitchen appliance manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing major electric and non-electric kitchen appliances and equipment.

*Illustrative example(s)*

- dishwashers, household, electric, manufacturing
- freezers, household, manufacturing
- refrigerators, household, manufacturing
- stoves, domestic, electric or non-electric, manufacturing

**335229 Other major appliance manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electric and non-electric major household appliances and equipment.

*Illustrative example(s)*

- clothes dryers, domestic, manufacturing
- gas barbecues, manufacturing
- washing machines, household (including coin-operated), manufacturing
- water heaters, household (including non-electric), manufacturing

*Exclusion(s)*

- manufacturing domestic sewing machines (see 333248 All other industrial machinery manufacturing)

**3353 Electrical equipment manufacturing**

This industry group comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

**33531 Electrical equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power.

*Exclusion(s)*

- manufacturing automotive electrical equipment (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)

- manufacturing industrial process controls (see 334512 Measuring, medical and controlling devices manufacturing)
- operating electric power generating plants (see 22111 Electric power generation)

### **335311 Power, distribution and specialty transformers manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing power, distribution, instrument and specialty transformers.

*Illustrative example(s)*

- distribution transformers, manufacturing
- instrument transformers (except portable), manufacturing
- power transformers, manufacturing

*Exclusion(s)*

- manufacturing electronic transformers (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing telephone and telegraph transformers electronic component type (see 334410 Semiconductor and other electronic component manufacturing)

### **335312 Motor and generator manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing electric motors and generators.

*Illustrative example(s)*

- armatures, manufacturing
- coils, for motors and generators, manufacturing
- commutators, electric motor, manufacturing
- motors, electric (except starting motors), manufacturing
- rebuilding motors, electric, other than automotive
- storage battery chargers, engine generator type, manufacturing

*Exclusion(s)*

- manufacturing alternators and generators, for internal combustion engines (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing automotive electrical equipment, such as starters, generators and alternators (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing electric motor starters (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing electrical generating apparatus and parts for welding (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)
- manufacturing turbine generator sets (see 333611 Turbine and turbine generator set unit manufacturing)

### **335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing**

MEX

This Canadian industry comprises establishments primarily engaged in manufacturing electrical switchgear and protective equipment.

*Illustrative example(s)*

- circuit breakers, power, manufacturing
- cubicles (i.e., electric switchboard equipment), manufacturing
- electromagnets, manufacturing
- fuses, electric, manufacturing
- power switching equipment, manufacturing

- relays, electrical, manufacturing
- switchboards and parts, power, manufacturing
- switches, electric power (except snap, push button, tumbler and solenoid), manufacturing

*Exclusion(s)*

- manufacturing cutouts and fuses, electric wiring devices, residential type (see 335930 Wiring device manufacturing)
- manufacturing electrical conduits and fittings (see 335930 Wiring device manufacturing)
- manufacturing industrial process control instruments (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing mechanisms for clockwork operated devices (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing switches for electrical wiring (e.g., snap, tumbler, pressure, pushbutton) (see 335930 Wiring device manufacturing)

**3359 Other electrical equipment and component manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing electrical power storage and transmission devices, and accessories for carrying current.

**33591 Battery manufacturing** <sup>CAN</sup>

This industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

**335910 Battery manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing primary batteries and secondary storage or accumulator batteries and parts thereof.

*Illustrative example(s)*

- alkaline batteries, manufacturing
- batteries, primary, dry or wet, manufacturing
- batteries, storage, manufacturing
- hearing aid batteries, manufacturing
- nickel cadmium storage batteries, manufacturing

**33592 Communication and energy wire and cable manufacturing**

This industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

**335920 Communication and energy wire and cable manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing insulated communications and energy wire and cable, made from purchased non-ferrous wire and optical fibres.

*Illustrative example(s)*

- building wire and cable, electric, insulated, manufacturing
- insulated coaxial cable, non-ferrous, manufacturing
- insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
- insulated power cables, electric, manufacturing
- insulated wire and cable, made from purchased wire
- telephone wire and cable, insulated, manufacturing

*Exclusion(s)*

- drawing and insulating wire of own manufacture (see 331 Primary metal manufacturing)
- manufacturing uninsulated wire products (see 332619 Other fabricated wire product manufacturing)
- manufacturing unsheathed optical fibres, bundles and cables (see 327214 Glass manufacturing)

**33593 Wiring device manufacturing** MEX

This industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

**335930 Wiring device manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing current and non-current carrying wiring devices.

*Illustrative example(s)*

- connectors and terminals for electrical devices, manufacturing
- junction boxes and covers, electrical, manufacturing
- outlet boxes (electric wiring devices), manufacturing
- outlet receptacles, electrical, manufacturing
- switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing

*Exclusion(s)*

- electrical glass insulators, made in glass-making plants (see 327214 Glass manufacturing)
- electrical insulators, made from purchased glass (see 327215 Glass product manufacturing from purchased glass)
- manufacturing ceramic insulators (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- manufacturing electric brushes and brush stock contacts, carbon and graphite (see 335990 All other electrical equipment and component manufacturing)
- manufacturing electric cable and wire made from purchased wire (see 335920 Communication and energy wire and cable manufacturing)
- manufacturing electric cable and wire made in wire drawing plants (see 331 Primary metal manufacturing)
- manufacturing power fuse devices, 600 volts and over (see 335315 Switchgear and switchboard, and relay and industrial control apparatus manufacturing)

**33599 All other electrical equipment and component manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing electrical equipment and components.

**335990 All other electrical equipment and component manufacturing**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing electrical equipment and components.

*Illustrative example(s)*

- battery chargers, manufacturing
- capacitors (except electronic), fixed and variable, manufacturing
- chimes, electric, manufacturing
- door opening and closing devices, electrical, manufacturing
- electric fence chargers, manufacturing
- fuel cells, electrochemical generators, manufacturing
- ultrasonic cleaning equipment (except medical and dental), manufacturing

*Exclusion(s)*

- manufacturing automotive harnesses and ignition wiring sets (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing electronic capacitors (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing fixed and variable electronic capacitors (see 334410 Semiconductor and other electronic component manufacturing)
- manufacturing ultrasonic medical and dental cleaning equipment (see 339110 Medical equipment and supplies manufacturing)

**336 Transportation equipment manufacturing**

This subsector comprises establishments primarily engaged in manufacturing equipment for transporting people and goods. The industry groups are based on the various modes of transport - road, rail, air and water. Three industry groups are based on road transportation equipment - for complete vehicles, for body and trailer manufacture and for parts.

*Exclusion(s)*

- manufacturing equipment designed for moving materials and goods on industrial sites, construction sites, in logging camps and other off-highway locations (see 333 Machinery manufacturing)

**3361 Motor vehicle manufacturing**

This industry group comprises establishments primarily engaged in manufacturing motor vehicles. Establishments that manufacture chassis and then assemble complete motor vehicles (including truck cab and chassis assemblies) and those that only manufacture motor vehicle chassis are both classified in this industry group.

*Exclusion(s)*

- manufacturing motor vehicles on purchased chassis or purchased truck cab and chassis assemblies (see 3362 Motor vehicle body and trailer manufacturing)

**33611 Automobile and light-duty motor vehicle manufacturing**

This industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use. The manufacture of electric cars for highway use is included.

**336110 Automobile and light-duty motor vehicle manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing light-duty vehicles and their chassis, for highway use.

*Inclusion(s)*

- manufacturing electric cars for highway use

*Illustrative example(s)*

- assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture
- cab and chassis assemblies, light trucks and vans, manufacturing
- chassis, automobile, light truck and sport utility, manufacturing
- electric automobiles for highway use, manufacturing
- mini-vans, assembling on chassis of own manufacture
- motor homes, self-contained, mounted on light duty truck chassis of own manufacture
- pick-up trucks, light duty, assembling on chassis of own manufacture
- sport utility vehicles assembling on chassis of own manufacture
- trucks, light duty, assembling on chassis of own manufacture
- vans, commercial and passenger, light duty, assembling on chassis of own manufacture



*Exclusion(s)*

- manufacturing kit cars (see 336211 Motor vehicle body manufacturing)

**33612 Heavy-duty truck manufacturing**

This industry comprises establishments primarily engaged in manufacturing heavy-duty vehicles and heavy-duty vehicle chassis, for highway use.

**336120 Heavy-duty truck manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing heavy-duty vehicles and heavy-duty vehicle chassis, for highway use.

*Illustrative example(s)*

- buses, passenger (except trackless trolley), assembling on chassis of own manufacture
- cab and chassis assemblies, heavy-duty trucks, manufacturing
- chassis, heavy truck, with or without cabs, manufacturing
- fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
- garbage trucks, assembling on chassis of own manufacture
- heavy trucks, assembling on chassis of own manufacture
- highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
- highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture
- street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
- truck tractors for highway use, assembling on chassis of own manufacture

*Exclusion(s)*

- manufacturing heavy-duty vehicles on purchased chassis (see 33621 Motor vehicle body and trailer manufacturing)
- manufacturing military armoured vehicles (see 336990 Other transportation equipment manufacturing)
- manufacturing off-road trucks (see 333120 Construction machinery manufacturing)
- manufacturing road graders (see 333120 Construction machinery manufacturing)
- manufacturing trackless trolley buses (electric power from overhead or underground wires) (see 336510 Railroad rolling stock manufacturing)

**3362 Motor vehicle body and trailer manufacturing**

This industry group comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

**33621 Motor vehicle body and trailer manufacturing**

This industry comprises establishments primarily engaged in manufacturing motor vehicle bodies and cabs, truck trailers and non-commercial trailers. The bodies and cabs may be sold as such, or assembled on purchased chassis.

*Exclusion(s)*

- manufacturing trucks and bus bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)

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### 336211 Motor vehicle body manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing truck, bus, and other motor vehicle bodies. These establishments purchase the chassis or semi-complete vehicle and manufacture the rest of the body, thereby completing the vehicle, or manufacture bodies and cabs for sale separately. The manufacture of specialty vehicles is included in this Canadian industry, when made from purchased chassis. These may be manufactured on heavy-duty chassis, such as street-sweepers and fire-fighting vehicles, or on light-duty chassis, such as stretch limousines, ambulances and kit cars.

*Illustrative example(s)*

- ambulances, assembling on purchased chassis
- automobile bodies, passenger car, manufacturing
- boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
- bus bodies, assembling on purchased chassis
- dump truck lifting mechanisms, manufacturing
- fifth wheel assemblies, manufacturing
- fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
- kit car bodies, manufacturing
- stretch limousines, assembling on purchased chassis
- truck bodies and cabs, manufacturing

*Exclusion(s)*

- manufacturing motor vehicle bodies on chassis made in the same establishment (see 336120 Heavy-duty truck manufacturing)
- manufacturing road graders (see 333120 Construction machinery manufacturing)

### 336212 Truck trailer manufacturing <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing truck trailers and truck trailer chassis.

*Illustrative example(s)*

- automobile transporter trailers, multi-car, manufacturing
- dump trailers, manufacturing
- flatbed trailers, commercial, manufacturing
- logging trailers, manufacturing
- tank trailers, liquid and dry bulk, manufacturing

*Exclusion(s)*

- manufacturing utility, light-truck, travel and other non-commercial trailers (see 336215 Motor home, travel trailer and camper manufacturing)

### 336215 Motor home, travel trailer and camper manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing non-commercial trailers.

*Illustrative example(s)*

- boat transporter trailers, single-unit, manufacturing
- camping trailers and chassis, manufacturing
- caps for pickup trucks, manufacturing
- motor homes, self-contained, assembling on purchased chassis
- recreational vehicles (RVs), self-contained, manufacturing
- truck campers (i.e., slide-in campers), manufacturing
- utility trailers, manufacturing

*Exclusion(s)*

- converting van interiors on a custom basis (see 811121 Automotive body, paint and interior repair and maintenance)
- manufacturing commercial car trailers (see 336212 Truck trailer manufacturing)
- manufacturing mobile homes (large homes designed to be towed to a permanent location and anchored) (see 321991 Manufactured (mobile) home manufacturing)
- manufacturing trailers, fifth-wheel type, for transporting horses (see 336212 Truck trailer manufacturing)

**3363 Motor vehicle parts manufacturing**

This industry group comprises establishments primarily engaged in manufacturing motor vehicle parts, including engines. Establishments that rebuild motor vehicle parts are included in this industry group, in the same industry as the manufacture of new parts.

*Exclusion(s)*

- manufacturing diesel engines and parts for motor vehicles (see 33361 Engine, turbine and power transmission equipment manufacturing)
- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing motor vehicle hardware (see 332510 Hardware manufacturing)
- manufacturing motor vehicle plastic parts (see 326193 Motor vehicle plastic parts manufacturing)
- manufacturing rubber and plastic hose and belts (see 326220 Rubber and plastic hose and belting manufacturing)

**33631 Motor vehicle gasoline engine and engine parts manufacturing** US

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

**336310 Motor vehicle gasoline engine and engine parts manufacturing** CAN

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle gasoline engines and engine parts, whether or not for vehicular use.

*Illustrative example(s)*

- bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing
- crankshaft assemblies, automotive and truck gasoline engine, manufacturing
- cylinder heads, automotive and truck gasoline engine, manufacturing
- engine parts (except diesel), automotive and truck, manufacturing
- flywheels and ring gears, automotive and truck gasoline engine, manufacturing
- fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
- gasoline engine parts, automotive and truck, manufacturing
- gasoline engines, automotive and truck, manufacturing
- hybrid engines, manufacturing
- manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
- rebuilding automotive and truck gasoline engines
- timing gears and chains, automotive and truck gasoline engine, manufacturing

*Exclusion(s)*

- manufacturing diesel automotive and truck engine parts (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing diesel engines and parts for motor vehicles (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing electrical fuel pumps (see 336320 Motor vehicle electrical and electronic equipment manufacturing)

- manufacturing transmission and power train equipment (see 336350 Motor vehicle transmission and power train parts manufacturing)

### **33632 Motor vehicle electrical and electronic equipment manufacturing**

This industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

#### **336320 Motor vehicle electrical and electronic equipment manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding electrical and electronic equipment for motor vehicles and internal combustion engines.

*Illustrative example(s)*

- aircraft lighting fixtures, manufacturing
- alternators and generators, for internal combustion engines, manufacturing
- electronic control modules, motor vehicle, manufacturing
- electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
- fuel pumps, electric, automotive, truck and bus, manufacturing
- instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
- keyless entry systems, automotive, truck and bus, manufacturing
- motors, starter, for internal combustion engines, manufacturing
- spark plugs, for internal combustion engines, manufacturing
- windshield wiper systems, automotive, truck and bus, manufacturing
- wiring harness and ignition sets, for internal combustion engines, manufacturing

*Exclusion(s)*

- manufacturing batteries (see 335910 Battery manufacturing)
- manufacturing sealed-beam lamps (see 335110 Electric lamp bulb and parts manufacturing)

### **33633 Motor vehicle steering and suspension components (except spring) manufacturing** <sup>MEX</sup>

This industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

#### **336330 Motor vehicle steering and suspension components (except spring) manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle steering mechanisms and suspension components, except springs. The rebuilding, on a factory basis, of rack and pinion steering assemblies is included.

*Illustrative example(s)*

- automotive, truck and bus steering assemblies and parts, manufacturing
- automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
- ball joints, motor vehicle, manufacturing
- McPherson struts, manufacturing
- power steering pumps, rebuilding on a factory basis
- rack and pinion steering assemblies, rebuilding on factory basis
- shock absorbers, automotive, truck and bus, manufacturing
- tie rods, tie rod ends and assemblies, manufacturing

*Exclusion(s)*

- manufacturing motor vehicle coil and leaf springs (see 33261 Spring and wire product manufacturing)
- manufacturing springs for motor vehicles and other transportation equipment (see 332611 Spring (heavy gauge) manufacturing)

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**33634 Motor vehicle brake system manufacturing**

This industry comprises establishments primarily engaged in manufacturing motor vehicle brake systems and related components.

**336340 Motor vehicle brake system manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle brake systems and related components.

*Illustrative example(s)*

- brake cylinders, master and wheel, automotive, truck and bus, manufacturing
- brake drums, automotive, truck and bus, manufacturing
- brake shoe relining, on a factory basis
- vacuum brake boosters, automotive, truck and bus, manufacturing

**33635 Motor vehicle transmission and power train parts manufacturing**

This industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

**336350 Motor vehicle transmission and power train parts manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding motor vehicle transmission and power train parts.

*Illustrative example(s)*

- assembly line rebuilding of automotive, truck and bus transmissions
- pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
- torque converters, automotive, truck and bus, manufacturing
- transaxles, automotive, truck and bus, manufacturing
- transmissions and parts, automotive, truck and bus, manufacturing
- universal joints, automotive, truck and bus, manufacturing

**33636 Motor vehicle seating and interior trim manufacturing** <sup>CAN</sup>

This industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

**336360 Motor vehicle seating and interior trim manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle fabric accessories and trimmings, seat belts and safety straps, and seats for transportation equipment of all kinds.

*Illustrative example(s)*

- aircraft seats, manufacturing
- motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
- motor vehicle trimmings, fabric, manufacturing
- seat belts, motor vehicle and aircraft, manufacturing
- seating for buses, railway cars and aircraft, manufacturing

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**33637 Motor vehicle metal stamping**

This industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

**336370 Motor vehicle metal stamping** <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing motor vehicle metal stampings. Establishments in this industry perform the stamping operation, and incidental operations such as removing burrs and other stamping defects, but do not further work the stamping into a final product.

*Illustrative example(s)*

- firewall, rocker and quarter panels, motor vehicle, metal, stamping
- floor pans and fuel tank components, motor vehicle, metal, stamping
- motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
- wheel centres and trim, motor vehicle, metal, stamping

*Exclusion(s)*

- further processing automotive stampings into a final product (see 3363 Motor vehicle parts manufacturing)
- manufacturing metal stampings, except motor vehicle (see 33211 Forging and stamping)

**33639 Other motor vehicle parts manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing motor vehicle parts and accessories.

**336390 Other motor vehicle parts manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing motor vehicle parts and accessories.

*Illustrative example(s)*

- air bag assemblies, manufacturing
- catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
- convertible tops, for automobiles, manufacturing
- exhaust systems and parts, automotive, truck and bus, manufacturing
- filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
- racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
- radiators and cores, automotive, truck and bus, manufacturing
- wheels (i.e., rims), automotive, truck and bus, manufacturing

**3364 Aerospace product and parts manufacturing** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

**33641 Aerospace product and parts manufacturing**

This industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof. The development and production of prototypes is classified in this industry, as is the factory overhaul and conversion of aircraft and propulsion systems.

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### 336410 Aerospace product and parts manufacturing

This Canadian industry comprises establishments primarily engaged in manufacturing aircraft, missiles, space vehicles and their engines, propulsion units, auxiliary equipment, and parts thereof.

*Inclusion(s)*

- factory overhaul and conversion of aircraft and propulsion systems

*Illustrative example(s)*

- aircraft assemblies, subassemblies and parts, manufacturing
- aircraft conversions (i.e., major modifications to systems or equipment)
- aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing
- aircraft fuselage, wing, tail and similar assemblies, manufacturing
- aircraft or airplanes, manufacturing
- developing and producing prototypes for aerospace products
- guided missile and space vehicle parts, manufacturing
- guided missiles and space vehicles, manufacturing
- helicopters, manufacturing
- tail assemblies and parts (empennage), aircraft, manufacturing

*Exclusion(s)*

- manufacturing aeronautical instruments (see 334511 Navigational and guidance instruments manufacturing)
- manufacturing aircraft engine carburetors, pistons, piston rings, intake and exhaust valves (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing aircraft fluid power subassemblies (see 332910 Metal valve manufacturing)
- manufacturing aircraft intake and exhaust valves and pistons (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- manufacturing aircraft internal combustion engine filters (see 336390 Other motor vehicle parts manufacturing)
- manufacturing aircraft lighting fixtures (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing aircraft seating (see 336360 Motor vehicle seating and interior trim manufacturing)
- manufacturing communications satellites (see 334220 Radio and television broadcasting and wireless communications equipment manufacturing)
- manufacturing fluid power pumps (see 333990 All other general-purpose machinery manufacturing)
- performing research and development on aircraft, but not producing prototypes (see 541710 Research and development in the physical, engineering and life sciences)
- repairing aircraft, except on a factory basis (see 488190 Other support activities for air transportation)

### 3365 Railroad rolling stock manufacturing <sup>US</sup>

This industry group comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry group.

### 33651 Railroad rolling stock manufacturing <sup>US</sup>

This industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts. The manufacture of rapid transit cars and special-purpose self-propelled railroad equipment, such as rail layers, ballast distributors, rail-tamping equipment and other railway track maintenance equipment is included in this industry.

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### 336510 Railroad rolling stock manufacturing <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing and rebuilding locomotives and railroad cars, of any type or gauge, including frames and parts.

*Inclusion(s)*

- manufacturing railway track maintenance equipment

*Illustrative example(s)*

- diesel-electric locomotives, manufacturing
- locomotives, manufacturing
- mining locomotives and parts, manufacturing
- rail laying and tamping equipment, manufacturing
- railroad cars, self-propelled, manufacturing
- railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
- rapid transit cars and equipment, manufacturing
- subway cars, manufacturing

*Exclusion(s)*

- activities of repair shops that are part of a railroad or local transit network (see 488210 Support activities for rail transportation)
- manufacturing diesel engines and parts for locomotives (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive diesel engines (see 333619 Other engine and power transmission equipment manufacturing)
- manufacturing locomotive fuel lubricating or cooling medium pumps (see 333910 Pump and compressor manufacturing)
- manufacturing mining rail cars (see 333130 Mining and oil and gas field machinery manufacturing)
- manufacturing pumps for railroad equipment lubrication systems (see 333910 Pump and compressor manufacturing)
- manufacturing underground mining machinery (see 333130 Mining and oil and gas field machinery manufacturing)

### 3366 Ship and boat building

This industry group comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

#### 33661 Ship and boat building

This industry comprises establishments primarily engaged in operating a shipyard or manufacturing boats. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use. Boats are defined as water-craft suitable or intended for personal or recreational use. The activities of shipyards include the construction of ships, their repair, conversion and alteration, the production of prefabricated ship sections and barge sections, and specialized services, such as ship scaling, when performed at the shipyard.

*Exclusion(s)*

- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard or boat yard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)



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**336611 Ship building and repairing** CAN

This Canadian industry comprises establishments primarily engaged in operating a shipyard. Shipyards are fixed facilities with dry docks and fabrication equipment capable of building a ship, defined as water-craft suitable or intended for other than personal or recreational use.

*Inclusion(s)*

- conversion and alteration of ships, the production of prefabricated ship sections and barge sections, and specialized services, when performed at the shipyard

*Illustrative example(s)*

- barges, building
- drilling and production platforms, floating, oil and gas, building
- fishing boats, commercial, building
- hydrofoil vessels and hovercrafts, building and repairing in shipyards
- ship dismantling at shipyards
- ship repair, done in a shipyard

*Exclusion(s)*

- manufacturing prefabricated metal ship, boat and barge sections, not at a shipyard (see 332319 Other plate work and fabricated structural product manufacturing)
- ship painting, joinery, carpentry work, and electrical wiring installation (see 238 Specialty trade contractors)
- ship repairs performed in floating drydocks (see 488390 Other support activities for water transportation)

**336612 Boat building**

This Canadian industry comprises establishments primarily engaged in building boats in boat yards (i.e., boat manufacturing facilities). Boats are defined as water-craft not built in shipyards and typically of the type suitable or intended for personal use.

*Illustrative example(s)*

- boats, recreational, manufacturing
- canoes, kayaks, rowboats and skiffs, manufacturing
- fishing boats, recreational, building
- hydrofoil vessels and hovercrafts, recreational type, manufacturing
- inflatable boats (except toy), heavy-duty, all materials, manufacturing
- inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
- motorboats including fibreglass, inboard or outboard, manufacturing
- rigid hull inflatable boats, manufacturing
- yachts, built in boat yard

*Exclusion(s)*

- manufacturing non-rigid hull inflatable plastic boats (see 326198 All other plastic product manufacturing)
- manufacturing non-rigid hull inflatable rubber boats (see 326290 Other rubber product manufacturing)
- manufacturing prefabricated metal boat sections, not at a boat yard (see 332319 Other plate work and fabricated structural product manufacturing)
- manufacturing toy inflatable rubber swimming pool rafts (see 326290 Other rubber product manufacturing)

**3369 Other transportation equipment manufacturing** CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing transportation equipment and parts.

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**33699 Other transportation equipment manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing transportation equipment and parts.

*Exclusion(s)*

- manufacturing children's tricycles (see 339930 Doll, toy and game manufacturing)
- manufacturing wheelbarrows and push-carts (see 333920 Material handling equipment manufacturing)
- manufacturing wheelchairs (see 339110 Medical equipment and supplies manufacturing)

**336990 Other transportation equipment manufacturing** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing transportation equipment and parts.

*Illustrative example(s)*

- all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
- animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
- armoured military vehicles and parts (except tanks), manufacturing
- bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
- bicycles and tricycles, manufacturing
- go-carts (except children's), manufacturing
- off-highway tracked vehicles (except construction, armoured military), manufacturing
- race cars, manufacturing
- tanks, military (including factory rebuilding), manufacturing

*Exclusion(s)*

- manufacturing bulldozers (see 333120 Construction machinery manufacturing)
- manufacturing children's go-carts (see 339930 Doll, toy and game manufacturing)

**337 Furniture and related product manufacturing**

This subsector comprises establishments primarily engaged in manufacturing furniture and related products. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process. Design services may be performed by the furniture establishment's own work force or may be purchased from industrial designers. Furniture is classified based on the application for which it is designed. For example, an upholstered sofa is treated as household furniture, although it may also be used in hotels or offices. Furniture is also classified according to the component material from which it is made. Furniture made from more than one material is classified based on the material used in the frame, or if there is no frame, the predominant component material. Upholstered household furniture is classified as such, without regard to the frame material. Furniture may be produced on a stock or custom basis and may be shipped assembled or unassembled (knockdown).

*Exclusion(s)*

- manufacturing furniture hardware (see 332 Fabricated metal product manufacturing)
- manufacturing laboratory and hospital furniture (see 339 Miscellaneous manufacturing)
- manufacturing seating for transportation equipment (see 336 Transportation equipment manufacturing)
- repairing, refinishing and reupholstering furniture (see 811 Repair and maintenance)

**3371 Household and institutional furniture and kitchen cabinet manufacturing** CAN

This industry group comprises establishments primarily engaged in manufacturing furniture designed for use in households; institutions such as schools, churches, restaurants and other public buildings; and wood kitchen cabinets, bathroom vanities, and counters.

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**33711 Wood kitchen cabinet and counter top manufacturing**

This industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

**337110 Wood kitchen cabinet and counter top manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing wood kitchen cabinets, bathroom vanities, and counters, designed for permanent installation.

*Illustrative example(s)*

- bathroom vanities, wood, manufacturing
- kitchen cabinets (except free standing), wood, manufacturing
- kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
- table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing

*Exclusion(s)*

- manufacturing free standing wood cabinets (see 337123 Other wood household furniture manufacturing)

**33712 Household and institutional furniture manufacturing**

This industry comprises establishments primarily engaged in manufacturing furniture designed for use in households, and institutions such as schools, churches, restaurants and other public buildings.

**337121 Upholstered household furniture manufacturing** <sup>MEX</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing upholstered household furniture.

*Illustrative example(s)*

- chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
- chesterfields, manufacturing
- sofas (including sofa beds), manufacturing
- spring cushions, manufacturing

**337123 Other wood household furniture manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for household use, except upholstered. Such furniture may be used in buildings other than private dwellings, for example in hotel rooms.

*Illustrative example(s)*

- bedroom furniture, wood, manufacturing
- bookcases, wood, household, manufacturing
- cabinet making, made to individual order
- cedar chests, manufacturing
- chairs, wood household (except upholstered), manufacturing
- dining and living room furniture, wood, manufacturing
- wooden household furniture, made to individual order

*Exclusion(s)*

- manufacturing upholstered household furniture (see 337121 Upholstered household furniture manufacturing)
- manufacturing wood kitchen cabinets and bathroom vanities designed for permanent installation (see 337110 Wood kitchen cabinet and counter top manufacturing)

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**337126 Household furniture (except wood and upholstered) manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing household furniture, except wood or upholstered.

*Illustrative example(s)*

- baby seats for automobiles, manufacturing
- brass furniture, manufacturing
- cabinets (free standing), metal, manufacturing
- card table and chair sets, metal, manufacturing
- stools, household (except wood), manufacturing
- wrought iron furniture, manufacturing

*Exclusion(s)*

- manufacturing other wood household furniture (see 337123 Other wood household furniture manufacturing)
- manufacturing precast concrete garden furniture (see 327390 Other concrete product manufacturing)
- manufacturing stone garden furniture (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing upholstered household furniture (see 337121 Upholstered household furniture manufacturing)
- manufacturing wood household stools (see 337123 Other wood household furniture manufacturing)
- manufacturing wood kitchen cabinet and counter tops (see 337110 Wood kitchen cabinet and counter top manufacturing)

**337127 Institutional furniture manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing furniture designed for use in institutions such as schools, churches, restaurants and other public buildings.

*Illustrative example(s)*

- altars (except stone and concrete), manufacturing
- chairs, portable folding, manufacturing
- draughting or drawing tables and boards, artists (without attachments), manufacturing
- factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
- hotel or motel furniture, manufacturing
- laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing
- public building furniture, manufacturing

*Exclusion(s)*

- manufacturing precast concrete altars and pulpits (see 327390 Other concrete product manufacturing)
- manufacturing specialized furniture for hospitals or dental offices (see 339110 Medical equipment and supplies manufacturing)
- manufacturing stone altars and pulpits (see 327990 All other non-metallic mineral product manufacturing)

**3372 Office furniture (including fixtures) manufacturing**

This industry group comprises establishments primarily engaged in manufacturing furniture designed for office use, office and store fixtures.

**33721 Office furniture (including fixtures) manufacturing** <sup>US</sup>

This industry comprises establishments primarily engaged in manufacturing furniture designed for office use, and office and store fixtures.

**337213 Wood office furniture, including custom architectural woodwork, manufacturing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing wood furniture designed for office use.

*Inclusion(s)*

- manufacturing custom designed interiors consisting of architectural woodwork and fixtures, primarily utilizing wood

*Illustrative example(s)*

- bookcases and cabinets, wood, office, manufacturing
- custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
- modular and panel furniture systems, wood office, manufacturing
- visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
- wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing

*Exclusion(s)*

- manufacturing metal laundry hampers (see 332439 Other metal container manufacturing)

**337214 Office furniture (except wood) manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing non-wood furniture designed for office use.

*Illustrative example(s)*

- bookcases, wall cases and cabinets, office (except wood), manufacturing
- modular or panel furniture systems, office (except wood), manufacturing
- office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
- visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing

*Exclusion(s)*

- manufacturing wood bookcases, wall cases and cabinets, modular or panel furniture systems, visible records equipment, for the office (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)

**337215 Showcase, partition, shelving and locker manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing fixtures for office, store and similar applications.

*Inclusion(s)*

- manufacturing furniture parts and frames, for all types of furniture

*Illustrative example(s)*

- display cases and fixtures (except refrigerated), manufacturing
- furniture frames, manufacturing
- furniture parts and components, manufacturing
- lockers (except refrigerated), manufacturing
- point of purchase display racks, wire, manufacturing
- postal service lock boxes, manufacturing
- shelving, office and store, manufacturing
- showcases (except refrigerated), manufacturing

*Exclusion(s)*

- manufacturing metal office fixtures (see 337214 Office furniture (except wood) manufacturing)
- manufacturing metal office furniture (see 337214 Office furniture (except wood) manufacturing)

- 
- manufacturing refrigerated cabinets, showcases, display cases and lockers (see 333416 Heating equipment and commercial refrigeration equipment manufacturing)
  - manufacturing wood office fixtures (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)
  - manufacturing wood office furniture (see 337213 Wood office furniture, including custom architectural woodwork, manufacturing)

### **3379 Other furniture-related product manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing furniture-related products.

*Exclusion(s)*

- manufacturing furniture hardware (see 3325 Hardware manufacturing)
- manufacturing safes and vaults (see 3329 Other fabricated metal product manufacturing)
- repairing, refinishing and reupholstering furniture (see 8114 Personal and household goods repair and maintenance)

### **33791 Mattress manufacturing**

This industry comprises establishments primarily engaged in manufacturing mattresses and related products.

#### **337910 Mattress manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing mattresses and related products.

*Illustrative example(s)*

- bedsprings, assembled, manufacturing
- inner spring mattresses, manufacturing
- mattresses for waterbeds, manufacturing

*Exclusion(s)*

- manufacturing individual wire springs (see 332619 Other fabricated wire product manufacturing)
- manufacturing inflatable mattresses (see 326 Plastics and rubber products manufacturing)

### **33792 Blind and shade manufacturing**

This industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

#### **337920 Blind and shade manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing blinds and shades, and related fixtures, for interior use.

*Illustrative example(s)*

- bamboo shades, blinds and awnings, manufacturing
- curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
- venetian blinds (wood), manufacturing

*Exclusion(s)*

- manufacturing canvas exterior shades and awnings (see 314910 Textile bag and canvas mills)
- manufacturing curtains (see 314120 Curtain and linen mills)

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**339 Miscellaneous manufacturing** MEX

This subsector comprises establishments, not classified to any other subsector, primarily engaged in manufacturing activities. These establishments manufacture a diverse range of products, such as medical equipment and supplies, jewellery, sporting goods, toys and office supplies.

**3391 Medical equipment and supplies manufacturing**

This industry group comprises establishments primarily engaged in manufacturing medical equipment and supplies.

**33911 Medical equipment and supplies manufacturing**

This industry comprises establishments primarily engaged in manufacturing medical equipment and supplies.

**339110 Medical equipment and supplies manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing medical equipment and supplies

*Inclusion(s)*

- grinding eyeglasses and hard contact lenses to prescription, on a factory basis

*Illustrative example(s)*

- blood transfusion equipment or hemodialysis apparatus, manufacturing
- catheters, cannulae and intravenous system (IV), manufacturing
- contact lenses, manufacturing
- dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
- eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
- hospital furniture (e.g., hospital beds, operating room furniture), manufacturing
- hypodermic needles and syringes, manufacturing
- lens grinding, ophthalmic (except in retail stores)
- medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
- orthopedic and prosthetic appliances, devices and supplies, manufacturing
- wheel chairs, other specialized chairs, and parts for persons with disabilities, manufacturing

*Exclusion(s)*

- manufacturing baby walkers (see 339930 Doll, toy and game manufacturing)
- manufacturing electromedical bronchoscopes and gastroscopes (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing laboratory instruments, x-ray apparatus, and electro-medical apparatus, such as hearing aids (see 334512 Measuring, medical and controlling devices manufacturing)
- manufacturing moulded glass lens blanks (see 32721 Glass and glass product manufacturing)
- manufacturing moulded plastic lens blanks (see 326198 All other plastic product manufacturing)
- retailing prescription eyeglasses and contact lenses made on the premises (see 446130 Optical goods stores)

**3399 Other miscellaneous manufacturing**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in manufacturing activities.

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**33991 Jewellery and silverware manufacturing**

This industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls.

**339910 Jewellery and silverware manufacturing** US

This Canadian industry comprises establishments primarily engaged in manufacturing, engraving, chasing or etching jewellery, novelties or precious metal flatware; stamping coins; cutting, slabbing, tumbling, carving, engraving, polishing or faceting precious or semiprecious stones; recutting, repolishing and setting gem stones; or drilling, sawing, and peeling cultured and costume pearls.

*Inclusion(s)*

- manufacturing pewter jewellery or flatware

*Illustrative example(s)*

- costume jewellery (including imitation stones and pearls), manufacturing
- flatware, precious metal (except plated), manufacturing
- industrial diamonds, cut and polished, manufacturing
- jewellers' findings and materials, manufacturing
- jewellery and silverware, metal embossing or filigreeing for the trade
- jewellery, made of precious metal or precious or semiprecious stones, manufacturing
- lapidary work
- medals, precious or semi-precious metal, manufacturing
- minting of coins
- pewter ware, manufacturing
- precious stones, cutting and polishing
- trophies, precious metal (except plated), manufacturing

*Exclusion(s)*

- engraving, chasing or etching non-precious metal flatware and other plated ware (see 332810 Coating, engraving, cold and heat treating and allied activities)
- manufacturing ecclesiastical ware and trophies, plated with precious metal (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing flatware, table flatware, utensils and cutlery, plated with precious metal (see 332210 Cutlery and hand tool manufacturing)
- manufacturing metal cutlery and flatware plated with precious or non-precious metal (see 332210 Cutlery and hand tool manufacturing)
- manufacturing non-precious metal plated ware (except cutlery and flatware) (see 33299 All other fabricated metal product manufacturing)
- manufacturing personal goods, except metal, carried on or about the person, such as compacts and vanity cases (see 316990 Other leather and allied product manufacturing)
- manufacturing synthetic stones or gem stones (see 327990 All other non-metallic mineral product manufacturing)

**33992 Sporting and athletic goods manufacturing** US

This industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.

**339920 Sporting and athletic goods manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing sporting and athletic goods, except clothing and footwear.



*Illustrative example(s)*

- athletic and sporting goods (except clothing, firearms and ammunition), manufacturing
- baseball equipment, manufacturing
- basketball equipment, manufacturing
- billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
- football equipment, manufacturing
- golf equipment, manufacturing
- gymnasium and playground equipment, manufacturing
- hockey equipment (e.g., pants, pads, shinguards), manufacturing
- ski boots, manufacturing
- swimming pools, prefabricated, manufacturing
- tennis equipment, manufacturing

*Exclusion(s)*

- fishing nets and seines, made in cordage or twine mills (see 314990 All other textile product mills)
- manufacturing athletic footwear (see 316210 Footwear manufacturing)
- manufacturing bicycles (see 336990 Other transportation equipment manufacturing)
- manufacturing small arms and small arms ammunition (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing team uniforms (see 315289 All other cut and sew clothing manufacturing)

**33993 Doll, toy and game manufacturing**

This industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

**339930 Doll, toy and game manufacturing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in manufacturing dolls, toys and games.

*Illustrative example(s)*

- baby carriages or strollers, manufacturing
- dolls (including parts and accessories), manufacturing
- electronic toys and game machines (except coin-operated), manufacturing
- games (except amusement park and playground), manufacturing
- handicraft supplies, manufacturing
- model kits, manufacturing
- stuffed toys (including animals), manufacturing
- toys, electric (including parts), manufacturing
- vehicles (except bicycles), children's, manufacturing

*Exclusion(s)*

- manufacturing bicycles and tricycles (see 336990 Other transportation equipment manufacturing)
- manufacturing coin-operated game machines (see 339990 All other miscellaneous manufacturing)
- manufacturing electronic video game cartridges and reproducing video game software (see 334610 Manufacturing and reproducing magnetic and optical media)
- manufacturing sporting and athletic goods (see 339920 Sporting and athletic goods manufacturing)

**33994 Office supplies (except paper) manufacturing**

This industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

**339940 Office supplies (except paper) manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing office supplies, except paper.

*Illustrative example(s)*

- chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing
- markers, soft tip (e.g., felt, fabric, plastic), manufacturing
- mechanical pencils, manufacturing
- modelling clay, manufacturing
- paints or colours, artists', manufacturing
- palettes, artists', manufacturing
- pastels and crayons (artists), manufacturing
- pencil sharpeners, manufacturing
- pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
- ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
- stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
- staplers, office, manufacturing

*Exclusion(s)*

- manufacturing drafting tables and boards (see 337127 Institutional furniture manufacturing)
- manufacturing manifold business forms, blankbooks and loose-leaf binders (see 32311 Printing)
- manufacturing paper office supplies (see 322230 Stationery product manufacturing)
- manufacturing rubber erasers (see 326290 Other rubber product manufacturing)
- manufacturing writing, drawing and India inks (see 325999 All other miscellaneous chemical product manufacturing)

**33995 Sign manufacturing**

This industry comprises establishments primarily engaged in manufacturing signs and related displays, of all materials except paper and paperboard.

**339950 Sign manufacturing**

This Canadian industry comprises establishments primarily engaged in manufacturing signs and related displays.

*Illustrative example(s)*

- electric backlight signs, manufacturing
- electrical signs and advertising displays, manufacturing
- letters and numerals (except wood and paper), for signs, manufacturing
- neon signs, manufacturing
- scoreboards, electric, manufacturing
- signs and signboards, non-electric, of wood, manufacturing
- signs and signboards, non-electric, of wood, manufacturing

*Exclusion(s)*

- printing advertising specialties, and printing paper and paperboard signs and notices (see 323119 Other printing)
- sign painting and lettering (see 541899 All other services related to advertising)

**33999 All other miscellaneous manufacturing**

This industry comprises establishments, not classified to any other industry, primarily engaged in manufacturing activities.

**339990 All other miscellaneous manufacturing** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in manufacturing activities.

*Illustrative example(s)*

- candles, manufacturing
- Christmas trees, plants and wreaths, artificial, manufacturing
- coffins, wood or metal, manufacturing
- fire extinguishers, portable, manufacturing
- flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
- gaskets, packing and sealing devices, manufacturing
- household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
- mops (e.g., dish, dust, floor), manufacturing
- musical instruments (except toy), manufacturing
- needles and pins, manufacturing
- pipes, smoker's, manufacturing
- umbrellas (e.g., beach, garden), manufacturing

*Exclusion(s)*

- Christmas tree ornaments, made from purchased glass (see 327215 Glass product manufacturing from purchased glass)
- decalcomania on china and glass, for the trade (see 327110 Pottery, ceramics and plumbing fixture manufacturing)
- glass Christmas tree ornaments, made in glass-making plants (see 327214 Glass manufacturing)
- manufacturing artists' paint brushes (see 339940 Office supplies (except paper) manufacturing)
- manufacturing cigarettes or cigar lighters, precious metal or base metal clad with precious metal (see 339910 Jewellery and silverware manufacturing)
- manufacturing electrical Christmas tree ornaments (see 335120 Lighting fixture manufacturing)
- manufacturing glass products, such as lamp shades and non-electric Christmas tree ornaments (see 327215 Glass product manufacturing from purchased glass)
- manufacturing hard rubber tobacco pipe bits and stems (see 326290 Other rubber product manufacturing)
- manufacturing metal products, such as combs and hair curlers (see 332999 All other miscellaneous fabricated metal product manufacturing)
- manufacturing motor vehicle cigarette lighters (see 336320 Motor vehicle electrical and electronic equipment manufacturing)
- manufacturing orthopedic canes (see 339110 Medical equipment and supplies manufacturing)
- manufacturing plastic products, such as lamp shades, combs and hair curlers (see 326198 All other plastic product manufacturing)
- manufacturing precast concrete products (except block, brick, pipe) (see 327390 Other concrete product manufacturing)
- manufacturing rubber hairpins (see 326290 Other rubber product manufacturing)
- manufacturing stage lighting equipment (see 335120 Lighting fixture manufacturing)
- manufacturing stone cut products (e.g., blocks, statuary) (see 327990 All other non-metallic mineral product manufacturing)
- manufacturing toy musical instruments (see 339930 Doll, toy and game manufacturing)
- manufacturing wood products, such as burnt wood articles (see 321999 All other miscellaneous wood product manufacturing)

**41 Wholesale trade**

This sector comprises establishments primarily engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The wholesaling process is an intermediate step in the distribution of goods. Many wholesalers are organized to sell merchandise in large quantities to retailers, and business and institutional clients. However, some wholesalers, in particular those that supply non-consumer capital goods, sell merchandise in single units to final users. Sales of capital goods or durable non-consumer goods used in the production of goods and services, such as farm machinery and equipment, heavy duty trucks, and industrial machinery, are always included in wholesale trade. Wholesalers sell merchandise to other businesses and normally operate from a warehouse or office. These warehouses and offices are characterized by having little or no display of merchandise. In addition, neither the design nor the location of the premises is intended to solicit walk-in traffic. Wholesalers do not normally use advertising directed to the general

public. Customers are generally reached initially via telephone, in-person marketing, or by specialized advertising that may include Internet and other electronic means. Follow-up are either vendor-initiated or client initiated, generally based on previous sales, and typically exhibit strong ties between sellers and buyers. This sector comprises two main types of wholesalers: merchant wholesalers that sell goods on own account and wholesale electronic markets, agents, and brokers that arrange sales and purchases for others generally for a commission or fee. Merchants wholesalers Merchant wholesalers buy and sell merchandise on their own account, that is, they take title to the goods they sell. They generally operate from warehouse or office locations and they may ship from their own inventory or arrange for the shipment of goods directly from the supplier to the client. In addition to the sale of goods, they may provide, or arrange for the provision of, logistics, marketing and support services, such as packaging and labelling, inventory management, shipping, handling of warranty claims, in-store or co-op promotions, and product training. Merchants wholesalers are known by a variety of trade designations depending on their relationship with suppliers or customers, or the distribution method they employ. Examples include wholesale merchants, wholesale distributors, drop shippers, rack-jobbers, import-export merchants, and banner wholesalers. Included as merchant wholesalers are sales branches or offices (but not retail stores) maintained by manufacturing, refining, or mining enterprises apart from their plants or mines for the purpose of marketing their products. Merchant wholesalers also include factoryless good producers (FGPs) that completely outsource the transformation process but do not own the input materials. These units are in fact buying the completed good from the producer with the intention to resell it. These units may design the goods being manufactured, and may have some say in the manufacturing process. On the other hand, FGPs that completely outsource the transformation process but own the inputs are classified to the manufacturing sector. The first eight subsectors of wholesale trade comprise merchant wholesalers. The grouping of these establishments into industry groups and industries is based on the merchandise line or lines supplied by the wholesaler. Business-to business electronic markets, and agents and brokers Business-to business electronic markets, and wholesale trade agents and brokers arrange for the purchase or sale of goods owned by others, generally for a commission or fee. They are known as business-to-business (B2B) electronic markets, wholesale trade agents and brokers, commission merchants, import-export agents and brokers, auction companies, and manufacturer's represe

#### **411 Farm product merchant wholesalers** CAN

This subsector comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

#### **4111 Farm product merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling livestock, grain and other farm products.

#### **41111 Live animal merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling live animals.

#### **411110 Live animal merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling live animals.

##### *Illustrative example(s)*

- auctioning livestock, with own facilities
- bees merchant wholesalers
- live bait merchant wholesalers
- live fish merchant wholesalers
- livestock merchant wholesalers
- pet animals merchant wholesalers
- worms merchant wholesalers

##### *Exclusion(s)*

- wholesaling fresh, cured or frozen (unpacked) fish (see 413140 Fish and seafood product merchant wholesalers)

**41112 Oilseed and grain merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

**411120 Oilseed and grain merchant wholesalers** US

This Canadian industry comprises establishments primarily engaged in wholesaling oilseeds and grains. Establishments operating grain elevators (except those primarily engaged in storage) are included.

*Illustrative example(s)*

- dry beans merchant wholesalers
- dry peas merchant wholesalers
- soybeans merchant wholesalers
- unpolished rice merchant wholesalers
- wheat merchant wholesalers

*Exclusion(s)*

- operating grain elevators mainly for storage purposes (see 493130 Farm product warehousing and storage)
- wholesaling hay, processed seeds, grain used as fodder, and animal feeds (see 418310 Agricultural feed merchant wholesalers)
- wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds (see 418320 Seed merchant wholesalers)

**41113 Nursery stock and plant merchant wholesalers** US

This industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

**411130 Nursery stock and plant merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling nursery stock and plants.

*Illustrative example(s)*

- flowers and florists' supplies merchant wholesalers
- ornamental plants and flowers merchant wholesalers
- trees, bushes and plants merchant wholesalers

**41119 Other farm product merchant wholesalers**

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling crude, unprocessed farm products.

**411190 Other farm product merchant wholesalers**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling crude, unprocessed farm products.

*Illustrative example(s)*

- animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)
- bovine semen merchant wholesalers
- raw hides and skins merchant wholesalers
- raw milk merchant wholesalers
- raw silk merchant wholesalers
- raw sugar merchant wholesalers

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- unprocessed crude vegetables and fruits merchant wholesalers
  - unprocessed feathers merchant wholesalers
  - unshelled nuts and seeds merchant wholesalers
  - vegetable fibres merchant wholesalers

*Exclusion(s)*

- wholesaling cured tobacco (see 413310 Cigarette and tobacco product merchant wholesalers)
- wholesaling grain and beans (see 411120 Oilseed and grain merchant wholesalers)
- wholesaling livestock (see 411110 Live animal merchant wholesalers)

**412 Petroleum and petroleum products merchant wholesalers**

This subsector comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

**4121 Petroleum and petroleum products merchant wholesalers**

This industry group comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

**41211 Petroleum and petroleum products merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

**412110 Petroleum and petroleum products merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling crude oil, liquefied petroleum gases, heating oil and other refined petroleum products.

*Illustrative example(s)*

- aircraft fuelling services, merchant wholesalers
- bulk tank station merchant wholesalers
- crude oil merchant wholesalers
- fuel oil merchant wholesalers
- gasoline merchant wholesalers
- liquefied petroleum gases merchant wholesalers
- lubricating oils and greases merchant wholesalers
- refined petroleum products merchant wholesalers

*Exclusion(s)*

- butane gas and naphtha bulk stations and terminals merchant wholesalers (see 418990 All other merchant wholesalers)
- gasoline bulk stations and terminals merchant wholesalers (see 418990 All other merchant wholesalers)
- liquefied petroleum gases bulk stations and terminals merchant wholesalers (see 418990 All other merchant wholesalers)
- lubricating motor vehicles (see 811199 All other automotive repair and maintenance)

**413 Food, beverage and tobacco merchant wholesalers**

This subsector comprises establishments primarily engaged in wholesaling food products, beverages and tobacco products.

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**4131 Food merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling processed milk and other dairy products, poultry and eggs, fish and seafood products, fresh fruit and vegetables, red meat and meat products, bread and other bakery products, processed rice, flour, flour mixes, prepared cereal foods and spices.

**41311 General-line food merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling a general line of food products.

**413110 General-line food merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling a general line of food products.

**41312 Dairy and milk products merchant wholesalers** US

This industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

**413120 Dairy and milk products merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling processed milk and other dairy products.

*Illustrative example(s)*

- dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers
- frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers

*Exclusion(s)*

- wholesaling dried and canned dairy products (see 413190 Other specialty-line food merchant wholesalers)

**41313 Poultry and egg merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

**413130 Poultry and egg merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling dressed poultry and eggs.

*Illustrative example(s)*

- dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers
- eggs merchant wholesalers
- poultry products merchant wholesalers

*Exclusion(s)*

- wholesaling live poultry (see 411110 Live animal merchant wholesalers)
- wholesaling packaged frozen poultry (see 413190 Other specialty-line food merchant wholesalers)

**41314 Fish and seafood product merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling fresh, cured or frozen fish and seafood products, except packaged.

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**413140 Fish and seafood product merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling fresh, cured or frozen fish and seafood products, except packaged.

*Illustrative example(s)*

- crustaceans and molluscs merchant wholesalers
- cured fish merchant wholesalers
- fresh fish merchant wholesalers
- fresh or frozen lobsters (except frozen packaged) merchant wholesalers
- frozen fish (except packaged) merchant wholesalers
- frozen seafood (except packaged) merchant wholesalers

*Exclusion(s)*

- wholesaling packaged frozen fish and seafood or canned sea products (see 413190 Other specialty-line food merchant wholesalers)

**41315 Fresh fruit and vegetable merchant wholesalers**

This industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

**413150 Fresh fruit and vegetable merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in cleaning, sorting, repackaging and wholesaling fresh fruit and vegetables. These establishments typically supply retailers.

*Illustrative example(s)*

- fresh fruit packing house, merchant wholesalers
- vegetable packing shed merchant wholesalers

*Exclusion(s)*

- buying and reselling unprocessed fruit and vegetables (see 411190 Other farm product merchant wholesalers)
- wholesaling packaged frozen, and canned fruit and vegetables (see 413190 Other specialty-line food merchant wholesalers)

**41316 Red meat and meat product merchant wholesalers**

This industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

**413160 Red meat and meat product merchant wholesalers**

This Canadian industry comprises establishments primarily engaged in wholesaling fresh, frozen (except frozen packaged), cured and cooked meats.

*Illustrative example(s)*

- cured meat (except canned) merchant wholesalers
- fresh meats merchant wholesalers
- frozen meat (except packaged) merchant wholesalers
- lard merchant wholesalers
- meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
- meat carcasses (e.g., beef, pork) merchant wholesalers
- meat preparations (except canned) merchant wholesalers



*Exclusion(s)*

- canned meats merchant-wholesalers (see 413190 Other specialty-line food merchant wholesalers)
- cutting purchased carcasses and selling boxed beef (see 31161 Animal slaughtering and processing)
- wholesaling packaged frozen meats or canned meats (see 413190 Other specialty-line food merchant wholesalers)

**41319 Other specialty-line food merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

**413190 Other specialty-line food merchant wholesalers**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of food, including canned foods and packaged frozen foods.

*Illustrative example(s)*

- bakery products merchant wholesalers
- canned foods merchant wholesalers
- canned or dried dairy products merchant wholesalers
- coffee distribution
- coffee distribution
- coffee merchant wholesalers
- coffee merchant wholesalers
- confectionery merchant wholesalers
- fruit juices merchant wholesalers
- health food merchant wholesalers
- jams, jellies and marmalades merchant wholesalers
- packaged frozen foods merchant wholesalers
- pickles, preserves and sauces merchant wholesalers
- refined sugar merchant wholesalers
- tea merchant wholesalers

**4132 Beverage merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling alcoholic and non-alcoholic beverages.

**41321 Non-alcoholic beverage merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

**413210 Non-alcoholic beverage merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling non-alcoholic beverages.

*Illustrative example(s)*

- apple cider (less than 2.5% alcohol) merchant wholesalers
- beverage concentrates merchant wholesalers
- mineral and spring waters merchant wholesalers
- soft drinks merchant wholesalers

*Exclusion(s)*

- wholesaling fruit juices (see 413190 Other specialty-line food merchant wholesalers)

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**41322 Alcoholic beverage merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

**413220 Alcoholic beverage merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling alcoholic beverages.

*Illustrative example(s)*

- alcoholic beverages merchant wholesalers
- coolers (2.5% or greater alcohol content) merchant wholesalers
- hard cider (2.5% or greater alcohol content) merchant wholesalers
- liquors and wines merchant wholesalers
- spirits (e.g., distilled, neutral, brandy) merchant wholesalers

**4133 Cigarette and tobacco product merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

**41331 Cigarette and tobacco product merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

**413310 Cigarette and tobacco product merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling cured tobacco and tobacco products.

*Illustrative example(s)*

- cigars, cigarettes and cut tobacco merchant wholesalers
- cured or processed tobacco merchant wholesalers
- tobacco (e.g., pipe, chewing, smoking, snuff (powder)) merchant wholesalers

*Exclusion(s)*

- wholesaling raw leaf tobacco (see 411190 Other farm product merchant wholesalers)

**414 Personal and household goods merchant wholesalers** CAN

This subsector comprises establishments primarily engaged in wholesaling textiles, clothing, footwear, home entertainment equipment, household appliances, home furnishings, personal articles, pharmaceuticals, toiletries, cosmetics and sundries.

**4141 Textile, clothing and footwear merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling textiles, clothing, clothing accessories, footwear, piece goods, notions and other dry goods.

**41411 Clothing and clothing accessories merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

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**414110 Clothing and clothing accessories merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling clothing and clothing accessories for adults and children.

*Illustrative example(s)*

- athletic clothing merchant wholesalers
- foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
- fur clothing merchant wholesalers
- handbags and pocketbooks merchant wholesalers
- knit wear merchant wholesalers
- men's and boys' clothing and furnishings merchant wholesalers

*Exclusion(s)*

- sanitary paper products merchant wholesalers (see 418220 Other paper and disposable plastic product merchant wholesalers)
- women's, girls' and infants' footwear merchant wholesalers (see 414120 Footwear merchant wholesalers)

**41412 Footwear merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling footwear.

**414120 Footwear merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling footwear.

*Illustrative example(s)*

- footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers
- footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers

**41413 Piece goods, notions and other dry goods merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

**414130 Piece goods, notions and other dry goods merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling piece goods, notions and other dry goods.

*Illustrative example(s)*

- buttons merchant wholesalers
- clothing fasteners merchant wholesalers
- clothing patterns merchant wholesalers
- knitting yarns merchant wholesalers
- notions merchant wholesalers
- piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
- textile fabric merchant wholesalers
- textile yard goods merchant wholesalers
- yarn and thread merchant wholesalers
- zippers merchant wholesalers

*Exclusion(s)*

- industrial sewing thread merchant wholesalers (see 417230 Industrial machinery, equipment and supplies merchant wholesalers)

- wholesaling household linens and draperies (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)

**4142 Home entertainment equipment and household appliance merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling home entertainment equipment and household electrical and electronic appliances and parts.

**41421 Home entertainment equipment merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

**414210 Home entertainment equipment merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new home entertainment equipment and related parts.

*Illustrative example(s)*

- domestic sound systems merchant wholesalers
- domestic video recorder merchant wholesalers
- portable recorder and cassette player merchant wholesalers
- television sets merchant wholesalers

*Exclusion(s)*

- coin-operated phonographs merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- wholesaling computers and pre-packaged software (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling used entertainment equipment and parts (see 418930 Second-hand goods (except machinery and automotive) merchant wholesalers)

**41422 Household appliance merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances

**414220 Household appliance merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling large and small, new, electric, household appliances.

*Illustrative example(s)*

- domestic electric refrigerators merchant wholesalers
- domestic electric sewing machines merchant wholesalers
- domestic electric stoves merchant wholesalers
- domestic electric washing machines merchant wholesalers
- electric beauty care appliances merchant wholesalers
- electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
- electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
- household electric appliances merchant wholesalers
- household microwave ovens merchant wholesalers
- household vacuum cleaners merchant wholesalers
- window-type electric air-conditioners merchant wholesalers

*Exclusion(s)*

- wholesaling gas appliances (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- wholesaling restaurant and hotel equipment (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

**4143 Home furnishings merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling home furnishings, such as furniture, china, glassware, crockery and pottery, floor coverings, linens and draperies.

**41431 China, glassware, crockery and pottery merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery, including ceramic kitchenware and tableware.

**414310 China, glassware, crockery and pottery merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling household china, glassware, crockery and pottery.

*Illustrative example(s)*

- ceramic kitchenware and tableware merchant wholesalers
- household china and glassware merchant wholesalers
- household crockery, pottery, ceramic and earthenware merchant wholesalers

*Exclusion(s)*

- wholesaling non-precious metal cutlery (see 414390 Other home furnishings merchant wholesalers)
- wholesaling precious metal cutlery (see 414410 Jewellery and watch merchant wholesalers)
- wholesaling restaurant and hotel goods (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)

**41432 Floor covering merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling floor coverings.

**414320 Floor covering merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling floor coverings.

*Illustrative example(s)*

- carpet and carpet supplies merchant wholesalers
- floor tiles (except ceramic) merchant wholesalers
- linoleum floor covering merchant wholesalers

*Exclusion(s)*

- ceramic wall and floor tiles merchant wholesalers (see 416390 Other specialty-line building supplies merchant wholesalers)
- wholesaling hardwood flooring (see 416320 Lumber, plywood and millwork merchant wholesalers)

**41433 Linen, drapery and other textile furnishings merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling household linens, draperies and other textile home furnishings, including bedding.

**414330 Linen, drapery and other textile furnishings merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling household linens, draperies and other textile home furnishings.

*Illustrative example(s)*

- bath mats and bathroom sets merchant wholesalers
- bed coverings merchant wholesalers
- curtains merchant wholesalers
- draperies merchant wholesalers
- household furnishings tapestries merchant wholesalers
- household linens merchant wholesalers

*Exclusion(s)*

- portable electric heaters merchant wholesalers (see 414220 Household appliance merchant wholesalers)

**41439 Other home furnishings merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling furniture and other home furnishings, such as window accessories, blinds, pictures and picture frames, mirrors and decorative ware. Establishments primarily engaged in wholesaling a combination of home furnishings with none predominating are also included.

**414390 Other home furnishings merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling furniture and other home furnishings.

*Inclusion(s)*

- wholesaling a combination of home furnishings with none predominating

*Illustrative example(s)*

- household art and decorative ware merchant wholesalers
- household cutlery merchant wholesalers
- household furniture merchant wholesalers
- household wall decorations merchant wholesalers
- lawn furniture merchant wholesalers
- mattresses and box springs merchant wholesalers
- mirrors (except automotive) merchant wholesalers
- office, restaurant and public building merchant wholesalers
- window shades and blinds merchant wholesalers

*Exclusion(s)*

- automobile accessories (except tires and tubes) merchant wholesalers (see 415290 Other new motor vehicle parts and accessories merchant wholesalers)
- household crockery, pottery, ceramic and earthenware merchant wholesalers (see 414310 China, glassware, crockery and pottery merchant wholesalers)
- sterling and silverplate table flatware and holloware merchant wholesalers (see 414410 Jewellery and watch merchant wholesalers)
- wholesaling bedding, draperies and other textile furnishings (see 414330 Linen, drapery and other textile furnishings merchant wholesalers)
- wholesaling carpets and other floor coverings (see 414320 Floor covering merchant wholesalers)
- wholesaling china and glassware, kitchen and tableware (see 414310 China, glassware, crockery and pottery merchant wholesalers)

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**4144 Personal goods merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling personal articles, such as jewellery, watches, books, periodicals, newspapers, photographic equipment and supplies, sound recordings, video recordings, toys, hobby goods, and amusement and sporting goods.

**41441 Jewellery and watch merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, hollowware or cutlery made of precious metal.

**414410 Jewellery and watch merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling jewellery, finished gem stones, watches, silverware, and table flatware, hollowware or cutlery made of precious metal.

*Illustrative example(s)*

- silverware and plated ware merchant wholesalers

*Exclusion(s)*

- repairing jewellery and watches (see 811490 Other personal and household goods repair and maintenance)
- wholesaling non-precious metal cutlery (see 414390 Other home furnishings merchant wholesalers)

**41442 Book, periodical and newspaper merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers, including textbooks, dictionaries and encyclopaedias.

**414420 Book, periodical and newspaper merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling books, periodicals and newspapers.

*Inclusion(s)*

- textbook, dictionary and encyclopedia merchant wholesalers

*Illustrative example(s)*

- books and pamphlets merchant wholesalers
- fiction books merchant wholesalers
- magazines merchant wholesalers
- maps merchant wholesalers
- newspapers merchant wholesalers
- pocket books merchant wholesalers
- school manuals merchant wholesalers

**41443 Photographic equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

**414430 Photographic equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling photographic equipment and supplies.

*Illustrative example(s)*

- cameras equipment and supplies merchant wholesalers
- film developing and finishing equipment merchant wholesalers
- photofinishing equipment merchant wholesalers
- photographic film and plates merchant wholesalers
- photographic film merchant wholesalers

**41444 Sound recording merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling sound recordings in any format, including cassette and CD. These establishments engage in buy-and-sell distribution, including the distribution of imported CDs and cassettes, and they may be known as rack-jobbers or one-stop distributors.

**414440 Sound recording merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling sound recordings in any format.

*Exclusion(s)*

- releasing, promoting and distributing sound recordings from masters produced by the establishment or bought, leased or licensed from another establishment (see 512250 Record production and distribution)
- wholesaling music videos (see 414450 Video recording merchant wholesalers)

**41445 Video recording merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling video recordings.

**414450 Video recording merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling video recordings.

**41446 Toy and hobby goods merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

**414460 Toy and hobby goods merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling toys and hobby goods.

*Illustrative example(s)*

- board games merchant wholesalers
- fireworks merchant wholesalers
- handicraft and hobbycraft kits merchant wholesalers
- puzzles merchant wholesalers
- science kits or sets merchant wholesalers

*Exclusion(s)*

- wholesaling video games (see 414210 Home entertainment equipment merchant wholesalers)

**41447 Amusement and sporting goods merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.



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**414470 Amusement and sporting goods merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling amusement and sporting goods.

*Illustrative example(s)*

- athletic and sporting goods merchant wholesalers
- bicycles (except motorized) merchant wholesalers
- camping tents and equipment merchant wholesalers
- children's vehicles merchant wholesalers
- fitness equipment merchant wholesalers
- gymnasium equipment merchant wholesalers
- sporting equipment, firearms and ammunitions merchant wholesalers

*Exclusion(s)*

- commercial fishing equipment and supplies merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- self-propelled golf carts merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- wholesaling snowmobiles, tent trailers, motorized bicycles and pleasure boats (see 415190 Recreational and other motor vehicles merchant wholesalers)

**4145 Pharmaceuticals, toiletries, cosmetics and sundries merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling proprietary and patent medicines, cosmetics, toiletries and druggists' sundries.

**41451 Pharmaceuticals and pharmacy supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

**414510 Pharmaceuticals and pharmacy supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling prescription drugs and/or proprietary drugs and pharmacy supplies.

*Illustrative example(s)*

- bacteriological medicines merchant wholesalers
- biological medicines merchant wholesalers
- medicinals and botanicals merchant wholesalers
- prescription drugs merchant wholesalers
- prescription medicines merchant wholesalers
- proprietary (patent) medicines merchant wholesalers
- radioactive pharmaceutical isotopes merchant wholesalers

**41452 Toiletries, cosmetics and sundries merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

**414520 Toiletries, cosmetics and sundries merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling toiletries, cosmetics and druggists' sundries.

*Illustrative example(s)*

- bath oils and salts merchant wholesalers
- druggists' sundries merchant wholesalers
- first-aid supplies merchant wholesalers
- hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers
- non-electric razors and blades merchant wholesalers
- non-prescription medicinal herbs merchant wholesalers
- perfumes and fragrances merchant wholesalers
- personal sanitary products merchant wholesalers
- toothbrushes (except electric) merchant wholesalers
- toothpaste merchant wholesalers

*Exclusion(s)*

- electric toothbrushes merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling laundry soap, detergents and cleansers (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

**415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers** CAN

This subsector comprises establishments primarily engaged in wholesaling motor vehicles, parts and accessories, including tires.

**4151 Motor vehicle merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling new and used automobiles, trucks, truck trailers, buses and recreational vehicles.

**41511 New and used automobile and light-duty truck merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

**415110 New and used automobile and light-duty truck merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans.

*Illustrative example(s)*

- auctioneers, automobile, with own facilities, not open to the general public
- new and used automobiles (cars) merchant wholesalers

*Exclusion(s)*

- wholesaling new and used heavy-duty trucks, truck tractors and buses (see 415120 Truck, truck tractor and bus merchant wholesalers)

**41512 Truck, truck tractor and bus merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used heavy-duty trucks, truck tractors and buses.

**415120 Truck, truck tractor and bus merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used heavy-duty trucks, truck tractors and buses.

*Illustrative example(s)*

- buses merchant wholesalers
- road truck tractors merchant wholesalers
- trucks and buses merchant wholesalers

*Exclusion(s)*

- repairing trucks, truck tractors and trailers, and buses (see 8111 Automotive repair and maintenance)
- wholesaling new and used automobiles and light-duty trucks, sport utility vehicles and mini-vans (see 415110 New and used automobile and light-duty truck merchant wholesalers)

**41519 Recreational and other motor vehicles merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

**415190 Recreational and other motor vehicles merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling recreational motor vehicles and camper trailers.

*Illustrative example(s)*

- all terrain vehicles (ATVs) merchant wholesalers
- motor homes merchant wholesalers
- motor scooters merchant wholesalers
- motorcycles merchant wholesalers
- new and used trailers for trucks merchant wholesalers
- recreational vehicles (RVs) merchant wholesalers
- trailers for passenger automobiles merchant wholesalers
- travel trailers (e.g., tent trailers) merchant wholesalers

*Exclusion(s)*

- wholesaling mobile homes (house trailers) (see 418990 All other merchant wholesalers)
- wholesaling pleasure boats (see 417990 All other machinery, equipment and supplies merchant wholesalers)

**4152 New motor vehicle parts and accessories merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling new and rebuilt motor vehicle parts and accessories.

**41521 Tire merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

**415210 Tire merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling tires and tubes for all vehicles.

*Illustrative example(s)*

- tire and tube repair materials merchant wholesalers
- tires and tubes for motorcycle merchant wholesalers
- used tires (except scrap) merchant wholesalers

*Exclusion(s)*

- rebuilding tires (see 326210 Tire manufacturing)

- rubber scrap and scrap tires merchant wholesalers (see 418190 Other recyclable material merchant wholesalers)

**41529 Other new motor vehicle parts and accessories merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

**415290 Other new motor vehicle parts and accessories merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and rebuilt automotive parts and accessories, auto body and upholsterers' supplies, and automotive chemicals.

*Illustrative example(s)*

- automobile glass merchant wholesalers
- automotive body compounds merchant wholesalers
- automotive chemicals merchant wholesalers
- motor vehicle refrigeration units merchant wholesalers
- new automotive air-conditioners merchant wholesalers
- new automotive batteries merchant wholesalers
- new automotive parts merchant wholesalers
- new motor vehicle radios and tape decks merchant wholesalers
- new motor vehicle sound systems merchant wholesalers
- new motor vehicle sound systems merchant wholesalers

*Exclusion(s)*

- automobile tires and tubes merchant wholesalers (see 415210 Tire merchant wholesalers)

**4153 Used motor vehicle parts and accessories merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

**41531 Used motor vehicle parts and accessories merchant wholesalers** CAN

This industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

**415310 Used motor vehicle parts and accessories merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in dismantling automobiles and wholesaling used automotive parts and accessories. These establishments also typically sell dismantled automobiles to metal scrap dealers.

*Exclusion(s)*

- crushing automobiles for scrap metal recycling (see 418110 Recyclable metal merchant wholesalers)
- rebuilding automotive engines on a factory basis (see 336310 Motor vehicle gasoline engine and engine parts manufacturing)
- rebuilding transmissions on a factory basis (see 336350 Motor vehicle transmission and power train parts manufacturing)
- repairing and replacing transmissions (see 81111 Automotive mechanical and electrical repair and maintenance)

**416 Building material and supplies merchant wholesalers** CAN

This subsector comprises establishments primarily engaged in wholesaling electrical, plumbing, heating and air-conditioning equipment and supplies, metal and metal products, lumber, millwork, hardware and other building supplies.

**4161 Electrical, plumbing, heating and air-conditioning equipment and supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling electrical construction supplies, and plumbing, heating and air-conditioning equipment and supplies.

**41611 Electrical wiring and construction supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material. Wholesalers of electrical generation and transmission equipment, such as transformers, motors, generators and powerhouse equipment, are also included.

**416110 Electrical wiring and construction supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling electrical wiring supplies and electrical construction material.

*Inclusion(s)*

- wholesalers of electrical generation and transmission equipment

*Illustrative example(s)*

- conduit electric wire and cable merchant wholesalers
- distribution transformers merchant wholesalers
- electric light bulbs merchant wholesalers
- electrical construction materials merchant wholesalers
- electrical distribution panelboards merchant wholesalers
- electrical measuring and testing equipment (except automotive) merchant wholesalers
- electrical switchgear and protective equipment merchant wholesalers
- flashlights merchant wholesalers
- residential, commercial and industrial lighting fixtures merchant wholesalers
- street lighting equipment merchant wholesalers
- wiring devices and related electrical supplies merchant wholesalers

*Exclusion(s)*

- automotive electrical measuring and testing equipment merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)
- electronic alarm and signal systems and devices (except household smoke detectors) merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
- electronic capacitors merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
- electronic switches merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
- household electric smoke detectors merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- motor vehicle voltage regulators merchant wholesalers (see 415290 Other new motor vehicle parts and accessories merchant wholesalers)

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**41612 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers**  
CAN

This industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

**416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers**  
CAN

This Canadian industry comprises establishments primarily engaged in wholesaling plumbing, heating and air-conditioning equipment and supplies.

*Inclusion(s)*

- stoves, cooking (except electric), wholesale

*Illustrative example(s)*

- air-conditioning equipment (except window type units) merchant wholesalers
- electric water heaters merchant wholesalers
- furnaces and heaters merchant wholesalers
- gas household appliances merchant wholesalers
- metal fireplaces merchant wholesalers
- oil and gas hot water heaters merchant wholesalers
- plumbing and heating equipment and supplies merchant wholesalers
- plumbing fixtures merchant wholesalers
- sanitary ware merchant wholesalers
- ventilating equipment and supplies merchant wholesalers
- warm air heating and cooling equipment merchant wholesalers

*Exclusion(s)*

- commercial cooking equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- commercial water softening equipment merchant wholesalers (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- electric ranges and stoves merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- industrial electrical pumps merchant wholesalers (see 417230 Industrial machinery, equipment and supplies merchant wholesalers)
- portable humidifiers and dehumidifiers merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling window-type air-conditioners (see 414220 Household appliance merchant wholesalers)

**4162 Metal service centres** CAN

This industry group comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

**41621 Metal service centres** CAN

This industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

**416210 Metal service centres** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling metals and metal products. These establishments may also cut, bend or otherwise prepare metals to customer specification.

*Illustrative example(s)*

- architectural metal work merchant wholesalers
- iron and steel in primary forms and shapes merchant wholesalers
- iron and steel products, castings and forgings merchant wholesalers
- metal pipes and tubes merchant wholesalers
- metal rails and accessories merchant wholesalers
- metal sheets merchant wholesalers
- sheets, galvanized or other coated merchant wholesalers
- steel concrete forms merchant wholesalers
- steel plates, sheets and strips merchant wholesalers
- steel sheet piling merchant wholesalers
- structural shapes and plates merchant wholesalers
- wire screening merchant wholesalers

*Exclusion(s)*

- insulated rope and wire merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- insulated wire cable merchant wholesalers (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- precious metals merchant wholesalers (see 418920 Mineral, ore and precious metal merchant wholesalers)
- wholesaling electrical wire (see 416110 Electrical wiring and construction supplies merchant wholesalers)
- wholesaling metal ores and concentrates (see 418920 Mineral, ore and precious metal merchant wholesalers)

**4163 Lumber, millwork, hardware and other building supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling lumber and millwork, paint, glass, wallpaper, hardware and other building supplies.

*Exclusion(s)*

- wholesaling logs and wood chips (see 418910 Log and wood chip merchant wholesalers)

**41631 General-line building supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

**416310 General-line building supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling a broad range of building supplies, such as lumber, hardware, plumbing and electrical supplies, paint, glass and other construction supplies.

**41632 Lumber, plywood and millwork merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

**416320 Lumber, plywood and millwork merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling rough and dressed lumber, plywood, and other millwork products.

*Illustrative example(s)*

- lumber and planing mill products merchant wholesalers

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- millwork products merchant wholesalers
  - plywood merchant wholesalers
  - rough or dressed lumber merchant wholesalers
  - turned or shaped wood products merchant wholesalers
  - wooden doors and windows merchant wholesalers
  - wooden flooring merchant wholesalers
  - wooden moulding merchant wholesalers
  - wooden shingles and shakes merchant wholesalers

**41633 Hardware merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

**416330 Hardware merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling hardware and tradesmen's tools.

*Illustrative example(s)*

- builders' hardware merchant wholesalers
- carpenters', mechanics', plumbers' and other trades tools merchant wholesalers
- fasteners, hardware, merchant wholesalers
- plumbers' tools and equipment merchant wholesalers

**41634 Paint, glass and wallpaper merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

**416340 Paint, glass and wallpaper merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling paints and varnishes, glass, wallpaper and building decorators' supplies.

*Illustrative example(s)*

- decorative wall covering, wallpaper, merchant wholesalers
- paint materials and supplies merchant wholesalers
- varnishes, stains, lacquers and shellacs merchant wholesalers

**41639 Other specialty-line building supplies merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling specialized lines of building supplies.

**416390 Other specialty-line building supplies merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling specialized lines of building supplies.

*Illustrative example(s)*

- aggregate merchant wholesalers
- asphalt roofing materials merchant wholesalers
- building stones merchant wholesalers
- ceramic wall and floor tiles merchant wholesalers
- concrete building products merchant wholesalers



- drywall and plaster supplies merchant wholesalers
- eavestroughing merchant wholesalers
- masons' materials merchant wholesalers
- metal siding and roofing materials merchant wholesalers
- prefabricated cottages merchant wholesalers
- wire fences and accessories merchant wholesalers
- wooden prefabricated structural assemblies merchant wholesalers

*Exclusion(s)*

- agricultural lime merchant wholesalers (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- canvas goods or products merchant wholesalers (see 418990 All other merchant wholesalers)
- wood fascia for building merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wood roofing materials merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden doors and windows merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden overhead doors sales, installation and service, merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden shingles and shakes merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)
- wooden wallboard merchant wholesalers (see 416320 Lumber, plywood and millwork merchant wholesalers)

**417 Machinery, equipment and supplies merchant wholesalers** CAN

This subsector comprises establishments primarily engaged in wholesaling farm, lawn and garden machinery and equipment; construction, forestry, mining and industrial machinery, equipment and supplies; computers and communication equipment and supplies; and other machinery, equipment and supplies.

**4171 Farm, lawn and garden machinery and equipment merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

**41711 Farm, lawn and garden machinery and equipment merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

**417110 Farm, lawn and garden machinery and equipment merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new or used farm, lawn and garden machinery, equipment and parts.

*Illustrative example(s)*

- agricultural implement merchant wholesalers
- barn machinery and equipment (including elevating) merchant wholesalers
- farm and garden ploughs, harrows and tillers merchant wholesalers
- garden and lawn tractors merchant wholesalers
- irrigation equipment merchant wholesalers
- new or used tractors (farm) merchant wholesalers

*Exclusion(s)*

- repairing farm machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- repairing lawn and garden machinery and equipment (see 811411 Home and garden equipment repair and maintenance)

**4172 Construction, forestry, mining, and industrial machinery, equipment and supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling construction, forestry, mining and industrial machinery, equipment and supplies.

**41721 Construction and forestry machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

**417210 Construction and forestry machinery, equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used construction and forestry machinery, equipment and parts.

*Illustrative example(s)*

- asphalt mixing and laying machinery merchant wholesalers
- concrete mixing plant machinery merchant wholesalers
- construction crawler tractors merchant wholesalers
- dismountable scaffolding merchant wholesalers
- excavating machinery and equipment merchant wholesalers
- front-end loaders merchant wholesalers
- graders merchant wholesalers
- logging machinery and equipment merchant wholesalers
- road construction and maintenance machinery merchant wholesalers
- sweepers and snow removal equipment merchant wholesalers

*Exclusion(s)*

- repairing construction and forestry machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- ship and boat machinery, equipment and parts merchant wholesalers (see 417990 All other machinery, equipment and supplies merchant wholesalers)

**41722 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

**417220 Mining and oil and gas well machinery, equipment and supplies merchant wholesalers**  
CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used mining, oil and gas well equipment, and petroleum refinery machinery, equipment, supplies and parts.

*Illustrative example(s)*

- floating roof seals for oil and gas storage tanks merchant wholesalers
- mineral beneficiation machinery merchant wholesalers
- mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers

- natural gas field production equipment merchant wholesalers
- oil refining machinery and equipment merchant wholesalers
- ore dressing machinery merchant wholesalers
- petroleum production machinery and equipment merchant wholesalers

*Exclusion(s)*

- repairing mining and oil and gas well machinery and equipment (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- wholesaling quarrying and rock drilling equipment (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)

**41723 Industrial machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used industrial machinery.

**417230 Industrial machinery, equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used machinery, equipment, supplies and parts for various industries.

*Illustrative example(s)*

- beverage and food processing machinery merchant wholesalers
- chemical industries machinery, equipment and supplies merchant wholesalers
- compressors and vacuum pumps merchant wholesalers
- industrial belting, hose and packing merchant wholesalers
- industrial storage batteries merchant wholesalers
- manufacturing industries machinery and equipment merchant wholesalers
- mechanical and power transmission equipment merchant wholesalers
- metalworking machinery merchant wholesalers
- power house equipment (except electrical) merchant wholesalers
- transportation equipment industries, machinery, equipment and supplies merchant wholesalers
- welding machinery and equipment merchant wholesalers

*Exclusion(s)*

- barn machinery and equipment (including elevating) merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- combinations of paper and paper products merchant wholesalers (see 418220 Other paper and disposable plastic product merchant wholesalers)
- farm cream separators merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- farm machinery and equipment merchant wholesalers (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)
- forestry and construction machinery, equipment and supplies merchant wholesalers (see 417210 Construction and forestry machinery, equipment and supplies merchant wholesalers)
- plumbers' valves and fittings merchant wholesalers (see 416120 Plumbing, heating and air-conditioning equipment and supplies merchant wholesalers)
- repairing industrial machinery, equipment and supplies (see 811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance)
- wholesaling electric generators and transmission equipment (see 416110 Electrical wiring and construction supplies merchant wholesalers)

**4173 Computer and communications equipment and supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

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**41731 Computer, computer peripheral and pre-packaged software merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

**417310 Computer, computer peripheral and pre-packaged software merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used computers, computer peripherals and pre-packaged computer software.

*Illustrative example(s)*

- computers and peripheral equipment merchant wholesalers

*Exclusion(s)*

- designing, developing and publishing, or publishing only, computer software products (see 51121 Software publishers)
- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)

**41732 Electronic components, navigational and communications equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies. Establishments primarily engaged in wholesaling telephones, intercoms, pagers and public address systems are included.

**417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used electronic components, navigational and communications equipment and supplies.

*Inclusion(s)*

- wholesaling telephones, intercoms, pagers and public address systems

*Illustrative example(s)*

- alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers
- cathode ray picture tubes merchant wholesalers
- citizens' band radios (CB) merchant wholesalers
- electronic communication equipment merchant wholesalers
- electronic navigational equipment and devices merchant wholesalers
- modems merchant wholesalers
- public address systems and equipment merchant wholesalers
- radar equipment merchant wholesalers
- sonar equipment merchant wholesalers
- telephone equipment and apparatus merchant wholesalers
- transistors merchant wholesalers
- transmitters merchant wholesalers

*Exclusion(s)*

- household electric smoke detectors merchant wholesalers (see 414220 Household appliance merchant wholesalers)
- wholesaling computer and related equipment (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)

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**4179 Other machinery, equipment and supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling office, store, service industry, professional and other machinery, equipment and supplies.

**41791 Office and store machinery and equipment merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures

**417910 Office and store machinery and equipment merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used office and store machinery and equipment, furniture and fixtures.

*Illustrative example(s)*

- business or office machines merchant wholesalers
- commercial cooling and refrigeration equipment and supplies merchant wholesalers
- display cases and fixtures for store merchant wholesalers
- furniture and fixtures for office and store merchant wholesalers
- mail handling machines merchant wholesalers
- office furniture merchant wholesalers
- office machines and equipment (except electronic data processing equipment) merchant wholesalers
- vaults and safes merchant wholesalers

*Exclusion(s)*

- laboratory equipment merchant wholesalers (see 417930 Professional machinery, equipment and supplies merchant wholesalers)
- wholesaling computers and other data processing machines (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling stationery and office supplies (see 418210 Stationery and office supplies merchant wholesalers)

**41792 Service establishment machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used service establishment machinery and equipment.

**417920 Service establishment machinery, equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used service establishment machinery and equipment.

*Illustrative example(s)*

- beauty parlour equipment and supplies merchant wholesalers
- dry cleaning plant machines and equipment merchant wholesalers
- hotel and restaurant equipment and supplies merchant wholesalers
- laundry machinery and equipment merchant wholesalers
- motion picture studio and theatre equipment merchant wholesalers
- service establishment machinery, equipment and supplies merchant wholesalers
- theatre equipment and supplies (including projection equipment) merchant wholesalers

*Exclusion(s)*

- agricultural chemicals merchant wholesalers (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)

- refrigerated lockers merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- refrigerated soda fountain fixtures merchant wholesalers (see 417910 Office and store machinery and equipment merchant wholesalers)
- wholesaling domestic washing machines and dryers (see 414220 Household appliance merchant wholesalers)
- wholesaling supplies such as soaps and detergents (see 418410 Chemical (except agricultural) and allied product merchant wholesalers)

**41793 Professional machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

**417930 Professional machinery, equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling new and used professional machinery and equipment.

*Illustrative example(s)*

- architects' equipment and supplies merchant wholesalers
- artist equipment and supplies merchant wholesalers
- dental equipment and supplies merchant wholesalers
- engineering instruments, equipment and supplies merchant wholesalers
- hospital equipment and supplies merchant wholesalers
- laboratory instruments and apparatus merchant wholesalers
- optical goods (except cameras) merchant wholesalers
- physicians' equipment and supplies merchant wholesalers
- school classroom equipment and supplies (except stationery) merchant wholesalers
- scientific instruments and apparatus merchant wholesalers

*Exclusion(s)*

- camera equipment and supplies merchant wholesalers (see 414430 Photographic equipment and supplies merchant wholesalers)
- electronic data processing machines merchant wholesalers (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- wholesaling pharmaceuticals and pharmacy supplies (see 414510 Pharmaceuticals and pharmacy supplies merchant wholesalers)
- wholesaling school stationery (see 418210 Stationery and office supplies merchant wholesalers)
- wholesaling school textbooks (see 414420 Book, periodical and newspaper merchant wholesalers)

**41799 All other machinery, equipment and supplies merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating. Wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives are included.

**417990 All other machinery, equipment and supplies merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling new and used machinery, equipment and supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

*Inclusion(s)*

- wholesalers of aircraft and non-electronic aircraft equipment, fishing and pleasure boats, playground and amusement park equipment, engines (except motor vehicle), and locomotives

*Illustrative example(s)*

- aircraft merchant wholesalers
- amusement park equipment merchant wholesalers
- boats, pleasure (e.g., canoes, motorboats, sailboats) merchant wholesalers
- diesel engines and engine parts, industrial merchant wholesalers
- equipment parts for railroads, aircraft, ships and boats merchant wholesalers
- fire-fighting equipment merchant wholesalers
- garage equipment merchant wholesalers
- outboard motors merchant wholesalers
- railroad equipment and supplies merchant wholesalers
- service station equipment and supplies merchant wholesalers
- ships merchant wholesalers
- transportation machinery, equipment and supplies (except motor vehicles) merchant wholesalers

*Exclusion(s)*

- electronic aircraft instruments merchant wholesalers (see 417320 Electronic components, navigational and communications equipment and supplies merchant wholesalers)
- trucks and buses merchant wholesalers (see 415120 Truck, truck tractor and bus merchant wholesalers)
- wholesaling motor vehicles and parts (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)

**418 Miscellaneous merchant wholesalers** CAN

This subsector comprises establishments, not classified to any other subsector, primarily engaged in wholesaling merchandise, such as recyclable materials, paper, paper products and disposable plastic products, agricultural supplies, chemicals and allied products, logs and wood chips, minerals, ores and precious metals, and second-hand goods (except machinery and automotive).

*Exclusion(s)*

- wholesaling used automotive parts and accessories (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)
- wholesaling used machinery (see 417 Machinery, equipment and supplies merchant wholesalers)

**4181 Recyclable material merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling recyclable metals, paper and paperboard, and other recyclable materials.

*Exclusion(s)*

- operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment (see 562920 Material recovery facilities)

**41811 Recyclable metal merchant wholesalers** CAN

This industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal, including automobiles for scrap.

**418110 Recyclable metal merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling ferrous and non-ferrous scrap metal.

*Inclusion(s)*

- automobiles for scrap

*Illustrative example(s)*

- dismantling and salvaging of motor vehicles and other machinery for scrap
- marine wrecking, ships for scrap merchant wholesalers
- non-ferrous metal scrap merchant wholesalers
- ship dismantling (except at floating drydocks and shipyards), merchant wholesalers

*Exclusion(s)*

- ship dismantling at shipyards (see 336611 Ship building and repairing)

**41812 Recyclable paper and paperboard merchant wholesalers** CAN

This industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

**418120 Recyclable paper and paperboard merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in buying, breaking up, sorting and selling used newspaper, paperboard and other papers.

**41819 Other recyclable material merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

**418190 Other recyclable material merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in buying, breaking up, sorting, grinding, shredding and selling recyclable materials, such as plastic, glass, textiles, liquids and sludges.

*Illustrative example(s)*

- glass scrap merchant wholesalers
- rags, paper, rubber and bottles (scrap) merchant wholesalers
- recyclable empty bottles merchant wholesalers
- recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
- rubber scrap and scrap tires merchant wholesalers

*Exclusion(s)*

- compounding plastics resins from recycled plastic products (see 325991 Custom compounding of purchased resins)
- manufacturing intermediate or finished products from recycled materials

**4182 Paper, paper product and disposable plastic product merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling newsprint, stationery and office supplies, other paper and paper products, and disposable plastic products.

*Exclusion(s)*

- buying, breaking up, sorting and selling recycled newspaper, paperboard and other papers (see 418120 Recyclable paper and paperboard merchant wholesalers)



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**41821 Stationery and office supplies merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

**418210 Stationery and office supplies merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling stationery and office supplies.

*Illustrative example(s)*

- greeting cards merchant wholesalers
- manifold business forms merchant wholesalers
- marking devices, pens and pencils merchant wholesalers
- office supplies (except furniture, machines) merchant wholesalers
- paper envelopes merchant wholesalers
- stationery and stationery supplies merchant wholesalers

*Exclusion(s)*

- wholesaling office furniture (see 417910 Office and store machinery and equipment merchant wholesalers)
- wholesaling school classroom equipment and supplies (see 417930 Professional machinery, equipment and supplies merchant wholesalers)

**41822 Other paper and disposable plastic product merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

**418220 Other paper and disposable plastic product merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling paper and disposable household products, such as facial tissues and toilet paper, waxed paper, paper towels and napkins, plastic wrap, disposable cups, plates, cutlery, food trays and containers of plastic and other paper and disposable plastic products; or a combination of products classified to other industries in this industry group, with none predominating.

*Illustrative example(s)*

- disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
- newsprint merchant wholesalers
- paper and disposable plastics bags merchant wholesalers
- paper cups, dishes, napkins, towels and patterns merchant wholesalers
- paperboard and disposable plastics boxes merchant wholesalers
- paperboard and products (except office supplies) merchant wholesalers
- shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
- tissue paper, toilet and facial merchant wholesalers

*Exclusion(s)*

- cut to size gift wrapping paper merchant wholesalers (see 418210 Stationery and office supplies merchant wholesalers)
- office and stationery supplies merchant wholesalers (see 418210 Stationery and office supplies merchant wholesalers)

**4183 Agricultural supplies merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling agricultural feeds, seeds and processed seeds, agricultural chemicals and other farm supplies.

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**41831 Agricultural feed merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling animal feed. Wholesalers of pet food are also included.

**418310 Agricultural feed merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling animal feed.

*Inclusion(s)*

- pet food merchant wholesalers

*Illustrative example(s)*

- alfalfa merchant wholesalers
- feed grains merchant wholesalers
- hay and fodder merchant wholesalers
- vegetable cake and meal merchant wholesalers

*Exclusion(s)*

- wholesaling seed grain (see 418320 Seed merchant wholesalers)

**41832 Seed merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

**418320 Seed merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling seeds for field crops, flowers and plants, garden seeds and grass seeds.

*Illustrative example(s)*

- farm field crop seeds merchant wholesalers
- flower and field bulbs merchant wholesalers
- flower, garden and vegetable seeds, bulk and packaged merchant wholesalers

*Exclusion(s)*

- cleaning grain or seeds for the grower (see 115110 Support activities for crop production)

**41839 Agricultural chemical and other farm supplies merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

**418390 Agricultural chemical and other farm supplies merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling agricultural chemicals, such as fertilizers, herbicides, pesticides and farm supplies; or a combination of goods classified to other industries in this industry group, with none predominating.

*Illustrative example(s)*

- agricultural chemical dusts and sprays merchant wholesalers
- agricultural sterilizing compounds and disinfectants merchant wholesalers
- chemical fertilizers merchant wholesalers

- herbicides merchant wholesalers
- insecticides merchant wholesalers
- lawn care chemical products merchant wholesalers
- orchard care chemicals merchant wholesalers

**4184 Chemical (except agricultural) and allied product merchant wholesalers** CAN

This industry group comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

**41841 Chemical (except agricultural) and allied product merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

**418410 Chemical (except agricultural) and allied product merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling industrial and household chemicals, cleaning compounds and preparations, plastics resins, plastic basic forms and shapes, and industrial gases.

*Illustrative example(s)*

- bleaching compounds merchant wholesalers
- dry ice merchant wholesalers
- explosives, all kinds (except ammunition and fireworks) merchant wholesalers
- industrial alcohol merchant wholesalers
- industrial gases merchant wholesalers
- industrial, heavy and household chemicals merchant wholesalers
- plastics resins merchant wholesalers
- polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
- synthetic organic chemicals merchant wholesalers
- synthetic resins (except rubber) merchant wholesalers
- turpentine and resin, chemicals merchant wholesalers
- wood treating preparations merchant wholesalers

*Exclusion(s)*

- wholesaling agricultural chemicals (see 418390 Agricultural chemical and other farm supplies merchant wholesalers)
- wholesaling ammunition (see 414470 Amusement and sporting goods merchant wholesalers)
- wholesaling fireworks (see 414460 Toy and hobby goods merchant wholesalers)
- wholesaling refined petroleum products (see 412110 Petroleum and petroleum products merchant wholesalers)

**4189 Other miscellaneous merchant wholesalers** CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in wholesaling logs, wood chips, minerals, ores and concentrates, precious metals, second-hand goods and other products.

**41891 Log and wood chip merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

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**418910 Log and wood chip merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling logs and bolts, wood chips and other unprocessed forest products.

*Illustrative example(s)*

- logs and bolts merchant wholesalers
- posts, logs, hewn ties and poles merchant wholesalers
- pulpwood merchant wholesalers
- roundwood merchant wholesalers

*Exclusion(s)*

- wholesaling fuel wood (see 418990 All other merchant wholesalers)

**41892 Mineral, ore and precious metal merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

**418920 Mineral, ore and precious metal merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling minerals, ores and concentrates, precious metals and unfinished precious stones.

*Illustrative example(s)*

- gold ore merchant wholesalers
- metal concentrates and ores (ferrous) merchant wholesalers
- precious metals and alloys, primary forms and basic shapes merchant wholesalers

*Exclusion(s)*

- crude petroleum merchant wholesalers (see 412110 Petroleum and petroleum products merchant wholesalers)

**41893 Second-hand goods (except machinery and automotive) merchant wholesalers** CAN

This industry comprises establishments primarily engaged in wholesaling second-hand goods, except machinery and automotive.

**418930 Second-hand goods (except machinery and automotive) merchant wholesalers** CAN

This Canadian industry comprises establishments primarily engaged in wholesaling second-hand goods.

*Exclusion(s)*

- second-hand automotive goods merchant wholesalers (see 415 Motor vehicle and motor vehicle parts and accessories merchant wholesalers)
- second-hand machinery goods merchant wholesalers (see 417 Machinery, equipment and supplies merchant wholesalers)

**41899 All other merchant wholesalers** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

**418990 All other merchant wholesalers** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in wholesaling a single line of products; and establishments primarily engaged in wholesaling a diversified line of merchandise, where no line is sufficiently important to constitute a primary activity.

*Illustrative example(s)*

- animal or vegetable oils and greases merchant wholesalers
- awnings, tents and sails merchant wholesalers
- fuel, coal and coke merchant wholesalers
- leather goods (except footwear) merchant wholesalers
- mobile homes merchant wholesalers
- monuments and grave markers merchant wholesalers
- musical instruments, accessories and supplies merchant wholesalers
- pet supplies (except pet food) merchant wholesalers
- rope, binder twine and string merchant wholesalers
- wood pulp merchant wholesalers

*Exclusion(s)*

- cooking oils merchant wholesalers (see 413190 Other specialty-line food merchant wholesalers)
- electrical signs including electronic billboards merchant wholesaler (see 417920 Service establishment machinery, equipment and supplies merchant wholesalers)
- footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers (see 414120 Footwear merchant wholesalers)
- pet food merchant wholesalers (see 418310 Agricultural feed merchant wholesalers)
- silverware and plated ware merchant wholesalers (see 414410 Jewellery and watch merchant wholesalers)
- sporting equipment, firearms and ammunitions merchant wholesalers (see 414470 Amusement and sporting goods merchant wholesalers)

**419 Business-to-business electronic markets, and agents and brokers** CAN

This subsector comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

*Exclusion(s)*

- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)
- buying and selling goods on own account using a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate, on a commission basis (see 53121 Offices of real estate agents and brokers)
- operating as shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)

**4191 Business-to-business electronic markets, and agents and brokers** CAN

This industry group comprises establishments primarily engaged in buying and/or selling products, owned by others, and generally receiving a fee or a commission for the service. These establishments may be known as business-to-business electronic markets, commission merchants, import agents or brokers, export agents or

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brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments bring together sellers and buyers or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

#### **41911 Business-to-business electronic markets** CAN

This industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold. Establishments primarily engaged in facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet are also included.

#### **419110 Business-to-business electronic markets** CAN

This Canadian industry comprises business-to-business wholesale electronic markets bringing together buyers and sellers of goods using the Internet or other electronic means and generally receiving a commission or fee for the service. Business-to-business wholesale electronic markets facilitate wholesale transactions without taking title of the goods bought or sold.

##### *Inclusion(s)*

- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet

##### *Illustrative example(s)*

- nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
- petroleum products, business-to-business (B2B) electronic markets, wholesale
- poultry and eggs, business-to-business (B2B) electronic markets, wholesale

##### *Exclusion(s)*

- acting as merchant wholesalers and bringing together buyers and sellers of goods using the Internet or a combination of electronic and traditional methods (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)
- bringing together buyers and sellers of goods using the Internet in a business-to-consumer or consumer-to-consumer environment (see 45411 Electronic shopping and mail-order houses)

#### **41912 Wholesale trade agents and brokers** CAN

This industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

#### **419120 Wholesale trade agents and brokers** CAN

This Canadian industry comprises establishments primarily engaged in buying and/or selling products, owned by others, on a commission basis. These establishments may be known as commission merchants, import agents or brokers, export agents or brokers, manufacturers' agents, purchasing agents, selling agents, and they may deal in any type of product. These establishments usually bring sellers and buyers together or undertake commercial transactions on behalf of a principal, without taking title of the goods bought or sold.

##### *Illustrative example(s)*

- import-export agents and brokers, wholesale trade
- petroleum brokers, wholesale
- purchasing agents, wholesale trade

*Exclusion(s)*

- acting as agents and brokers and wholesaling products, owned by others, using the Internet or other electronic means (see 419110 Business-to-business electronic markets)
- buying and selling insurance, on a commission basis (see 524210 Insurance agencies and brokerages)
- buying and selling real estate for others, on a fee or commission basis (see 53121 Offices of real estate agents and brokers)
- operating as shipping agents (see 48851 Freight transportation arrangement)
- trading commodities and commodity futures, which are usually listed on a commodity exchange (see 5231 Securities and commodity contracts intermediation and brokerage)
- wholesaling merchandise on own account, merchant wholesaler-distributors (classified according to the merchandise line or lines sold by the merchant wholesaler-distributor)

**441 Motor vehicle and parts dealers** CAN

This subsector comprises establishments primarily engaged in retailing motor vehicles and providing complementary services, and retailing motor vehicle parts and accessories. The establishments of this subsector are generally specialized in the retailing of particular types of vehicles or in the retailing of particular types of parts and accessories.

*Exclusion(s)*

- heavy-duty truck sales (see 41 Wholesale trade)

**4411 Automobile dealers** CAN

This industry group comprises establishments primarily engaged in retailing new and used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

*Exclusion(s)*

- retailing recreational vehicles (RV), watercraft, motorcycles and snowmobiles (see 4412 Other motor vehicle dealers)

**44111 New car dealers** CAN

This industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

**441110 New car dealers** CAN

This Canadian industry comprises establishments primarily engaged in retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans, to final consumers or to automobile lessors. These establishments also typically retail used cars, replacement parts and accessories, and provide repair services.

*Exclusion(s)*

- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)
- retailing used cars (see 441120 Used car dealers)

**44112 Used car dealers** CAN

This industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

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**441120 Used car dealers** CAN

This Canadian industry comprises establishments primarily engaged in retailing used automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans.

*Exclusion(s)*

- providing automotive repair services, without retailing motor vehicles (see 8111 Automotive repair and maintenance)
- retailing new automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans (see 441110 New car dealers)

**4412 Other motor vehicle dealers** CAN

This industry group comprises establishments primarily engaged in retailing new and used vehicles, except automobiles, sport utility vehicles, and light-duty trucks and vans, including mini-vans. Establishments engaged in the retailing of motor homes, recreational trailers, campers, motorcycles, recreational watercraft, snowmobiles, off-road all-terrain vehicles, utility trailers and aircraft are included.

**44121 Recreational vehicle dealers** CAN

This industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

**441210 Recreational vehicle dealers** CAN

This Canadian industry comprises establishments primarily engaged in retailing new and used recreational vehicles (RVs), such as motor homes, recreational trailers and campers. These establishments also typically retail replacement parts and accessories, and provide repair services.

*Exclusion(s)*

- retailing new and used manufactured (mobile) homes (see 453930 Mobile home dealers)
- retailing utility trailers (see 441220 Motorcycle, boat and other motor vehicle dealers)

**44122 Motorcycle, boat and other motor vehicle dealers** CAN

This industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

**441220 Motorcycle, boat and other motor vehicle dealers** US

This Canadian industry comprises establishments primarily engaged in retailing new and used motorcycles, watercraft and other vehicles, such as snowmobiles, off-road all-terrain vehicles, utility trailers, and aircraft. These establishments also typically retail replacement parts and accessories, and provide repair services.

*Illustrative example(s)*

- boat dealers, retail
- golf carts, powered, retail
- marine supply dealers, retail
- motor bicycles, retail
- outboard motor dealers, retail



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**4413 Automotive parts, accessories and tire stores** US

This industry group comprises establishments primarily engaged in retailing automotive parts and accessories.

**44131 Automotive parts and accessories stores** US

This industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

**441310 Automotive parts and accessories stores** US

This Canadian industry comprises establishments primarily engaged in retailing new, rebuilt and used automotive parts and accessories; both retailing automotive parts and accessories and repairing automobiles; and retailing automotive accessories that generally require installation.

*Exclusion(s)*

- repairing and replacing automotive parts, such as transmissions, mufflers, brake linings and glass (see 81111 Automotive mechanical and electrical repair and maintenance)
- retailing tire (see 441320 Tire dealers)
- selling used auto parts from a non-retail location, commonly known as automobile recyclers (see 415310 Used motor vehicle parts and accessories merchant wholesalers)

**44132 Tire dealers** US

This industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

**441320 Tire dealers** US

This Canadian industry comprises establishments primarily engaged in retailing tires and tubes. These establishments also typically provide complementary services, such as tire mounting and wheel balancing and aligning.

**442 Furniture and home furnishings stores** US

This subsector comprises establishments primarily engaged in retailing new furniture and home furnishings. These establishments usually operate from showrooms and many offer interior decorating services in addition to the sale of products.

*Exclusion(s)*

- retailing furniture and home furnishings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used furniture and home furnishings (see 453310 Used merchandise stores)

**4421 Furniture stores** US

This industry group comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

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**44211 Furniture stores** US

This industry comprises establishments primarily engaged in retailing new household and office furniture. These establishments may also retail major appliances, home electronics, home furnishings and floor coverings, and may provide interior decorating services.

**442110 Furniture stores** US

This Canadian industry comprises establishments primarily engaged in retailing new household and office furniture.

*Inclusion(s)*

- retailing of major appliances, home electronics, home furnishings and floor coverings, and provision of interior decorating services

*Illustrative example(s)*

- household furniture and appliances, retail
- mattress stores (including custom made), retail
- office furniture stores
- outdoor furniture, household, retail

*Exclusion(s)*

- retailing a combination of office supplies, equipment and furniture (see 453210 Office supplies and stationery stores)
- retailing custom furniture made on the premises (see 337 Furniture and related product manufacturing)
- retailing used household furniture (see 453310 Used merchandise stores)

**4422 Home furnishings stores** US

This industry group comprises establishments primarily engaged in retailing home furnishings, such as floor coverings, window treatments, kitchen and tableware, bedding and linens, lamps and shades, bathroom accessories, and print and picture frames.

**44221 Floor covering stores** US

This industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

**442210 Floor covering stores** US

This Canadian industry comprises establishments primarily engaged in retailing new floor coverings, such as rugs and carpets, vinyl floor coverings, wood floor coverings, and floor tiles, except ceramic. These establishments also typically provide installation and repair services.

*Illustrative example(s)*

- asphalt flooring, installation combined with selling
- floor covering stores selling primarily to other businesses but also selling to household consumers
- floor tile and sheets, installation combined with selling
- hardwood flooring, installation combined with selling
- linoleum, installation combined with selling
- resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
- wood flooring, installation combined with selling

*Exclusion(s)*

- installing floor coverings, but not retailing

- retailing ceramic tiles only or hardwood flooring only (see 444190 Other building material dealers)

#### **44229 Other home furnishings stores** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing new home furnishings, such as window treatments, kitchen and tableware, bedding and linens, brooms and brushes, lamps and shades, and prints and picture frames.

*Exclusion(s)*

- providing interior decorating services, but not retailing home furnishings (see 541410 Interior design services)
- retailing floor coverings (see 442210 Floor covering stores)
- retailing new furniture (see 442110 Furniture stores)

#### **442291 Window treatment stores** US

This Canadian industry comprises establishments primarily engaged in retailing ready-made and custom draperies, blinds and shades.

*Illustrative example(s)*

- vertical blinds, retail
- window treatment stores (e.g., curtains, draperies), retail

#### **442292 Print and picture frame stores** US

This Canadian industry comprises establishments primarily engaged in retailing posters, prints and ready-made frames, and in custom framing, mounting and laminating.

*Inclusion(s)*

- retailing of a limited number of original works of art

*Illustrative example(s)*

- custom framing, mounting, and laminating pictures, retail store
- picture frames, retail
- posters and prints, retail

*Exclusion(s)*

- retailing original and limited edition art works, including Aboriginal art (see 453920 Art dealers)

#### **442298 All other home furnishings stores** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new home furnishings.

*Illustrative example(s)*

- bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
- china and glassware stores, retail
- fireplace stores, retail
- houseware stores, retail
- lamps and lighting fixtures, electric, retail
- linen shops, retail
- pottery stores, retail

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**443 Electronics and appliance stores** US

This subsector comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

*Exclusion(s)*

- retailing household appliances, home audio and video equipment, cameras, computers and related goods by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used household appliances, home audio and video equipment, cameras, computers and related goods (see 453310 Used merchandise stores)

**4431 Electronics and appliance stores** US

This industry group comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers, and related goods. These establishments may also retail replacement parts and provide repair services.

**44314 Electronics and appliance stores** US

This industry comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers and related goods. These establishments may also retail replacement parts and provide repair services.

**443143 Appliance, television and other electronics stores** US

This Canadian industry comprises establishments primarily engaged in retailing new household appliances, home audio and video equipment, and other electronic products.

*Inclusion(s)*

- retailing of used electronics and appliances, provision of repair services, and retailing computers and computer software

*Illustrative example(s)*

- garbage disposers, electric, retail
- refrigerators and stoves and related electric and gas appliances, retail
- telephone stores, retail
- television, radio, stereo and appliances stores
- vacuum cleaner stores, retail
- video camera stores, retail
- video recorders, retail

*Exclusion(s)*

- computer, computer peripheral equipment and software retailing (see 443144 Computer and software stores)
- electronic toy retailing (see 451120 Hobby, toy and game stores)
- installation of home security without monitoring (see 561621 Security systems services (except locksmiths))
- providing telecommunications and/or video entertainment services over network facilities operated by others (see 517911 Telecommunications resellers)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- repairing household appliances (see 811412 Appliance repair and maintenance)
- repairing televisions or other electronic products (see 811210 Electronic and precision equipment repair and maintenance)

- retailing used household appliances (see 453310 Used merchandise stores)

#### **443144 Computer and software stores** US

This Canadian industry comprises establishments primarily engaged in retailing new computers, computer peripherals, pre-packaged software, game software and related products.

*Inclusion(s)*

- retailing of used computer equipment and replacement parts and accessories, and provision of repair services

*Illustrative example(s)*

- computer equipment and supplies stores, retail
- computer hardware and software, retail
- computer software games stores
- peripheral equipment, computer stores
- personal computers sales and service

*Exclusion(s)*

- repairing computers (see 811210 Electronic and precision equipment repair and maintenance)
- retailing electronic toys, such as television (TV) games and hand-held games (see 451120 Hobby, toy and game stores)
- retailing used computers and software (see 453310 Used merchandise stores)

#### **443145 Camera and photographic supplies stores** US

This Canadian industry comprises establishments primarily engaged in retailing new cameras, photographic equipment and photographic supplies.

*Inclusion(s)*

- retailing of used cameras and photographic equipment, and replacement parts and accessories, and provision of repair and film developing services

*Illustrative example(s)*

- camera shops, photographic, retail
- film and photographic supplies, retail
- photographic camera parts and accessories, retail
- photographic equipment, retail
- photographic film and plates (unexposed), retail

*Exclusion(s)*

- commercially developing film and photographic prints; one-hour film developing (see 81292 Photo finishing services)
- repairing photographic equipment (see 811210 Electronic and precision equipment repair and maintenance)

#### **443146 Audio and video recordings stores** US

This Canadian industry comprises establishments primarily engaged in retailing new audio and video recordings in any format or medium.

*Illustrative example(s)*

- discs, music and video, retail

*Exclusion(s)*

- retailing computer software (see 443144 Computer and software stores)

- retailing pre-recorded tapes, compact discs and records by mail-order (see 454110 Electronic shopping and mail-order houses)

#### **444 Building material and garden equipment and supplies dealers** US

This subsector comprises establishments primarily engaged in retailing a specialized or general line of building and home improvement materials, lawn and garden equipment and supplies, outdoor power equipment, and nursery and garden products.

*Exclusion(s)*

- retailing building and home improvement materials, and lawn, garden and outdoor power equipment by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used building and home improvement materials, and lawn, garden and outdoor power equipment (see 453310 Used merchandise stores)

#### **4441 Building material and supplies dealers** US

This industry group comprises establishments primarily engaged in retailing building materials, hardware, paint, wallpaper and related supplies.

##### **44411 Home centres** US

This industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections. These establishments may provide installation and repair services for the merchandise they retail.

##### **444110 Home centres** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of home repair and improvement materials and supplies, such as lumber, doors and windows, plumbing goods, electrical goods, floor coverings, tools, houseware, hardware, paint and wallpaper, and lawn and garden equipment and supplies. The merchandise lines are normally arranged in separate sections.

*Inclusion(s)*

- provision of installation and repair services for the merchandise retailed by home centres

##### **44412 Paint and wallpaper stores** US

This industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

##### **444120 Paint and wallpaper stores** US

This Canadian industry comprises establishments primarily engaged in retailing paint, wallpaper and related supplies.

##### **44413 Hardware stores** US

This industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware. These establishments may sell additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments.

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**444130 Hardware stores** CAN

This Canadian industry comprises establishments, known as hardware stores, primarily engaged in retailing a general line of basic hardware items, such as tools and builders' hardware.

*Inclusion(s)*

- selling of additional product lines, such as paint, houseware and garden supplies, that are not normally arranged in separate departments

*Exclusion(s)*

- clothing fasteners, retail (see 451130 Sewing, needlework and piece goods stores)

**44419 Other building material dealers** CAN

This industry comprises establishments primarily engaged in retailing specialized lines of building materials. These establishments may provide installation services in addition to retailing.

**444190 Other building material dealers** US

This Canadian industry comprises establishments primarily engaged in retailing specialized lines of building materials.

*Inclusion(s)*

- provision of installation services related to building materials in addition to retailing

*Illustrative example(s)*

- brick and tile dealers, retail
- cabinets, kitchen (to be installed), retail
- electrical supplies, retail
- fencing dealers, retail
- glass stores, retail
- lumber and planing mill product dealers, retail
- plumbing supplies, retail
- prefabricated house and building dealers, retail
- retailers of ceramic floor and wall tiles
- roofing material dealers, retail

*Exclusion(s)*

- retailing a general line of hardware items (see 444130 Hardware stores)
- retailing a general line of home repair and improvement materials and supplies (see 444110 Home centres)
- retailing paint and wallpaper (see 444120 Paint and wallpaper stores)

**4442 Lawn and garden equipment and supplies stores** US

This industry group comprises establishments primarily engaged in retailing lawn and garden equipment and supplies.

**44421 Outdoor power equipment stores** US

This industry comprises establishments primarily engaged in retailing outdoor power equipment. These establishments also retail replacement parts and may provide repair services.

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**444210 Outdoor power equipment stores** CAN

This Canadian industry comprises establishments primarily engaged in retailing outdoor power equipment.

*Inclusion(s)*

- retailing replacement parts of outdoor power equipment and provision of repair services

*Illustrative example(s)*

- generators, electric, portable, retail
- outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail

*Exclusion(s)*

- repairing outdoor power equipment (see 811411 Home and garden equipment repair and maintenance)

**44422 Nursery stores and garden centres** CAN

This industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere. These establishments may provide landscaping services.

**444220 Nursery stores and garden centres** CAN

This Canadian industry comprises establishments primarily engaged in retailing nursery and garden products, such as trees, shrubs, plants, seeds, bulbs and sod, that are predominantly grown elsewhere.

*Inclusion(s)*

- provision of landscaping services in addition to retailing nursery and garden products

*Illustrative example(s)*

- bedding plants, retail
- garden centre, retail, flowers and plants
- lawn and garden ornaments and supplies, retail
- nursery stock, seeds and bulbs, retail
- sod, retail

*Exclusion(s)*

- growing and retailing nursery stock (see 11142 Nursery and floriculture production)
- providing landscaping services (see 561730 Landscaping services)
- wholesaling new or used farm, lawn and garden machinery, equipment and parts (see 417110 Farm, lawn and garden machinery and equipment merchant wholesalers)

**44-45 Retail trade**

This sector comprises establishments primarily engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The retailing process is the final step in the distribution of merchandise; retailers are therefore organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers, store and non-store retailers. Their main characteristics are described below. Store retailers Store retailers operate fixed point-of-sale locations, located and designed to attract a high volume of walk-in customers. In general, retail stores have extensive displays of merchandise and use mass-media advertising to attract customers. They typically sell merchandise to the general public for personal or household consumption, but some also serve businesses and institutions. These include establishments such as office supplies stores, computer and software stores, gasoline stations, building material dealers, plumbing supplies stores and electrical supplies stores. In addition to selling merchandise, some types of store retailers are also engaged in the provision of after-sales services, such as repair and installation. For example, new automobile dealers, electronic and appliance stores and musical instrument and supplies stores often provide repair services,



while floor covering stores and window treatment stores often provide installation services. As a general rule, establishments engaged in retailing merchandise and providing after sales services are classified in this sector. Catalogue sales showrooms, gasoline service stations, and mobile home dealers are treated as store retailers. Non-store retailers Non-store retailers, like store retailers, are organized to serve the general public, but their retailing methods differ. They reach customers and market merchandise with methods such as, the broadcasting of infomercials, the broadcasting and publishing of direct-response advertising, the publishing of traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and distribution by vending machines. The methods of transaction and delivery of merchandise vary by type of non-store retailers. For example, non-store retailers that reach their customers using information technologies can receive payment at the time of purchase or at the time of delivery, and the delivery of the merchandise may be done by the retailer or by a third party, such as the post office or a courier. In contrast, non-store retailers that reach their customers by door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (stalls) and vending machines typically receive payment and deliver the merchandise to the customer at the time of the purchase. Non-store retailers also include establishments engaged in the home delivery of products such as home heating oil dealers and newspaper delivery companies.

#### **445 Food and beverage stores** US

This subsector comprises establishments primarily engaged in retailing a general or specialized line of food or beverage products.

##### *Exclusion(s)*

- retailing a general or specialized line of food or beverage products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

#### **4451 Grocery stores** US

This industry group comprises establishments primarily engaged in retailing a general line of food products.

#### **44511 Supermarkets and other grocery (except convenience) stores** US

This industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods. These establishments also typically retail a range of non-food household products, such as household paper products, toiletries and non-prescription drugs.

#### **445110 Supermarkets and other grocery (except convenience) stores** US

This Canadian industry comprises establishments, known as supermarkets and grocery stores, primarily engaged in retailing a general line of food, such as canned, dry and frozen foods; fresh fruits and vegetables; fresh and prepared meats, fish, poultry, dairy products, baked products and snack foods.

##### *Inclusion(s)*

- retailing a range of non-food household products, such as household paper products, toiletries and non-prescription drugs

##### *Exclusion(s)*

- retailing a general line of food products as well as a general line of non-food products (see 452910 Warehouse clubs)
- retailing a limited line of food and convenience items (see 445120 Convenience stores)
- retailing prescription drugs in a supermarket, on a concession basis (see 446110 Pharmacies and drug stores)

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**44512 Convenience stores** US

This industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines. These establishments may retail a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provide related services, such as lottery ticket sales and video rental.

**445120 Convenience stores** US

This Canadian industry comprises establishments, known as convenience stores, primarily engaged in retailing a limited line of convenience items that generally includes milk, bread, soft drinks, snacks, tobacco products, newspapers and magazines.

*Inclusion(s)*

- retailing a limited line of canned goods, dairy products, household paper and cleaning products, as well as alcoholic beverages, and provision of related services, such as lottery ticket sales and video rental

*Exclusion(s)*

- convenience stores that sell gasoline (see 447110 Gasoline stations with convenience stores)

**4452 Specialty food stores** US

This industry group comprises establishments primarily engaged in retailing specialized lines of food products.

**44521 Meat markets** US

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry. Delicatessens primarily engaged in retailing fresh meat are included.

**445210 Meat markets** US

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured meats and poultry.

*Inclusion(s)*

- delicatessens primarily engaged in retailing fresh meat

*Illustrative example(s)*

- butcher shops or meat markets, retail
- freezer provisioners (meat only), retail store
- poultry and egg dealers, retail

**44522 Fish and seafood markets** US

This industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

**445220 Fish and seafood markets** US

This Canadian industry comprises establishments primarily engaged in retailing fresh, frozen, or cured fish and seafood products.

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**44523 Fruit and vegetable markets** US

This industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

**445230 Fruit and vegetable markets** US

This Canadian industry comprises establishments primarily engaged in retailing fresh fruits and vegetables.

*Exclusion(s)*

- growing crops and selling them at roadside stands is classified by the type of crop grown and sold (see 111 Crop production)

**44529 Other specialty food stores** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialty foods. Dairy product stores, baked goods stores, and candy, nut and confectionery stores are included.

*Exclusion(s)*

- retailing baked goods for immediate consumption (e.g., donut and bagel shops) (see 722512 Limited-service eating places)
- retailing candy and confectionery products made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)
- retailing goods baked on the premises, not for immediate consumption (see 311811 Retail bakeries)

**445291 Baked goods stores** US

This Canadian industry comprises establishments primarily engaged in retailing baked goods not baked on the premises, and not for immediate consumption.

*Illustrative example(s)*

- baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
- bakeries without baking on the premises, retail

*Exclusion(s)*

- retailing baked goods for immediate consumption whether or not baked on the premises (see 722512 Limited-service eating places)
- retailing goods baked on premises, not for immediate consumption (see 311811 Retail bakeries)

**445292 Confectionery and nut stores**

This Canadian industry comprises establishments primarily engaged in retailing candy and other confections, nuts and popcorn.

*Exclusion(s)*

- retailing confectionery goods and nuts made on premises, not for immediate consumption (see 3113 Sugar and confectionery product manufacturing)

**445299 All other specialty food stores** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialty foods.

*Illustrative example(s)*

- beverages, soft drink, retail

- cheese stores, retail
- coffee stores, retail
- dietary foods, retail
- honey, retail
- ice cream (i.e., packaged) stores, retail
- milk and other dairy products specialty stores
- spice and herb stores, retail

*Exclusion(s)*

- preparing and serving snack items for immediate consumption (see 722512 Limited-service eating places)

**4453 Beer, wine and liquor stores** US

This industry group comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

**44531 Beer, wine and liquor stores** US

This industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

**445310 Beer, wine and liquor stores** US

This Canadian industry comprises establishments primarily engaged in retailing packaged alcoholic beverages, such as beer, wine and liquor.

*Exclusion(s)*

- providing prepared drinks for immediate consumption on the premises (see 722410 Drinking places (alcoholic beverages))
- retailing beer and wine-making supplies (see 453992 Beer and wine-making supplies stores)
- retailing convenience items as well as alcoholic beverages (see 445120 Convenience stores)

**446 Health and personal care stores** US

This subsector comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

*Exclusion(s)*

- retailing health and personal care products by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

**4461 Health and personal care stores** US

This industry group comprises establishments primarily engaged in retailing health and personal care products. Drug stores and pharmacies, cosmetics, beauty supplies and perfume stores, optical goods stores, food (health) supplement stores and health appliance stores are included.

**44611 Pharmacies and drug stores** US

This industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines. These establishments also typically retail snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids, and may also retail confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies.

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**446110 Pharmacies and drug stores** US

This Canadian industry comprises establishments, known as pharmacies and drug stores, primarily engaged in retailing prescription or non-prescription drugs and medicines.

*Inclusion(s)*

- retailing of confectionery, tobacco products, novelties and giftware, and cameras and photographic supplies
- retailing of snacks, cosmetics, personal hygiene products, greeting cards and stationery, and health aids

*Illustrative example(s)*

- patent and proprietary medicines, retail
- pharmacies and drug stores (i.e., apothecary, dispensary), retail

*Exclusion(s)*

- retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements (see 446191 Food (health) supplement stores)

**44612 Cosmetics, beauty supplies and perfume stores** US

This industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

**446120 Cosmetics, beauty supplies and perfume stores** US

This Canadian industry comprises establishments primarily engaged in retailing cosmetics, perfumes, toiletries and personal grooming products.

**44613 Optical goods stores** US

This industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses. These establishments may or may not grind lenses to order on the premises. Establishments primarily engaged in retailing non-prescription sunglasses are also included.

**446130 Optical goods stores** US

This Canadian industry comprises establishments primarily engaged in retailing and fitting prescription eyeglasses and contact lenses.

*Inclusion(s)*

- grinding of lenses to order on the premises
- retailing of non-prescription sunglasses

*Illustrative example(s)*

- opticians, retail
- prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)

*Exclusion(s)*

- lens grinding without retailing (see 339110 Medical equipment and supplies manufacturing)
- operating a private or group practice of optometry (see 621320 Offices of optometrists)

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**44619 Other health and personal care stores** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing health and personal care items, such as vitamins, nutrition supplements, hearing aids, and medical equipment and supplies.

**446191 Food (health) supplement stores** US

This Canadian industry comprises establishments primarily engaged in retailing food supplement products, such as vitamins, nutrition supplements and body enhancing supplements.

*Inclusion(s)*

- retailing a limited line of health food products

*Exclusion(s)*

- retailing organic foods, such as fruits and vegetables, dairy products, and cereals and grains (see 445 Food and beverage stores)
- retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

**446199 All other health and personal care stores** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of health and personal care merchandise.

*Inclusion(s)*

- provision of fitting services in addition to retailing

*Illustrative example(s)*

- health appliance stores
- hearing aids, retail
- orthopaedic aids, retail
- oxygen tent sales and medical gas supplying, retail store

*Exclusion(s)*

- retailing food supplement products (see 446191 Food (health) supplement stores)
- retailing prescription and non-prescription drugs (see 446110 Pharmacies and drug stores)

**447 Gasoline stations** US

This subsector comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

**4471 Gasoline stations** US

This industry group comprises establishments primarily engaged in retailing motor fuels, whether or not the gasoline station is operated in conjunction with a convenience store, repair garage, restaurant or other type of operation. Establishments that operate gasoline stations on behalf of their owners and receive a commission on the sale of fuels are also included.

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**44711 Gasoline stations with convenience stores** US

This industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting. Establishments that operate such establishments on behalf of their owners are also included.

**447110 Gasoline stations with convenience stores** US

This Canadian industry comprises establishments primarily engaged in retailing automotive fuels combined with the retail sale of a limited line of merchandise, such as milk, bread, soft drinks and snacks in a convenience store setting.

*Inclusion(s)*

- operation of gasoline stations with convenience stores on behalf of their owners

**44719 Other gasoline stations** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation. Establishments that operate such establishments on behalf of their owners are also included.

**447190 Other gasoline stations** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing gasoline, diesel fuel and automotive oils, whether or not the gasoline station is operated in conjunction with a repair garage, restaurant or other type of operation.

*Inclusion(s)*

- operation of gasoline station with or without a repair garage, restaurant or other type of operation on behalf of their owners

*Illustrative example(s)*

- gasoline station operated in conjunction with a repair garage, or a restaurant
- marine service stations, retail
- self-serve gasoline stations
- service station (gasoline, lubricating oils and greases), retail
- truck stops

*Exclusion(s)*

- operating gasoline stations combined with convenience stores (see 447110 Gasoline stations with convenience stores)

**448 Clothing and clothing accessories stores** US

This subsector comprises establishments primarily engaged in retailing clothing and clothing accessories.

*Exclusion(s)*

- retailing clothing and clothing accessories by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used clothing and clothing accessories (see 453310 Used merchandise stores)

**4481 Clothing stores** US

This industry group comprises establishments primarily engaged in retailing new, ready-to-wear clothing.

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**44811 Men's clothing stores** US

This industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing. These establishments may also provide alterations on the garments they sell.

**448110 Men's clothing stores** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, men's and boys', ready-to-wear clothing.

*Inclusion(s)*

- provision of alterations on men's and boy's ready-to-wear garments sold

*Exclusion(s)*

- retailing a specialized line of apparel, such as raincoats, leather coats, fur apparel and swimwear (see 44819 Other clothing stores)
- retailing men's and boys' clothing accessories (see 448150 Clothing accessories stores)
- retailing men's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)

**44812 Women's clothing stores** US

This industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing, including maternity wear.

**448120 Women's clothing stores** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, women's, ready-to-wear clothing.

*Inclusion(s)*

- retailing of maternity wear

*Exclusion(s)*

- retailing a specialized line of clothing, such as bridal gowns, raincoats, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)
- retailing women's clothing accessories (see 448150 Clothing accessories stores)
- retailing women's custom clothing made on the premises (see 3152 Cut and sew clothing manufacturing)

**44813 Children's and infants' clothing stores** US

This industry comprises establishments primarily engaged in retailing a general line of new, children's and infants', ready-to-wear clothing.

**448130 Children's and infants' clothing stores** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, children's and infants', ready-to-wear clothing.

*Exclusion(s)*

- retailing children's and infants', clothing accessories (see 448150 Clothing accessories stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)



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**44814 Family clothing stores** US

This industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

**448140 Family clothing stores** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of new, ready-to-wear clothing for men, women and children, without specializing in sales for an individual gender or age group.

*Illustrative example(s)*

- family clothing stores, retail
- jeans stores, retail
- unisex clothing stores, retail

*Exclusion(s)*

- retailing children's and infants', ready-to-wear clothing (see 448130 Children's and infants' clothing stores)
- retailing new, men's and boys', ready-to-wear clothing (see 448110 Men's clothing stores)
- retailing new, women's, ready-to-wear clothing (see 448120 Women's clothing stores)
- retailing specialized clothing, such as raincoats, bridal gowns, leather apparel, fur clothing and swimwear (see 44819 Other clothing stores)

**44815 Clothing accessories stores** US

This industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

**448150 Clothing accessories stores** US

This Canadian industry comprises establishments primarily engaged in retailing a single or general line of new clothing accessories.

*Illustrative example(s)*

- accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail
- hosiery stores, retail
- tie shops, retail
- umbrella stores, retail

**44819 Other clothing stores** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of new clothing.

**448191 Fur stores** US

This Canadian industry comprises establishments primarily engaged in retailing ready-to-wear or custom-made fur apparel.

**448199 All other clothing stores** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of new clothing.

*Illustrative example(s)*

- athletic clothing (except uniforms), retail
- bridal shops (except custom dressmakers), retail
- dress shops, retail
- foundation garments, retail
- leather (including suede) clothing stores
- lingerie stores, retail
- swimwear stores, retail
- uniforms and work clothing, retail

*Exclusion(s)*

- retailing athletic uniforms (see 45111 Sporting goods stores)
- retailing custom clothing and accessories made on the premises (see 315 Clothing manufacturing)
- retailing maternity wear (see 448120 Women's clothing stores)
- retailing ready-to-wear clothing for both genders and all age groups (see 448140 Family clothing stores)

**4482 Shoe stores** US

This industry group comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

**44821 Shoe stores** US

This industry comprises establishments primarily engaged in retailing all types of new footwear. These establishments may also retail shoe-care products.

**448210 Shoe stores** US

This Canadian industry comprises establishments primarily engaged in retailing all types of new footwear.

*Inclusion(s)*

- retailing of shoe-care products

**4483 Jewellery, luggage and leather goods stores** US

This industry group comprises establishments primarily engaged in retailing jewellery, luggage and leather goods, and clothing accessories, such as hats, gloves, handbags, ties and belts.

**44831 Jewellery stores** US

This industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks. These establishments may provide services such as cutting and mounting stones and jewellery repair.

**448310 Jewellery stores** US

This Canadian industry comprises establishments primarily engaged in retailing jewellery, sterling and plated silverware, and watches and clocks.

*Inclusion(s)*

- provision of services such as cutting and mounting stones and jewellery repair

*Exclusion(s)*

- retailing costume jewellery (see 448150 Clothing accessories stores)

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**44832 Luggage and leather goods stores** US

This industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

**448320 Luggage and leather goods stores** US

This Canadian industry comprises establishments primarily engaged in retailing luggage, briefcases, trunks and related products, and establishments engaged in retailing a line of leather items.

*Illustrative example(s)*

- luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail

*Exclusion(s)*

- retailing a single or general line of leather and non-leather clothing accessories (see 448150 Clothing accessories stores)
- retailing leather coats and other leather clothing articles (see 448199 All other clothing stores)

**451 Sporting goods, hobby, book and music stores** US

This subsector comprises establishments primarily engaged in retailing sporting goods, games and toys, sewing supplies, fabrics, patterns, yarns and other needlework accessories, musical instruments, and books and other reading materials.

*Exclusion(s)*

- retailing new audio and video recordings (see 443146 Audio and video recordings stores)
- retailing sporting goods, hobby goods, books, musical instruments, and audio and video recordings by means of electronic shopping, mail-order or direct sale (see 454 Non-store retailers)
- retailing used sporting goods, hobby goods, books, musical instruments, and audio and video recordings (see 453310 Used merchandise stores)

**4511 Sporting goods, hobby and musical instrument stores** US

This industry group comprises establishments primarily engaged in retailing new sporting goods, games and toys, and musical instruments.

**45111 Sporting goods stores** US

This industry comprises establishments primarily engaged in retailing new sporting goods. These establishments may also retail used sporting goods, and provide repair services.

*Exclusion(s)*

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

**451111 Golf equipment and supplies specialty stores** US

This Canadian industry comprises establishments primarily engaged in retailing new golf equipment and supplies.

*Inclusion(s)*

- retailing of used golf equipment and supplies, and provision of repair services

*Exclusion(s)*

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

**451112 Ski equipment and supplies specialty stores** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in retailing new ski equipment and supplies.

*Inclusion(s)*

- retailing of used ski equipment and supplies, and provision of repair services

*Exclusion(s)*

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)

**451113 Cycling equipment and supplies specialty stores** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in retailing new cycling equipment and supplies.

*Inclusion(s)*

- retailing of used cycling equipment and supplies, and provision of repair services

*Illustrative example(s)*

- bicycle and bicycle parts dealers (except motorized), retail

*Exclusion(s)*

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

**451119 All other sporting goods stores** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing new sporting goods.

*Inclusion(s)*

- retailing of used sporting goods, and also provision of repair services

*Illustrative example(s)*

- backpacking, hiking and mountaineering equipment, retail
- bait and tackle shops, retail
- bowling equipment and supplies, retail
- camping equipment (except tent trailers), retail
- firearms and ammunition, retail
- gymnasium equipment, retail
- hunting equipment, retail
- playground equipment, retail

- pool and billiard table stores, retail
- skin diving and scuba equipment, retail

*Exclusion(s)*

- repairing or servicing sporting goods (see 811490 Other personal and household goods repair and maintenance)
- retailing athletic shoes (see 448210 Shoe stores)
- retailing camper and camping trailer (see 441210 Recreational vehicle dealers)
- retailing snowmobile, motorized bicycle and motorized golf cart (see 441220 Motorcycle, boat and other motor vehicle dealers)

**45112 Hobby, toy and game stores** CAN

This industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

**451120 Hobby, toy and game stores** US

This Canadian industry comprises establishments primarily engaged in retailing new toys, games, and hobby and craft supplies.

*Illustrative example(s)*

- ceramics supplies, retail
- craft kits and supplies, retail
- hobby kits, model, retail
- scrapbooking supplies, retail
- toy and game stores, retail

*Exclusion(s)*

- retailing artists' supplies or collectors' items, such as coins, stamps, autographs and cards (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- retailing software, including game software (see 443144 Computer and software stores)

**45113 Sewing, needlework and piece goods stores** US

This industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories. These stores may also retail sewing machines.

**451130 Sewing, needlework and piece goods stores** US

This Canadian industry comprises establishments primarily engaged in retailing new sewing supplies, fabrics, patterns, yarns and other needlework accessories.

*Inclusion(s)*

- retailing of sewing machines and other sewing supplies

*Illustrative example(s)*

- knitting yarn and accessories, retail
- needlework stores, retail
- notions, sewing thread and needles, retail
- piece goods (e.g., textile, cotton, linen, woollen), retail
- remnant stores, retail
- sewing supplies, retail
- upholstery fabric, retail
- yard goods (textile fabric), retail

*Exclusion(s)*

- retailing sewing machine (see 443143 Appliance, television and other electronics stores)

**45114 Musical instrument and supplies stores** US

This industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies. These establishments may also rent and repair musical instruments.

**451140 Musical instrument and supplies stores** US

This Canadian industry comprises establishments primarily engaged in retailing new musical instruments, sheet music and related supplies.

*Inclusion(s)*

- renting and repairing of musical instruments, in addition to retailing instruments and supplies

*Illustrative example(s)*

- musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail

*Exclusion(s)*

- renting musical instruments (see 532280 All other consumer goods rental)
- repairing musical instruments (see 811490 Other personal and household goods repair and maintenance)
- retailing musical recordings (see 443146 Audio and video recordings stores)

**4513 Book stores and news dealers** US

This industry group comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

**45131 Book stores and news dealers** US

This industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

**451310 Book stores and news dealers** US

This Canadian industry comprises establishments primarily engaged in retailing new books, newspapers, magazines and other periodicals.

*Exclusion(s)*

- delivering newspapers to homes (see 454390 Other direct selling establishments)
- selling newspapers, magazines, and other periodicals via electronic shopping, mail-order or direct sale (see 454 Non-store retailers)

**452 General merchandise stores** US

This subsector comprises establishments primarily engaged in retailing a general line of merchandise that may, or may not, include a general line of grocery items.

*Exclusion(s)*

- retailing a general line of building and home improvement materials (see 444110 Home centres)
- retailing a general line of goods by means of electronic shopping, mail-order, or direct sale (see 454 Non-store retailers)

- 
- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
  - retailing a general line of used goods (see 453310 Used merchandise stores)

**4521 Department stores** US

This industry group comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

**45211 Department stores** US

This industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store. Selected departments may be operated by separate establishments, on a concession basis.

**452110 Department stores** CAN

This Canadian industry comprises establishments primarily engaged in retailing a wide range of products, with each merchandise line constituting a separate department within the store.

*Inclusion(s)*

- operation of selected department store departments by separate establishments, on a concession basis

*Exclusion(s)*

- warehouse-style stores engaged in retailing a general line of grocery items in combination with a general line of non-grocery items (see 452910 Warehouse clubs)

**4529 Other general merchandise stores** CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing goods in general merchandise stores.

**45291 Warehouse clubs** CAN

This industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

**452910 Warehouse clubs** CAN

This Canadian industry comprises establishments primarily engaged in retailing a general line of grocery items typically by multi-unit cases and/or in large formats, in combination with a general line of non-grocery items; and typically charging a membership fee.

*Illustrative example(s)*

- warehouse club or store (food and general merchandise), retail

*Exclusion(s)*

- retailing a general line of grocery items (see 445110 Supermarkets and other grocery (except convenience) stores)
- retailing a general line of merchandise in department stores (see 452110 Department stores)

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**45299 All other general merchandise stores** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing a general line of new merchandise. Establishments known as home and auto supplies stores, catalogue showrooms, agricultural co-op stores, variety stores and country general stores are included.

*Exclusion(s)*

- retailing automotive parts (see 441310 Automotive parts and accessories stores)
- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

**452991 Home and auto supplies stores** US

This Canadian industry comprises establishments primarily engaged in retailing a general line of auto supplies along with a general line of home supplies.

*Inclusion(s)*

- retailing a general line of auto supplies (e.g., tires, batteries, parts and accessories)
- retailing a general line of home supplies (e.g., hardware, houseware, small appliances, sporting goods and lawn and garden equipment)

**452999 All other miscellaneous general merchandise stores** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing a general line of new merchandise.

*Illustrative example(s)*

- agricultural co-op stores
- catalogue sales showrooms , retail
- general store (except primarily food)
- variety and dollar stores, retail

*Exclusion(s)*

- retailing merchandise in catalogue showrooms, without stock (see 454110 Electronic shopping and mail-order houses)

**453 Miscellaneous store retailers** US

This subsector comprises establishments primarily engaged in retailing a specialized line of merchandise in other types of specialty stores. Florists, office supplies stores, stationery stores, gift, novelty and souvenir stores, used merchandise stores, pet and pet supplies stores, art dealers and manufactured (mobile) home dealers are included.

**4531 Florists** US

This industry group comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

**45311 Florists** US

This industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.



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**453110 Florists** US

This Canadian industry comprises establishments primarily engaged in retailing cut flowers, floral arrangements, and potted plants grown elsewhere. These establishments typically prepare the arrangements they sell.

*Exclusion(s)*

- retailing flowers or nursery stock grown on the premises (see 11142 Nursery and floriculture production)
- retailing trees, shrubs, plants, seeds, bulbs and sod grown elsewhere (see 444220 Nursery stores and garden centres)

**4532 Office supplies, stationery and gift stores** US

This industry group comprises establishments primarily engaged in retailing new office supplies, stationery and gifts.

**45321 Office supplies and stationery stores** US

This industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture. Establishments primarily engaged in retailing stationery and school supplies are also included.

**453210 Office supplies and stationery stores** US

This Canadian industry comprises establishments primarily engaged in retailing office supplies or a combination of office supplies, equipment and furniture.

*Inclusion(s)*

- retailing of stationery and school supplies

*Exclusion(s)*

- retailing computers (see 443144 Computer and software stores)
- retailing greeting cards (see 453220 Gift, novelty and souvenir stores)
- retailing office furniture (see 442110 Furniture stores)

**45322 Gift, novelty and souvenir stores** US

This industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios. These establishments may also retail stationery.

**453220 Gift, novelty and souvenir stores** US

This Canadian industry comprises establishments primarily engaged in retailing new gifts, novelty merchandise, souvenirs, greeting cards, seasonal and holiday decorations, and curios.

*Inclusion(s)*

- retailing of stationery

*Illustrative example(s)*

- carvings and artwork, retail
- gift shops, retail
- gifts, novelties and souvenirs, retail
- greeting card shops, retail
- handicraft (e.g., ceramics, macramé), retail
- joke shops
- novelty merchandise, retail

*Exclusion(s)*

- retailing stationery (see 453210 Office supplies and stationery stores)

**4533 Used merchandise stores** CAN

This industry group comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

**45331 Used merchandise stores** US

This industry comprises establishments primarily engaged in retailing used merchandise. Establishments primarily engaged in retailing antiques are also included.

**453310 Used merchandise stores** US

This Canadian industry comprises establishments primarily engaged in retailing used merchandise.

*Inclusion(s)*

- retailing of antiques

*Illustrative example(s)*

- antiques, retail
- appliances, used, retail
- book stores, second-hand, retail
- clothing stores, second-hand, retail
- furniture stores, second-hand, retail
- glassware and china, used, retail
- phonograph and phonograph record stores, second-hand, retail
- rare book stores
- second-hand merchandise, retail

*Exclusion(s)*

- operating pawnshops (see 522299 All other non-depository credit intermediation)
- retailing a general line of used merchandise on an auction basis (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- retailing new and used sporting goods (see 45111 Sporting goods stores)
- retailing used automobile (see 441120 Used car dealers)
- retailing used mobile homes (see 453930 Mobile home dealers)
- retailing used motorcycles and boats (see 441220 Motorcycle, boat and other motor vehicle dealers)
- retailing used recreational vehicles (RVs) (see 441210 Recreational vehicle dealers)
- retailing used tires (see 441320 Tire dealers)

**4539 Other miscellaneous store retailers** US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in retailing new merchandise in other types of specialty stores.

**45391 Pet and pet supplies stores** US

This industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies. These establishments may also provide pet grooming services.

**453910 Pet and pet supplies stores** CAN

This Canadian industry comprises establishments primarily engaged in retailing pets, pet food and pet supplies.

*Inclusion(s)*

- provision of pet grooming services, in addition to retailing pets, pet food and pet supplies

*Illustrative example(s)*

- pet supplies (e.g., aquarium, cage, food, tank), retail
- pets (e.g., dog, cat, bird, fish), retail

*Exclusion(s)*

- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)
- providing veterinary services (see 541940 Veterinary services)

**45392 Art dealers** CAN

This industry comprises establishments primarily engaged in retailing original and limited edition art works. Establishments primarily engaged in the exhibition of Aboriginal art for retail sale are also included.

**453920 Art dealers** US

This Canadian industry comprises establishments primarily engaged in retailing original and limited edition art works.

*Inclusion(s)*

- exhibition of Aboriginal art for retail sale

*Illustrative example(s)*

- art work (e.g., original and prints paintings, pictures, art objects), retail

*Exclusion(s)*

- operating non-commercial art galleries (see 712111 Non-commercial art museums and galleries)
- retailing art reproductions (see 442292 Print and picture frame stores)

**45393 Mobile home dealers** US

This industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment. These establishments may provide installation services in addition to retailing the homes.

**453930 Mobile home dealers** US

This Canadian industry comprises establishments primarily engaged in retailing new and used mobile homes, parts and equipment.

*Inclusion(s)*

- provision of installation services in addition to retailing the mobile homes

*Illustrative example(s)*

- house trailer and mobile home dealers, retail

*Exclusion(s)*

- retailing motor home, camper and travel trailer (see 441210 Recreational vehicle dealers)
- retailing prefabricated buildings and kits (see 444190 Other building material dealers)

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**45399 All other miscellaneous store retailers** US

This industry comprises establishments, not classified to any other industry, primarily engaged in retailing specialized lines of merchandise, such as tobacco and tobacco products; artists' supplies; collectors' items, such as coins, stamps, autographs and cards; beer and wine making supplies; swimming pool supplies and accessories; religious goods; and monuments and tombstones. Establishments primarily engaged in retailing a general line of new and used merchandise on an auction basis are also included.

*Exclusion(s)*

- auctioning new and used merchandise on a fee basis (see 561990 All other support services)

**453992 Beer and wine-making supplies stores** US

This Canadian industry comprises establishments primarily engaged in retailing beer and wine-making supplies and equipment.

*Inclusion(s)*

- provision of access to on-premise beer and wine-making equipment

**453999 All other miscellaneous store retailers (except beer and wine-making supplies stores)** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in retailing specialized lines of merchandise.

*Inclusion(s)*

- retailing of a general line of new and used merchandise on an auction basis

*Illustrative example(s)*

- artists' supplies, retail
- auctioneering, with own facilities, open to the general public, retail
- cigar, tobacco and cigarette stores and stands, retail
- home security equipment, retail
- hot tubs, whirlpools and sauna, retail
- numismatic supplies, retail
- party supplies store, retail
- philatelic supplies, retail
- swimming pools, retail
- tombstones, retail

*Exclusion(s)*

- auctioning new and used merchandise on a fee basis (see 561990 All other support services)
- automobile battery dealers, retail (see 441310 Automotive parts and accessories stores)
- mail order coin shops, retail (see 454110 Electronic shopping and mail-order houses)
- mail order philatelist stamps, retail (see 454110 Electronic shopping and mail-order houses)
- religious book stores, retail (see 451310 Book stores and news dealers)
- wine and beer-making supplies stores (see 453992 Beer and wine-making supplies stores)

**454 Non-store retailers** US

This subsector comprises establishments primarily engaged in retailing merchandise by non-store retail methods. The establishments of this subsector employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising, publishing traditional and electronic catalogues, door-to-door solicitation, in-home demonstration, temporary displaying of merchandise (temporary stands or stalls), distribution by vending machines, and using the Internet to reach their customers and market their merchandise. Establishments primarily engaged in the direct sale (i.e. non-store) of products such as home heating fuels and in newspaper delivery are also included.

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**4541 Electronic shopping and mail-order houses** US

This industry group comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet. Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

**45411 Electronic shopping and mail-order houses** US

This industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. They can also provide websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet. Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier. Establishments primarily engaged in retailing from catalogue showrooms, without stock, are included.

**454110 Electronic shopping and mail-order houses** US

This Canadian industry comprises establishments primarily engaged in retailing all types of merchandise using the electronic and print media to induce direct response by the customer. These establishments can employ methods, such as broadcasting infomercials, broadcasting and publishing direct-response advertising and publishing traditional or electronic catalogues, to display their merchandise and reach their customers. Transactions between these retailers and their customers typically require the use of information technology (telephone or computer network) and the delivery of merchandise is typically done by mail or courier.

*Inclusion(s)*

- provision of websites facilitating consumer-to-consumer or business-to-consumer trade in new and used goods, on an auction basis, using the Internet
- retailing from catalogue showrooms without stock

*Illustrative example(s)*

- combined Internet and mail order sales
- direct mailers (i.e., selling own merchandise)
- home shopping, television, retail
- Internet auctions, retail
- mail order offices of department stores, retail
- merchandise retailing via Internet

*Exclusion(s)*

- call centres providing telemarketing services for others (see 561420 Telephone call centres)
- facilitating business-to-business sales of new and used merchandise on an auction basis using the Internet (see 419110 Business-to-business electronic markets)
- retailing a general line of new and used merchandise on an auction basis from a combination of Internet auction and auction house sales in the same establishment (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- store retailing or a combination of store retailing and Internet retailing of merchandise in the same establishment (classified to the store portion of the activity)

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**4542 Vending machine operators** US

This industry group comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

**45421 Vending machine operators** US

This industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

**454210 Vending machine operators** US

This Canadian industry comprises establishments primarily engaged in owning, stocking and servicing vending machines designed to retail merchandise.

*Illustrative example(s)*

- beverage, cigarette, confectionery or food, vending machine operators, retail

*Exclusion(s)*

- operating coin-operated amusement machines (see 713120 Amusement arcades)
- operating coin-operated gambling machines (see 71329 Other gambling industries)
- selling insurance policies through vending machines (see 524 Insurance carriers and related activities)

**4543 Direct selling establishments** US

This industry group comprises establishments primarily engaged in non-store retailing, except direct-response advertising and operating vending machines. These establishments use methods, such as home delivery, door-to-door solicitation, in-home demonstration and displaying of merchandise through temporary stalls or kiosks, to reach their customers and market their merchandise. Direct sales establishments may operate from an office and have incidental sales of items.

*Exclusion(s)*

- direct-response advertising (see 454110 Electronic shopping and mail-order houses)

**45431 Fuel dealers** US

This industry comprises establishments primarily engaged in retailing heating oil, liquefied petroleum gas (LPG) and other fuels via direct selling.

**454311 Heating oil dealers** US

This Canadian industry comprises establishments primarily engaged in retailing heating oil via direct selling to the final consumer including both households and commercial businesses.

*Inclusion(s)*

- provision of furnace repair and maintenance services in addition to the primary activity of retailing and delivering oil

*Illustrative example(s)*

- direct sales of heating oil (non-store, delivered to customer's premises)
- fuel oil dealers, retail
- home heating oil dealer, retail

*Exclusion(s)*

- installing oil burners without retailing home heating oil (see 238220 Plumbing, heating and air-conditioning contractors)
- operating heating oil bulk stations and terminals (see 412110 Petroleum and petroleum products merchant wholesalers)
- repairing oil burners (see 811411 Home and garden equipment repair and maintenance)
- retailing heating oil in combination with retailing non-related merchandise such as found in establishments usually referred to as agricultural co-ops (see 452999 All other miscellaneous general merchandise stores)

**454312 Liquefied petroleum gas (bottled gas) dealers** US

This Canadian industry comprises establishments primarily engaged in retailing liquefied petroleum gas (LPG) gas via direct selling.

*Illustrative example(s)*

- liquefied petroleum gas (LPG), delivered to customers' premises, retail
- propane dealer, retail

**454319 Other fuel dealers** US

This Canadian industry comprises establishments primarily engaged in retailing fuels (except heating oil and liquefied petroleum gas) via direct selling.

*Illustrative example(s)*

- coal dealers, retail
- diesel fuel, delivered to customers' premises, retail
- firewood or fuelwood dealers, retail
- wood fuel dealers, retail

*Exclusion(s)*

- direct selling of heating oil (see 454311 Heating oil dealers)
- direct selling of liquefied petroleum gas (see 454312 Liquefied petroleum gas (bottled gas) dealers)

**45439 Other direct selling establishments** US

This industry comprises establishments, not classified to any other industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

**454390 Other direct selling establishments** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in non-store retailing. These establishments use methods, such as door-to-door solicitation, in-home demonstration and temporary displaying of merchandise (stalls), to reach their customers and market their merchandise.

*Illustrative example(s)*

- direct personal retailing operators, retail
- door-to-door retailing of merchandise, retail
- fruit stand (temporary), road side, retail
- home provisioners, frozen food service, direct seller, retail
- house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
- house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
- magazine subscription sales (except mail order), retail
- magazine subscription sales (except mail order), retail

*Exclusion(s)*

- books and magazines, mail order, retail (see 454110 Electronic shopping and mail-order houses)
- preparing and serving meals and snacks for immediate consumption from motorized vehicles catering a route or from non-motorized carts (see 722330 Mobile food services)

**481 Air transportation** CAN

This subsector comprises establishments primarily engaged in for-hire, common-carrier transportation of people and/or goods using aircraft, such as airplanes and helicopters.

*Exclusion(s)*

- air courier services (see 492110 Couriers)
- scenic or sightseeing air services (see 487990 Scenic and sightseeing transportation, other)

**4811 Scheduled air transportation** CAN

This industry group comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

**48111 Scheduled air transportation** US

This industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

**481110 Scheduled air transportation** US

This Canadian industry comprises establishments primarily engaged in transporting passengers and/or goods by aircraft, over regular routes and on regular schedules. Establishments in this industry have less flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4812, Non-scheduled air transportation.

*Illustrative example(s)*

- air cargo carriers (except air courier), scheduled
- air passenger carriers, scheduled

*Exclusion(s)*

- air courier services (see 492110 Couriers)
- non-scheduled air transport (see 4812 Non-scheduled air transportation)

**4812 Non-scheduled air transportation** US

This industry group comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.



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**48121 Non-scheduled air transportation** CAN

This industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods. Establishments in this industry have more flexibility with respect to choice of airports, hours of operation, load factors and similar operational characteristics than do establishments in 4811, Scheduled air transportation. Establishments primarily engaged in providing specialty air transportation or flying services using small, general-purpose aircraft are included.

*Exclusion(s)*

- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)
- scheduled air transport (see 481110 Scheduled air transportation)
- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

**481214 Non-scheduled chartered air transportation** US

This Canadian industry comprises establishments primarily engaged in the non-scheduled air transportation of passengers and/or goods by aircraft, at a toll per mile or per hour for the charter of the aircraft.

*Illustrative example(s)*

- air cargo carriers (except air courier), non-scheduled
- air passenger charter transportation service

*Exclusion(s)*

- providing air courier services (see 492110 Couriers)
- providing specialty flying services, with no service predominating (see 481215 Non-scheduled specialty flying services)

**481215 Non-scheduled specialty flying services** US

This Canadian industry comprises establishments primarily engaged in providing a combination of flying services, with no single service predominating. These establishments use small, general-purpose aircraft.

*Inclusion(s)*

- specialized services such as air ambulance, towing advertising banners, and aerial traffic reporting, or general air transportation of passengers and goods

*Illustrative example(s)*

- aerial advertising, using general purpose aircraft
- air taxi services
- aviation clubs, providing air transportation services to the general public
- sky writing, using general purpose aircraft
- specialty flying services, using general purpose aircraft

*Exclusion(s)*

- aerial gathering of geophysical data (see 541360 Geophysical surveying and mapping services)
- crop-dusting using specialized aircraft (see 115110 Support activities for crop production)
- fighting forest fires using specialized water bombers (see 115310 Support activities for forestry)
- flight training, including all training for commercial pilots (see 611510 Technical and trade schools)
- non-scheduled chartered air transportation (see 481214 Non-scheduled chartered air transportation)
- operating air ambulance services using specialized equipment (see 621912 Air ambulance services)
- providing aerial mapping services (see 541370 Surveying and mapping (except geophysical) services)

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- specialized air sightseeing services (see 487990 Scenic and sightseeing transportation, other)

## **482 Rail transportation** US

This subsector comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

### **4821 Rail transportation** US

This industry group comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

#### **48211 Rail transportation** US

This industry comprises establishments primarily engaged in operating railways. Establishments primarily engaged in the operation of long-haul or mainline railways, short-haul railways and passenger railways are included.

##### *Exclusion(s)*

- operating street railways and urban rapid transit (see 485110 Urban transit systems)
- operating switching and terminal railways (see 488210 Support activities for rail transportation)
- operating tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)

#### **482112 Short-haul freight rail transportation** US

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods on a rail line that does not comprise a rail network. A short-haul railway line usually takes goods from one or more points to a point on the larger transportation network, which is usually a mainline railway, but may be a trans-shipment point onto another transportation mode.

##### *Illustrative example(s)*

- belt line railways
- logging railways

##### *Exclusion(s)*

- operating switching and terminal railways (see 488210 Support activities for rail transportation)

#### **482113 Mainline freight rail transportation** US

This Canadian industry comprises establishments primarily engaged in operating railways for the transport of goods over a mainline rail network. A mainline rail network is a system that usually comprises one or more trunk lines, into which a network of branch lines feed. The branch lines may be part of the mainline establishment or may be separate establishments of short-haul freight railways.

#### **482114 Passenger rail transportation** US

This Canadian industry comprises establishments primarily engaged in the railway transport of passengers.

##### *Exclusion(s)*

- operating same-day return tourist and scenic trains (see 487110 Scenic and sightseeing transportation, land)
- operating street railways and urban rapid transit (see 485110 Urban transit systems)

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**483 Water transportation** US

This subsector comprises establishments primarily engaged in the water transportation of passengers and goods, using equipment designed for those purposes.

*Exclusion(s)*

- same-day return sightseeing trips and cruises (see 487210 Scenic and sightseeing transportation, water)

**4831 Deep sea, coastal and Great Lakes water transportation** US

This industry group comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

**48311 Deep sea, coastal and Great Lakes water transportation**

This industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system. Establishments that operate ocean-going cruise ships are included.

*Exclusion(s)*

- inland water transport (see 48321 Inland water transportation)

**483115 Deep sea, coastal and Great Lakes water transportation (except by ferries)**

This Canadian industry comprises establishments primarily engaged in deep sea, coastal and Great Lakes water transportation of freight and passengers. The St. Lawrence Seaway is considered to be part of the Great Lakes system.

*Inclusion(s)*

- operating ocean-going cruise ships

*Illustrative example(s)*

- barge transport service, coastal
- coastal shipping
- deep water transportation of freight (except by ferries)
- deep water transportation of passengers (except by ferries)
- Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
- supply vessels to drilling rigs

*Exclusion(s)*

- deep sea, coastal and Great Lakes water transportation of freight and passengers by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

**483116 Deep sea, coastal and Great Lakes water transportation by ferries**

This Canadian industry comprises establishments primarily engaged in operating ferries for the transport of passengers and/or freight contained in self-propelled, motorized vehicles; in deep sea, coastal or Great Lakes waters.

*Illustrative example(s)*

- ferries, passenger, operating on coastal waters or on the Great Lakes

*Exclusion(s)*

- operating inland, including harbour, ferries (see 483214 Inland water transportation by ferries)

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**4832 Inland water transportation** CAN

This industry group comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

**48321 Inland water transportation**

This industry comprises establishments primarily engaged in the inland water transportation of freight and passengers. Transportation within harbours is included.

*Exclusion(s)*

- water transportation on the Great Lakes (see 48311 Deep sea, coastal and Great Lakes water transportation)

**483213 Inland water transportation (except by ferries)**

This Canadian industry comprises establishments primarily engaged in the inland water transportation of freight and passengers, except by ferries.

*Illustrative example(s)*

- canal transportation, passengers
- lake (except Great Lakes) transportation (except ferries), passengers
- river freight transportation (except using the St. Lawrence seaway)
- river passenger transportation (except ferries)
- water taxi service, inland waterways

*Exclusion(s)*

- log rafting and towing on the Great Lakes (see 483115 Deep sea, coastal and Great Lakes water transportation (except by ferries))
- operating ferries for the transport of freight on the Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
- operating ferries for the transport of passengers on coastal water or Great Lakes (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)
- operating ferries for the transport of passengers on rivers (see 483214 Inland water transportation by ferries)
- St. Lawrence seaway freight transportation by ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

**483214 Inland water transportation by ferries** CAN

This Canadian industry comprises establishments primarily engaged in operating inland ferries.

*Inclusion(s)*

- ferries operated in harbours

*Illustrative example(s)*

- ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
- harbour ferry service, passengers

*Exclusion(s)*

- operating coastal and Great Lakes ferries (see 483116 Deep sea, coastal and Great Lakes water transportation by ferries)

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**484 Truck transportation** CAN

This subsector comprises establishments primarily engaged in the truck transportation of goods. These establishments may carry general freight or specialized freight. Specialized freight comprises goods that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Establishments may operate locally, that is within a metropolitan area and its hinterland, or over long distances, that is between metropolitan areas.

**4841 General freight trucking**

This industry group comprises establishments primarily engaged in the local or long distance trucking of general freight. General freight trucking does not require the use of specialized equipment. The trucks used can handle a wide variety of commodities. Freight is generally palletized, and generally carried in a box, container or van trailer.

**48411 General freight trucking, local**

This industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland.

**484110 General freight trucking, local**

This Canadian industry comprises establishments primarily engaged in local general freight trucking. These establishments primarily provide trucking services within a metropolitan area and its hinterland. Generally the trips are same-day return.

*Illustrative example(s)*

- container trucking service, local
- contract bulk mail, truck transportation, local
- non-specialized freight transportation, local
- transfer (trucking) service, general freight, local

*Exclusion(s)*

- transportation of used uncrated household goods (see 484210 Used household and office goods moving)

**48412 General freight trucking, long distance** US

This industry comprises establishments primarily engaged in long distance, general freight trucking. These establishments primarily provide trucking services between metropolitan areas.

**484121 General freight trucking, long distance, truck-load** CAN

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of complete truck-loads. A truck-load shipment is generally devoted to the goods of a single shipper, taken directly from a point of origin to one or more destination points.

*Illustrative example(s)*

- container trucking service, long distance, truckload
- contract bulk mail, truck transportation, long distance

**484122 General freight trucking, long distance, less than truck-load** CAN

This Canadian industry comprises establishments primarily engaged in long distance, general freight trucking of less than complete truck-loads. Less-than-truck-load carriers are characterized by the use of terminals to consolidate shipments, generally from several shippers, into a single truck for haulage between a load assembly terminal and a disassembly terminal, where the load is sorted and shipments are re-routed for delivery.

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## 4842 Specialized freight trucking

This industry group comprises establishments primarily engaged in specialized freight trucking. These establishments transport articles that, because of size, weight, shape or other inherent characteristics, require specialized equipment for transportation. Some important types of specialized equipment are bulk tankers, dump trucks and trailers, refrigerated vans, and motor vehicle haulers. Establishments that transport used household and office goods are included.

*Exclusion(s)*

- local hauling of garbage (see 562110 Waste collection)

### 48421 Used household and office goods moving

This industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance. Establishments engaged in the transportation of used institutional equipment are included. Incidental storage activities may be carried out by these establishments, except for new furniture.

#### 484210 Used household and office goods moving

This Canadian industry comprises establishments primarily engaged in the trucking of used household and office goods, whether local or long distance.

*Inclusion(s)*

- incidental storage activities other than for new furniture
- transporting used institutional equipment

#### 48422 Specialized freight (except used goods) trucking, local <sup>CAN</sup>

This industry comprises establishments primarily engaged in providing local trucking services using specialized equipment. Local trucking establishments provide trucking services within a metropolitan area.

##### 484221 Bulk liquids trucking, local <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in the local trucking of bulk liquids.

*Inclusion(s)*

- tank trucks local transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products

##### 484222 Dry bulk materials trucking, local

This Canadian industry comprises establishments primarily engaged in the local trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, snow, dry chemicals and ores.

*Illustrative example(s)*

- dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local

*Exclusion(s)*

- local hauling of garbage (see 562110 Waste collection)

##### 484223 Forest products trucking, local

This Canadian industry comprises establishments primarily engaged in the local trucking of forest goods, including logs, wood chips and lumber.

*Exclusion(s)*

- trucking forest products in the bush (i.e., within logging limits) (see 115310 Support activities for forestry)

**484229 Other specialized freight (except used goods) trucking, local** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing local trucking services, using specialized equipment.

*Illustrative example(s)*

- automobile carriers, local
- boat hauling, by truck, local
- livestock trucking, local
- mobile home towing service, local
- refrigerated goods trucking, local
- snowmobile operation, freight

**48423 Specialized freight (except used goods) trucking, long distance** CAN

This industry comprises establishments primarily engaged in providing long distance trucking services using specialized equipment. Long distance trucking establishments provide trucking services between metropolitan areas.

**484231 Bulk liquids trucking, long distance**

This Canadian industry comprises establishments primarily engaged in the long distance trucking of bulk liquids.

*Inclusion(s)*

- tank trucks long distance transportation (including refrigeration) of goods such as milk, water, chemicals and petroleum products

**484232 Dry bulk materials trucking, long distance**

This Canadian industry comprises establishments primarily engaged in the long distance trucking of dry bulk materials. These establishments use dump trucks and dump trailers, tank trucks, hopper trucks and similar vehicles to transport goods such as sand, gravel, dry chemicals and ores.

**484233 Forest products trucking, long distance**

This Canadian industry comprises establishments primarily engaged in the long distance trucking of forest products, including logs, wood chips and lumber.

**484239 Other specialized freight (except used goods) trucking, long distance** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing long distance trucking services, using specialized equipment. Some important truck types used by these establishments are refrigerated vans and motor vehicle haulers.

*Illustrative example(s)*

- automobile carrier, trucking, long distance
- flat bed trucking, long distance
- mobile home towing service, long distance
- refrigerated goods trucking, long distance
- trucking, hazardous materials, using specialized equipment, long distance

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## 48-49 Transportation and warehousing

This sector comprises establishments primarily engaged in transporting passengers and goods, warehousing and storing goods, and providing services to these establishments. The modes of transportation are road (trucking, transit and ground passenger), rail, water, air and pipeline. These are further subdivided according to the way in which businesses in each mode organize their establishments. National post office and courier establishments, which also transport goods, are included in this sector. Warehousing and storage establishments are subdivided according to the type of service and facility that is operated. Many of the establishments in this sector are structured as networks, with activities, workers, and physical facilities distributed over an extensive geographic area.

### 485 Transit and ground passenger transportation US

This subsector comprises establishments primarily engaged in a variety of passenger transportation activities, using equipment designed for those purposes. These activities are distinguished based on process factors, such as whether routes are scheduled, run over fixed routes, and charged on a per-seat or per-vehicle basis.

#### *Exclusion(s)*

- passenger transportation associated with scenic or sightseeing activities (see 487 Scenic and sightseeing transportation)

### 4851 Urban transit systems US

This industry group comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

#### 48511 Urban transit systems

This industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems. Such transportation may involve the use of one or more modes of transport including light rail, subways and streetcars, as well as buses. These establishments operate over fixed routes and schedules, and allow passengers to pay on a per-trip basis (whether or not they also accept payment methods such as monthly passes).

#### 485110 Urban transit systems

This Canadian industry comprises establishments primarily engaged in operating local and suburban mass passenger transit systems.

#### *Inclusion(s)*

- operating fixed routes and schedules, and allowing passengers to pay on a per-trip basis

#### *Illustrative example(s)*

- bus service, urban and suburban
- light rail systems
- local, urban and suburban transit systems, mixed mode
- monorail transport, urban
- street railway operation
- trolley operation, commuter
- urban and suburban passenger transit system operation

#### *Exclusion(s)*

- aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)



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**4852 Interurban and rural bus transportation**

This industry group comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

**48521 Interurban and rural bus transportation**

This industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

**485210 Interurban and rural bus transportation** CAN

This Canadian industry comprises establishments primarily engaged in providing passenger transportation, principally outside a single municipality and its suburban areas, primarily by bus. These establishments operate over fixed routes and schedules, and charge a per-trip fee.

*Exclusion(s)*

- operating chartered bus transportation (see 485510 Charter bus industry)
- school bus service (see 485410 School and employee bus transportation)

**4853 Taxi and limousine service** CAN

This industry group comprises establishments primarily engaged in providing passenger transportation by taxi and limousine.

**48531 Taxi service** CAN

This industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes. Taxicab fleet owners and organizations that provide dispatch services are included, regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Owner-operated taxicabs are included.

**485310 Taxi service** CAN

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by taxi (that is, automobiles, except limousines), not operated on regular schedules or routes.

*Inclusion(s)*

- owner-operated taxicabs
- taxicab fleet owners and organizations that provide dispatch services regardless of whether drivers are hired, rent their cabs or are otherwise compensated

**48532 Limousine service**

This industry comprises establishments primarily engaged in providing passenger transportation by limousine.

**485320 Limousine service** CAN

This Canadian industry comprises establishments primarily engaged in providing passenger transportation by limousine.

*Illustrative example(s)*

- automobile rental or for hire with driver (except taxicab)

- hearse or limousine rental with driver

*Exclusion(s)*

- limousine service to airports or stations, scheduled (see 485990 Other transit and ground passenger transportation)
- taxicab service (see 485310 Taxi service)
- transporting passengers to or from hotels and airports or stations, using buses or vans (see 485990 Other transit and ground passenger transportation)

**4854 School and employee bus transportation** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

**48541 School and employee bus transportation** <sup>CAN</sup>

This industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

**485410 School and employee bus transportation** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in operating buses and other motor vehicles to transport pupils to and from school or employees to and from work. These establishments operate over fixed routes and schedules, but do not charge a per-trip fee.

**4855 Charter bus industry**

This industry group comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

**48551 Charter bus industry** <sup>US</sup>

This industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

**485510 Charter bus industry**

This Canadian industry comprises establishments primarily engaged in providing charter bus services. These establishments do not operate over fixed routes and schedules, and rent the entire vehicle, rather than individual seats.

*Exclusion(s)*

- operating local sightseeing buses (see 487110 Scenic and sightseeing transportation, land)
- providing packaged tours involving bus transportation (see 561520 Tour operators)

**4859 Other transit and ground passenger transportation**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry group are those that use vans and/or

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buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

#### **48599 Other transit and ground passenger transportation** <sup>CAN</sup>

This industry comprises establishments, not classified to any other industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services included in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

#### **485990 Other transit and ground passenger transportation**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing shuttle services to airports and similar facilities, special needs transportation services and other transit and ground passenger transport. Shuttle services in this industry are those that use vans and/or buses as a means of transport. They usually travel on fixed routes and service particular hotels or carriers. Special needs transportation establishments use conventional or specially converted vehicles to provide passenger transportation to the infirm, elderly or handicapped.

##### *Illustrative example(s)*

- airport limousine service, scheduled
- carpool operation
- shuttle services (except employee bus)
- special needs passenger transportation service

##### *Exclusion(s)*

- employee bus service (see 485410 School and employee bus transportation)

#### **486 Pipeline transportation**

This subsector comprises establishments primarily engaged in the transport of goods by pipeline. The pipelines are designed to specifications for the transport of a particular good, such as crude oil, natural gas and refined petroleum products. Pipeline transportation includes integrated systems comprising various types of pipelines and ancillary facilities, such as pumping stations and incidental storage facilities.

##### *Exclusion(s)*

- operating gathering lines to transport crude oil or natural gas from wells to field processing plants (see 211 Oil and gas extraction)

#### **4861 Pipeline transportation of crude oil**

This industry group comprises establishments primarily engaged in the pipeline transportation of crude oil.

#### **48611 Pipeline transportation of crude oil**

This industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

#### **486110 Pipeline transportation of crude oil**

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of crude oil.

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**4862 Pipeline transportation of natural gas** <sup>US</sup>

This industry group comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

**48621 Pipeline transportation of natural gas**

This industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

**486210 Pipeline transportation of natural gas**

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of natural gas, from gas fields or processing plants to local distribution systems.

**4869 Other pipeline transportation**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in pipeline transportation.

**48691 Pipeline transportation of refined petroleum products**

This industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

**486910 Pipeline transportation of refined petroleum products**

This Canadian industry comprises establishments primarily engaged in the pipeline transportation of refined petroleum products.

*Illustrative example(s)*

- gasoline pipeline transport service

**48699 All other pipeline transportation**

This industry comprises establishments, not classified to any other industry, primarily engaged in pipeline transportation. Establishments engaged in the operation of slurry pipelines are included.

**486990 All other pipeline transportation**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in pipeline transportation.

*Inclusion(s)*

- operating slurry pipelines

*Exclusion(s)*

- water supply pipelines, long distance (see 221310 Water supply and irrigation systems)

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## 487 Scenic and sightseeing transportation

This subsector comprises establishments primarily engaged in providing recreational transportation, such as sightseeing or dinner cruises, steam train excursions, horse-drawn sightseeing rides, air-boat rides or hot-air balloon rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

### *Exclusion(s)*

- providing scenic and sightseeing services using airplanes, in combination with other specialty air transportation or flying services (see 481215 Non-scheduled specialty flying services)
- providing sporting services, such as fishing guides, white-water rafting, pack trains and water-skiing (see 713999 All other amusement and recreation industries)

## 4871 Scenic and sightseeing transportation, land

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

### 48711 Scenic and sightseeing transportation, land

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

### 487110 Scenic and sightseeing transportation, land <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on land, such as steam train excursions and horse-drawn sightseeing rides.

### *Illustrative example(s)*

- railroads, scenic and sightseeing, local
- scenic and sightseeing bus transportation (scheduled), local
- sightseeing services, human-drawn vehicle
- tracked vehicle, passenger, sightseeing operation

### *Exclusion(s)*

- aerial cable cars, tramways and gondola, sightseeing or scenic (see 487990 Scenic and sightseeing transportation, other)

## 4872 Scenic and sightseeing transportation, water

This industry group comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

### 48721 Scenic and sightseeing transportation, water

This industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return. Establishments that provide charter fishing services are included.

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**487210 Scenic and sightseeing transportation, water**

This Canadian industry comprises establishments primarily engaged in providing scenic and sightseeing transportation on water, such as sightseeing, dinner cruises or air-boat rides. These establishments often use vintage or specialized transportation equipment. The services provided are local in nature, usually involving same-day return.

*Inclusion(s)*

- provision of charter fishing services

*Illustrative example(s)*

- charter yachts, with crew
- harbour sightseeing tours
- hovercraft operation (sightseeing)
- sightseeing boat excursion operation
- whale watching excursions

*Exclusion(s)*

- providing sporting services, such as fishing guides, white-water rafting and water-skiing (see 713999 All other amusement and recreation industries)

**4879 Scenic and sightseeing transportation, other**

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

**48799 Scenic and sightseeing transportation, other**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing scenic and sightseeing transportation. Some examples of these services are scenic helicopter rides and hot-air balloon rides.

**487990 Scenic and sightseeing transportation, other**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing scenic and sightseeing transportation.

*Illustrative example(s)*

- aerial cable cars, tramways and gondola, sightseeing or scenic
- helicopter rides, scenic and sightseeing
- hot air balloon rides

**488 Support activities for transportation**

This subsector comprises establishments primarily engaged in providing services to other transportation establishments. These services may be specific to a mode of transportation, or they may be multi-modal.

**4881 Support activities for air transportation**

This industry group comprises establishments primarily engaged in providing specialized services to the air transport industry.

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## 48811 Airport operations

This industry comprises establishments primarily engaged in operating international, national and other civil airports. The activities involved in operating airports include renting hangar space, and providing air traffic control services, baggage handling, cargo handling and aircraft parking services. Public flying fields are included.

### 488111 Air traffic control

This Canadian industry comprises establishments primarily engaged in operating air traffic control services to promote the safe, orderly, and expeditious flow of air traffic.

### 488119 Other airport operations

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating civil airports.

#### *Illustrative example(s)*

- airport cargo handling services
- airport runway maintenance service
- aviation club providing primarily flying field services to general public
- civil airport operation and maintenance
- hangar operation

### 48819 Other support activities for air transportation

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

### 488190 Other support activities for air transportation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to the air transport industry. Some important activities are servicing aircraft, repairing and maintaining aircraft (except on a factory basis), and inspecting and testing aircraft.

#### *Illustrative example(s)*

- aircraft inspecting and testing at the airport
- aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
- aircraft upholstery repair

#### *Exclusion(s)*

- aircraft rebuilding or overhauling (i.e., restoration to original design specifications) (see 336410 Aerospace product and parts manufacturing)
- providing food catering services for airlines (see 722310 Food service contractors)
- providing janitorial and cleaning services for airlines (see 561722 Janitorial services (except window cleaning))
- repairing and maintaining aircraft on a factory basis (see 336410 Aerospace product and parts manufacturing)

## 4882 Support activities for rail transportation

This industry group comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

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**48821 Support activities for rail transportation**

This industry comprises establishments primarily engaged in providing specialized services to the rail transport industry. Establishments engaged in the operation of railway terminals and stations, and the maintenance of railway rights-of-way and structures are included.

**488210 Support activities for rail transportation**

This Canadian industry comprises establishments primarily engaged in providing specialized services to the rail transport industry.

*Inclusion(s)*

- operating railway terminals and stations

*Illustrative example(s)*

- cleaning of rail cars (freight)
- container loading or unloading service, railroad
- grain levelling and trimming service, in railroad cars
- loading and unloading rail freight cars
- locomotives and railroad cars, repair
- maintenance of rights-of-way and structures, railway
- railroad car repair shops (except factory rebuilding of rolling stock)
- railroad terminals

*Exclusion(s)*

- cleaning windows (see 561721 Window cleaning services)
- providing passenger rail car janitorial services (see 561722 Janitorial services (except window cleaning))
- railroad rolling stock manufacturing and railroad cars rebuilding (see 336510 Railroad rolling stock manufacturing)

**4883 Support activities for water transportation**

This industry group comprises establishments primarily engaged in providing specialized services to the water transportation industry.

**48831 Port and harbour operations**

This industry comprises establishments primarily engaged in operating port and harbour facilities and services. Establishments engaged in the operation of lighthouses are included.

**488310 Port and harbour operations**

This Canadian industry comprises establishments primarily engaged in operating port and harbour facilities and services.

*Illustrative example(s)*

- canal operations
- harbour operation
- lighthouse operation
- piers, docks and wharves, maintenance
- seaway operation
- waterfront terminal operation

*Exclusion(s)*

- other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches) (see 237990 Other heavy and civil engineering construction)



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**48832 Marine cargo handling**

This industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

**488320 Marine cargo handling**

This Canadian industry comprises establishments primarily engaged in providing stevedoring and other marine cargo handling services.

*Illustrative example(s)*

- loading and unloading ships or boats
- ship tank and hold cleaning

**48833 Navigational services to shipping**

This industry comprises establishments primarily engaged in providing navigational services to shipping. Important navigational services are pilotage, moorage and vessel traffic services. Establishments engaged in marine salvage are included.

*Exclusion(s)*

- operating lighthouses (see 488310 Port and harbour operations)

**488331 Marine salvage services**

This Canadian industry comprises establishments primarily engaged in salvaging ships and their cargoes. Typical salvage situations include rescue towing, rescuing strandings and raising sunken vessels.

**488332 Ship piloting services**

This Canadian industry comprises establishments primarily engaged in providing piloting service to ships when entering or leaving harbours or where required by law. The areas in which the services of a marine pilot are essential are generally referred to as pilotage waters.

**488339 Other navigational services to shipping**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing navigational services to shipping.

*Illustrative example(s)*

- docking and undocking marine vessel services
- marine vessel traffic reporting
- radio beacon service, ship navigation
- tugboat service, harbour operations

**48839 Other support activities for water transportation**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services. Establishments engaged in ship repair and maintenance (not done in a shipyard) and lighter operations are included.

**488390 Other support activities for water transportation** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing water transportation services.

*Illustrative example(s)*

- drydocks, floating, for repairing ships and boats
- marine surveyors, cargo
- ship repair and maintenance (except in shipyards)
- ship scaling services

*Exclusion(s)*

- ship repair and maintenance, done in a shipyard (see 336611 Ship building and repairing)

**4884 Support activities for road transportation**

This industry group comprises establishments primarily engaged in providing specialized services to trucking establishments, bus operators and other establishments using the road network.

**48841 Motor vehicle towing**

This industry comprises establishments primarily engaged in towing motor vehicles. Establishments engaged in providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors, are included. These establishments may offer incidental services, such as tire repair, battery boosting and other emergency road services.

**488410 Motor vehicle towing**

This Canadian industry comprises establishments primarily engaged in towing motor vehicles.

*Inclusion(s)*

- offering incidental services, such as tire repair, battery boosting and other emergency road services
- providing light and heavy towing services, both local and long distance, to the general public, commercial, transportation and other sectors

**48849 Other support activities for road transportation**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. Establishments engaged in the operation of trucking terminals; inspection and weighing services connected with truck transportation; and the operation of toll roads, bridges and tunnels are included.

**488490 Other support activities for road transportation**

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in providing services to trucking establishments, bus operators and other establishments using the road network. .

*Illustrative example(s)*

- bridge, tunnel and highway operation
- bus terminal operation, independent
- commercial vehicle safety inspection, without repairs
- flagging service (i.e., traffic control)
- inspection or weighing service connected to truck transportation
- pilot car services (i.e., wide load warning service)
- snow clearing, highways and bridges, road transport service
- street cleaning service
- toll bridge operation
- toll roads, operation of
- truck loading and unloading service
- trucking terminals, independent, with or without maintenance facilities

*Exclusion(s)*

- owner/operator independent truck driver (see 484 Truck transportation)

**4885 Freight transportation arrangement**

This industry group comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services which may span transportation modes.

**48851 Freight transportation arrangement**

This industry comprises establishments primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders, marine shipping agents or customs brokers. They may offer a combination of services, which may span transportation modes. This industry also includes establishments primarily engaged in arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services.

**488511 Marine shipping agencies**

This Canadian industry comprises establishments primarily engaged in representing shipping lines, arranging for the taking on of cargo and performing other business transactions in port, on behalf of ship owners and charterers.

*Illustrative example(s)*

- marine shipping agency (e.g., inland, international, overseas)

*Exclusion(s)*

- acting as intermediaries between shippers and carriers, involving more than one mode of transportation (see 488519 Other freight transportation arrangement)

**488519 Other freight transportation arrangement**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in acting as intermediaries between shippers and carriers. These establishments are usually referred to as freight forwarders or customs brokers.

*Inclusion(s)*

- arranging and coordinating the transportation and storage of goods without themselves providing actual transportation and storage services
- offering a combination of freight transportation services spanning transportation modes

*Exclusion(s)*

- acting as intermediaries between shippers and carriers, involving only the marine mode of transportation (see 488511 Marine shipping agencies)

**4889 Other support activities for transportation**

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

**48899 Other support activities for transportation**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing specialized services to transportation establishments. Establishments engaged in packing, crating and otherwise preparing goods for transportation are included.

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**488990 Other support activities for transportation** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized services to transportation establishments.

*Inclusion(s)*

- packing, crating and otherwise preparing goods for transportation

*Illustrative example(s)*

- arrangement of carpools and vanpools
- driving service (auto and truck delivery)
- livestock feeding station service, livestock in transit
- packing and crating service, transportable goods
- pipeline terminal facilities independently operated

*Exclusion(s)*

- labelling and packaging services (see 561910 Packaging and labelling services)
- transportation by space vehicle (see 481214 Non-scheduled chartered air transportation)

**491 Postal service** CAN

This subsector comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

**4911 Postal service** CAN

This industry group comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

**49111 Postal service**

This industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

**491110 Postal service**

This Canadian industry comprises establishments primarily engaged in operating the postal service. Establishments of the Post Office, other than those primarily engaged in providing courier services, are classified in this industry, as well as establishments that carry on one or more functions of the postal service on a contract basis, except the delivery of mail in bulk.

*Illustrative example(s)*

- mail delivery, private (except air)
- post office operations

*Exclusion(s)*

- delivering advertising material, door-to-door (see 541870 Advertising material distribution services)
- delivery of mail in bulk to the Post Office (classified depending on the type of transportation utilized)
- mail and letter delivery, private (air service) (see 492110 Couriers)

- providing courier services, including separate courier establishments of the Post Office (see 492110 Couriers)
- providing mail box services along with other business services (see 561430 Business service centres)

## **492 Couriers and messengers**

This subsector comprises establishments primarily engaged in providing courier delivery services; or messenger and delivery services of small parcels within a single urban area.

### **4921 Couriers**

This industry group comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

#### **49211 Couriers**

This industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services. Courier establishments of the Post Office are included.

#### **492110 Couriers**

This Canadian industry comprises establishments primarily engaged in providing air, surface or combined courier delivery services.

##### *Inclusion(s)*

- courier establishments of the Post Office

##### *Illustrative example(s)*

- courier service
- parcel delivery, private

##### *Exclusion(s)*

- providing local messenger and delivery services, including bicycle couriers (see 492210 Local messengers and local delivery)

### **4922 Local messengers and local delivery** <sup>US</sup>

This industry group comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

#### **49221 Local messengers and local delivery**

This industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area. Establishments engaged in the delivery of letters and documents, such as legal documents, often by bicycle or on foot; and the delivery of small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van, are included.

#### **492210 Local messengers and local delivery**

This Canadian industry comprises establishments primarily engaged in providing messenger and delivery services of small parcels within a single urban area.

*Inclusion(s)*

- delivering letters and documents, such as legal documents, often by bicycle or on foot
- delivering small parcels, such as take-out restaurant meals, alcoholic beverages and groceries, on a fee basis, usually by small truck or van

*Illustrative example(s)*

- bicycle messenger and delivery service
- delivering food for a restaurant
- liquor delivery services (dial-a-bottle)
- local delivery service, small parcels

**493 Warehousing and storage** CAN

This subsector comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this subsector are third-party warehouses serving retail chains and wholesalers. Establishments in this subsector provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this subsector always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking. Both public and contract warehousing are included in this subsector. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities. Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this subsector. However, storage services primarily associated with the provision of credit are not.

**4931 Warehousing and storage** CAN

This industry group comprises establishments primarily engaged in operating general merchandise, refrigerated and other warehousing and storage facilities. Included in this industry group are third-party warehouses serving retail chains and wholesalers. Establishments in this industry group provide facilities to store goods for customers. They do not take title to the goods they handle. These establishments take responsibility for storing the goods and keeping them secure. They may also provide a range of services, often referred to as logistics services, related to the distribution of a customer's goods. Logistics services can include labelling, breaking bulk, inventory control and management, light assembly, order entry and fulfillment, packaging, pick and pack, price marking and ticketing and transportation arrangement. However, establishments in this industry group always provide storage services in addition to any logistics services. Furthermore, the storage of goods must be more than incidental to the performance of a service such as price marking. Both public and contract warehousing are included in this industry group. Public warehousing generally provides short-term storage, typically for less than thirty days. Contract warehousing generally involves a longer-term contract, often including the provision of logistical services and dedicated facilities. Bonded warehousing and storage services, and warehouses located in free trade zones, are included in the industries of this industry group. However, storage services primarily associated with the provision of credit are not.

*Exclusion(s)*

- handling and distribution of goods, when the establishment takes title (see 41 Wholesale trade)
- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- packaging and labelling services, whether or not incidental storage is provided (see 561910 Packaging and labelling services)
- self-storage of goods, commonly known as mini-warehouses (see 531130 Self-storage mini-warehouses)
- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

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## 49311 General warehousing and storage

This industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

### 493110 General warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating public and contract general merchandise warehousing and storage facilities. These establishments handle goods in containers, such as boxes, barrels and drums, using equipment such as forklifts, pallets and racks. They are not specialized in the handling of a particular type of good.

*Illustrative example(s)*

- bonded warehouse, general merchandise
- public storage (except self storage)

*Exclusion(s)*

- cold storage service (see 493120 Refrigerated warehousing and storage)
- farm product storage (see 493130 Farm product warehousing and storage)
- household goods storage (see 493190 Other warehousing and storage)
- warehousing, self-storage (see 531130 Self-storage mini-warehouses)

### 49312 Refrigerated warehousing and storage <sup>MEX</sup>

This industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group. Establishments engaged in the storage of furs for the trade are included.

### 493120 Refrigerated warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating refrigerated warehousing and storage facilities. These establishments provide public and contract warehouse and storage services, using equipment designed to keep goods frozen or refrigerated. The services provided include blast freezing, tempering and modified atmosphere storage, in addition to the warehousing services typically provided by establishments in this industry group.

*Illustrative example(s)*

- bonded cold storage warehousing
- cold storage locker service (except self storage)
- fur storage service for the trade

*Exclusion(s)*

- cold storage locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- frozen food locker rental (self storage) (see 531130 Self-storage mini-warehouses)
- storing garments and furs for individuals (see 812320 Dry cleaning and laundry services (except coin-operated))

### 49313 Farm product warehousing and storage

This industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated. Grain elevators primarily engaged in storage are included.

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### 493130 Farm product warehousing and storage

This Canadian industry comprises establishments primarily engaged in operating farm product warehousing and storage facilities, except refrigerated.

*Inclusion(s)*

- grain elevators primarily engaged in storage

*Illustrative example(s)*

- farm product warehousing and storage, other than cold storage
- grain elevators (storage only)
- potato cellars

*Exclusion(s)*

- dry beans merchant wholesalers (see 411120 Oilseed and grain merchant wholesalers)
- operating grain elevators that are not mainly for storage purposes (see 411120 Oilseed and grain merchant wholesalers)
- operating refrigerated warehousing and storage facilities (see 493120 Refrigerated warehousing and storage)

### 49319 Other warehousing and storage

This industry comprises establishments, not classified to any other industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good, for example, dead automobile storage, petroleum storage caverns and whisky warehousing.

### 493190 Other warehousing and storage

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating warehousing and storage facilities. These establishments operate facilities and equipment that are designed to handle a particular type of good.

*Illustrative example(s)*

- automobile dead storage
- household goods, warehousing and storage (excluding self-storage, without trucking)
- lumber terminals, storage
- oil and gasoline storage caverns (for hire)
- whisky warehousing
- whisky warehousing
- whisky warehousing

*Exclusion(s)*

- crated used goods storage (see 493110 General warehousing and storage)
- furniture storage, with trucking as primary activity (see 484210 Used household and office goods moving)
- household goods storage, used uncrated, with trucking (see 484210 Used household and office goods moving)
- self-storage of household goods, with trucking as primary activity (see 484210 Used household and office goods moving)
- self-storage of household goods, without trucking (see 531130 Self-storage mini-warehouses)

## 51 Information and cultural industries

This sector comprises establishments primarily engaged in producing and distributing (except by wholesale and retail methods) information and cultural products. Establishments providing the means to transmit or distribute these products or providing access to equipment and expertise for processing data are also included. The unique



characteristics of information and cultural products, and of the processes involved in their production and distribution, distinguish this sector from the goods-producing and services-producing sectors. The value of these products lies in their information, educational, cultural or entertainment content, not in the format in which they are distributed. Most of these products are protected from unlawful reproduction by copyright laws. Only those possessing the rights to these works are authorized to reproduce, alter, improve and distribute them. Acquiring and using these rights often involves significant costs. The intangible nature of the content of information and cultural products allows for their distribution in various forms. For example, a movie can be shown at a movie theatre, on a television broadcast, through video on demand, or rented at a local video store; a sound recording can be aired on radio, embedded in multi-media products or sold at a record store; software can be bought at retail outlets or downloaded from an electronic bulletin board; a newspaper can be purchased at a newsstand or received on-line. In addition, improvements in information technology are revolutionizing the distribution of these products. The inclusion in this sector of telecommunications services providers reflects the increasingly important role these establishments play in making these products accessible to the public. The main components of this sector are the publishing industries, the motion picture and sound recording industries, the broadcasting industries, the telecommunications industries, and the data processing and hosting services industries. There are establishments engaged in culture-related activities that are classified in other sectors of NAICS. The most important are listed as exclusions below.

*Exclusion(s)*

- design activities (see 54 Professional, scientific and technical services)
- duplicating information or cultural products in print form, or in the form of optical or magnetic media
- performing in artistic productions, and creating artistic and cultural works or productions as independent individuals (see 71 Arts, entertainment and recreation)
- preserving and exhibiting objects, sites, and natural wonders of historical, cultural and/or educational value (see 71 Arts, entertainment and recreation)
- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists (see 71 Arts, entertainment and recreation)
- retailing information and cultural products such as newspapers, books, software and sound recordings
- wholesaling information and cultural products such as newspapers, books, software, videocassettes, DVDs and sound recordings (see 41 Wholesale trade)

### **511 Publishing industries (except internet)**

This subsector comprises establishments primarily engaged in publishing newspapers, periodicals, books, databases, software and other works. These works are characterized by the intellectual creativity required in their development and are usually protected by copyright. Publishers distribute, or arrange for the distribution of copies of these works. Publishing establishments may create the works in-house, or contract for, purchase, or compile works that were originally created by others. These works may be published in one or more formats including traditional print form, electronic and on-line. Publishers of multimedia products, such as interactive children's books, multimedia CD-ROM and digital video disk (DVD) reference books, and musical greeting cards are also included. Establishments in this subsector may print, reproduce or offer direct on-line access to the works themselves or they may arrange with others to carry out such functions.

*Exclusion(s)*

- publishing exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

### **5111 Newspaper, periodical, book and directory publishers**

This industry group comprises establishments primarily engaged in publishing (or publishing and printing) newspapers, periodicals, books, maps, directories, databases and other works, such as calendars, catalogues and greeting cards.

*Exclusion(s)*

- publishing music (see 512230 Music publishers)
- publishing software (see 51121 Software publishers)

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## 51111 Newspaper publishers

This industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers, including gathering news; writing news columns, feature stories and editorials; and selling and preparing advertisements. These establishments may publish newspapers in print or electronic form.

### 511110 Newspaper publishers

This Canadian industry comprises establishments primarily engaged in carrying out operations necessary for producing and distributing newspapers.

#### *Inclusion(s)*

- gathering news, writing news columns, feature stories and editorials; and selling and preparing advertisements
- publishing newspapers in print or electronic form

#### *Illustrative example(s)*

- newspapers, publishing (except exclusively on Internet)
- newspapers, publishing and printing

#### *Exclusion(s)*

- printing, but not publishing, newspapers (see 32311 Printing)
- publishing newspapers exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- selling media time or space for media owners (see 541840 Media representatives)
- supplying information, such as news, reports and pictures, to the news media (see 519110 News syndicates)

## 51112 Periodical publishers

This industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals, including gathering, writing, soliciting and editing articles, and preparing and selling advertisements. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis. These periodicals may be published in printed or electronic form.

### 511120 Periodical publishers

This Canadian industry comprises establishments, known as magazine or periodical publishers, primarily engaged in carrying out operations necessary for producing and distributing magazines and other periodicals. Periodicals are published at regular intervals, typically on a weekly, monthly or quarterly basis.

#### *Inclusion(s)*

- gathering, writing, soliciting and editing articles, and preparing and selling advertisements
- publishing periodicals in printed or electronic form

#### *Illustrative example(s)*

- advertising periodicals, publishing (except exclusively on Internet)
- comic books in issue format, publishing (except exclusively on Internet)
- magazine publishing (except exclusively on Internet)
- newsletters publishing (except exclusively on Internet)
- periodicals, all formats, publishing (except exclusively on Internet)

#### *Exclusion(s)*

- printing, but not publishing, periodicals (see 32311 Printing)
- publishing directories and databases (see 511140 Directory and mailing list publishers)

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- publishing newspapers (see 511110 Newspaper publishers)
  - publishing periodicals exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
  - publishing sheet music (see 512230 Music publishers)
  - selling media time or space for media owners (see 541840 Media representatives)

### 51113 Book publishers

This industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities necessary for producing and distributing books of all kinds, such as text books; technical, scientific and professional books; and mass market paperback books. These books may be published in print, audio or electronic form.

#### 511130 Book publishers

This Canadian industry comprises establishments primarily engaged in carrying out various design, editing and marketing activities.

##### *Inclusion(s)*

- producing and distributing text books; technical, scientific and professional books; and mass market paperback books
- publishing books in prints, audio or electronic form

##### *Illustrative example(s)*

- books, publishing (except exclusively on Internet)
- publishing maps, street guides and atlases (except exclusively on Internet)
- school textbooks, publishing (except exclusively on Internet)
- travel guide, publishing (except exclusively on Internet)

##### *Exclusion(s)*

- direct selling, but not publishing, books (e.g., book clubs) (see 454110 Electronic shopping and mail-order houses)
- printing, but not publishing, books (see 32311 Printing)
- publishing books exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- publishing music books (see 512230 Music publishers)

### 51114 Directory and mailing list publishers <sup>US</sup>

This industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use. These collections may be published in one or more formats, such as print or electronic form. Electronic versions may be provided directly to customers by the establishment or third party vendors (except exclusively on Internet).

#### 511140 Directory and mailing list publishers

This Canadian industry comprises establishments primarily engaged in publishing compilations and collections of information or facts that are logically organized to facilitate their use.

##### *Inclusion(s)*

- providing electronic version directly to customers by the establishment or third party vendors
- publishing directories and mailing lists in one or more formats such as print or electronic form

##### *Illustrative example(s)*

- address and mailing list compilers (except exclusively on Internet)
- directories, publishing (except exclusively on Internet)

- 
- electronic database (machine readable) publishing (except exclusively on Internet)
  - telephone directories, publishing (except exclusively on Internet)

*Exclusion(s)*

- designing, developing and publishing computer software products (see 51121 Software publishers)
- duplicating electronic media, such as CD-ROMs and DVDs (see 334610 Manufacturing and reproducing magnetic and optical media)
- printing, but not publishing, business directories, telephone books and similar products (see 32311 Printing)
- providing on-line access to databases developed by others (see 519130 Internet publishing and broadcasting and web search portals)
- publishing directories and mailing lists exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- publishing encyclopaedias (see 511130 Book publishers)

**51119 Other publishers**

This industry comprises establishments, not classified to any other industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

**511190 Other publishers**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in publishing other works such as calendars, colouring books, greeting cards and posters.

*Illustrative example(s)*

- art prints, publishing (except exclusively on Internet)
- calendars, publishing (except exclusively on Internet)
- catalogues (e.g., mail order, store and merchandise), publishing (except exclusively on Internet)
- diaries and time schedulers, publishing (except exclusively on Internet)
- greeting cards and postcards, publishing (except exclusively on Internet)

*Exclusion(s)*

- publishing books, maps and atlases (see 511130 Book publishers)
- publishing directories and mailing lists (see 511140 Directory and mailing list publishers)
- publishing magazines and periodicals (see 511120 Periodical publishers)
- publishing music (see 512230 Music publishers)
- publishing newspapers (see 511110 Newspaper publishers)
- publishing other works, such as calendars and greeting cards exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)

**5112 Software publishers**

This industry group comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

**51121 Software publishers**

This industry comprises establishments primarily engaged in publishing computer software, usually for multiple clients and generally referred to as packaged software. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers. They may design and publish, or publish only.

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## 511211 Software publishers (except video game publishers)

This Canadian industry comprises establishments primarily engaged in software publishing, not including video games. These establishments carry out operations necessary for producing and distributing computer software, such as designing, providing documentation, assisting in installation and providing support services to software purchasers.

### *Inclusion(s)*

- designing and publishing or publishing of software only

### *Illustrative example(s)*

- publishing packaged software (except video games)
- publishing packaged software (except video games), including designing and developing

### *Exclusion(s)*

- custom designing software to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))
- mass duplication of software (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to software for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing software exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)
- video game software publishing (including designing and developing) (see 511212 Video game publishers)
- video game software publishing (see 511212 Video game publishers)

## 511212 Video game publishers

This Canadian industry comprises establishments primarily engaged in video game publishing. These establishments carry out operations necessary for producing and distributing computer video game software, such as designing video games, providing documentation, and providing support services to video game purchasers.

### *Inclusion(s)*

- designing and publishing or publishing video games only

### *Illustrative example(s)*

- video game designing and developing (with publishing)
- video game software publishing
- video game software publishing (including designing and developing)

### *Exclusion(s)*

- custom designing video games to meet the needs of specific users (see 541514 Computer systems design and related services (except video game design and development))
- mass duplication of video games (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing video games exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)

## 512 Motion picture and sound recording industries

This subsector comprises establishments primarily engaged in producing and distributing video and audio recordings or providing related services, such as post-production services, exhibition services, and motion picture processing and developing services. Sound recording studios are also included.

*Exclusion(s)*

- mass duplication of pre-recorded audio and video tapes, cassettes, diskettes, DVDs and CD-ROMs (see 334610 Manufacturing and reproducing magnetic and optical media)
- retailing video and audio recordings (see 443146 Audio and video recordings stores)
- wholesaling pre-recorded video cassettes and DVDs (see 414450 Video recording merchant wholesalers)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

**5121 Motion picture and video industries**

This industry group comprises establishments primarily engaged in producing and/or distributing motion pictures, videos, television programs or commercials; exhibiting motion pictures or providing post-production and related services.

**51211 Motion picture and video production**

This industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

**512110 Motion picture and video production** US

This Canadian industry comprises establishments primarily engaged in producing, or producing and distributing, motion pictures, videos, television programs or commercials.

*Illustrative example(s)*

- music video production
- production of television show programs or commercials

*Exclusion(s)*

- distributing film and video productions only (see 512120 Motion picture and video distribution)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- providing post-production services, including motion picture laboratories (see 512190 Post-production and other motion picture and video industries)
- videotaping special events (see 541920 Photographic services)

**51212 Motion picture and video distribution**

This industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

**512120 Motion picture and video distribution** US

This Canadian industry comprises establishments primarily engaged in acquiring distribution rights and distributing film and video productions to motion picture theatres, television networks and stations, and other exhibitors.

*Illustrative example(s)*

- film distribution agencies
- television show syndicators

*Exclusion(s)*

- both producing and distributing motion pictures and videos (see 512110 Motion picture and video production)
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- operating film and video archives whose primary purpose is preservation (see 519122 Archives)

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)
- renting video recordings to the general public (see 532280 All other consumer goods rental)
- retailing video recordings (see 443146 Audio and video recordings stores)
- wholesaling video recordings (see 414450 Video recording merchant wholesalers)

### **51213 Motion picture and video exhibition**

This industry comprises establishments primarily engaged in exhibiting motion pictures. Establishments primarily engaged in providing occasional motion picture exhibition services, such as those provided during film festivals, are also included.

#### **512130 Motion picture and video exhibition** US

This Canadian industry comprises establishments primarily engaged in exhibiting motion pictures.

*Inclusion(s)*

- providing occasional motion picture exhibition services, such as those provided during film festivals

*Illustrative example(s)*

- cinemas
- festivals, film, with or without facilities
- motion picture theatres, drive-ins
- motion picture theatres, indoor

### **51219 Post-production and other motion picture and video industries**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing post-production services and services to the motion picture and video industries. This may include specialized motion picture or video post-production services, such as editing, film/tape transferring, subtitling, creating credits, closed captioning, and producing computer graphics, animation and special effects, as well as developing and processing motion picture films.

#### **512190 Post-production and other motion picture and video industries** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing post-production services and services to the motion picture and video industries.

*Inclusion(s)*

- specializing in motion picture or video post-production services, such as creating credits, producing computer graphics and animation

*Illustrative example(s)*

- closed captioning service, film or tape
- developing and printing of commercial motion picture film
- editing motion picture films, video or television tape
- film, video and tape transfer service
- motion picture booking agencies
- motion picture film, television tape and video processing, editing, titling and sub-titling
- special effects for motion picture, post production
- stock footage, film libraries
- teleproduction services

*Exclusion(s)*

- casting actors and actresses with production companies (see 561310 Employment placement agencies and executive search services)

- 
- mass duplication of audio and video recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
  - operating film and video archives whose primary purpose is preservation (see 519122 Archives)
  - providing audio services in a sound recording studio for film, television, and video productions (see 512240 Sound recording studios)
  - renting studio equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)

### 5122 Sound recording industries

This industry group comprises establishments primarily engaged in producing and distributing music recordings, publishing music, or providing sound recording and related services.

#### *Exclusion(s)*

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- musical groups and artists (see 711130 Musical groups and artists)
- songwriters (see 711513 Independent writers and authors)
- wholesaling sound recordings (see 414440 Sound recording merchant wholesalers)

### 51223 Music publishers <sup>CAN</sup>

This industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements. They may own the copyrights or act as administrators of the music copyrights on behalf of copyright owners.

#### 512230 Music publishers

This Canadian industry comprises establishments primarily engaged in acquiring and registering copyrights in musical compositions, in accordance with the law, and promoting and authorizing the use of these compositions in recordings, on radio and television, in motion pictures, live performances, print, multimedia or other media. These establishments represent the interests of songwriters or other owners of musical compositions in generating revenues from the use of such works, generally through licensing agreements.

#### *Inclusion(s)*

- copyrights or acting as administrators of the music copyrights on behalf of copyright owners

#### *Illustrative example(s)*

- music copyright buying and licensing
- sheet music publishing

#### *Exclusion(s)*

- songwriters who act as their own publishers (see 711513 Independent writers and authors)

### 51224 Sound recording studios

This industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.



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**512240 Sound recording studios** CAN

This Canadian industry comprises establishments primarily engaged in providing the facilities and technical expertise for sound recording in a studio, and audio production and post-production services for film, television and video. These establishments do not hold the copyrights to the sound recordings produced in their facilities.

*Illustrative example(s)*

- music studio recording services
- sound recording studios (except combined with production and distribution)
- sound recording studios (except integrated record company)

*Exclusion(s)*

- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)

**51225 Record production and distribution** CAN

This industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings. These establishments contract with musical artists, arrange and finance the production of original master recordings, manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public. They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

**512250 Record production and distribution**

This Canadian industry comprises establishments primarily engaged in record production and/or releasing, promoting and distributing sound recordings. These establishments contract with musical artists, arrange and finance the production of original master recordings, manufacture or arrange for the manufacture of recordings, and promote and distribute these products to wholesalers, retailers or directly to the public. They produce master recordings themselves, or obtain reproduction and/or distribution rights to master recordings produced by record production companies or other integrated record companies.

*Inclusion(s)*

- holding the copyright to the master recording and deriving revenues from selling, leasing, and licensing master recording

*Illustrative example(s)*

- audio recordings, integrated manufacture, release and distribution
- distribution of musical recordings from masters
- integrated record companies
- integrated record production and distribution
- master recordings, leasing and licensing
- production of master recordings, exclusive of distribution
- publishing and reproducing audio materials in integrated facilities
- record production (except independent record producers), without duplication or distribution
- record production and distribution combined
- record production companies (producing only)
- release, promotion, and distribution of musical recordings
- sound recordings, integrated production, reproduction, release and distribution

*Exclusion(s)*

- independent record producers hired on contract (see 711512 Independent actors, comedians and performers)
- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

**51229 Other sound recording industries**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing sound recording services.

**512290 Other sound recording industries**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing sound recording services.

*Illustrative example(s)*

- recording of books on tape or disc (except publishing)

*Exclusion(s)*

- managing artist careers (see 711411 Agents and managers for artists, entertainers and other public figures)
- mass duplication of sound recordings (see 334610 Manufacturing and reproducing magnetic and optical media)
- organizing and promoting the presentation of performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- promoting and authorizing the use of musical works in various media (see 512230 Music publishers)
- providing facilities and technical expertise for recording musical performances (see 512240 Sound recording studios)
- record production, including contracting with musical artists, arranging and financing the production of original master recordings, and marketing the reproduction rights (see 512250 Record production and distribution)
- releasing, promoting and distributing sound recordings (see 512250 Record production and distribution)
- wholesaling (distribution of finished products, bought for resale, including imports) sound recordings (see 414440 Sound recording merchant wholesalers)

**515 Broadcasting (except internet) US**

This subsector comprises establishments primarily engaged in operating radio and television broadcasting studios and facilities.

*Exclusion(s)*

- broadcasting exclusively on the Internet (see 519 Other information services)
- operating telecommunications networks (see 517 Telecommunications)

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## 5151 Radio and television broadcasting

This industry group comprises establishments primarily engaged in operating broadcasting studios and facilities for the transmission of a variety of radio and television broadcasts, including entertainment, news, talk shows and other programs. These establishments produce, purchase and schedule programs; and generate revenues from the sale of air time to advertisers, from donations and subsidies, or from the sale of programs.

### *Exclusion(s)*

- broadcasting exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)
- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))

### 51511 Radio broadcasting

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public. The radio broadcasts may include entertainment, news, talk shows and other programs.

#### 515110 Radio broadcasting

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production and transmission of radio programs to its affiliates or the public.

### *Inclusion(s)*

- radio broadcasting entertainment, news, talk shows and other programs

### *Illustrative example(s)*

- broadcasting stations, radio
- radio broadcasting network services

#### 51512 Television broadcasting <sup>MEX</sup>

This industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs. Programming may originate in their own studios, from an affiliated network or from external sources.

#### 515120 Television broadcasting

This Canadian industry comprises establishments primarily engaged in operating broadcasting studios and facilities for the production, and over-the-air transmission to the public, of a variety of television programs.

### *Inclusion(s)*

- television programming originating in their own studios, from an affiliated network or from external sources

### *Illustrative example(s)*

- public broadcasting television
- television broadcasting network services
- television broadcasting stations

### *Exclusion(s)*

- broadcasting television programs exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)

- broadcasting television programs in a defined and limited format via operators of cable and satellite distribution systems (see 515210 Pay and specialty television)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))
- producing television programs without broadcasting (see 512110 Motion picture and video production)

## **5152 Pay and specialty television** MEX

This industry group comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

### **51521 Pay and specialty television**

This industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

#### **515210 Pay and specialty television**

This Canadian industry comprises establishments primarily engaged in broadcasting television programs, in a defined and limited format, such as family and youth-oriented, news, feature films, music, health, sports, religion, weather, travel and educational programming. These establishments may produce programs in their own broadcasting studios or they may acquire programming from external sources. The programming is delivered to subscribers by operators of cable or satellite distribution systems.

##### *Illustrative example(s)*

- specialty television (e.g., music, sports, news) channels

##### *Exclusion(s)*

- broadcasting television programs in a defined and limited format exclusively on the Internet (see 519130 Internet publishing and broadcasting and web search portals)
- delivering programs to subscribers by cable or satellite systems (see 517310 Wired and wireless telecommunications carriers (except satellite))
- producing television programs without broadcasting (see 512110 Motion picture and video production)

## **517 Telecommunications**

This subsector comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over their own networks, or over networks operated by others. The establishments of this subsector are grouped into industries on the basis of the nature of services provided (fixed or mobile), the type of network used to deliver those services (wireline or wireless), and the business model they employ (facilities-based or resale).

##### *Exclusion(s)*

- installation and maintenance of broadcasting and telecommunications systems by independent contractors (see 23 Construction)
- pay and specialty television broadcasting (see 515210 Pay and specialty television)
- radio and television broadcasting (see 5151 Radio and television broadcasting)

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**5173 Wired and wireless telecommunications carriers(except satellite)**

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

**51731 Wired and wireless telecommunications carriers (except satellite)**

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

**517310 Wired and wireless telecommunications carriers (except satellite)**

This Canadian industry comprises establishments primarily engaged in providing telecommunications and video entertainment services to their customer premises and/or to mobile telecommunication devices over wired and wireless network facilities operated by them. These establishments can own a network, lease a network or combine leased and owned facilities and their networks can integrate various technologies.

*Inclusion(s)*

- cable, satellite television and wireless cable television operators operating co-axial based distribution network, satellite-based distribution networks and fixed wireless-based distribution networks and primarily serving the residential market
- telephone companies, incumbent local exchange carriers (ILECs) and facilities-based competitive service providers often providing a full range of telecommunication services to residential, business and wholesale customers

*Illustrative example(s)*

- cable television providers and operators
- cellular telephone services plans, facilities-based
- direct-to-home (DTH) satellite television service providers or operators
- facilities-based telecommunication carrier
- Internet service provider (ISP), facilities-based
- local telephone carrier, facilities-based
- long-distance telephone carrier, facilities-based
- mobile Internet service
- telephone carrier, facilities-based

*Exclusion(s)*

- broadcasting radio programs in a defined and limited format via operators of cable or satellite radio networks (see 515110 Radio broadcasting)
- broadcasting television programs in a defined and limited format via operators of cable or satellite distribution systems (see 515210 Pay and specialty television)
- installing and maintaining cable systems by independent contractors (see 238210 Electrical contractors and other wiring installation contractors)
- installing and maintaining wired systems on contract (see 238210 Electrical contractors and other wiring installation contractors)
- operating coin-operated pay telephones (see 812990 All other personal services)
- providing access to satellite telecommunications facilities to telecommunications carriers and business users (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by others (mobile virtual network operators) (see 517911 Telecommunications resellers)

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- providing telecommunications services to customer premises or mobile telecommunication devices over network facilities operated by others on a re-sale basis or over a high speed Internet connection provided by others (see 517911 Telecommunications resellers)

### **5174 Satellite telecommunications**

This industry group comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

#### **51741 Satellite telecommunications**

This industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators. These establishments typically serve a business clientele (telecommunication carriers, private business networks, broadcasters) but can also provide services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet).

##### **517410 Satellite telecommunications**

This Canadian industry comprises establishments primarily engaged in providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators.

###### *Inclusion(s)*

- providing services to individual customers that are beyond the reach of terrestrial networks (e.g., high speed Internet)
- serving a business clientele (telecommunication carriers, private business networks, broadcasters)

###### *Illustrative example(s)*

- satellite service resellers
- satellite telephone services
- very small aperture terminal (VSAT) services

###### *Exclusion(s)*

- broadcasting radio or television programs exclusively on Internet (see 519130 Internet publishing and broadcasting and web search portals)
- delivering television and radio programs to subscribers by a direct-to-home (DTH) satellite system (see 517310 Wired and wireless telecommunications carriers (except satellite))
- distributing radio programs on a subscription basis by satellite (see 515110 Radio broadcasting)

### **5179 Other telecommunications**

This industry group comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

#### **51791 Other telecommunications**

This industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others and establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified.

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## 517911 Telecommunications resellers

This Canadian industry comprises establishments primarily engaged in providing telecommunications and/or video entertainment services over network facilities operated by others.

### *Illustrative example(s)*

- long distance telecommunication resellers
- microwave communications resellers
- non-facilities based Internet service provider (ISP)
- reselling dial-up or broadband Internet service provider (ISP) services
- telecommunication resellers
- voice over Internet protocol (VoIP) services, access-independent (non-managed)

### *Exclusion(s)*

- providing expert advice in the field of information technology or in integrating communication and computer systems (see 541514 Computer systems design and related services (except video game design and development))
- providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 51731 Wired and wireless telecommunications carriers (except satellite))

## 517919 All other telecommunications MEX

This Canadian industry comprises establishments primarily engaged in operating telecommunications networks or providing telecommunication services not elsewhere classified

### *Illustrative example(s)*

- radar station operation
- satellite earth stations facilities operators
- satellite or missile tracking stations, operated on a contract basis
- satellite terminal stations
- satellite tracking stations
- telemetry and tracking system operation on a contract or fee basis
- tracking missiles by telemetry and photography on a contract basis

### *Exclusion(s)*

- providing expert advice in the field of information technology or in integrating communication and computer systems (see 541514 Computer systems design and related services (except video game design and development))
- providing mobile and fixed telecommunications services over satellite network facilities operated by them or by distributing the services of other satellite network operators (see 517410 Satellite telecommunications)
- providing telecommunications and/or video entertainment services to mobile telecommunication devices over network facilities operated by them (see 517310 Wired and wireless telecommunications carriers (except satellite))
- providing telecommunications and/or video entertainment services to their customer premises over network facilities operated by them (see 51731 Wired and wireless telecommunications carriers (except satellite))

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## 518 Data processing, hosting, and related services

This subsector comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

### 5182 Data processing, hosting, and related services

This industry group comprises establishments primarily engaged in providing the infrastructure for data processing, hosting, and related services.

#### 51821 Data processing, hosting, and related services

This industry comprises establishments primarily engaged in providing hosting or data processing services. Hosting establishments may provide specialized hosting activities, such as web hosting, video and audio streaming services, application hosting, application service provisioning, or may provide general time-share mainframe facilities to clients. Data processing establishments may provide complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry; or they may make data processing resources available to clients on an hourly or time-sharing basis.

#### 518210 Data processing, hosting, and related services

This Canadian industry comprises establishments primarily engaged in providing hosting or data processing services.

##### *Inclusion(s)*

- providing complete processing and preparation of reports from data supplied by the customer; specialized services, such as automated data entry or data processing resources available to clients on an hourly or time-sharing basis
- providing specialized activities, such as general time-share mainframe facilities to clients

##### *Illustrative example(s)*

- automated data processing, computer services
- computer time-sharing services
- optical scanning data services
- video and audio streaming services
- Web hosting

##### *Exclusion(s)*

- computer facilities management (see 541514 Computer systems design and related services (except video game design and development))
- processing financial transactions (see 52232 Financial transactions processing, reserve and clearing house activities)
- providing access to microcomputers and office equipment from a retail location (see 561430 Business service centres)
- providing data keying, text processing or desktop publishing (see 561410 Document preparation services)

## 519 Other information services

This subsector comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.



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## 5191 Other information services

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing other information services. The main components are news syndicates, libraries and archives, Internet publishing and broadcasting, and web search portals.

### 51911 News syndicates

This industry comprises establishments primarily engaged in supplying information, such as news reports, articles, pictures and features to the news media.

#### 519110 News syndicates

This Canadian industry comprises establishments primarily engaged in supplying information.

*Illustrative example(s)*

- press service (news syndicate)

*Exclusion(s)*

- independent correspondents and freelance news journalists (see 711513 Independent writers and authors)

### 51912 Libraries and archives <sup>CAN</sup>

This industry comprises establishments primarily engaged in providing library or archive services. These establishments maintain collections of documents (such as books, journals, newspapers and music) and facilitate the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users. They may also acquire, research, store, and make accessible to the public, original historical documents, photographs, maps, audio material, audio-visual material and other archival materials of historical interest. Cinematheques, videotheques and other film and video archives, whose primary purpose is the preservation of archival audio-visual material, are included. All or portions of these collections may be accessible electronically.

*Exclusion(s)*

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

#### 519121 Libraries

This Canadian industry comprises establishments primarily engaged in maintaining collections and facilitating the use of such documents (regardless of its physical form and characteristics) as are required to meet the informational, research, educational or recreational needs of their users.

*Illustrative example(s)*

- bookmobiles
- libraries (e.g., reference, lending, public)
- libraries (except motion picture and video tape stock footage)

*Exclusion(s)*

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)
- retailing books (see 451310 Book stores and news dealers)

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## 519122 Archives

This Canadian industry comprises establishments primarily engaged in acquiring, researching, storing, and making accessible to the public, original historical documents, photographs, maps, audio or audio-visual material, and other archival materials of historical interest.

### *Illustrative example(s)*

- centres for documentation (i.e., archives)
- cinematheques (film library)
- film archives
- video archives
- videotheques

### *Exclusion(s)*

- providing motion picture and video stock footage (via libraries) to producers, the media, multimedia and advertising industries (see 512190 Post-production and other motion picture and video industries)

## 51913 Internet publishing and broadcasting, and web search portals

This industry comprises establishments exclusively engaged in publishing and/or broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet publishing and broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they publish or broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

## 519130 Internet publishing and broadcasting and web search portals

This Canadian industry comprises establishments exclusively engaged in publishing and/or broadcasting content on the Internet or operating web sites, known as web search portals, that use a search engine to generate and maintain extensive databases of Internet addresses and content in an easily searchable format. The Internet publishing and broadcasting establishments in this industry provide textual, audio, and/or video content of general or specific interest. These establishments do not provide traditional (non-Internet) versions of the content that they publish or broadcast. Establishments known as web search portals often provide additional Internet services, such as e-mail, connections to other web sites, auctions, news, and other limited content, and serve as a home base for Internet users.

### *Illustrative example(s)*

- book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
- directory publishing, exclusively on Internet (e.g., telephone, business)
- game sites (exclusively on Internet), operating
- Internet broadcasting (e.g., television, video)
- Internet search portal and Web sites, operating
- periodical, journal and magazine publishing, exclusively on Internet (e.g., medical, newsletter, newspaper, professional, religious, scientific)
- publishing maps and street guides (exclusively on Internet)
- software publishing (exclusively on Internet)
- Web broadcasting
- Web search portals, operating

### *Exclusion(s)*

- developing databases for the purpose of credit reporting (see 56145 Credit bureaus)
- providing Internet access (see 517 Telecommunications)

- providing Internet publishing and other print or electronic editions; offering direct on-line access to information that they publish or compile (see 511 Publishing industries (except internet))
- publishing databases (see 511140 Directory and mailing list publishers)
- retailing new and used goods using the Internet
- traditional or combined broadcasting (see 515 Broadcasting (except internet))

### **51919 All other information services**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing information services, including telephone-based information recordings or searching and retrieving information on a contract basis.

#### **519190 All other information services** <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing information services.

##### *Inclusion(s)*

- providing telephone based information recordings or searching and retrieving information on a contract basis

##### *Illustrative example(s)*

- news and press clipping service
- stock photo agencies or libraries

## **52 Finance and insurance**

This sector comprises establishments primarily engaged in financial transactions (that is, transactions involving the creation, liquidation, or change in ownership of financial assets) or in facilitating financial transactions. Included are: \* establishments that are primarily engaged in financial intermediation. They raise funds by taking deposits and/or issuing securities, and, in the process, incur liabilities, which they use to acquire financial assets by making loans and/or purchasing securities. Putting themselves at risk, they channel funds from lenders to borrowers and transform or repackage the funds with respect to maturity, scale and risk. \* establishments that are primarily engaged in the pooling of risk by underwriting annuities and insurance. They collect fees (insurance premiums or annuity considerations), build up reserves, invest those reserves and make contractual payments. Fees are based on the expected incidence of the insured risk and the expected return on investment.

### **521 Monetary authorities - central bank**

This subsector comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government. The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

#### **5211 Monetary authorities - central bank**

This industry group comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government. The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

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## 52111 Monetary authorities - central bank

This industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government. The institutional arrangements for performing these functions and for conducting monetary policy may differ among the countries. In Canada, these functions are performed by the Bank of Canada, in Mexico by the Bank of Mexico, and in the United States by the Federal Reserve Banks and their branches.

### 521110 Monetary authorities - central bank

This Canadian industry comprises establishments primarily engaged in performing central banking functions, such as issuing currency (paper money); managing the nation's money supply and international reserves; overseeing payment, clearing and settlement systems; holding deposits that represent the reserves of other banks and institutions; and acting as fiscal agent for the federal government.

*Illustrative example(s)*

- Bank of Canada

## 522 Credit intermediation and related activities

This subsector comprises establishments primarily engaged in lending funds raised from depositors or by issuing debt securities and establishments that facilitate the lending of funds or issuance of credit by engaging in such activities as mortgage and loan brokerage, clearinghouse and reserve services, and cheque-cashing services.

### 5221 Depository credit intermediation

This industry group comprises establishments primarily engaged in accepting deposits and lending funds. Deposits are the principal source of funds loaned.

#### 52211 Banking

This industry comprises establishments primarily engaged in accepting deposits and issuing loans. Examples of establishments in this industry are establishments of chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits and issuing loans.

#### 522111 Personal and commercial banking industry

This Canadian industry comprises establishments primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses.

*Inclusion(s)*

- chartered banks, trust companies and deposit-accepting mortgage companies that are primarily engaged in accepting deposits from, and issuing loans to, persons or small- and medium-sized businesses

*Illustrative example(s)*

- branches of chartered banks providing personal and commercial banking services
- branches of trust companies providing personal and commercial banking services
- deposit-accepting mortgage companies (except co-operative)

*Exclusion(s)*

- deposit-accepting mortgage companies, co-operative (see 522190 Other depository credit intermediation)
- local credit unions (see 522130 Local credit unions)
- provincial government savings establishments that channel deposits to the government rather than lending them to customers (see 522190 Other depository credit intermediation)

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## 522112 Corporate and institutional banking industry

This Canadian industry comprises establishments primarily engaged in issuing loans to large businesses, governments or other large institutional clients, using funds primarily obtained from related personal and commercial banking establishments. Corporate and institutional banking establishments provide deposit and other services to their clients.

### *Inclusion(s)*

- chartered banks that are primarily engaged in issuing loans to large businesses, governments or other large institutional clients

### *Illustrative example(s)*

- bank and trust company branches, chartered, providing corporate and institutional banking services
- corporate and institutional banking services

### *Exclusion(s)*

- investment banking (see 523110 Investment banking and securities dealing)

## 52213 Local credit unions <sup>CAN</sup>

This industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

## 522130 Local credit unions <sup>CAN</sup>

This Canadian industry comprises establishments of local credit unions and caisses populaires primarily engaged in accepting deposits from, and issuing loans to, members. Local credit unions raise funds from members through the sale of shares and the acceptance of deposits.

## 52219 Other depository credit intermediation

This industry comprises establishments, not classified to any other industry, primarily engaged in accepting deposits and making loans. Provincial government savings establishments that channel deposits to the government rather than lending them to customers are also included.

## 522190 Other depository credit intermediation

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in accepting deposits and making loans.

### *Inclusion(s)*

- provincial government savings establishments that channel deposits to the government rather than lending them to customers

### *Illustrative example(s)*

- banks, private (i.e., unincorporated)
- deposit-accepting mortgage companies, co-operative

## 5222 Non-depository credit intermediation

This industry group comprises establishments, both public (government-sponsored enterprises) and private, primarily engaged in extending credit or lending funds raised by credit market borrowing, such as by issuing commercial paper and other debt instruments, and by borrowing from other financial intermediaries.

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**52221 Credit card issuing**

This industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

**522210 Credit card issuing**

This Canadian industry comprises establishments primarily engaged in providing credit sales services to business entities, such as retailers, and to consumers by providing the funds required in return for payment of the full balance or payments on an installment basis.

*Illustrative example(s)*

- credit card issuing, company

**52222 Sales financing**

This industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing. Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products. Examples of establishments in this industry are acceptance companies of motor vehicle manufacturers and heavy equipment manufacturers. Establishments engaged in the purchase of installment and credit card receivables, created as a result of retail sales to businesses and individuals, are included.

**522220 Sales financing**

This Canadian industry comprises establishments primarily engaged in sales financing. Establishments primarily engaged in providing financial leases or operating leases are also included if they are engaged in any sales financing. Sales financing establishments lend money to consumers and businesses, for the purchase of goods and services, using a contractual installment sales agreement, often either directly from, or through arrangements with, dealers of the products.

*Inclusion(s)*

- purchasing of installment and credit card receivables, created as a result of retail sales to businesses and individuals

*Illustrative example(s)*

- acceptance companies
- automobile sales finance company
- conditional sales finance companies
- leasing, in combination with sales financing
- sales finance companies

*Exclusion(s)*

- providing operating leases and financial leases when not engaged in any sales financing (see 532 Rental and leasing services)

**52229 Other non-depository credit intermediation**

This industry comprises establishments, not classified to any other industry, primarily engaged in making cash loans or granting credit to consumers and businesses through credit instruments other than credit cards, sales finance agreements, or financial leases. Examples of types of lending are consumer credit, real estate credit, international trade financing, secondary market financing, and other non-depository credit intermediation.

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**522291 Consumer lending**

This Canadian industry comprises establishments primarily engaged in providing unsecured cash loans to consumers. However, some cash lending activities may be secured by a chattel mortgage enabling the lender to take possession of the chattel in case of default.

*Illustrative example(s)*

- personal credit institutions
- personal finance and loan companies

**522299 All other non-depository credit intermediation**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-depository credit, such as real estate credit, international trade financing, short-term inventory credit and loans, working capital credit, and agricultural credit and loans.

*Illustrative example(s)*

- factoring companies
- pawnbrokers
- secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)

**5223 Activities related to credit intermediation** US

This industry group comprises establishments primarily engaged in providing services closely related to credit intermediation, but not acting as intermediaries.

**52231 Mortgage and non-mortgage loan brokers** CAN

This industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

**522310 Mortgage and non-mortgage loan brokers** CAN

This Canadian industry comprises establishments primarily engaged in arranging mortgage or other loans for others on a commission or fee basis. These establishments ordinarily do not have any continuing relationship with either borrower or lender.

*Illustrative example(s)*

- mortgage and loan brokerages
- mortgage and loan brokers' or agents' offices

*Exclusion(s)*

- mortgage banking (see 52229 Other non-depository credit intermediation)

**52232 Financial transactions processing, reserve and clearing house activities** CAN

This industry comprises establishments primarily engaged in providing financial transaction processing; reserve and overnight advance services; cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services. Examples of establishments in this industry are central credit unions, automated clearing houses and electronic financial payment services.

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**522321 Central credit unions** US

This Canadian industry comprises establishments of centrals, regionals, leagues and federations primarily engaged in providing financial transaction processing; reserve and overnight advances services; cheque or other financial instrument clearing house services; credit card processing; electronic financial payment services; and in accepting deposits from, and issuing loans to, members.

*Illustrative example(s)*

- caisses populaires, federation, league or regional (central clearing house services)
- credit unions, central, regional or league (central clearing house services)

*Exclusion(s)*

- automated clearinghouses (see 522329 Other financial transactions processing and clearing house activities)
- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- cheque validation service (see 522329 Other financial transactions processing and clearing house activities)
- data processing (see 518210 Data processing, hosting, and related services)
- electronic funds transfer services (see 522329 Other financial transactions processing and clearing house activities)

**522329 Other financial transactions processing and clearing house activities** US

This Canadian industry comprises establishments primarily engaged in providing cheque or other financial instrument clearing house services; credit card processing; and electronic financial payment services.

*Illustrative example(s)*

- automated clearing houses, bank or cheque (except central bank)
- automatic teller machine (ATM) network providers
- cheque validation services
- electronic financial payment services
- electronic funds transfer services
- financial transactions processing (except central bank)

*Exclusion(s)*

- cheque clearing and other transaction processing of the central bank (see 521110 Monetary authorities - central bank)
- data processing (see 518210 Data processing, hosting, and related services)

**52239 Other activities related to credit intermediation** US

This industry comprises establishments, not classified to any other industry, primarily engaged in facilitating credit intermediation, such as cheque-cashing, money order issuance, traveller's cheque issuance and servicing loans originated by others.

**522390 Other activities related to credit intermediation** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in facilitating credit intermediation.

*Illustrative example(s)*

- cheque cashing services
- money order issuance services
- payday lending services
- servicing loans originated by others



- travellers' cheque issuance services

*Exclusion(s)*

- foreign currency exchange dealers (see 523130 Commodity contracts dealing)

**523 Securities, commodity contracts, and other financial investment and related activities** US

This subsector comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities and commodities; acting as intermediaries between buyers and sellers of securities; providing securities and commodity exchange services (furnishing space, marketplaces, and often facilities for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts); facilitating the marketing of financial contracts; asset management (managing portfolios of securities); and providing investment advice, trust, fiduciary, custody and other investment services.

**5231 Securities and commodity contracts intermediation and brokerage** US

This industry group comprises establishments primarily engaged in putting capital at risk in the process of underwriting securities issues or in making markets for securities, and acting as intermediaries between buyers and sellers of securities.

**52311 Investment banking and securities dealing** US

This industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions. Establishments primarily engaged in making markets (dealing or trading) in securities are included.

**523110 Investment banking and securities dealing** US

This Canadian industry comprises establishments primarily engaged in acting as principals (investors who buy or sell on their own account), generally on a spread basis, in originating, underwriting and/or distributing issues of securities of businesses, governments and institutions.

*Inclusion(s)*

- making markets (dealing or trading) in securities

*Illustrative example(s)*

- government bond underwriters
- investment banking
- securities distributing (acting as a principal in dealing securities to investors)
- securities originating (acting as a principal in dealing new securities to investors)
- underwriters, securities

*Exclusion(s)*

- buying or selling securities for others on a commission basis (see 523120 Securities brokerage)

**52312 Securities brokerage** US

This industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

**523120 Securities brokerage** US

This Canadian industry comprises establishments primarily engaged in buying or selling securities for others on a commission basis.

*Illustrative example(s)*

- brokerages, stock
- brokers, securities
- stock brokers, offices

*Exclusion(s)*

- securities dealing and underwriting (see 523110 Investment banking and securities dealing)

**52313 Commodity contracts dealing** <sup>US</sup>

This industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

**523130 Commodity contracts dealing** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in buying and selling spot or future contracts, such as commodities, foreign currency or futures options.

*Illustrative example(s)*

- commodity contract trading companies (acting as a principal in dealing commodities to investors)
- commodity contracts dealing (acting as a principal in dealing commodities to investors)
- foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
- foreign currency exchange services (selling to the public)

*Exclusion(s)*

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

**52314 Commodity contracts brokerage**

This industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

**523140 Commodity contracts brokerage** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in buying and selling commodity contracts and futures contracts for others on a commission basis.

*Illustrative example(s)*

- brokers, commodity contracts, offices
- commodity contracts floor brokers
- sale of carbon credits on a fee basis

*Exclusion(s)*

- buying and selling physical commodities for resale to other than the general public (see 41 Wholesale trade)

**5232 Securities and commodity exchanges** <sup>US</sup>

This industry group comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

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**52321 Securities and commodity exchanges** US

This industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

**523210 Securities and commodity exchanges** CAN

This Canadian industry comprises establishments primarily engaged in providing marketplaces and mechanisms for the purpose of facilitating the buying and selling of stocks, stock options, bonds or commodity contracts. The establishments in this industry do not buy, sell, own or set the prices of the traded securities and/or commodities.

*Illustrative example(s)*

- commodity contract exchanges
- futures commodity contract exchanges
- grain exchanges
- securities exchanges
- stock exchanges
- stock or commodities options exchanges

**5239 Other financial investment activities** CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in managing portfolios of securities and providing investment advice, trust, fiduciary, custody and other investment services.

**52391 Miscellaneous intermediation** US

This industry comprises establishments primarily engaged in acting as principals in the buying and selling of financial contracts, other than securities or commodity contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

**523910 Miscellaneous intermediation** US

This Canadian industry comprises establishments primarily engaged in acting as principals in the buying and selling of financial contracts, other than securities or commodity contracts, generally on a spread basis. Principals are investors that buy or sell for their own account.

*Illustrative example(s)*

- investment clubs
- land speculation
- oil royalty dealing (acting as principals)
- syndicates, investment
- venture capital companies

**52392 Portfolio management**

This industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio. Examples of establishments in this industry are pension fund managers and mutual fund managers.

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**523920 Portfolio management**

This Canadian industry comprises establishments primarily engaged in managing the portfolio assets of others on a fee or commission basis. These establishments have the authority to make investment decisions, with fees usually based on the size and/or overall performance of the portfolio.

*Illustrative example(s)*

- mutual fund management companies
- pension funds, management

*Exclusion(s)*

- buying and selling securities on a transaction fee basis (see 523120 Securities brokerage)
- personal investment trusts, administration by trust companies (see 523990 All other financial investment activities)

**52393 Investment advice** US

This industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades. Establishments in this industry may communicate their advice both directly to their clients and via printed or electronic media as part of a subscription service. Establishments providing financial planning advice, investment counseling and investment research are included.

**523930 Investment advice** US

This Canadian industry comprises establishments primarily engaged in providing investment advice to others on a fee basis, provided that they do not also have the authority to execute trades.

*Inclusion(s)*

- providing financial planning advice, investment counseling and investment research

*Illustrative example(s)*

- financial investment advice services, customized, fees paid by clients
- investment advice counselling services, customized, fees paid by clients

*Exclusion(s)*

- establishments providing investment advice in conjunction with their primary activity, such as portfolio management, or the sale of stocks, bonds, annuities and real estate (classified according to their primary activity)

**52399 All other financial investment activities** US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services. Establishments, such as note brokers, oil and gas lease brokers and stock transfer agents, are included.

**523990 All other financial investment activities** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, miscellaneous financial investment services, such as trust, fiduciary and custody services, and other investment services.

*Inclusion(s)*

- note brokers, oil and gas lease brokers and stock transfer agents

*Illustrative example(s)*

- escrow agencies (except real estate)
- exchange clearinghouses, commodity or security
- fiduciary agencies (except real estate)
- personal investment trusts, administration by trust companies
- securities transfer agencies
- trust companies, non-depository

*Exclusion(s)*

- real estate escrow agencies (see 531390 Other activities related to real estate)
- real estate fiduciary agencies (see 531390 Other activities related to real estate)

**524 Insurance carriers and related activities** US

This subsector comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance, and the retailing of insurance and the provision of related services to policy holders. Industries are defined in terms of the type of risk being insured against, such as death, loss of employment due to age or disability, and property damage. Establishments that pool risk invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of probable payouts based on risk factors from experience tables and expected investment returns on reserves.

**5241 Insurance carriers** US

This industry group comprises establishments primarily engaged in underwriting annuities, insurance policies and reinsurance. The establishments of this group invest premiums to build up a portfolio of financial assets to be used against future claims. Contributions and premiums are set on the basis of actuarial calculations of reserves. Direct insurance carriers that are primarily engaged in underwriting annuities and insurance policies directly to policy holders, and reinsurance carriers that are primarily engaged in assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance carriers, are included. Industries are defined in terms of the type of risk against which the policy holders are being insured, such as death, loss of employment due to age or disability, and property damage.

**52411 Direct life, health and medical insurance carriers** US

This industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to policyholders.

**524111 Direct individual life, health and medical insurance carriers** US

This Canadian industry comprises establishments primarily engaged in underwriting annuities, life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to individual policyholders.

*Illustrative example(s)*

- direct individual health insurance carriers
- direct individual life insurance carriers

*Exclusion(s)*

- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

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## 524112 Direct group life, health and medical insurance carriers

This Canadian industry comprises establishments primarily engaged in underwriting annuities and life insurance, accidental death and dismemberment insurance, disability income insurance and insurance for hospital, medical, dental, vision and other health services, directly to group policyholders.

### *Illustrative example(s)*

- direct group health (hospital and medical plan) insurance carriers
- direct group life insurance carriers

### *Exclusion(s)*

- health insurance provided by provincial governments (see 912910 Other provincial and territorial public administration)
- reinsuring health insurance (see 524132 Accident and sickness reinsurance carriers)
- reinsuring life insurance (see 524131 Life reinsurance carriers)

## 52412 Direct insurance (except life, health and medical) carriers

This industry comprises establishments primarily engaged in underwriting all types of insurance (other than life, health or medical), directly to policyholders. Examples of establishments in this industry are automobile, property and liability insurance carriers.

### 524121 Direct general property and casualty insurance carriers

This Canadian industry comprises establishments engaged only in underwriting a combination of automobile insurance, property insurance and liability insurance, directly to policyholders, with no one of the three types accounting for more than 70 percent of the nominal output. Nominal output is measured as premiums less claims plus investment income.

### *Illustrative example(s)*

- direct property and casualty insurance carriers (combination of policies)

### *Exclusion(s)*

- general and other reinsurance (see 524139 General and other reinsurance carriers)

### 524122 Direct, private, automobile insurance carriers

This Canadian industry comprises private establishments in which more than 70 percent of nominal output is derived from underwriting automobile insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income.

### *Inclusion(s)*

- insurance for private and commercial vehicles
- liability insurance and vehicle loss or damage insurance

### *Illustrative example(s)*

- direct, private, automobile insurance carriers

### *Exclusion(s)*

- government-owned automobile insurance carriers (see 524123 Direct, public, automobile insurance carriers)
- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

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**524123 Direct, public, automobile insurance carriers** US

This Canadian industry comprises government-owned establishments engaged in underwriting automobile insurance directly to policyholders.

*Illustrative example(s)*

- government owned automobile insurance carriers

*Exclusion(s)*

- reinsuring automobile insurance (see 524133 Automobile reinsurance carriers)

**524124 Direct property insurance carriers** US

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from underwriting property insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income. Property insurance provides protection for losses to buildings and contents.

*Inclusion(s)*

- personal and commercial property insurance
- provision of a package with related types of protection, such as personal liability for homeowners and tenants, business-interruption insurance and temporary accommodation costs

*Illustrative example(s)*

- direct property insurance carriers (e.g., burglary, theft, fire, damage)
- fire insurance underwriters

*Exclusion(s)*

- reinsuring property insurance (see 524134 Property reinsurance carriers)

**524125 Direct liability insurance carriers** US

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from underwriting liability insurance directly to policyholders. Nominal output is measured as premiums less claims plus investment income. Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities.

*Illustrative example(s)*

- directors liability insurance
- product liability insurance
- professional malpractice insurance

**524129 Other direct insurance (except life, health and medical) carriers** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in underwriting insurance, other than life, health or medical directly to policyholders. Boiler and machinery insurance provides protection against losses resulting from faulty or malfunctioning machinery, including damage to the insured equipment as well as surrounding buildings and equipment. Surety insurance guarantees that an individual or company will complete work that it has promised to do. Fidelity insurance or fidelity bonds protect organizations against dishonest or fraudulent acts of their employees. Marine and aircraft insurance provides protection for losses to vessels, cargo and liability to passengers.

*Illustrative example(s)*

- aircraft insurance
- bank deposit insurance
- boiler insurance
- fidelity insurance

- machinery and equipment insurance
- marine insurance
- share insurance
- workmen's compensation, insurance

*Exclusion(s)*

- general and other reinsurance (see 524139 General and other reinsurance carriers)

**52413 Reinsurance carriers** US

This industry comprises establishments primarily engaged in assuming all or part of the risk associated with any type of insurance policy originally underwritten by other insurance carriers.

*Exclusion(s)*

- underwriting life, health or medical insurance directly to policyholders (see 52411 Direct life, health and medical insurance carriers)
- underwriting property, automobile, and other insurance, directly to policyholders (see 52412 Direct insurance (except life, health and medical) carriers)

**524131 Life reinsurance carriers** US

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with individual and group annuities and policies for life insurance, accidental death and dismemberment insurance, and disability income insurance originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

**524132 Accident and sickness reinsurance carriers** US

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with insurance policies for hospital, medical, dental, vision and other health services originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

*Illustrative example(s)*

- health and accident reinsurance underwriters or carriers

**524133 Automobile reinsurance carriers** CAN

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with automobile insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income.

**524134 Property reinsurance carriers**

This Canadian industry comprises establishments in which more than 70 percent of nominal output is derived from assuming all or part of the risk associated with property insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income. Property insurance provides protection for losses to buildings and contents.



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**524135 Liability reinsurance carriers**

This Canadian industry comprises establishments in which more than 70 per cent of nominal output is derived from assuming all or part of the risk associated with liability insurance policies originally underwritten by other insurance carriers. Nominal output is measured as premiums less claims plus investment income. Liability insurance provides protection for legal liability to others for injury, death or damage to property which may arise in the course of carrying out occupational or personal activities.

*Illustrative example(s)*

- directors' liability reinsurance
- product liability reinsurance
- professional malpractice reinsurance

**524139 General and other reinsurance carriers** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in assuming all or part of the risk associated with insurance policies originally underwritten by other insurance carriers.

*Illustrative example(s)*

- non-specialized reinsurance carriers

**5242 Agencies, brokerages and other insurance related activities** CAN

This industry group comprises establishments primarily engaged in selling insurance or providing services related to insurance.

**52421 Insurance agencies and brokerages** CAN

This industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

**524210 Insurance agencies and brokerages** US

This Canadian industry comprises establishments primarily engaged in selling insurance and pension products. The staff of these agencies and brokerages are not employed by the insurance carriers they represent.

*Illustrative example(s)*

- general insurance agency
- general insurance broker

**52429 Other insurance related activities** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in providing, on a contract or fee basis, services related to providing insurance, such as claims administration and adjusting. The staff of these establishments are not employed by the insurance carriers they represent.

**524291 Claims adjusters** CAN

This Canadian industry comprises establishments primarily engaged in investigating, appraising and settling insurance claims on a contract or fee basis.

*Illustrative example(s)*

- appraisal of damaged cars, by independent adjusters
- insurance claim adjusters

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**524299 All other insurance related activities** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing, on a contract or fee basis, insurance services other than claims adjusting, such as claims processing, utilization review and other administrative services to insurance carriers, employee benefit plans and self-insurance funds.

*Illustrative example(s)*

- insurance advisory services
- insurance educational services
- insurance information bureaus
- insurance inspection and investigation (except claims investigation), services
- insurance professional standards services
- insurance rate making services
- medical insurance claims, processing of, contract or fee basis

*Exclusion(s)*

- consulting actuaries (see 541612 Human resources consulting services)
- insurance claims investigation services (see 524291 Claims adjusters)
- third-party portfolio management of funds' assets (see 523920 Portfolio management)

**526 Funds and other financial vehicles** CAN

This subsector comprises funds, trusts and other financial vehicles organized to hold portfolio assets for the benefit of others, such as unit holders, beneficiaries of pension funds, and investors. These entities earn interest, dividends and other property income, but have little or no employment and no revenue from the sale of services.

**5261 Pension funds** CAN

This industry group comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

**52611 Pension funds** CAN

This industry comprises funds containing net assets set aside for the purpose of meeting retirement benefit payments of the pension plan, when they become due. Pension funds may or may not have separate legal identities and may or may not have trustees. A pension plan is a reporting entity separate from a sponsor and the plan participants that, by any arrangement (contractual or otherwise), establishes a program to provide retirement income to employees. This class includes pension plans of all types, regardless of whether the fund is registered as a separate legal identity or is administered by trustees.

**526111 Trusteed pension funds** US

This Canadian industry comprises funds where contributions to provide pension benefits are deposited with a trustee who is responsible for the receipt, disbursement and investment of the funds. The trust is a fiduciary relationship in which individuals (at least three) or a trust company hold title to the assets of the fund in accordance with a written trust agreement for the benefit of the plan members.

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**526112 Non-trusted pension funds** CAN

This Canadian industry comprises funds where contributions to provide pension benefits are funded through a contract for insurance with an authorized life insurance company or a corporate pension fund society or an arrangement administered by the Government of Canada or by any one of the provincial governments.

*Illustrative example(s)*

- pension funds (except trustee)
- segregated pension funds, of life insurance carriers

*Exclusion(s)*

- pension fund, trustee (see 526111 Trustee pension funds)

**5269 Other funds and financial vehicles** CAN

This industry group comprises portfolios of specialized or diversified securities and other investments held on behalf of unit holders, shareholders or investors.

*Exclusion(s)*

- pension funds (see 52611 Pension funds)

**52691 Open-end investment funds** CAN

This industry comprises funds primarily engaged in investing in a specialized (except real estate) or a diversified portfolio of securities and other investments on behalf of their shareholders/unit holders. Shares are offered in an initial public offering, after which additional shares are offered continuously. Shares are redeemed at the market price, as determined by the net asset value.

**526911 Equity funds - Canadian** CAN

This Canadian industry comprises funds primarily engaged in investing in common shares of Canadian companies with the objective being investment appreciation or growth.

**526912 Equity funds - foreign** CAN

This Canadian industry comprises funds primarily engaged in investing common shares of foreign companies with the objective being investment appreciation or growth.

**526913 Mortgage funds** CAN

This Canadian industry comprises funds primarily engaged in investing in mortgages on property with the objective being interest income.

**526914 Money market funds**

This Canadian industry comprises funds primarily engaged in investing in money market instruments, short term investments, such as treasury bills, government or government guaranteed debt, or commercial paper with the objective being income from the change in short term interest rates.

*Inclusion(s)*

- investments in Canadian or foreign money market funds

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**526915 Bond and income / dividend funds - Canadian** US

This Canadian industry comprises funds primarily engaged in investing in a portfolio of Canadian debt issues or preferred and/or common shares of Canadian companies with the objective being interest and/or dividend income.

**526916 Bond and income / dividend funds - foreign** US

This Canadian industry comprises funds primarily engaged in investing in a portfolio of foreign debt issues or preferred and/or common shares of foreign companies with the objective being interest and/or dividend income.

**526917 Balanced funds / asset allocation funds** US

This Canadian industry comprises funds primarily engaged in investing in a portfolio that will include equity investments, fixed income investments and money market securities. The blend will depend on the fund as well as stock and bond trends, the objective being a balance of income and capital appreciation.

**526919 Other open-ended funds** US

This Canadian industry comprises open-end funds, not classified to other Canadian classes, which invest in futures, precious metals, hedge funds and others.

**52693 Segregated (except pension) funds** CAN

This industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

**526930 Segregated (except pension) funds** CAN

This Canadian industry comprises funds that are separate investment accounts established by life insurers under the provisions of the Canadian and British Insurance Companies Act, or the corresponding sections of the Foreign Insurance Companies Act or a provincial act. Setting up of these funds allows life insurers' policyholders to invest in funds that are not subject to the investment restriction in effect on the insurers' portfolio as contained in the insurance act.

*Illustrative example(s)*

- segregated funds (except pension), of life insurance carriers

*Exclusion(s)*

- segregated pension funds, of life insurance carriers (see 526112 Non-trusted pension funds)

**52698 All other funds and financial vehicles** CAN

This industry comprises funds and financial vehicles, not classified to any other class, such as special purpose trusts, closed-end funds and securitization vehicles.

**526981 Securitization vehicles** CAN

This Canadian industry comprises special purpose financial vehicles organized for the acquisition of pools of receivables and the issuance of marketable fixed-income securities. These receivables are generally loans made to persons and/or businesses, such as credit card receivables, automobile and equipment loans and leases, and residential and commercial mortgages. These securities are broadly referred to as asset-backed securities.

*Exclusion(s)*

- factoring of receivables (see 522299 All other non-depository credit intermediation)

**526989 All other miscellaneous funds and financial vehicles** CAN

This Canadian industry comprises funds and financial vehicles, not classified to any other Canadian class, such as special purpose trusts, closed-end funds.

*Illustrative example(s)*

- agency fund
- foundation funds
- mortgage investment funds (except REITs)

*Exclusion(s)*

- real estate investment trusts (REITs) primarily engaged in leasing real estate property are classified based on the type of property (see 5311 Lessors of real estate)

**53 Real estate and rental and leasing**

This sector comprises establishments primarily engaged in renting, leasing or otherwise allowing the use of tangible or intangible assets. Establishments primarily engaged in managing real estate for others; selling, renting and/or buying of real estate for others; and appraising real estate, are also included.

**531 Real estate** CAN

This subsector comprises establishments primarily engaged in renting and leasing real estate, managing real estate for others, acting as intermediaries in the sale and/or rental of real estate, and appraising real estate.

*Exclusion(s)*

- acquisition, assembly, subdivision into lots and servicing of raw land for subsequent sale to builders (see 237210 Land subdivision)
- construction and development of buildings (see 23 Construction)
- providing short-term lodging for travellers, vacationers and others (see 721 Accommodation services)

**5311 Lessors of real estate** CAN

This industry group comprises establishments primarily engaged in renting and leasing real estate properties. These establishments may operate (rent, lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party. This industry group also includes establishments that lease real estate from others, and sublease it to others.

*Exclusion(s)*

- real estate investment trusts, primarily investing in mortgages or construction loans (see 526989 All other miscellaneous funds and financial vehicles)
- real estate property management on behalf of property owners (see 531310 Real estate property managers)

**53111 Lessors of residential buildings and dwellings** CAN

This industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, such as apartments, single family homes and semi-detached or row houses. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

*Exclusion(s)*

- managing residential buildings on behalf of their owners (see 531310 Real estate property managers)

**531111 Lessors of residential buildings and dwellings (except social housing projects) <sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings, except social housing projects.

*Inclusion(s)*

- operation of residential properties on own account
- subcontracting operation of residential property to a third party

*Illustrative example(s)*

- operators of apartment buildings
- real estate investment trusts (REITs), operating residential buildings (except social housing)
- residential hotels operators

*Exclusion(s)*

- lessors of social housing projects (see 531112 Lessors of social housing projects)
- operation of social housing projects (see 531112 Lessors of social housing projects)

**531112 Lessors of social housing projects <sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in renting and leasing residential buildings and dwellings provided to low-income earners.

*Inclusion(s)*

- operation of social housing projects by private, non-profit housing corporations
- operation or funding of social housing projects by non-profit government entities

*Exclusion(s)*

- operating short stay emergency housing facilities (see 624220 Community housing services)

**53112 Lessors of non-residential buildings (except mini-warehouses) <sup>CAN</sup>**

This industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings. These establishments may operate (lease, administer and maintain) their properties on own account, or they may subcontract the operation to a third party, and they may provide additional services, such as security, maintenance, parking, and snow and trash removal.

**531120 Lessors of non-residential buildings (except mini-warehouses) <sup>CAN</sup>**

This Canadian industry comprises establishments primarily engaged in owning, or owning and operating, non-residential buildings.

*Inclusion(s)*

- operation of non-residential properties on own account
- subcontracting operation of non-residential properties to a third party

*Illustrative example(s)*

- auditorium rental or leasing
- concert hall operation
- convention facilities, rental only
- flea market space renting
- landlords of commercial and industrial buildings
- leasing non-residential buildings

- real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)
- shopping centres, property operation only
- stadium operating

*Exclusion(s)*

- non-residential property managers (see 531310 Real estate property managers)
- self-storage mini-warehouses (see 531130 Self-storage mini-warehouses)
- warehouses engaged in goods handling activities (see 4931 Warehousing and storage)

**53113 Self-storage mini-warehouses** CAN

This industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

**531130 Self-storage mini-warehouses** CAN

This Canadian industry comprises establishments primarily engaged in renting or leasing space for self-storage. These establishments provide secure space (rooms, compartments, lockers, containers or outdoor space) where clients can store and retrieve their goods.

*Illustrative example(s)*

- mini-warehouse rental or leasing
- real estate investment trusts (REITs), operating self-storage and mini-warehouses

*Exclusion(s)*

- providing coin-operated locker services (see 812990 All other personal services)
- providing warehousing services that include the handling of client's goods (see 4931 Warehousing and storage)

**53119 Lessors of other real estate property** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in renting and leasing real estate other than buildings.

**531190 Lessors of other real estate property** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting and leasing real estate other than buildings.

*Illustrative example(s)*

- agricultural property rental
- industrial park operating
- lessors of railroad property
- mobile home park operating
- real estate investment trusts (REITs), operating real estate other than buildings

*Exclusion(s)*

- leasing of residential buildings (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
- rental operation of commercial buildings (see 531120 Lessors of non-residential buildings (except mini-warehouses))

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**5312 Offices of real estate agents and brokers** CAN

This industry group comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

**53121 Offices of real estate agents and brokers** CAN

This industry comprises establishments primarily engaged in renting, buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. They may also rent or lease properties on behalf of clients.

**531211 Real estate agents** CAN

This Canadian industry comprises establishments, known as independent real estate sales persons that are licensed to participate in the activities of buying and selling real estate for others, on a fee or commission basis. These establishments assist vendors by advertising and listing properties and conducting open houses for prospective buyers, assist prospective buyers by selecting, visiting and making purchase offers. Real estate agents are obligated by contract to represent real estate brokers and can be identified by various names such as sales representatives, sales associates and associate brokers.

*Inclusion(s)*

- brokers acting in the capacity of independent real estate sales persons
- renting or leasing properties on behalf of clients

*Illustrative example(s)*

- sales agents, real estate

**531212 Offices of real estate brokers** CAN

This Canadian industry comprises establishments that are licensed or registered as real estate brokers where the primary activity is renting, buying and selling real estate for others, on a fee or commission basis.

*Inclusion(s)*

- brokers assisting prospective buyers by selecting, visiting and making purchase offers
- brokers assisting vendors by advertising and listing properties and conducting open houses for prospective buyers

*Illustrative example(s)*

- real estate agencies
- real estate brokers
- realty companies

*Exclusion(s)*

- brokers that are acting in the capacity of independent real estate sales persons (see 531211 Real estate agents)
- providing real estate consulting services (see 531390 Other activities related to real estate)

**5313 Activities related to real estate**

This industry group comprises establishments primarily engaged in activities related to real estate, such as real estate property management, real estate appraising and real estate listing.



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**53131 Real estate property managers**

This industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

**531310 Real estate property managers**

This Canadian industry comprises establishments primarily engaged in managing real estate properties on behalf of property owners (on a contract or fee basis). These establishments are engaged in administrative and co-ordination activities, such as the negotiation and approval of lease agreements, the collection of rental payments, the administration of contracts for property services (for example, cleaning, maintenance and security) and the preparation of accounting statements.

*Illustrative example(s)*

- housing authorities, operating (managers)
- management of government buildings
- managers of commercial real estate
- managers of residential real estate

*Exclusion(s)*

- associations or corporations of dwelling owners engaged in the management of properties on behalf of dues-paying members, such as condominium owners' associations (see 813990 Other membership organizations)

**53132 Offices of real estate appraisers** US

This industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

**531320 Offices of real estate appraisers** CAN

This Canadian industry comprises establishments primarily engaged in appraising the value of real estate and preparing appraisal reports for creditors, insurance companies, courts, buyers, sellers or auctioneers.

*Illustrative example(s)*

- appraisal or evaluation services, real estate

**53139 Other activities related to real estate** CAN

This industry comprises establishments, not classified to any other industry, primarily engaged in providing real estate related services.

**531390 Other activities related to real estate** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing real estate related services.

*Illustrative example(s)*

- escrow agents, real estate
- listing services, real estate
- real estate advisory and consulting services

*Exclusion(s)*

- offices of notaries (see 541120 Offices of notaries)
- title search offices (see 541190 Other legal services)

**532 Rental and leasing services** US

This subsector comprises establishments primarily engaged in renting or leasing tangible goods, such as automobiles, computers, consumer goods, and industrial machinery and equipment, to customers in return for a periodic payment. The subsector includes two main types of establishments: \* those that are engaged in renting consumer goods and equipment; and \* those that are engaged in leasing machinery and equipment of the kind often used for business operations. The first type typically operates from a retail-like or store-front facility and maintains inventories of goods that are rented for short periods of time. The latter type typically does not operate from retail-like locations or maintain inventories, and offers longer-term leases. These establishments work directly with clients by providing or arranging financing to enable them to acquire the use of equipment on a lease basis; or they work with equipment vendors or dealers to support the marketing of equipment to their customers under lease arrangements. Equipment lessors generally structure lease contracts to meet the specialized needs of their clients and use their remarketing expertise to find other users for previously leased equipment. Establishments that provide operating and financial leases are included in this subsector.

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- leasing real property (see 531 Real estate)
- renting or leasing equipment with operators (classified in various subsectors of NAICS depending on the nature of the service provided)

**5321 Automotive equipment rental and leasing** US

This industry group comprises establishments primarily engaged in renting or leasing vehicles, such as passenger cars, passenger vans, trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers. These establishments generally operate from a retail-like facility; some offer only short-term rental, others only longer-term leases, and some provide both type of services.

**53211 Passenger car rental and leasing** US

This industry comprises establishments primarily engaged in renting or leasing passenger cars without drivers. Examples of establishments in this industry are car rental agencies and passenger car lessors.

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

**532111 Passenger car rental** US

This Canadian industry comprises establishments primarily engaged in renting passenger cars without drivers, generally for short periods of time.

*Illustrative example(s)*

- car rental agencies
- hearses and limousines, rental without driver
- passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time

*Exclusion(s)*

- leasing passenger cars without drivers, generally for long periods of time (see 532112 Passenger car leasing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)

**532112 Passenger car leasing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in leasing passenger cars without drivers, generally for long periods of time.

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing passenger cars, hearses, with drivers (see 4853 Taxi and limousine service)
- renting passenger cars without drivers generally for short periods of time (see 532111 Passenger car rental)
- retailing passenger cars through sales or lease arrangements (see 4411 Automobile dealers)

**53212 Truck, utility trailer and recreational vehicle (RV) rental and leasing**

This industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

**532120 Truck, utility trailer and recreational vehicle (RV) rental and leasing**

This Canadian industry comprises establishments primarily engaged in renting or leasing trucks, truck tractors, buses, semi-trailers, utility trailers and recreational vehicles (RVs), without drivers.

*Illustrative example(s)*

- bus rental, without driver
- motor home rental
- rental of travel, camping, or recreational trailers
- tractor rental (truck), without drivers
- truck rental (except industrial), without drivers

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing industrial trucks, such as forklifts, materials handling equipment, farm tractors and other industrial equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- renting or leasing mobile home sites (see 531190 Lessors of other real estate property)
- renting recreational goods, such as pleasure boats, canoes, motorcycles, mopeds or bicycles (see 532280 All other consumer goods rental)
- retailing vehicles commonly referred to as RVs through sales or lease arrangements (see 441210 Recreational vehicle dealers)

**5322 Consumer goods rental** <sup>CAN</sup>

This industry group comprises establishments primarily engaged in renting or leasing personal and household goods. These establishments generally provide short-term rental, although, in some instances, the goods may be leased for longer periods of time. These establishments often operate from a retail-like or store-front facility.

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**53221 Consumer electronics and appliance rental** CAN

This industry comprises establishments primarily engaged in renting consumer electronics and appliances.

**532210 Consumer electronics and appliance rental**

This Canadian industry comprises establishments primarily engaged in renting consumer electronics and appliances.

*Illustrative example(s)*

- appliance rental and leasing
- rental of consumer audio-visual equipment (including rent-to-own)
- television rental and leasing
- video recorder and player rental and leasing

*Exclusion(s)*

- leasing or renting computers (see 532420 Office machinery and equipment rental and leasing)
- renting household furniture or party and banquet supplies (see 532280 All other consumer goods rental)

**53228 All other consumer goods rental** US

This industry comprises establishments, not classified to any other industry, primarily engaged in renting consumer goods.

**532280 All other consumer goods rental** US

This Canadian industry(s) comprises establishments, not classified to any other Canadian industry, primarily engaged in renting consumer goods.

*Inclusion(s)*

- theatrical wardrobes and costumes rental

*Illustrative example(s)*

- exercise (physical fitness) equipment rental
- home health equipment, rental
- household furniture rental
- musical instrument rental (e.g., piano, guitar, violins, cellos)
- party supplies rental and leasing
- pleasure boats rental (canoes, rowboats, sailboats)
- recreation and sports equipment rental
- rental of golf carts

*Exclusion(s)*

- laundering and renting uniforms and other work apparel (see 812330 Linen and uniform supply)
- renting a general line of products such as lawn and garden equipment, home repair tools, and party and banquet equipment (see 532310 General rental centres)
- renting a general line of products with none pre-dominating (see 532310 General rental centres)
- renting commercial and industrial medical equipment (see 532490 Other commercial and industrial machinery and equipment rental and leasing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting video recorders and players (see 532210 Consumer electronics and appliance rental)
- retailing and renting musical instruments (see 451140 Musical instrument and supplies stores)
- retailing pre-recorded video tapes and discs (see 443146 Audio and video recordings stores)

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**5323 General rental centres**

This industry group comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

**53231 General rental centres** US

This industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time. The type of equipment that these establishments provide often includes, but is not limited to, contractors' and builders' tools and equipment, home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies.

**532310 General rental centres** US

This Canadian industry comprises establishments primarily engaged in renting a range of consumer, commercial and industrial equipment. These establishments typically operate from conveniently located facilities in which they maintain inventories of goods and equipment that are rented for short periods of time.

*Inclusion(s)*

- renting of home repair tools, lawn and garden equipment, moving equipment and supplies, and party and banquet equipment and supplies

*Exclusion(s)*

- renting and leasing heavy construction equipment, without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
- renting party and banquet supplies (see 532280 All other consumer goods rental)
- renting personal and household goods (see 5322 Consumer goods rental)

**5324 Commercial and industrial machinery and equipment rental and leasing** US

This industry group comprises establishments primarily engaged in renting or leasing commercial and industrial machinery and equipment, without operator. The types of establishments included in this industry group are generally involved in providing capital/investment-type equipment that clients use in their business operations. These establishments typically serve businesses and do not generally operate a retail-like or store-front facility.

**53241 Construction, transportation, mining, and forestry machinery and equipment rental and leasing**

This industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

**532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing**

This Canadian industry comprises establishments primarily engaged in renting or leasing heavy machinery without operator.

*Illustrative example(s)*

- airplane rental and leasing without operator
- chartering of commercial boats without operator

- construction machinery, rental (without operator)
- oil field equipment rental and leasing
- railway car leasing (except financial)
- rental of scaffolding (including mobile platforms)

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting or leasing air, rail, highway and water transportation equipment, with operator
- renting or leasing automobiles or trucks without operator (see 5321 Automotive equipment rental and leasing)
- renting or leasing heavy construction equipment, with operator (see 2389 Other specialty trade contractors)
- renting or leasing heavy equipment for forestry, with operator (see 115310 Support activities for forestry)
- renting or leasing heavy equipment for mining, with operator (see 21311 Support activities for mining, and oil and gas extraction)
- renting pleasure boats (see 532280 All other consumer goods rental)

**53242 Office machinery and equipment rental and leasing**

This industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

**532420 Office machinery and equipment rental and leasing** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in renting or leasing office machinery and equipment.

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)
- renting consumer electronics and appliances (see 532210 Consumer electronics and appliance rental)
- renting or leasing residential furniture (see 532280 All other consumer goods rental)

**53249 Other commercial and industrial machinery and equipment rental and leasing** <sup>US</sup>

This industry comprises establishments, not classified to any other industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

**532490 Other commercial and industrial machinery and equipment rental and leasing**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in renting or leasing commercial and industrial machinery and equipment.

*Illustrative example(s)*

- agricultural machinery and equipment rental
- industrial machinery and equipment, rental and leasing
- materials handling machinery and equipment, rental
- medical equipment rental and leasing, commercial and industrial
- metalworking machinery and equipment rental
- motion picture equipment rental
- painting equipment rental
- theatrical equipment (except costumes), rental

*Exclusion(s)*

- leasing and providing loans to buyers of goods and equipment, or to vendors and dealers to finance their inventories (see 522220 Sales financing)

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- renting home furniture (see 532280 All other consumer goods rental)
  - renting or leasing agricultural machinery and equipment, with operator (see 115 Support activities for agriculture and forestry)
  - renting or leasing heavy equipment without operator (see 532410 Construction, transportation, mining, and forestry machinery and equipment rental and leasing)
  - renting or leasing office machinery and equipment (see 532420 Office machinery and equipment rental and leasing)

### **533 Lessors of non-financial intangible assets (except copyrighted works)** <sup>US</sup>

This subsector comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

#### **5331 Lessors of non-financial intangible assets (except copyrighted works)**

This industry group comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

##### **53311 Lessors of non-financial intangible assets (except copyrighted works)**

This industry comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

##### **533110 Lessors of non-financial intangible assets (except copyrighted works)**

This Canadian industry comprises establishments primarily engaged in holding non-financial intangible assets such as patents, trademarks, brand names, and/or franchise agreements, and allowing others to use or reproduce those assets for a fee.

#### *Illustrative example(s)*

- brand-name owners
- franchises, selling or licensing
- intellectual property holders (except copyright)
- inventors, self-employed
- oil royalty holders
- patent buying and licensing
- patent holders
- trademark lessors

#### *Exclusion(s)*

- leasing equipment and goods (see 532 Rental and leasing services)
- leasing real property (see 5311 Lessors of real estate)
- reproduction and/or distribution of copyrighted works such as newspapers, periodicals, books, databases, software and multimedia products, film and videos, and musical works (see 51 Information and cultural industries, or 71, Arts, entertainment and recreation)

### **54 Professional, scientific and technical services**

This sector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this sector are defined on the basis of the particular expertise and training of the service provider. The main components of this sector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems

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design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services. The distinguishing feature of this sector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this sector sell expertise. Much of the expertise requires a university or college education, though not in every case. Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this sector.

## **541 Professional, scientific and technical services** CAN

This subsector comprises establishments primarily engaged in activities in which human capital is the major input. These establishments make available the knowledge and skills of their employees, often on an assignment basis. The individual industries of this subsector are defined on the basis of the particular expertise and training of the service provider. The main components of this subsector are legal services; accounting, tax preparation, bookkeeping and payroll services; architectural, engineering and related services; specialized design services; computer systems design and related services; management, scientific and technical consulting services; scientific research and development services; and advertising, public relations, and related services. The distinguishing feature of this subsector is the fact that most of the industries grouped in it have production processes that are almost wholly dependent on worker skills. In most of these industries, equipment and materials are not of major importance. Thus, the establishments classified in this subsector sell expertise. Much of the expertise requires a university or college education, though not in every case. Establishments primarily engaged in providing instruction and training in a wide variety of subjects and those primarily engaged in providing health care by diagnosis and treatment are not included in this subsector.

### **5411 Legal services**

This industry group comprises establishments primarily engaged in providing legal and paralegal services. Examples of establishments in this industry group are offices of lawyers, offices of notaries and offices of paralegals.

#### **54111 Offices of lawyers**

This industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law. These establishments may provide expertise in a range of, or specific area of law, such as criminal law, corporate law, real estate law, family and estate law, and intellectual property law.

##### **541110 Offices of lawyers**

This Canadian industry comprises offices of legal practitioners, known as lawyers, barristers and solicitors, primarily engaged in the practice of law.

###### *Inclusion(s)*

- provision of expertise in a range of, or specific area of law, such as criminal, corporate, real estate, family and estate, and intellectual property

###### *Illustrative example(s)*

- attorneys, private practice
- barrister and solicitor, private practice
- counsellors at law, private practice
- law offices
- lawyers, private practice
- legal aid services
- patent attorneys, private practice



*Exclusion(s)*

- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries (see 541120 Offices of notaries)

**54112 Offices of notaries**

This industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

**541120 Offices of notaries**

This Canadian industry comprises establishments primarily engaged in drafting and approving legal documents, such as real estate transactions, wills and contracts, and in receiving, indexing and storing such documents.

*Illustrative example(s)*

- notary services (Québec)

*Exclusion(s)*

- offices of lawyers (see 541110 Offices of lawyers)
- offices of legal and paralegal practitioners, except offices of lawyers and notaries (see 541190 Other legal services)
- offices of notaries public engaged in activities, such as administering oaths and taking affidavits and depositions, and witnessing and certifying signatures on documents, but not empowered to draw up and approve legal documents and contracts (see 541190 Other legal services)

**54119 Other legal services** CAN

This industry comprises establishments of legal practitioners, not classified to any other industry, primarily engaged in providing legal and paralegal services.

**541190 Other legal services**

This Canadian industry comprises establishments of legal practitioners, not classified to any other Canadian industry, primarily engaged in providing legal and paralegal services.

*Illustrative example(s)*

- bailiff services
- immigration consultant
- land and/or title search, service
- notaries public, private practice (outside Québec)
- paralegal services
- patent agent services (i.e., patent filing and searching services)
- process server
- settlement offices, real estate

*Exclusion(s)*

- notaries, private practice in Québec (see 541120 Offices of notaries)
- offices of lawyers (see 541110 Offices of lawyers)
- offices of notaries (see 541120 Offices of notaries)

**5412 Accounting, tax preparation, bookkeeping and payroll services**

This industry group comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

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## 54121 Accounting, tax preparation, bookkeeping and payroll services

This industry comprises establishments primarily engaged in auditing accounting records; designing accounting systems; preparing financial statements; developing budgets; preparing tax returns; processing payrolls; bookkeeping; and billing.

### 541212 Offices of accountants <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing a range of accounting services, such as the preparation of financial statements, the preparation of management accounting reports, the review and auditing of accounting records, the development of budgets, the design of accounting systems, and the provision of advice on matters related to accounting.

#### *Inclusion(s)*

- provision of related services, such as bookkeeping, tax return preparation, payroll, management consulting and insolvency

#### *Illustrative example(s)*

- accountant, professional
- certified public accountants (CPAs)
- public accountants, offices of

#### *Exclusion(s)*

- providing bookkeeping, billing and payroll processing services, without also providing accounting or auditing services (see 541215 Bookkeeping, payroll and related services)
- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

### 541213 Tax preparation services

This Canadian industry comprises establishments primarily engaged in providing only tax return preparation services. These establishments do not provide accounting, bookkeeping, billing or payroll processing services.

#### *Illustrative example(s)*

- income tax return preparation or compilation services without accounting, auditing, or bookkeeping services

#### *Exclusion(s)*

- providing a range of accounting services (see 541212 Offices of accountants)

### 541215 Bookkeeping, payroll and related services

This Canadian industry comprises establishments primarily engaged in providing bookkeeping, billing or payroll processing services. These establishments do not provide accounting services, such as the preparation of financial statements, the preparation of management accounting reports, and the review and auditing of accounting records.

#### *Exclusion(s)*

- providing a range of accounting services (see 541212 Offices of accountants)
- providing tax return preparation services, without also providing accounting or auditing services (see 541213 Tax preparation services)

## 5413 Architectural, engineering and related services

This industry group comprises establishments primarily engaged in providing architectural, engineering and related services, such as structure design, drafting, building inspection, landscape design, surveying and mapping, laboratory and on-site testing, and interior, industrial, graphic and other specialized design services.

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## 54131 Architectural services

This industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

### 541310 Architectural services

This Canadian industry comprises establishments primarily engaged in planning and designing the construction of residential, institutional, leisure, commercial and industrial buildings and other structures by applying knowledge of design, construction procedures, zoning regulations, building codes and building materials.

#### *Exclusion(s)*

- design and construction of buildings, highways or other structures (see 23 Construction)
- design-builders (see 23 Construction)
- planning and designing landscapes (see 541320 Landscape architectural services)
- providing construction management services - classified by type of construction (see 23 Construction)

## 54132 Landscape architectural services

This industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

### 541320 Landscape architectural services

This Canadian industry comprises establishments primarily engaged in planning, designing and administering the development of land areas for projects such as parks and other recreational areas, airports, highways, hospitals, schools, land subdivisions, and commercial, industrial and residential areas by applying knowledge of land characteristics, location of buildings and structures, use of land areas, and design of landscape projects.

#### *Illustrative example(s)*

- city, town or urban planning services (except engineers)
- garden planning services
- land use planning services
- offices of landscape architects
- recreational area planning and designing services (e.g., ski, golf course, waterparks)

#### *Exclusion(s)*

- city, town or urban planning engineers (see 541330 Engineering services)
- designing, installing and maintaining the materials specified in the landscaping design as part of an integrated service (see 561730 Landscaping services)
- operating retail nursery and garden centres that also provide landscape consulting and design services (see 444220 Nursery stores and garden centres)

## 54133 Engineering services

This industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems. The assignments undertaken by these establishments may involve any of the following activities: the provision of advice, the preparation of feasibility studies, the preparation of preliminary and final plans and designs, the provision of technical services during the construction or installation phase, the inspection and evaluation of engineering projects, and related services.

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## 541330 Engineering services

This Canadian industry comprises establishments primarily engaged in applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems.

### *Inclusion(s)*

- provision of advice, preparation of feasibility studies, preparation of preliminary and final plans and designs, provision of technical services during the construction or installation phase, inspection and evaluation of engineering projects, and related services

### *Illustrative example(s)*

- civil engineering services
- consulting engineering services
- electrical and electronic engineering services
- industrial engineering services
- mechanical engineering services
- mining engineering services
- petroleum engineering services
- traffic consultants, engineering services

### *Exclusion(s)*

- creating and developing designs and specifications that optimize the function, value and appearance of products (see 541420 Industrial design services)
- design and construction of buildings, highways and other structures (see 23 Construction)
- gathering, interpreting and mapping geophysical data (see 541360 Geophysical surveying and mapping services)
- planning and designing computer systems that integrate existing hardware, packaged or custom software and communication technologies (see 541514 Computer systems design and related services (except video game design and development))
- providing advice and assistance to others on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials (see 541620 Environmental consulting services)
- providing construction management services - classified by type of construction (see 23 Construction)
- providing engineering surveying services (see 541370 Surveying and mapping (except geophysical) services)

## 54134 Drafting services

This industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

### 541340 Drafting services

This Canadian industry comprises establishments primarily engaged in drawing detailed layouts, plans and illustrations of buildings, structures, systems or components from engineering and architectural specifications.

## 54135 Building inspection services

This industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

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**541350 Building inspection services** MEX

This Canadian industry comprises establishments primarily engaged in providing building inspection services. These establishments typically evaluate all aspects of the building structure and component systems and prepare a report on the physical condition of the property, generally for buyers or others involved in real estate transactions.

*Illustrative example(s)*

- home inspection services

*Exclusion(s)*

- conducting inspections and enforcing public building codes (see 91 Public administration)
- inspecting buildings for hazardous materials (see 541620 Environmental consulting services)
- inspecting buildings for termites and other pests (see 561710 Exterminating and pest control services)

**54136 Geophysical surveying and mapping services**

This industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals, but they may also conduct surveys for engineering purposes. A variety of surveying techniques are used, including seismic, magnetic, gravity, electrical and electromagnetic, radioactive and remote sensing, depending on the purpose of the survey.

**541360 Geophysical surveying and mapping services**

This Canadian industry comprises establishments primarily engaged in gathering, interpreting and mapping geophysical data. These establishments often specialize in locating and measuring the extent of subsurface resources, such as oil, gas and minerals.

*Inclusion(s)*

- conducting surveys for engineering purposes

*Illustrative example(s)*

- electrical geophysical surveying services
- electromagnetic geophysical surveying services
- geological surveying services
- gravity geophysical surveying services
- magnetic geophysical surveying services
- oceanic surveying, geophysical
- radioactive geophysical surveying services
- remote sensing, geophysical surveying services
- seismic geophysical surveying services

*Exclusion(s)*

- geophysical surveying activities in combination with other exploration activities (see 21311 Support activities for mining, and oil and gas extraction)

**54137 Surveying and mapping (except geophysical) services** CAN

This industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

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**541370 Surveying and mapping (except geophysical) services** US

This Canadian industry comprises establishments primarily engaged in providing surveying and mapping services of the surface of the earth, including the sea floor. These services may include surveying and mapping of areas above or below the surface of the earth, such as the creation of view easements or segregating rights in parcels of land by creating underground utility easements.

*Illustrative example(s)*

- aerial surveying (except geophysical), using specialized equipment
- cadastral surveying and mapping services
- geographic information system (GIS) base mapping and quality control services
- land surveying services (except geophysical)
- mapmaking (except geophysical) services
- oceanic surveying (except geophysical) services
- photogrammetric mapping services
- topographic mapping and surveying services

*Exclusion(s)*

- developing and/or publishing GIS software (see 51121 Software publishers)
- providing geophysical surveying and mapping services (see 541360 Geophysical surveying and mapping services)
- publishing atlases and maps (see 511130 Book publishers)

**54138 Testing laboratories** CAN

This industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services. The testing activities may occur in a laboratory or on-site.

**541380 Testing laboratories**

This Canadian industry comprises establishments primarily engaged in providing physical, chemical and other analytical testing services.

*Inclusion(s)*

- testing of activities in a laboratory or on-site

*Illustrative example(s)*

- assaying services
- automobile proving and testing ground
- calibration and certification services
- food testing laboratory
- forensic laboratories (except medical)
- hydrostatic testing laboratories
- non destructive testing services
- radiation testing services
- radiographic testing services
- seed testing laboratories
- testing laboratory (except medical or dental)

*Exclusion(s)*

- auto emissions testing (see 811199 All other automotive repair and maintenance)
- dental laboratory, analysis and diagnostic (see 621510 Medical and diagnostic laboratories)
- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- pipeline aerial inspection services (see 541990 All other professional, scientific and technical services)

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- pipeline and power line visual inspection services (see 541990 All other professional, scientific and technical services)

## **5414 Specialized design services**

This industry group comprises establishments primarily engaged in providing specialized design services, except architectural, engineering and computer systems design.

### **54141 Interior design services**

This industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design. This industry also includes interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces.

#### **541410 Interior design services**

This Canadian industry comprises establishments primarily engaged in planning, designing and administering projects in interior spaces to meet the physical and aesthetic needs of people, taking into consideration building codes, health and safety regulations, traffic patterns and floor planning, mechanical and electrical needs, and interior fittings and furniture. Interior designers and interior design consultants work in areas such as hospitality design, health care design, institutional design, commercial and corporate design and residential design.

##### *Inclusion(s)*

- interior decorating consultants engaged exclusively in providing aesthetic services associated with interior spaces

##### *Exclusion(s)*

- painting contractors (see 238320 Painting and wall covering contractors)

#### **54142 Industrial design services**

This industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products. These services can include the determination of the materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance.

#### **541420 Industrial design services**

This Canadian industry comprises establishments primarily engaged in creating and developing designs and specifications that optimize the function, value and appearance of products.

##### *Inclusion(s)*

- determination of materials, construction, mechanisms, shape, colour, and surface finishes of the product, taking into consideration human needs, safety, market appeal and efficiency in production, distribution, use and maintenance

##### *Illustrative example(s)*

- automobile industrial design services
- furniture design services
- industrial design consulting services
- modelling services (for scale models)
- package design (industrial) services

*Exclusion(s)*

- applying principles of engineering in the design, development and utilization of machines, materials, instruments, structures, processes and systems (see 541330 Engineering services)
- designing clothing, shoes and jewellery (see 541490 Other specialized design services)
- designing, subcontracting the manufacturing and marketing of products

**54143 Graphic design services**

This industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities. These services include designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification. This industry also includes commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills.

**541430 Graphic design services**

This Canadian industry comprises establishments primarily engaged in planning, designing and managing the production of visual communication, so as to convey specific messages or concepts, clarify complex information or project visual identities.

*Inclusion(s)*

- commercial artists engaged exclusively in generating drawings and illustrations requiring technical accuracy or interpretative skills
- designing the visual layout of printed materials, web pages, packaging labels and graphics, advertising, signage systems, logos and corporate identification

*Illustrative example(s)*

- commercial art services
- graphic design consulting services
- independent graphic designers
- silk screen design service (serigraphy)
- Web page layout design (without programming)

*Exclusion(s)*

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating cartoons and visual art (see 711511 Independent visual artists and artisans)
- creating or placing public display advertising material (see 541850 Display advertising)
- producing animated films (see 512110 Motion picture and video production)
- providing advice concerning marketing strategies (see 541611 Administrative management and general management consulting services)
- web page development (see 541514 Computer systems design and related services (except video game design and development))

**54149 Other specialized design services**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing professional design services.

**541490 Other specialized design services**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing professional design services.

*Illustrative example(s)*

- clothing design services



- fashion design services
- floats, design services
- set design, theatrical (except independent)
- shoe design services
- textile design services

*Exclusion(s)*

- independent theatrical set and costume designers (see 711512 Independent actors, comedians and performers)
- providing architectural design services (see 541310 Architectural services)
- providing computer systems design services (see 541514 Computer systems design and related services (except video game design and development))
- providing engineering design services (see 541330 Engineering services)
- providing graphic design services (see 541430 Graphic design services)
- providing industrial design services (see 541420 Industrial design services)
- providing interior design services (see 541410 Interior design services)
- providing landscape architectural design services (see 541320 Landscape architectural services)

## **5415 Computer systems design and related services**

This industry group comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

### **54151 Computer systems design and related services**

This industry comprises establishments primarily engaged in providing expertise in the field of information technologies through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom video game design and development and Internet webpage development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

#### **541514 Computer systems design and related services (except video game design and development)**

This Canadian industry comprises establishments primarily engaged in computer systems design and related services, not including video games, through one or more activities, such as writing, modifying, testing and supporting software to meet the needs of a particular customer, including custom Internet web-page development; planning and designing computer systems that integrate hardware, software and communication technologies; on-site management and operation of clients' computer and data processing facilities; providing advice in the field of information technologies; and other professional and technical computer-related services, such as training and support after sales.

*Illustrative example(s)*

- CAD/CAM systems services
- computer consulting services
- computer disaster recovery services
- computer facilities management services
- custom application software programming services (except video games)
- custom computer programming services

*Exclusion(s)*

- custom designing video games (see 541515 Video game design and development services)
- providing data processing services (see 518210 Data processing, hosting, and related services)
- publishing packaged software other than video game (see 511211 Software publishers (except video game publishers))

**541515 Video game design and development services**

This Canadian industry comprises establishment primarily engaged in designing and developing video games through one or more activities without publishing them.

*Inclusion(s)*

- custom design of video games to meet the needs of specific users

*Illustrative example(s)*

- custom designing video games
- video game designing and developing (without publishing)

*Exclusion(s)*

- providing access to video games for clients from a central host site (see 518210 Data processing, hosting, and related services)
- publishing packaged video game software (see 511212 Video game publishers)

**5416 Management, scientific and technical consulting services**

This industry group comprises establishments primarily engaged in providing expert advice and assistance to other organizations on management, environmental, scientific and technical issues.

*Exclusion(s)*

- providing expert advice and assistance to other organizations on architectural and engineering issues (see 5413 Architectural, engineering and related services)
- providing expert advice and assistance to other organizations on information technology issues (see 5415 Computer systems design and related services)
- providing expert advice and assistance to other organizations on interior, industrial and graphic design issues (see 5414 Specialized design services)

**54161 Management consulting services**

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on management issues, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; human resource policies, practices and planning; and production scheduling and control planning.

*Exclusion(s)*

- developing and conducting marketing research or public opinion polling studies (see 541910 Marketing research and public opinion polling)
- developing and implementing public relations plans (see 541820 Public relations services)
- planning and designing computer systems (see 54151 Computer systems design and related services)
- planning and designing industrial processes and systems (see 541330 Engineering services)
- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

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## 541611 Administrative management and general management consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on administrative management issues, such as financial planning and budgeting; equity and asset management; records management; office planning; strategic and organizational planning; site selection; new business start-up; and business process improvement.

### *Inclusion(s)*

- general management consultants that provide a full range of administrative; human resource; marketing; process, physical distribution and logistics; or other management consulting services to clients

### *Illustrative example(s)*

- administrative management consultants
- business start-up consulting services
- financial management consulting services (except investment advice)
- reorganization consulting service
- site selection consulting services
- strategic planning consulting services

### *Exclusion(s)*

- providing financial asset management services (see 523920 Portfolio management)
- providing investment advice (see 523930 Investment advice)
- providing office or general administrative services on a day-to-day basis (see 561110 Office administrative services)

## 541612 Human resources consulting services

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on human resources management issues, such as human resource and personnel policies, practices and procedures; employee benefits planning, communication, and administration; compensation systems planning; wage and salary administration; and executive search and recruitment.

### *Illustrative example(s)*

- actuarial consulting services
- labour relations consulting services
- personnel management consulting services

### *Exclusion(s)*

- providing professional and management development training (see 611430 Professional and management development training)

## 541619 Other management consulting services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on management issues.

### *Illustrative example(s)*

- freight rate consulting services
- logistics management consulting services
- operations research consulting services
- physical distribution consulting services
- tariff consulting services
- telecommunications management consulting services

### *Exclusion(s)*

- planning and designing industrial processes and systems (see 541330 Engineering services)

- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))

### **54162 Environmental consulting services**

This industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

### **541620 Environmental consulting services**

This Canadian industry comprises establishments primarily engaged in providing advice and assistance to other organizations on environmental issues, such as the control of environmental contamination from pollutants, toxic substances and hazardous materials. These establishments identify problems, measure and evaluate risks, and recommend solutions. They employ a multi-disciplined staff of scientists, engineers and other technicians, with expertise in areas such as air and water quality, asbestos contamination, remediation and environmental law.

#### *Illustrative example(s)*

- sanitation consulting services
- site remediation consulting services

#### *Exclusion(s)*

- environmental remediation (see 562910 Remediation services)
- providing environmental engineering services (see 541330 Engineering services)

### **54169 Other scientific and technical consulting services**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

### **541690 Other scientific and technical consulting services**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advice and assistance to other organizations on scientific and technical issues.

#### *Illustrative example(s)*

- agricultural consulting (technical) services
- agrology consulting services
- agronomy consulting services
- economic consulting services
- energy consulting services
- livestock breeding consulting services
- occupational health and safety consulting services
- physics consulting services
- safety consulting services

#### *Exclusion(s)*

- contract drilling for oil and gas (see 213111 Oil and gas contract drilling)
- engineering consulting services (see 541330 Engineering services)
- oil field crew supervision (see 561110 Office administrative services)
- providing computer systems integration and design services (see 541514 Computer systems design and related services (except video game design and development))
- quality control (product inspection) service (see 561990 All other support services)
- real estate advisory services (see 531390 Other activities related to real estate)

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- services to oil and gas extraction (see 213118 Services to oil and gas extraction)

### **5417 Scientific research and development services**

This industry group comprises establishments primarily engaged in conducting original investigation, undertaken on a systematic basis to gain new knowledge (research), and in the application of research findings or other scientific knowledge for the creation of new or significantly improved products or processes (experimental development). The industries within this industry group are defined on the basis of the domain of research; that is, on the scientific expertise of the establishment.

#### **54171 Research and development in the physical, engineering and life sciences**

This industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, including electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

##### **541710 Research and development in the physical, engineering and life sciences**

This Canadian industry comprises establishments primarily engaged in conducting research and experimental development in physical, engineering and life sciences, such as electronics, computers, chemistry, oceanography, geology, mathematics, physics, environmental, medicine, health, biology, botany, biotechnology, agriculture, fisheries, forestry, pharmacy, veterinary and other allied subjects.

###### *Illustrative example(s)*

- bacteriological research and development laboratories
- biotechnology research and development laboratories
- entomological research and development laboratories
- environmental (pollution) research and development laboratories
- genetics research and development laboratories
- health (e.g., cancer, cerebral palsy) research and development laboratories
- mathematics research and development services
- research and development laboratories or services, engineering
- research and development laboratories or services, physical sciences

###### *Exclusion(s)*

- performing clinical laboratory testing for the medical profession (see 621510 Medical and diagnostic laboratories)
- performing laboratory testing for the veterinary profession (see 541940 Veterinary services)
- physical, chemical or other analytical testing services (see 541380 Testing laboratories)
- research and development on aerospace equipment undertaken by establishments belonging to enterprises manufacturing such equipment (see 336410 Aerospace product and parts manufacturing)

#### **54172 Research and development in the social sciences and humanities**

This industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

##### **541720 Research and development in the social sciences and humanities**

This Canadian industry comprises establishments primarily engaged in conducting research and analyses in education, sociology, psychology, language, economics, law, and other social sciences and humanities.

###### *Illustrative example(s)*

- archeological sites, excavations
- behavioural research and development services

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- cognitive research and development services
  - demographic research and development services
  - economic research and development services
  - education research and development services
  - humanities research and development services
  - social science research and development services
  - sociological research and development services

*Exclusion(s)*

- marketing research (see 541910 Marketing research and public opinion polling)

**5418 Advertising, public relations, and related services** CAN

This industry group comprises establishments primarily engaged in creating mass-media advertising or public relation campaigns; placing advertising in media for advertisers or advertising agencies; selling media time or space to advertisers or advertising agencies for media owners; creating and implementing indoor or outdoor display advertising campaigns; creating and implementing direct mail advertising campaigns; delivering (except by mail) advertising materials or samples; creating and implementing specialty advertising campaigns; providing related services, such as sign painting and lettering, welcoming services and window trimming services.

**54181 Advertising agencies** CAN

This industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), including advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

**541810 Advertising agencies**

This Canadian industry comprises establishments primarily engaged in creating advertising campaigns and placing such advertising in periodicals and newspapers, on radio and television, on the Internet, or with other media. These establishments are organized to provide a full range of services (through in-house capabilities or subcontracting), such as advice, creative services, account management, production of advertising material, media planning, and buying (i.e., placing advertising).

*Illustrative example(s)*

- full-service advertising agency
- sales promotion campaign services

*Exclusion(s)*

- conceptualizing and producing graphic designs, but not placing the advertising with media (see 541430 Graphic design services)
- creating direct mail advertising campaigns (see 541860 Direct mail advertising)
- providing marketing consulting services (see 541611 Administrative management and general management consulting services)
- purchasing advertising space from media outlets and reselling it to advertising agencies or individual companies directly (see 541830 Media buying agencies)
- selling media time or space for media owners (see 541840 Media representatives)
- writing promotional messages, but not placing the advertising with media (see 541891 Specialty advertising distributors)

**54182 Public relations services**

This industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

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**541820 Public relations services** US

This Canadian industry comprises establishments primarily engaged in creating and implementing public relation campaigns. These campaigns are designed to promote the interests and image of their clients.

*Illustrative example(s)*

- lobbying services (i.e., lobbyists)
- political consulting services
- public relations agencies
- public relations consultants, offices of

**54183 Media buying agencies** US

This industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

**541830 Media buying agencies** CAN

This Canadian industry comprises establishments primarily engaged in purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers.

*Exclusion(s)*

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- selling time and space for media owners (see 541840 Media representatives)

**54184 Media representatives**

This industry comprises establishments primarily engaged in selling media time or space for media owners.

**541840 Media representatives**

This Canadian industry comprises establishments primarily engaged in selling media time or space for media owners.

*Illustrative example(s)*

- magazine advertising representatives, independent
- media advertising representatives, independent
- media advertising representatives, offices of
- media representatives, independent
- newspaper advertising representatives, independent
- publishers' advertising representatives, independent
- radio advertising representatives, independent
- television advertising representatives, independent

*Exclusion(s)*

- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)

**54185 Display advertising**

This industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

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## 541850 Display advertising

This Canadian industry comprises establishments primarily engaged in creating public display advertising material, such as printed, painted, or electronic displays, and placing such displays on indoor or outdoor billboards and panels, on or within transit vehicles or facilities, in shopping mall displays, and on other display structures or sites.

### *Illustrative example(s)*

- advertising services, indoor or outdoor display
- billboard display agency
- bus and subway card advertising services
- store display advertising services
- taxicab card advertising services

### *Exclusion(s)*

- erecting display boards (see 23 Construction)
- manufacturing electrical, mechanical or plate signs, and point-of-sale advertising displays (see 339950 Sign manufacturing)

## 54186 Direct mail advertising

This industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution. These establishments may also compile, maintain, sell and rent mailing lists.

## 541860 Direct mail advertising

This Canadian industry comprises establishments primarily engaged in creating and designing direct mail advertising campaigns, and preparing advertising material for mailing or other direct distribution.

### *Inclusion(s)*

- compiling, maintaining, selling and renting mailing lists

### *Illustrative example(s)*

- advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
- coupon and sample packages, development of
- direct mail advertising campaign services

### *Exclusion(s)*

- compiling and selling mailing lists, without also providing direct mail advertising services (see 511140 Directory and mailing list publishers)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- distributing advertising specialties (see 541891 Specialty advertising distributors)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)

## 54187 Advertising material distribution services <sup>CAN</sup>

This industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.

## 541870 Advertising material distribution services

This Canadian industry comprises establishments primarily engaged in the distribution or delivery, except by mail or electronic distribution, of advertising materials or samples.



*Illustrative example(s)*

- advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
- telephone directory distribution services, door-to-door

*Exclusion(s)*

- distributing advertising specialties (see 541891 Specialty advertising distributors)
- providing direct mail advertising services (see 541860 Direct mail advertising)

**54189 Other services related to advertising** <sup>US</sup>

This industry comprises establishments, not classified to any other industry, primarily engaged in providing advertising related services, such as advertising specialties distribution; sign painting and lettering; welcoming services; window trimming services; and writing of advertising copy.

**541891 Specialty advertising distributors**

This Canadian industry comprises establishments primarily engaged in creating, and organizing the production of, promotional messages applied to specialty advertising products, such as wearables, writing instruments, calendars, desk accessories, buttons, badges and stickers. These establishments act as intermediaries between clients (who distribute the products free-of-charge) and specialty advertising product suppliers.

**541899 All other services related to advertising**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing advertising related services.

*Illustrative example(s)*

- demonstration services, merchandise
- mannequin decorating services
- sign painting and lettering services
- welcoming services (i.e., advertising services)
- window dressing or trimming services

*Exclusion(s)*

- creating and implementing public relations campaigns (see 541820 Public relations services)
- creating and placing advertising campaigns in media (see 541810 Advertising agencies)
- creating and/or placing public display advertising material (see 541850 Display advertising)
- door-to-door distribution or delivery of advertising materials or samples (see 541870 Advertising material distribution services)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- purchasing advertising time or space from media owners and reselling it directly to advertising agencies or advertisers (see 541830 Media buying agencies)
- selling time and space to advertisers for media owners (see 541840 Media representatives)

**5419 Other professional, scientific and technical services**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing professional, scientific and technical services. Examples of establishments included in this industry group are marketing research and public opinion polling houses; photographic studios; translators and interpreters; and veterinary practices.

**54191 Marketing research and public opinion polling**

This industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

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## 541910 Marketing research and public opinion polling

This Canadian industry comprises establishments primarily engaged in gathering, recording, tabulating, and presenting marketing and public opinion data.

### *Illustrative example(s)*

- broadcast media rating services
- market analysis or research services
- political and public opinion polling services
- public opinion research services
- sampling services, statistical

### *Exclusion(s)*

- conducting fundamental and experimental research in economics, sociology, and related fields (see 541720 Research and development in the social sciences and humanities)
- providing advice on marketing strategies (see 541611 Administrative management and general management consulting services)

## 54192 Photographic services

This industry comprises establishments primarily engaged in providing still, video or computer photography services, including the video taping of special events. These establishments may specialize in a particular field of photography, such as aerial photography, commercial and industrial photography, portrait photography and special event photography.

## 541920 Photographic services

This Canadian industry comprises establishments primarily engaged in providing still, video or computer photography services, such as the video taping of special events.

### *Inclusion(s)*

- specializing in a particular field of photography, such as aerial, commercial and industrial, portrait and special event

### *Illustrative example(s)*

- aerial photography services (i.e., photographers specializing in aerial photography (except map making))
- medical photography services
- passport photography services
- school photography (i.e., portrait photography) services
- video photography services, portrait
- video taping services (e.g., weddings, special events)

### *Exclusion(s)*

- developing motion picture films (see 512190 Post-production and other motion picture and video industries)
- developing still photographs (see 81292 Photo finishing services)
- producing commercial, institutional or educational films and videos (see 512110 Motion picture and video production)
- supplying and servicing automatic photography machines in places of business operated by others (see 812990 All other personal services)
- supplying photographs to the news media (see 519110 News syndicates)
- taking, developing and selling artistic photographs (see 711511 Independent visual artists and artisans)

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**54193 Translation and interpretation services**

This industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

**541930 Translation and interpretation services**

This Canadian industry comprises establishments primarily engaged in translating written material and interpreting speech from one language to another, and establishments primarily engaged in providing sign language services.

*Illustrative example(s)*

- language translation services
- sign language services

*Exclusion(s)*

- providing real-time closed captioning services (see 561490 Other business support services)
- providing transcription services (see 561410 Document preparation services)

**54194 Veterinary services**

This industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals. This industry also includes veterinary laboratories.

**541940 Veterinary services**

This Canadian industry comprises establishments of licensed veterinary practitioners primarily engaged in the practice of veterinary medicine, dentistry, or surgery for animals.

*Inclusion(s)*

- veterinary laboratories

*Illustrative example(s)*

- animal hospitals
- consulting and visiting services, veterinary
- herd inspecting and testing services, veterinary
- surgery services, veterinary
- veterinary practices or clinics
- veterinary testing laboratories

*Exclusion(s)*

- boarding horses (see 115210 Support activities for animal production)
- providing pet care services, such as grooming and boarding (see 812910 Pet care (except veterinary) services)
- veterinary research and development (see 541710 Research and development in the physical, engineering and life sciences)

**54199 All other professional, scientific and technical services**

This industry comprises establishments, not classified to any other industry, primarily engaged in the provision of professional, scientific or technical services.

**541990 All other professional, scientific and technical services**

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in the provision of professional, scientific or technical services.

*Illustrative example(s)*

- appraising services (except insurance or real estate)
- arbitration and conciliation service, non-government
- bankruptcy trustees
- consumer credit counselling services
- estate assessment (i.e., appraisal) services
- handwriting expert and analysis services
- marine surveyor (i.e., ship appraisal) services
- meteorological services
- patent broker services (i.e., patent marketing services)
- pipeline and power line inspection (i.e., visual inspection) services
- weather forecasting services

*Exclusion(s)*

- appraisal or evaluation services, real estate (see 531320 Offices of real estate appraisers)
- insurance adjustment services (see 524291 Claims adjusters)
- providing accounting, tax preparation, bookkeeping and payroll services (see 5412 Accounting, tax preparation, bookkeeping and payroll services)
- providing advertising and related services (see 5418 Advertising, public relations, and related services)
- providing architectural, engineering and related services (see 5413 Architectural, engineering and related services)
- providing computer systems design and related services (see 5415 Computer systems design and related services)
- providing legal services (see 5411 Legal services)
- providing management, scientific and technical consulting services (see 5416 Management, scientific and technical consulting services)
- providing marketing research and public opinion polling (see 541910 Marketing research and public opinion polling)
- providing photographic services (see 541920 Photographic services)
- providing scientific research and development services (see 5417 Scientific research and development services)
- providing specialized design services (see 5414 Specialized design services)
- providing translation and interpretation services (see 541930 Translation and interpretation services)
- providing veterinary services (see 541940 Veterinary services)

**55 Management of companies and enterprises**

This sector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

**551 Management of companies and enterprises**

This subsector comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

**5511 Management of companies and enterprises**

This industry group comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

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**55111 Management of companies and enterprises** CAN

This industry comprises establishments primarily engaged in managing companies and enterprises and/or holding the securities or financial assets of companies and enterprises, for the purpose of owning a controlling interest in them and/or influencing their management decisions. They may undertake the function of management, or they may entrust the function of financial management to portfolio managers.

**551113 Holding companies** CAN

This Canadian industry comprises establishments primarily engaged in holding the securities of (or other equity interests in) other businesses, for the purpose of exercising control, either directly or through subsidiaries, and/or influencing the management decisions of these businesses.

*Exclusion(s)*

- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)

**551114 Head offices**

This Canadian industry comprises establishments primarily engaged in providing general management and/or administrative support services to affiliated establishments. Head offices are engaged in directing or managing the enterprise as a whole.

*Inclusion(s)*

- corporate functions such as strategic organizational planning, communications, tax planning, legal services, marketing, finance, human resources and information technology services
- holding the securities of enterprises

*Illustrative example(s)*

- centralized administrative offices
- corporate offices
- district and regional offices
- subsidiary management offices

*Exclusion(s)*

- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- operating manufacturers' sales offices and branches (see 41 Wholesale trade)
- providing general management and/or administrative support services to non-affiliated establishments (see 561110 Office administrative services)
- providing research and development services (see 5417 Scientific research and development services)

**56 Administrative and support, waste management and remediation services**

This sector comprises establishments of two different types: those primarily engaged in activities that support the day-to-day operations of other organizations; and those primarily engaged in waste management activities. The first type of establishment is engaged in activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken, in-house, by establishments found in many sectors of the economy. The establishments classified to this sector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households. Waste management establishments are engaged in the collection, treatment and disposal of waste material, the operation of material recovery facilities, the remediation of polluted sites and the cleaning of septic tanks.

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## 561 Administrative and support services

This subsector comprises establishments primarily engaged in activities that support the day-to-day operations of other organizations. This includes activities such as administration, hiring and placing personnel, preparing documents, taking orders from clients, collecting payments for claims, arranging travel, providing security and surveillance, cleaning buildings, and packaging and labelling products. These activities are often undertaken in-house by establishments found in many sectors of the economy. The establishments of this subsector specialize in one or more of these activities and can therefore provide services to clients in a variety of industries and, in some cases, to households. The individual industries of this subsector are defined on the basis of the particular process in which they are engaged and the particular services they provide.

### 5611 Office administrative services

This industry group comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

#### 56111 Office administrative services MEX

This industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

#### 561110 Office administrative services

This Canadian industry comprises establishments primarily engaged in administering, directing or coordinating a range of day-to-day business operations, such as financing, billing and record keeping; personnel; physical distribution; and providing other administrative and managerial services. These establishments do not provide the operating staff to carry out the complete operations of a client's business.

##### *Illustrative example(s)*

- administrative management services
- business management services
- management service, with no operating staff furnished (except complete operations of client business)
- managing doctors' offices

##### *Exclusion(s)*

- holding the securities of other businesses, for the purpose of exercising control (see 551113 Holding companies)
- providing both management and operating staff, on contract, for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated)
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))
- providing construction management services is classified by the type of project managed (see 23 Construction)
- providing farm management services (see 11 Agriculture, forestry, fishing and hunting)
- providing general management and/or administrative support services to affiliated establishments (see 551114 Head offices)
- providing management advice (see 54161 Management consulting services)

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## 5612 Facilities support services

This industry group comprises establishments primarily engaged in providing a combination of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

### 56121 Facilities support services

This industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

#### 561210 Facilities support services <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing a range of services to support operations within a client's facilities. These establishments typically provide a combination of services, such as janitorial; maintenance; trash disposal; guard and security; mail routing and other logistical support; reception; laundry; and related services, to support operations within facilities. They provide operating staff to carry out these support activities, but are not involved with, or responsible for, the core business or activities of the client.

##### *Illustrative example(s)*

- facilities support services (except computer)
- jails and correctional facilities, support services to operations

##### *Exclusion(s)*

- providing a single support service to clients, but not the range of services that establishments in this industry provide (classified according to the service provided)
- providing both management and operating staff for the complete operation of a client's establishment, such as a hotel, restaurant or hospital (classified according to the primary activity of the establishment operated)
- providing computer facilities management services (see 541514 Computer systems design and related services (except video game design and development))

## 5613 Employment services

This industry group comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis; and establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client.

### 56131 Employment placement agencies and executive search services

This industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

#### 561310 Employment placement agencies and executive search services

This Canadian industry comprises establishments primarily engaged in listing employment vacancies and selecting, referring and placing applicants in employment, either on a permanent or temporary basis. The individuals placed are not employees of the placement agencies.

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*Illustrative example(s)*

- casting bureau or agency, motion picture or video
- employment or labour registries
- executive recruitment services

**56132 Temporary help services**

This industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

**561320 Temporary help services**

This Canadian industry comprises establishments primarily engaged in supplying workers for limited periods of time to supplement the workforce of the client. The individuals provided are employees of the temporary help service establishment. These establishments do not provide direct supervision of their employees at the clients' work sites.

*Illustrative example(s)*

- general labour contractors (personnel suppliers)
- labour pool services (personnel suppliers)
- labour pools (except farm labour)
- temporary employment services

*Exclusion(s)*

- supplying farm labour (see 115110 Support activities for crop production)

**56133 Professional employer organizations**

This industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

**561330 Professional employer organizations** CAN

This Canadian industry comprises establishments primarily engaged in providing human resources and human resource management services to clients. These establishments operate in a co-employment relationship with client businesses or organizations and are specialized in performing a wide range of human resource and personnel management duties, such as payroll accounting, payroll tax return preparation, benefits administration, recruitment, and labour relations management. Professional employer establishments typically acquire and lease back some or all of the employees of their clients and serve as the employer of the leased employees for payroll, benefits and related purposes. Professional employer establishments exercise varying degrees of decision making with respect to their human resource or personnel management role, but do not have management accountability for the work of their clients' operations with regard to strategic planning, output or profitability.

*Exclusion(s)*

- supplying workers for limited periods of time to supplement the work force of a client (see 561320 Temporary help services)



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**5614 Business support services** US

This industry group comprises establishments primarily engaged in providing business support services, such as preparing documents, operating telephone call centres, operating business service centres, collecting unpaid claims, and providing credit information.

**56141 Document preparation services**

This industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

**561410 Document preparation services**

This Canadian industry comprises establishments primarily engaged in writing, editing or proofreading documents; providing word processing or desktop publishing services; and providing stenographic (except court or stenographic reporting), transcription and other secretarial services.

*Illustrative example(s)*

- computer word processing
- desktop publishing services
- dictation services
- document transcription services
- proofreading service
- resume writing service

*Exclusion(s)*

- providing pre-press and post-press services in support of printing activities (see 323120 Support activities for printing)
- providing translation services (see 541930 Translation and interpretation services)
- reproducing documents (see 561430 Business service centres)
- verbatim reporting and stenographic recording of live legal proceedings and transcribing subsequent recorded materials (see 561490 Other business support services)

**56142 Telephone call centres**

This industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

**561420 Telephone call centres**

This Canadian industry comprises establishments primarily engaged in receiving and/or making telephone calls for others. These establishments are engaged in activities such as soliciting or providing information; promoting goods or services; taking orders; and raising funds for clients. This industry also includes establishments primarily engaged in answering telephone calls and relaying messages to clients; and establishments primarily engaged in providing voice mailbox services.

*Illustrative example(s)*

- floral wire service
- telemarketing bureaus
- telephone answering services
- telephone solicitation service on a contract or fee basis
- voice mail box services

*Exclusion(s)*

- gathering, recording, tabulating, and presenting marketing and public opinion data (see 541910 Marketing research and public opinion polling)
- organizing and conducting fund-raising campaigns for others (see 561490 Other business support services)
- providing paging services (see 517310 Wired and wireless telecommunications carriers (except satellite))
- taking orders in offices of mail-order houses (see 454110 Electronic shopping and mail-order houses)

**56143 Business service centres**

This industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

**561430 Business service centres**

This Canadian industry comprises establishments, known as copy shops, primarily engaged in providing mailbox rental and other postal and mailing services (except direct-mail advertising), and establishments that provide a range of office support services, such as mailing services, copying services, facsimile services, word processing services, on-site personal computer (PC) rental services and office product retailing.

*Illustrative example(s)*

- blueprinting services
- copy shops
- private mail box rental centres
- private mail centres

*Exclusion(s)*

- commercial screen printers (see 323113 Commercial screen printing)
- providing direct mail advertising services (see 541860 Direct mail advertising)
- providing quick printing services (see 323114 Quick printing)
- providing voice mailbox services (see 561420 Telephone call centres)

**56144 Collection agencies**

This industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

**561440 Collection agencies**

This Canadian industry comprises establishments primarily engaged in collecting payment for claims and remitting these payments to their clients.

*Illustrative example(s)*

- collection agency (e.g., delinquent accounts, bills, debts)
- tax collection services on a contract or fee basis

*Exclusion(s)*

- purchasing accounts receivables and assuming the risk of collection and credit losses (see 522299 All other non-depository credit intermediation)

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## 56145 Credit bureaus

This industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses. This industry also includes establishments providing credit investigation services.

### 561450 Credit bureaus

This Canadian industry comprises establishments primarily engaged in compiling information, such as credit and employment histories on individuals and credit histories on businesses, and providing the information to financial institutions, retailers and others who have a need to evaluate the credit worthiness of these persons and businesses.

#### *Inclusion(s)*

- providing credit investigation services

#### *Illustrative example(s)*

- commercial and consumer credit reporting bureaus
- credit bureaus and agencies
- credit investigation services
- credit rating services

## 56149 Other business support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing other business support services.

### 561490 Other business support services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other business support services.

#### *Illustrative example(s)*

- address bar coding services
- automobile repossession services
- closed captioning services, real-time (i.e., simultaneous)
- court reporting services
- fundraising service, on a contract or fee basis, for charitable organizations
- presorting mail services
- stenography services, public

#### *Exclusion(s)*

- providing collection services (see 561440 Collection agencies)
- providing credit reporting services (see 561450 Credit bureaus)
- providing photocopying and mailbox services (see 561430 Business service centres)
- telephone answering or telemarketing services (see 561420 Telephone call centres)
- writing, editing and document preparation services (see 561410 Document preparation services)

## 5615 Travel arrangement and reservation services

This industry group comprises establishments primarily engaged in travel arrangement and reservation services. Examples of establishments in this industry group are tourist and travel agencies; travel tour operators and wholesale operators; convention and visitors' bureaus; airline, bus, railroad and steamship ticket offices; sports and theatrical ticket offices; and airline, hotel and restaurant reservation offices.

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**56151 Travel agencies**

This industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

**561510 Travel agencies**

This Canadian industry comprises establishments primarily engaged in acting as agents for tour operators, transportation companies and accommodation establishments in selling travel, tour and accommodation services to the general public and commercial clients.

*Illustrative example(s)*

- booking accommodation and transportation for travellers
- travel planning and arranging services

*Exclusion(s)*

- arranging, assembling and marketing packaged tours, generally through travel agencies (see 561520 Tour operators)
- providing reservation services (see 561590 Other travel arrangement and reservation services)
- providing tourist, hunting and fishing guide services (see 713999 All other amusement and recreation industries)

**56152 Tour operators**

This industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

**561520 Tour operators**

This Canadian industry comprises establishments primarily engaged in arranging, assembling and marketing tours, generally through travel agencies.

*Exclusion(s)*

- conducting local scenic and sightseeing tours (see 487 Scenic and sightseeing transportation)
- providing access to outdoor adventure facilities and services with accommodation (see 721213 Recreational (except hunting and fishing) and vacation camps)
- providing access to outdoor adventure facilities and services without accommodation (see 713999 All other amusement and recreation industries)
- providing short-stay accommodation and/or food services (see 72 Accommodation and food services)
- providing tourist, hunting and fishing guide services (see 713999 All other amusement and recreation industries)

**56159 Other travel arrangement and reservation services**

This industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

**561590 Other travel arrangement and reservation services**

This Canadian industry comprises establishments primarily engaged in providing travel arrangement and reservation services, except travel agencies and tour operators.

*Illustrative example(s)*

- airline, bus or railroad ticket offices
- automobile clubs, road and travel services

- convention and visitors bureaus
- hotel reservation services
- motor travel clubs
- reservation service (e.g., airline, bus, car rental, hotel)
- ticket sales agency (e.g., theatrical, sports)
- visitor information centres or bureaus
- welcome centres

*Exclusion(s)*

- arranging, assembling and marketing tours (see 561520 Tour operators)
- automobile owners' or enthusiasts clubs (see 813410 Civic and social organizations)
- travel agencies services (see 561510 Travel agencies)

**5616 Investigation and security services** CAN

This industry group comprises establishments primarily engaged in providing investigation and detective services, guard and patrol services, armoured car services and security system services.

**56161 Investigation, guard and armoured car services**

This industry comprises establishments primarily engaged in providing investigation and detective services; providing guard and patrol services; and picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

*Exclusion(s)*

- providing credit reporting services (see 561450 Credit bureaus)
- selling, installing, monitoring and maintaining security systems and devices (see 561621 Security systems services (except locksmiths))

**561611 Investigation services** CAN

This Canadian industry comprises establishments primarily engaged in providing investigation and detective services.

*Illustrative example(s)*

- detective agencies
- fingerprint services
- lie detection service
- missing person tracing service
- polygraph service
- skip tracers services

*Exclusion(s)*

- providing credit reporting services (see 561450 Credit bureaus)

**561612 Security guard and patrol services**

This Canadian industry comprises establishments primarily engaged in providing guard and patrol services.

*Illustrative example(s)*

- body guard services
- guard dog services
- personal protection services

*Exclusion(s)*

- selling, installing, monitoring and maintaining security systems and devices, such as burglar and fire systems (see 561621 Security systems services (except locksmiths))

**561613 Armoured car services**

This Canadian industry comprises establishments primarily engaged in picking up and delivering money, receipts or other valuable items using personnel and equipment to protect such properties while in transit.

*Illustrative example(s)*

- convoy guard services
- transportation guard services

**56162 Security systems services**

This industry comprises establishments primarily engaged in remote monitoring of security alarm systems, such as burglar and fire alarms; and selling security systems, including locking devices, along with installation, maintenance or monitoring services.

*Exclusion(s)*

- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
- retailing motor vehicle security systems, with or without installation or maintenance services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

**561621 Security systems services (except locksmiths)**

This Canadian industry comprises establishments primarily engaged in remote monitoring of electronic security alarm systems, such as burglar and fire alarms; and selling security systems, along with installation, maintenance or monitoring services.

*Exclusion(s)*

- locksmith services (see 561622 Locksmiths)
- retailing motor vehicle security systems, with or without installation or repair services (see 441310 Automotive parts and accessories stores)
- retailing security systems for buildings, without installation, maintenance or monitoring services (see 453999 All other miscellaneous store retailers (except beer and wine-making supplies stores))
- wholesaling security systems for buildings, without installation, maintenance or monitoring services (see 416110 Electrical wiring and construction supplies merchant wholesalers)

**561622 Locksmiths**

This Canadian industry comprises establishments primarily engaged in selling mechanical or electronic locking devices, safes and security vaults, along with installation, repair, rebuilding or adjusting services; and installing, repairing, rebuilding and adjusting mechanical or electronic locking devices, safes and security vaults.

*Exclusion(s)*

- providing key duplication services (see 811490 Other personal and household goods repair and maintenance)
- retailing security systems, such as locking devices, safes and vaults, without installation or maintenance services

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## 5617 Services to buildings and dwellings <sup>MEX</sup>

This industry group comprises establishments primarily engaged in exterminating and controlling insects, rodents and other pests; cleaning building interiors and windows; landscaping installation, care and maintenance; cleaning and dyeing rugs, carpets and upholstery; and providing other services to buildings and dwellings.

### 56171 Exterminating and pest control services

This industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests. Fumigation services are included.

#### 561710 Exterminating and pest control services

This Canadian industry comprises establishments primarily engaged in exterminating and controlling birds, insects, rodents, termites, and other pests.

*Inclusion(s)*

- provision of fumigation services

*Illustrative example(s)*

- bird scaring
- disinfection, extermination or fumigation services
- termite control services

*Exclusion(s)*

- providing pest control for agriculture or forestry (see 115 Support activities for agriculture and forestry)

### 56172 Janitorial services

This industry comprises establishments primarily engaged in the exterior cleaning of windows or in cleaning building interiors.

#### 561721 Window cleaning services

This Canadian industry comprises establishments primarily engaged in the cleaning of windows.

#### 561722 Janitorial services (except window cleaning)

This Canadian industry comprises establishments primarily engaged in cleaning building interiors, and/or transportation equipment (aircraft, ships, rail cars) interiors.

*Illustrative example(s)*

- abattoir (slaughterhouse) cleaning
- aircraft janitorial services
- building cleaning, janitorial services
- cleaning shopping centres
- office cleaning service
- rail cars (passengers) interior cleaning service
- restaurant kitchen cleaning services
- service station cleaning and degreasing service
- washroom sanitation service

*Exclusion(s)*

- cleaning chimneys (see 561791 Duct and chimney cleaning services)
- cleaning freight rail cars (see 488210 Support activities for rail transportation)

- cleaning windows (see 561721 Window cleaning services)
- handyman (repair and maintenance to buildings and dwellings) (see 561799 All other services to buildings and dwellings)

### **56173 Landscaping services**

This industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

### **561730 Landscaping services** MEX

This Canadian industry comprises establishments primarily engaged in providing landscape care and maintenance services and/or installing trees, shrubs, plants, lawns or gardens, and establishments engaged in these activities along with the construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures.

#### *Illustrative example(s)*

- arborist services
- cemetery plot care services
- garden maintenance services
- lawn seeding services
- maintenance of plants and shrubs in buildings
- power, communication and pipe lines, maintenance of rights of way
- seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
- sod laying services
- tree surgery service
- turf installation (except artificial)
- weed control and fertilizing services (except for crops)

#### *Exclusion(s)*

- artificial turf installation (see 238990 All other specialty trade contractors)
- construction (installation) of walkways, retaining walls, decks, fences, ponds and similar structures (see 23 Construction)
- crop dusting and spraying service, with or without fertilizing (see 115110 Support activities for crop production)
- planning and designing the development of land areas for projects such as parks and other recreational areas; airports; highways; hospitals; schools; land subdivisions; and commercial, industrial and residential areas (see 541320 Landscape architectural services)
- retailing, installing and maintaining landscaping materials, such as trees, shrubs and plants (see 444220 Nursery stores and garden centres)

### **56174 Carpet and upholstery cleaning services**

This industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

### **561740 Carpet and upholstery cleaning services**

This Canadian industry comprises establishments primarily engaged in cleaning and dyeing rugs, carpets, and upholstery.

#### *Exclusion(s)*

- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

### **56179 Other services to buildings and dwellings** US

This industry comprises establishments primarily engaged in providing services to buildings and dwellings.



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**561791 Duct and chimney cleaning services** US

This Canadian industry comprises establishments primarily engaged in providing duct and furnace cleaning services, and chimney cleaning services.

**561799 All other services to buildings and dwellings** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing other services to buildings and dwellings.

*Illustrative example(s)*

- building exterior cleaning services (except sandblasting and window cleaning)
- cedar (exterior) cleaning, preserving and repairing
- drain cleaning services
- lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
- power washing building exteriors
- steam cleaning of building exteriors
- swimming pool cleaning and maintenance service

*Exclusion(s)*

- providing care and maintenance of lawns (see 561730 Landscaping services)
- providing janitorial services (see 561722 Janitorial services (except window cleaning))
- providing pest control for lawns (see 561730 Landscaping services)
- providing window cleaning services (see 561721 Window cleaning services)
- sandblasting building exteriors (see 23 Construction)

**5619 Other support services**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing day-to-day support services.

**56191 Packaging and labelling services** US

This industry comprises establishments primarily engaged in packaging client-owned materials. The packaging service may include the labelling or imprinting of the package.

**561910 Packaging and labelling services** US

This Canadian industry comprises establishments primarily engaged in packaging client-owned materials.

*Inclusion(s)*

- labelling or imprinting of packages

*Exclusion(s)*

- packing and crating incidental to transportation (see 488990 Other support activities for transportation)
- providing warehousing services as well as packaging or other logistics services (see 4931 Warehousing and storage)

**56192 Convention and trade show organizers**

This industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

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## 561920 Convention and trade show organizers

This Canadian industry comprises establishments primarily engaged in organizing, promoting and supporting conventions and trade shows, whether or not they operate the facilities in which these events take place.

### *Exclusion(s)*

- promoting and presenting artistic and sporting events (see 7113 Promoters (presenters) of performing arts, sports and similar events)

## 56199 All other support services

This industry comprises establishments, not classified to any other industry, primarily engaged in providing support services.

## 561990 All other support services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing support services.

### *Illustrative example(s)*

- auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
- commercial fire-fighting on contract, other than forestry or public
- meter reading services (e.g., water, gas, electricity), contract
- motor vehicle licences, issuer, private franchise
- water softening and conditioning services

### *Exclusion(s)*

- collectable currencies auctioning, merchant wholesalers (see 418990 All other merchant wholesalers)
- inspection or weighing service connected to truck transportation (see 488490 Other support activities for road transportation)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- packaging and labelling services (see 561910 Packaging and labelling services)
- providing business support services (see 5614 Business support services)
- providing employment services (see 5613 Employment services)
- providing security and investigation services (see 5616 Investigation and security services)
- providing services to buildings and other structures (see 5617 Services to buildings and dwellings)
- providing travel arrangement and reservation services (see 5615 Travel arrangement and reservation services)
- tobacco auctioning, merchant wholesalers (see 411190 Other farm product merchant wholesalers)

## 562 Waste management and remediation services <sup>CAN</sup>

This subsector comprises establishments primarily engaged in providing waste management services, such as waste collection, treatment and disposal services; environmental remediation services; and septic tank pumping services. Material recovery facilities are also included.

### *Exclusion(s)*

- establishments that use recyclable materials as inputs to a manufacturing process
- wholesalers of recyclable materials, including those engaged in the grinding of plastic or recovery of rubber from tires without further processing (see 4181 Recyclable material merchant wholesalers)

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**5621 Waste collection** CAN

This industry group comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

**56211 Waste collection**

This industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area. Establishments engaged in hazardous waste collection may be responsible for treating and packaging the waste for transport. Waste transfer stations are also included.

**562110 Waste collection**

This Canadian industry comprises establishments primarily engaged in collecting and hauling non-hazardous or hazardous waste within a local area.

*Inclusion(s)*

- treating and packaging hazardous waste for transport
- waste transfer stations

*Illustrative example(s)*

- dead stock removal services
- dump trucking of non-hazardous construction rubble, with collection or disposal
- garbage collection
- garbage collection
- garbage collection
- garbage collection
- non hazardous recyclable material, collection
- recyclable material (e.g., glass, metal, oils, paper), collection

*Exclusion(s)*

- long distance transportation of bulk liquids waste without waste collection (see 484231 Bulk liquids trucking, long distance)
- long distance transportation of dry bulk waste without waste collection (see 484232 Dry bulk materials trucking, long distance)

**5622 Waste treatment and disposal**

This industry group comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

**56221 Waste treatment and disposal**

This industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste. Establishments that integrate the collection, treatment and disposal of waste are also included.

**562210 Waste treatment and disposal**

This Canadian industry comprises establishments primarily engaged in operating land fill sites, incinerators, or other treatment or disposal facilities for non-hazardous or hazardous waste.

*Inclusion(s)*

- integrating the collection, treatment and disposal of waste

*Illustrative example(s)*

- garbage disposal by incinerator, combustor or landfill
- garbage dump operation
- hazardous or non hazardous waste material treatment and disposal sites
- incinerator operation, hazardous or non-hazardous waste
- radioactive waste disposal and treatment

*Exclusion(s)*

- composting (see 325314 Mixed fertilizer manufacturing)

**5629 Remediation and other waste management services** CAN

This industry group comprises establishments, not classified to any other industry group, primarily engaged in waste management activities, such as the remediation and clean-up of contaminated sites, the operation of material recovery facilities, and the cleaning of septic tanks.

**56291 Remediation services** CAN

This industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water. Establishments primarily engaged in integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation, are also included.

**562910 Remediation services**

This Canadian industry comprises establishments primarily engaged in the remediation and clean-up of contaminated buildings, mine sites, soil or ground water.

*Inclusion(s)*

- integrated mine site reclamation activities, such as soil remediation, waste water treatment, hazardous material removal, contouring of land and revegetation

*Exclusion(s)*

- demolishing or dismantling buildings, and/or soil excavation (see 238910 Site preparation contractors)
- developing remedial action plans (see 541620 Environmental consulting services)

**56292 Material recovery facilities**

This industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

**562920 Material recovery facilities**

This Canadian industry comprises establishments primarily engaged in operating facilities in which recyclable materials are removed from waste, or mixed recyclable materials are sorted into distinct categories and prepared for shipment.

*Exclusion(s)*

- treatment and disposal of hazardous wastes, such as paints and used solvents (see 562210 Waste treatment and disposal)

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## 56299 All other waste management services

This industry comprises establishments, not classified to any other industry, primarily engaged in waste management activities.

### 562990 All other waste management services

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in waste management activities.

#### *Illustrative example(s)*

- beach maintenance and cleaning services
- cesspool cleaning services
- septic tank cleaning and pumping services
- sewer cleaning and rodding services
- sewer, storm and catch basin cleaning services
- toilets, portable, rental, leasing and pumping

## 61 Educational services

This sector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres. These establishments may be privately owned and operated, either for profit or not, or they may be publicly owned and operated. They may also offer food and accommodation services to their students. Educational services are usually delivered by teachers who explain, tell, demonstrate, supervise and direct self-learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace or the home (through correspondence, television or other means). The lessons can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labour inputs of teachers with the requisite subject matter expertise and teaching ability.

### 611 Educational services

This subsector comprises establishments primarily engaged in providing instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities and training centres. The subsector is structured according to the level and type of educational services provided. Elementary and secondary schools, community colleges, Collèges d'enseignement général et professionnel (C.E.G.E.P.s) and universities correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (and equivalent certificates) and degrees. The remaining industry groups are based on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example, ski lessons or one specific type of software. Within the subsector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

#### 6111 Elementary and secondary schools

This industry group comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

##### 61111 Elementary and secondary schools <sup>US</sup>

This industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

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**611110 Elementary and secondary schools** US

This Canadian industry comprises establishments primarily engaged in providing academic courses that comprise a basic preparatory education, that is, Kindergarten to Grade 12.

*Illustrative example(s)*

- boarding schools, elementary
- boarding schools, secondary
- high schools
- kindergartens
- private schools, elementary
- private schools, secondary
- school boards, elementary
- school boards, secondary
- schools for persons with physical disabilities (elementary)
- schools for persons with physical disabilities (secondary)

*Exclusion(s)*

- pre-school or pre-kindergarten education (see 624410 Child day-care services)

**6112 Community colleges and C.E.G.E.P.s** CAN

This industry group comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

**61121 Community colleges and C.E.G.E.P.s** US

This industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

**611210 Community colleges and C.E.G.E.P.s** US

This Canadian industry comprises establishments primarily engaged in providing academic, or academic and technical courses and granting associate degrees, certificates or diplomas that are below the university level. The requirement for admission to an associate or equivalent degree program is at least a high school diploma or equivalent general academic training.

*Illustrative example(s)*

- agriculture schools (non-university)
- college of applied arts and sciences
- college of fisheries
- college of trades and technology
- E-learning, community colleges and C.E.G.E.P.s
- engineering schools (non-university)
- land surveying institutes
- technical institute, post-secondary

*Exclusion(s)*

- agricultural schools, university level (see 611310 Universities)
- engineering schools, university level (see 611310 Universities)
- institutes of technology, university level (see 611310 Universities)

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**6113 Universities** CAN

This industry group comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

**61131 Universities** US

This industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

**611310 Universities** US

This Canadian industry comprises establishments primarily engaged in providing academic courses and granting degrees at the bachelor or graduate levels. The requirement for admission is at least a high school diploma or equivalent general academic training for baccalaureate programs, and often a baccalaureate degree for professional or graduate programs.

*Illustrative example(s)*

- conservatory of music, degree-granting
- military training schools (university degree-granting)
- professional schools (e.g., dental, engineering, law, medical)
- theological colleges or seminary (degree-granting)

**6114 Business schools and computer and management training** US

This industry group comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills; conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management; and offering an array of short-duration courses and seminars for management and professional development.

**61141 Business and secretarial schools** US

This industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills and may offer courses in basic computer skills, word processing, spreadsheets, and desktop publishing. In addition, these establishments may offer classes such as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting.

**611410 Business and secretarial schools** US

This Canadian industry comprises establishments primarily engaged in providing courses in office procedures and secretarial and stenographic skills.

*Inclusion(s)*

- offering classes in office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career, or a career in court reporting
- offering courses in basic computer skills, word processing, spreadsheets, and desktop publishing

*Illustrative example(s)*

- business and commercial schools (non-university)

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- court reporting schools

*Exclusion(s)*

- providing business education at the degree level (see 611310 Universities)
- providing computer training (see 611420 Computer training)

**61142 Computer training** <sup>US</sup>

This industry comprises establishments primarily engaged in conducting training in all phases of computer activities, including computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

**611420 Computer training** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in conducting training in all phases of computer activities.

*Inclusion(s)*

- computer instruction provided either at the establishment's facilities or at an off-site location
- training in computer programming, software packages, computerized business systems, computer electronics technology, computer operations and local area network management

*Illustrative example(s)*

- computer operator training
- computer software training

*Exclusion(s)*

- computer wholesaling that includes computer training (see 417310 Computer, computer peripheral and pre-packaged software merchant wholesalers)
- providing training in computer repair and maintenance (see 611510 Technical and trade schools)
- retailing computer that includes computer training (see 443144 Computer and software stores)

**61143 Professional and management development training**

This industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development. Training may be provided directly to individuals or through employers' training programs. Career development and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

**611430 Professional and management development training**

This Canadian industry comprises establishments primarily engaged in providing an array of short-duration courses and seminars for management and professional development.

*Inclusion(s)*

- career development and courses customized or modified to meet the special needs of customers
- professional and management development instruction provided either at the establishment's facilities or at an off-site location
- training provided directly to individuals or through employers' training programs

*Exclusion(s)*

- providing human resource advisory services, but not providing training (see 541612 Human resources consulting services)
- university degree-granting (see 611310 Universities)



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## 6115 Technical and trade schools

This industry group comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

### 61151 Technical and trade schools US

This industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification. Vocational correspondence schools are also included.

### 611510 Technical and trade schools US

This Canadian industry comprises establishments primarily engaged in providing vocational and technical training in a variety of technical subjects and trades. The training often leads to non-academic certification.

#### *Inclusion(s)*

- vocational correspondence schools

#### *Illustrative example(s)*

- commercial art schools
- computer repair training
- construction equipment operation schools
- cooking schools
- driver training schools (e.g., bus, heavy equipment, heavy truck)
- esthetics, cosmetology and hairdressing schools
- flight training for civilian rated aircraft
- nurses' aides schools
- police schools
- vocational apprenticeship training

#### *Exclusion(s)*

- business and secretarial training (see 611410 Business and secretarial schools)
- business schools (see 611410 Business and secretarial schools)
- computer training (see 611420 Computer training)
- correspondence school, elementary and secondary levels (see 611110 Elementary and secondary schools)
- data processing schools (see 611420 Computer training)
- industrial school, provincial government (reform school) (see 912120 Provincial correctional services)
- professional and management development training (see 611430 Professional and management development training)
- registered nurses training at the associate degree level or equivalent (see 611210 Community colleges and C.E.G.E.P.s)
- registered nurses training at the degree level (see 611310 Universities)
- secondary school education with technical and trade instruction (see 611110 Elementary and secondary schools)
- technical and trade instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- vocational high schools (see 611110 Elementary and secondary schools)

## 6116 Other schools and instruction

This industry group comprises establishments primarily engaged in providing instruction in fine arts; athletics and sports; languages; and other instruction (except academic, business, computer, management, and technical and trade instruction); and providing services, such as tutoring and exam preparation.

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## 61161 Fine arts schools

This industry comprises establishments primarily engaged in providing instruction in fine arts, including art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography). Professional dance schools are also included.

### 611610 Fine arts schools <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing instruction in fine arts.

#### *Inclusion(s)*

- art (except commercial and graphic arts), dance, drama, music and photography (except commercial photography)
- professional dance schools

#### *Illustrative example(s)*

- art schools (except commercial)
- ballet schools
- college of fine arts
- conservatory of music (except university degree-granting)
- dance studios and schools
- music teachers, own account
- performing arts schools

#### *Exclusion(s)*

- commercial and graphic art and commercial photography instruction (see 611510 Technical and trade schools)
- commercial art schools (see 611510 Technical and trade schools)
- conservatory of music, university degree-granting (see 611310 Universities)
- fine arts instruction at the associate degree level (see 611210 Community colleges and C.E.G.E.P.s)
- fine arts instruction at the university degree level (see 611310 Universities)
- providing high school education with fine arts instruction (see 611110 Elementary and secondary schools)

## 61162 Athletic instruction

This industry comprises establishments primarily engaged in providing instruction in athletic activities. Included are overnight and day sports instruction camps.

### 611620 Athletic instruction

This Canadian industry comprises establishments primarily engaged in providing instruction in athletic activities.

#### *Inclusion(s)*

- overnight and day sports instruction camps

#### *Illustrative example(s)*

- gymnastics and cheerleading instruction
- hockey schools
- martial arts clubs (instruction)
- riding academies and schools
- scuba and skin diving instruction
- skating instruction, ice or roller
- skiing and snowboarding instruction
- swimming instruction

*Exclusion(s)*

- operating overnight recreational camps, in which athletic instruction is offered as an incidental activity (see 721213 Recreational (except hunting and fishing) and vacation camps)
- operating sports and recreation facilities, in which athletic instruction is offered (see 7139 Other amusement and recreation industries)
- providing elementary or secondary education with sports instruction (see 611110 Elementary and secondary schools)
- sports instruction at the associate degree or equivalent level (see 611210 Community colleges and C.E.G.E.P.s)
- sports instruction at the degree level (see 611310 Universities)

**61163 Language schools** US

This industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

**611630 Language schools**

This Canadian industry comprises establishments primarily engaged in providing courses in language instruction. These establishments offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

*Exclusion(s)*

- providing associate degree or equivalent education with language instruction (see 611210 Community colleges and C.E.G.E.P.s)
- providing degree level education with language instruction (see 611310 Universities)
- providing elementary or secondary education with language instruction (see 611110 Elementary and secondary schools)
- providing translation and interpretation services (see 541930 Translation and interpretation services)

**61169 All other schools and instruction**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing instructional services.

**611690 All other schools and instruction** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing instructional services.

*Illustrative example(s)*

- automobile driving instruction, education or training
- public speaking schools
- speed or improvement reading courses or schools
- tutors, private

*Exclusion(s)*

- degree-granting bible schools, university level (see 611310 Universities)

**6117 Educational support services**

This industry group comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

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**61171 Educational support services** US

This industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

**611710 Educational support services**

This Canadian industry comprises establishments primarily engaged in providing non-instructional services that support educational processes or systems.

*Illustrative example(s)*

- curriculum development, educational
- educational counselling
- educational testing services
- student exchange programs
- vocational counselling (except rehabilitation)

*Exclusion(s)*

- job placement services (see 561310 Employment placement agencies and executive search services)
- job training for the unemployed, underemployed, physically disabled, and persons who have a job market disadvantage because of lack of education or job skills (see 624310 Vocational rehabilitation services)
- vocational rehabilitation services (see 624310 Vocational rehabilitation services)

**62 Health care and social assistance**

This sector comprises establishments primarily engaged in providing health care by diagnosis and treatment, providing residential care for medical and social reasons, and providing social assistance, such as counselling, welfare, child protection, community housing and food services, vocational rehabilitation and child care, to those requiring such assistance.

**621 Ambulatory health care services**

This subsector comprises establishments primarily engaged in providing health care services, directly or indirectly, to ambulatory patients. Health practitioners in this subsector provide out-patient services, in which the facilities and equipment are not usually the most significant part of the production process.

**6211 Offices of physicians**

This industry group comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

**62111 Offices of physicians** CAN

This industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

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## 621110 Offices of physicians

This Canadian industry comprises establishments of licensed physicians primarily engaged in the private or group practice of general or specialized medicine or surgery. Offices of physicians, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or medical centres. These establishments must not be confused with other out-patient centres that are also referred to as clinics.

### *Illustrative example(s)*

- anesthesiologists' offices
- doctors' clinics, general practice
- family physicians, general practice
- group practice, physicians
- obstetricians' offices
- ophthalmologists' offices
- osteopaths' offices
- paediatricians' offices
- plastic surgeons' offices
- psychiatrists' offices
- surgeons' offices

## 6212 Offices of dentists

This industry group comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

### 62121 Offices of dentists <sup>US</sup>

This industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

### 621210 Offices of dentists

This Canadian industry comprises establishments of licensed dentists primarily engaged in the private or group practice of general or specialized dentistry or dental surgery. Offices of dentists, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or dental centres.

### *Illustrative example(s)*

- dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
- dentists, group practice, offices or clinics, general practice

### *Exclusion(s)*

- denture, artificial teeth and orthodontic appliance making (see 339110 Medical equipment and supplies manufacturing)
- impression-taking and denture-fitting by denturists (see 621390 Offices of all other health practitioners)
- teeth and gum cleaning by dental hygienists practising their profession independently (see 621390 Offices of all other health practitioners)

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**6213 Offices of other health practitioners** US

This industry group comprises establishments of health practitioners, other than physicians and dentists. Offices, especially walk-in centres that accept patients without appointment and that often have extended office hours, are sometimes called clinics or centres.

**62131 Offices of chiropractors**

This industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

**621310 Offices of chiropractors** US

This Canadian industry comprises establishments primarily engaged in the private or group practice of chiropractic medicine. These practitioners provide diagnostic and therapeutic treatment of neuro-musculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities.

**62132 Offices of optometrists**

This industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises. They may also perform those services provided by an optician, such as selling and fitting prescription eyeglasses and contact lenses.

**621320 Offices of optometrists** CAN

This Canadian industry comprises establishments primarily engaged in the private or group practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses and eye exercises.

*Inclusion(s)*

- provision of services by an optician, such as selling and fitting prescription eyeglasses and contact lenses

*Exclusion(s)*

- prescription eyeglass and contact lens selling and fitting (see 446130 Optical goods stores)

**62133 Offices of mental health practitioners (except physicians)**

This industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

**621330 Offices of mental health practitioners (except physicians)**

This Canadian industry comprises establishments primarily engaged in providing mental health services. Clinical psychologists, psychiatric social workers and other mental health practitioners, who do not hold a doctoral degree in medicine, are included.

*Illustrative example(s)*

- psychologists' offices
- psychology social workers, offices of
- psychotherapists (except M.D.), offices of

*Exclusion(s)*

- providing treatment and diagnostic services by psychiatrists, psychoanalysts and psychotherapists having a doctoral degree in medicine (see 621110 Offices of physicians)

**62134 Offices of physical, occupational, and speech therapists and audiologists**

This industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

**621340 Offices of physical, occupational, and speech therapists and audiologists**

This Canadian industry comprises establishments primarily engaged in administering medically-prescribed physical therapy treatment; planning and administering educational, recreational and social activities designed to help patients with disabilities regain physical or mental functioning or to adapt to their disabilities; and diagnosing and treating speech, language or hearing problems.

*Illustrative example(s)*

- audiologists, offices of
- occupational therapists, offices of
- physiotherapists' offices, private practice
- speech pathologists, offices of

**62139 Offices of all other health practitioners**

This industry comprises establishments of health practitioners, not classified to any other industry, primarily engaged in providing health services.

**621390 Offices of all other health practitioners**

This Canadian industry comprises establishments of health practitioners other than physicians, dentists, mental health practitioners, optometrists, chiropractors, audiologists, and physical occupational and speech therapists, primarily engaged in providing health services.

*Illustrative example(s)*

- acupuncturists' offices
- dental hygienists, offices of
- denturists' offices
- dieticians, offices of
- kinesiologists' office
- midwives' offices
- naturopaths' offices
- nutritionists, offices of
- orthotics, prosthetics, and pedorthics patient care offices
- podiatrists, offices and clinics of
- registered nurses' offices

*Exclusion(s)*

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- office of registered and practical home health care nurses (see 621610 Home health care services)
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)

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- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

### **6214 Out-patient care centres**

This industry group comprises establishments, with medical staff, primarily engaged in general out-patient care, by providing the services of a variety of health practitioners within the same establishment, and specialized out-patient services.

#### **62141 Family planning centres** <sup>CAN</sup>

This industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

#### **621410 Family planning centres**

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing a range of family planning services, such as contraception services, genetic and prenatal counselling, voluntary sterilization, and therapeutic and medically-indicated termination of pregnancy, on an out-patient basis.

*Exclusion(s)*

- physicians (see 621110 Offices of physicians)

#### **62142 Out-patient mental health and substance abuse centres**

This industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse. These establishments may provide a counselling staff and information regarding a wide range of mental health and substance abuse issues.

#### **621420 Out-patient mental health and substance abuse centres** <sup>US</sup>

This Canadian industry comprises establishments, with medical staff, primarily engaged in providing out-patient services related to the diagnosis and treatment of mental health disorders, and alcohol and other substance abuse.

*Inclusion(s)*

- provision of a counselling staff and information regarding a wide range of mental health and substance abuse issues

*Illustrative example(s)*

- out-patient mental health clinics
- out-patient treatment clinics for alcoholism and drug addiction
- rehabilitation clinics for alcohol and substance abuse, out-patient

#### **62149 Other out-patient care centres**

This industry comprises establishments, with medical staff, not classified to any other industry, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment, and specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

*Exclusion(s)*

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))



- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)

### 621494 Community health centres

This Canadian industry comprises establishments, with medical staff, primarily engaged in general out-patient care, which provides the services of a variety of health practitioners within the same establishment. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

#### *Illustrative example(s)*

- community health centres, out-patient
- public health clinic units
- regional health services centres

#### *Exclusion(s)*

- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)
- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- specialized out-patient services, not classified to any other industry, such as dialysis (see 621499 All other out-patient care centres)

### 621499 All other out-patient care centres <sup>US</sup>

This Canadian industry comprises establishments, with medical staff, not classified to any other Canadian industry, primarily engaged in providing specialized out-patient services, such as dialysis. These establishments are often referred to as clinics or centres and must not be confused with the offices of health practitioners classified to other industries that are also referred to as clinics or centres.

#### *Illustrative example(s)*

- hearing testing service (by medical practitioners)
- kidney (renal, hemodialysis) dialysis centres
- osteoporosis centres
- respiratory therapy clinics

#### *Exclusion(s)*

- general out-patient care, which provides the services of a variety of health practitioners within the same establishment (see 621494 Community health centres)
- mental health practising (see 621330 Offices of mental health practitioners (except physicians))
- practice of chiropractic medicine (see 621310 Offices of chiropractors)
- practice of dentistry (see 621210 Offices of dentists)
- practice of general or specialized medicine or surgery (see 621110 Offices of physicians)

- practice of optometry (see 621320 Offices of optometrists)
- practice of physical, occupational, and speech therapy and audiology (see 621340 Offices of physical, occupational, and speech therapists and audiologists)
- providing family planning services, on an out-patient basis (see 621410 Family planning centres)
- providing out-patient services related to mental health disorders and alcohol and other substance abuse (see 621420 Out-patient mental health and substance abuse centres)
- urgent medical care, hospitals (classify accordingly to the type of hospital) (see 622 Hospitals)

## **6215 Medical and diagnostic laboratories**

This industry group comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

### **62151 Medical and diagnostic laboratories**

This industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

#### **621510 Medical and diagnostic laboratories**

This Canadian industry comprises establishments primarily engaged in providing analytic or diagnostic services. These services are generally provided to the medical profession, or to the patient on referral from a health practitioner.

##### *Illustrative example(s)*

- bacteriological laboratories, diagnostic
- biological laboratories
- dental laboratory, analysis and diagnostic
- medical laboratories (clinical)
- medical pathology laboratories
- X-ray laboratories, medical

##### *Exclusion(s)*

- grinding lenses to prescription (optical laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making dentures, artificial teeth and orthodontic appliances (dental laboratories) (see 339110 Medical equipment and supplies manufacturing)
- making prescription orthopaedic or prosthetic appliances (orthopaedic laboratories) (see 339110 Medical equipment and supplies manufacturing)

## **6216 Home health care services** <sup>US</sup>

This industry group comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

### **62161 Home health care services**

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and

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nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

**621610 Home health care services** US

This Canadian industry comprises establishments primarily engaged in providing skilled nursing services in the home, combined with a range of other home services, such as personal care services, homemaker and companion services, physical therapy, medical social services, counselling, occupational and vocational therapy, dietary and nutritional services, speech therapy, audiology, medical equipment and supplies, medications and intravenous therapy. Only establishments that provide nursing services in combination with the other services listed are included.

*Exclusion(s)*

- home health care product renting or leasing (see 532280 All other consumer goods rental)
- in-home health services provided by health practitioners primarily engaged in the independent practice of their profession (classified with the profession)
- non-medical home care (see 624120 Services for the elderly and persons with disabilities)
- nursing aide and services, private practice (see 621390 Offices of all other health practitioners)
- private practice home physiotherapy and occupational therapy services (see 621340 Offices of physical, occupational, and speech therapists and audiologists)

**6219 Other ambulatory health care services**

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing ambulatory health care services, such as ambulance services, blood banks, blood donor stations, organ banks, blood pressure screening services, hearing testing services and physical examination services, except by health practitioners.

**62191 Ambulance services** CAN

This industry comprises establishments primarily engaged in the ground or air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

**621911 Ambulance (except air ambulance) services** CAN

This Canadian industry comprises establishments primarily engaged in the ground transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

*Exclusion(s)*

- air ambulance (see 621912 Air ambulance services)

**621912 Air ambulance services** CAN

This Canadian industry comprises establishments primarily engaged in the air transportation of patients and the provision of emergency medical care. The vehicles are equipped with life-saving equipment operated by trained personnel.

**62199 All other ambulatory health care services**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing ambulatory health care services.

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**621990 All other ambulatory health care services** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing ambulatory health care services.

*Illustrative example(s)*

- blood banks
- blood donor stations
- eye bank
- sperm banks
- stop smoking clinic

**622 Hospitals**

This subsector comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment services, and specialized accommodation services to in-patients. These establishments have an organized medical staff of physicians, nurses and other health professionals, technologists and technicians. Hospitals use specialized facilities and equipment that form a significant and integral part of the production process. Hospitals may also provide a wide variety of out-patient services as a secondary activity.

**6221 General medical and surgical hospitals**

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

**62211 General medical and surgical hospitals**

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients of any age with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

**622111 General (except paediatric) hospitals** CAN

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

*Illustrative example(s)*

- military hospital
- veterans' hospital

*Exclusion(s)*

- paediatric medical facility (see 622112 Paediatric hospitals)

**622112 Paediatric hospitals** CAN

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing in-patient diagnostic and medical treatment to children with any of a wide variety of diseases or medical conditions. These establishments usually provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services and pharmacy services.

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## 6222 Psychiatric and substance abuse hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

### 62221 Psychiatric and substance abuse hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These hospitals may provide other services, such as out-patient services and electroencephalograph services.

### 622210 Psychiatric and substance abuse hospitals <sup>US</sup>

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment, and monitoring patients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital.

#### *Inclusion(s)*

- provision of other services, such as out-patient services and electroencephalograph services

#### *Illustrative example(s)*

- drug addiction and alcoholism, rehabilitation hospitals
- mental hospitals

#### *Exclusion(s)*

- in-patient treatment of mental health and substance abuse illness with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

## 6223 Specialty (except psychiatric and substance abuse) hospitals

This industry group comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

### 62231 Specialty (except psychiatric and substance abuse) hospitals

This industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse. Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative and adjustive services to physically-challenged or disabled people are included in this industry. Specialty hospitals may provide other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services.

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## 622310 Specialty (except psychiatric and substance abuse) hospitals <sup>US</sup>

This Canadian industry comprises establishments, licensed as hospitals, primarily engaged in providing diagnostic and medical treatment to in-patients with a specific type of disease or medical condition, except psychiatric or substance abuse.

### *Inclusion(s)*

- provision of long-term care for the chronically ill
- provision of other services, such as out-patient services, diagnostic X-ray services, clinical laboratory services, physical therapy services, educational and vocational services, and psychological and social work services
- provision of rehabilitation, restorative and adjustive services to physically-challenged or disabled people

### *Illustrative example(s)*

- cancer hospital
- chronic disease hospitals
- extended care hospitals
- geriatric hospitals
- maternity hospitals
- nursing stations

### *Exclusion(s)*

- diagnostic and therapeutic in-patient services for a wide variety of diseases and medical conditions (see 62211 General medical and surgical hospitals)
- diagnostic and treatment services for in-patients with psychiatric or substance abuse illnesses (see 622210 Psychiatric and substance abuse hospitals)
- in-patient nursing and rehabilitative services to persons requiring convalescence (see 623110 Nursing care facilities)
- psychiatric and substance abuse medical facility (see 622210 Psychiatric and substance abuse hospitals)
- residential care of persons with developmental handicaps (see 623210 Residential developmental handicap facilities)

## 623 Nursing and residential care facilities

This subsector comprises establishments primarily engaged in providing residential care combined with either nursing, supervisory or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services, with the health component being largely nursing services.

### 6231 Nursing care facilities

This industry group comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

#### 62311 Nursing care facilities

This industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

#### 623110 Nursing care facilities <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing in-patient nursing and rehabilitative services, and continuous personal care services. Individuals requiring nursing care usually require an extended stay in the care facility.

*Illustrative example(s)*

- convalescent homes with health care
- domiciliary care with health care
- intermediate care facilities
- nursing homes
- personal care homes with health care

*Exclusion(s)*

- services of psychiatric convalescent homes (see 62322 Residential mental health and substance abuse facilities)

**6232 Residential developmental handicap, mental health and substance abuse facilities**

This industry group comprises establishments primarily engaged in providing residential care to people with developmental handicaps, mental illnesses or substance abuse problems.

**62321 Residential developmental handicap facilities**

This industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps. These facilities may provide some health care, though the focus is protective supervision, room, board and counselling. This care can be provided in a group home or institutional setting. Some institutions may be referred to as hospitals for the developmentally handicapped.

**623210 Residential developmental handicap facilities** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing residential care services for persons diagnosed with developmental handicaps.

*Inclusion(s)*

- hospitals for persons with developmental disabilities
- provision of care in a group home or institutional setting
- provision of some health care, although the focus is protective supervision, room, board and counselling

*Exclusion(s)*

- in-patient treatment of mental health and substance abuse illnesses with an emphasis on counselling rather than medical treatment (see 62322 Residential mental health and substance abuse facilities)
- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

**62322 Residential mental health and substance abuse facilities**

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. Medical services may be available but they are incidental to the counselling, mental rehabilitation and support services offered. These establishments generally provide a wide range of social services in addition to counselling.

*Exclusion(s)*

- in-patient treatment of mental health and substance abuse illnesses with an emphasis on medical treatment and monitoring (see 622210 Psychiatric and substance abuse hospitals)
- residential care for persons with developmental handicaps (see 623210 Residential developmental handicap facilities)
- treatment of mental health and substance abuse illnesses on an exclusively out-patient basis (see 621420 Out-patient mental health and substance abuse centres)

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**623221 Residential substance abuse facilities** CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with substance abuse illnesses. These establishments provide room, board, supervision, counselling and other social services. These establishments generally provide a wide range of social services in addition to counselling.

*Inclusion(s)*

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with substance abuse illnesses

*Illustrative example(s)*

- alcoholism and drug rehabilitation centres, residential

**623222 Homes for the psychiatrically disabled** CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health illnesses. These establishments provide room, board, supervision, counselling and other social services. These establishments generally provide a wide range of social services in addition to counselling.

*Inclusion(s)*

- provision of medical services incidental to counselling, mental rehabilitation and support services for patients with mental health illnesses

*Illustrative example(s)*

- homes for persons with mental health related disabilities

**6233 Community care facilities for the elderly**

This industry group comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

**62331 Community care facilities for the elderly**

This industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. The care typically includes room, board, supervision and assistance in daily living by providing services such as housekeeping. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

**623310 Community care facilities for the elderly** CAN

This Canadian industry comprises establishments primarily engaged in providing residential and personal care services for the elderly and persons who are unable to fully care for themselves or who do not desire to live independently. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

*Inclusion(s)*

- provision of room, board, supervision and assistance in daily living services such as housekeeping

*Exclusion(s)*

- in-patient nursing and rehabilitative services (see 623110 Nursing care facilities)



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**6239 Other residential care facilities**

This industry group comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

**62399 Other residential care facilities**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing residential care, such as transition homes for women, homes for emotionally disturbed children, camps for delinquent youth, group foster homes, halfway group homes for delinquents and offenders, and orphanages.

*Exclusion(s)*

- emergency shelter provision (see 624220 Community housing services)
- services of continuing care retirement communities and homes for the elderly (see 623310 Community care facilities for the elderly)
- services of developmental handicap homes (see 623210 Residential developmental handicap facilities)

**623991 Transition homes for women** CAN

This Canadian industry comprises establishments primarily engaged in providing extended residential care to women who have been victims of violence. These establishments provide room, board, protective supervision, counselling services and other social services.

*Exclusion(s)*

- providing emergency shelter of a short duration and without other services (see 624220 Community housing services)

**623992 Homes for emotionally disturbed children** CAN

This Canadian industry comprises establishments primarily engaged in providing residential care to children with emotional problems. These establishments provide room, board and parental-type supervision, as well as additional specialized supervision and services required by these children.

*Exclusion(s)*

- room and board services with supervision of a parental nature only (see 623999 All other residential care facilities)

**623993 Homes for the physically handicapped or disabled** CAN

This Canadian industry comprises establishments primarily engaged in providing residential care and the appropriate supervision and services to ambulatory residents with physical handicaps or disabilities, such as visual impairments.

*Illustrative example(s)*

- homes for the deaf or blind

**623999 All other residential care facilities** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing residential care.

*Illustrative example(s)*

- group foster homes
- halfway homes for delinquents and offenders

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- homes for children in need of protection
  - homes for single mothers
  - orphanages (crèches)

## **624 Social assistance**

This subsector comprises establishments primarily engaged in providing a wide variety of assistance services directly to their clients. These services do not include residential or accommodation services, except on a short-stay basis.

### **6241 Individual and family services**

This industry group comprises establishments primarily engaged in providing non-residential social assistance services for individual and families.

#### **62411 Child and youth services**

This industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

##### **624110 Child and youth services** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services for children and youth.

*Illustrative example(s)*

- adoption services
- big brother services
- big sister services
- child support services
- friendship and counselling offered to young people

*Exclusion(s)*

- homes for children in need of protection (see 623999 All other residential care facilities)
- providing day-care services for children (see 624410 Child day-care services)

#### **62412 Services for the elderly and persons with disabilities**

This industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

##### **624120 Services for the elderly and persons with disabilities** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing non-residential social assistance services to improve the quality of life for the elderly, the developmentally handicapped or persons with disabilities. These establishments provide for the welfare of these individuals in such areas as day-care, non-medical home care, social activities, group support and companionship.

*Illustrative example(s)*

- adult day-care centres
- home-maker services
- senior citizen centres

*Exclusion(s)*

- job training for persons with disabilities and the developmentally handicapped (see 624310 Vocational rehabilitation services)

**62419 Other individual and family services**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing non-residential social assistance services for individuals and families.

**624190 Other individual and family services** <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing non-residential, individual and family, social assistance services.

*Illustrative example(s)*

- alcoholic and drug addiction self-help organizations
- crisis intervention centres
- friendship centre
- marriage (family) counselling services
- refugee services
- self-help action group

*Exclusion(s)*

- alcoholism rehabilitation centres, out-patient (medical treatment) (see 621420 Out-patient mental health and substance abuse centres)
- child and youth social assistance services (see 624110 Child and youth services)
- day-care services for children (see 624410 Child day-care services)
- social assistance services to the elderly and persons with disabilities (see 624120 Services for the elderly and persons with disabilities)
- social counselling services in mental health by social workers and psychologists (see 621330 Offices of mental health practitioners (except physicians))

**6242 Community food and housing, and emergency and other relief services**

This industry group comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy; providing short-term emergency shelter; and providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters or conflicts.

**62421 Community food services**

This industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves; collect and distribute donated food; or prepare and provide meals at fixed or mobile locations.

**624210 Community food services** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in the collection, preparation and delivery of food for the needy.

*Inclusion(s)*

- collection and distribution of donated food
- distribution of clothing and blankets to the poor
- preparation and delivery of meals to persons who, by reason of age, disability or illness, are unable to prepare meals for themselves
- preparation and provision of meals at fixed or mobile locations

*Illustrative example(s)*

- community meals, social services
- food banks
- meal delivery programs (e.g., meals on wheels), social services
- neighbourhood meal and soup kitchen services
- school milk program

**62422 Community housing services**

This industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families. Volunteer housing repair organizations that provide low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and that repair homes for elderly or disabled homeowners, are included in this industry.

**624220 Community housing services** CAN

This Canadian industry comprises establishments primarily engaged in providing short-term shelter for victims of domestic violence, sexual assault or child abuse; temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crisis; and transitional housing for low-income individuals and families.

*Inclusion(s)*

- provision by volunteer housing repair organization of low-cost housing in partnership with the homeowner who assists in construction or repair of a home, and repair of homes for elderly or disabled homeowners

*Exclusion(s)*

- providing extended residential care to women who have been victims of violence (see 623991 Transition homes for women)

**62423 Emergency and other relief services**

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

**624230 Emergency and other relief services** US

This Canadian industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement and counselling to victims of domestic or international disasters.

**6243 Vocational rehabilitation services**

This industry group comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

**62431 Vocational rehabilitation services**

This industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

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**624310 Vocational rehabilitation services** US

This Canadian industry comprises establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counselling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job-market disadvantage because of lack of education, job skill or experience; and training and employment to mentally and physically handicapped persons in sheltered workshops.

*Illustrative example(s)*

- community service employment training programs
- training services in sheltered workshops
- vocational rehabilitation counselling and training services

*Exclusion(s)*

- non-rehabilitative career and vocational counselling (see 611710 Educational support services)
- vocational training in high schools (see 611110 Elementary and secondary schools)
- vocational training in technical and trade schools (see 611510 Technical and trade schools)

**6244 Child day-care services**

This industry group comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

**62441 Child day-care services**

This industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

**624410 Child day-care services** US

This Canadian industry comprises establishments primarily engaged in providing day-care services for infants or children. These establishments may care for older children when they are not in school and may also offer pre-kindergarten educational programs.

*Illustrative example(s)*

- nursery or playschool
- pre-kindergarten or pre-school (except when part of elementary school system)

*Exclusion(s)*

- head start centres, formal schooling
- providing baby-sitting or nanny services (see 814110 Private households)
- providing kindergarten education (see 611110 Elementary and secondary schools)

**71 Arts, entertainment and recreation**

This sector comprises establishments primarily engaged in operating facilities or providing services to meet the cultural, entertainment and recreational interests of their patrons. These establishments produce, promote or participate in live performances, events or exhibits intended for public viewing; provide the artistic, creative and technical skills necessary for the production of artistic products and live performances; preserve and exhibit objects and sites of historical, cultural or educational interest; and operate facilities or provide services that enable patrons to participate in sports or recreational activities or pursue amusement, hobbies and leisure-time interests. There are establishments engaged in activities related to arts and recreation that are classified in other sectors of NAICS. The most important are listed below.

*Exclusion(s)*

- establishments that provide both accommodation and recreational facilities, such as hunting and fishing camps, resorts and casino hotels (see 721 Accommodation services)
- motion picture theatres, libraries and archives, and publishers of newspapers, magazines, books, periodicals and computer software (see 51 Information and cultural industries)
- restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages (see 722 Food services and drinking places)
- transportation establishments providing sightseeing and pleasure cruises

**711 Performing arts, spectator sports and related industries**

This subsector comprises establishments primarily engaged in producing, or organizing and promoting, live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, athletes and other entertainers. This subsector also includes independent (freelance) entertainers and artists and the establishments that manage their careers. The classification recognizes four basic processes: producing events; organizing and promoting events; managing and representing entertainers; and providing the artistic, creative and technical skills necessary for the production of artistic products and live performances. This subsector makes a clear distinction between performing arts companies and performing artists (independents). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this subsector; however, it is difficult to implement in the case of musical groups (companies) and artists, especially pop groups. These establishments tend to be more loosely organized and it can be difficult to distinguish companies from freelancers. Therefore, this subsector includes one industry that covers both musical groups and musical artists.

**7111 Performing arts companies**

This industry group comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists. Examples of establishments in this industry group are theatre companies, dance companies, musical groups and artists, circuses and ice-skating shows.

*Exclusion(s)*

- independent performing artists (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, presentations of performing artists (see 7113 Promoters (presenters) of performing arts, sports and similar events)

**71111 Theatre companies and dinner theatres**

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists. Included are theatre companies that operate their own facilities, primarily for the staging of their own productions, as well as establishments, known as dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises. Examples of establishments in this industry are theatre companies, opera companies, musical theatre companies, community theatres, multidisciplinary theatres, puppet theatres, mime theatres and comedy troupes.

*Exclusion(s)*

- freelance producers and performing artists (see 711512 Independent actors, comedians and performers)
- independent musicians and vocalists (see 711130 Musical groups and artists)
- organizing and promoting, but not producing, performing arts productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as comedy clubs (except dinner theatres) (see 722 Food services and drinking places)

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**711111 Theatre (except musical) companies** CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses.

*Inclusion(s)*

- theatre companies that operate their own facilities, primarily for the staging of their own productions

*Illustrative example(s)*

- comedy troupes
- community theatres
- production of live theatrical entertainment
- repertory or stock companies, theatrical
- summer theatres (except theatre-dinner)
- theatrical companies, amateur

*Exclusion(s)*

- dinner theatre (see 711112 Musical theatre and opera companies)
- musical theatrical companies (see 711112 Musical theatre and opera companies)

**711112 Musical theatre and opera companies** CAN

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of actors and actresses, opera singers and other vocalists.

*Inclusion(s)*

- dinner theatres, engaged in producing live theatrical entertainment and in providing food and beverages for consumption on the premises

**71112 Dance companies**

This industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers. Dance companies that operate their own facilities, primarily for the staging of their own production, are included.

**711120 Dance companies** US

This Canadian industry comprises establishments primarily engaged in producing live presentations that involve the performances of dancers.

*Inclusion(s)*

- dance companies that operate their own facilities, primarily for the staging of their own production

*Illustrative example(s)*

- ballet companies
- contemporary dance companies
- folk dance companies
- jazz dance companies

*Exclusion(s)*

- freelance producers and dancers (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, dance productions (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- providing food and beverages for consumption on the premises and also presenting live dance entertainment, such as exotic dance clubs (see 722 Food services and drinking places)

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## 71113 Musical groups and artists

This industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera) that involve the performances of musicians and/or vocalists. Establishments in this industry may consist of independent groups or individual artists.

### 711130 Musical groups and artists <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in producing live presentations (except musical theatre and opera productions) that involve the performances of musicians and/or vocalists.

#### *Inclusion(s)*

- independent groups or individual artists

#### *Illustrative example(s)*

- bands, musical
- choirs
- drum and bugle corps (e.g., drill teams)
- music productions, live (except musical theatre)
- musical artists, independent
- musicians, independent
- orchestras
- soloists, musical, independent
- vocalist, independent

#### *Exclusion(s)*

- agents and managers for musical groups and artists (see 711411 Agents and managers for artists, entertainers and other public figures)
- freelance producers (except musical groups and artists) primary engaged in musical activities independent of a company or group (see 711512 Independent actors, comedians and performers)
- organizing and promoting, but not producing, concerts and other musical performances (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- producing theatrical, musical and opera productions (see 711112 Musical theatre and opera companies)
- providing food and beverages for consumption on the premises and also presenting live musical entertainment, such as night clubs (see 722 Food services and drinking places)

## 71119 Other performing arts companies

This industry comprises establishments, not classified to any other industry, primarily engaged in producing live performing arts presentations.

### 711190 Other performing arts companies <sup>US</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in producing live performing arts presentations.

#### *Illustrative example(s)*

- carnivals, travelling show
- circuses
- ice skating shows (except theatrical)
- magic shows

#### *Exclusion(s)*

- freelance producers and independent performing artists (see 711512 Independent actors, comedians and performers)
- musical groups and independent musicians and vocalists (see 711130 Musical groups and artists)



- organizing and promoting, but not producing, ice shows, circuses and other live performing arts presentations (see 7113 Promoters (presenters) of performing arts, sports and similar events)
- producing dance performances (see 711120 Dance companies)
- producing musicals, plays, operas, and puppet and mime shows (see 71111 Theatre companies and dinner theatres)
- providing food and beverages for consumption on the premises and also presenting live entertainment, such as cabarets (see 722 Food services and drinking places)

## 7112 Spectator sports

This industry group comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role as athletes), and operators of race tracks are also included.

### 71121 Spectator sports

This industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting sporting events before an audience. These establishments may or may not operate the facility for presenting these events. Independent professional, semi-professional or amateur athletes (in their role of athletes), and operators of race tracks are also included.

#### *Exclusion(s)*

- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
- operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)
- providing endorsement, speaking and similar services of independent athletes (see 711512 Independent actors, comedians and performers)

### 711213 Horse race tracks <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in operating horse race tracks, presenting horse racing events and related activities.

#### *Illustrative example(s)*

- harness drivers
- operation of racing horse stables, on race track site
- racehorse trainers

#### *Exclusion(s)*

- operators of auto, dog, and other race tracks (see 711214 Other racing facilities and related activities)

### 711214 Other racing facilities and related activities <sup>CAN</sup>

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily operating race tracks and presenting or participating in racing events, other than horse race tracks and horse racing events.

#### *Illustrative example(s)*

- automobile race tracks, operation of
- automobile racing teams
- dog racing kennels

- drag strips, operation of
- jet car race tracks, operation of
- race dogs, training
- racing teams (e.g., automobile, motorcycle, snowmobile)
- snowmobile race tracks, operation of
- snowmobile racing teams
- speedways, operation of

*Exclusion(s)*

- operating horse race tracks and presenting horse races (see 711213 Horse race tracks)
- presenting racing events, but not operating a race track (see 711329 Sports presenters and other presenters without facilities)

**711215 Independent athletes performing before a paying audience** CAN

This Canadian industry comprises of professional, semi-professional or amateur athletes primarily engage in performing before a paying audience.

*Inclusion(s)*

- golf professionals
- professional boxers
- professional tennis players
- race car driver

*Illustrative example(s)*

- billiard players, independent
- bowlers, independent
- cyclists, independent
- figure skaters, independent
- mixed martial arts fighters
- mountain bike free riders
- skateboarders, independent
- skiers, all types, independent
- speed skaters, independent
- sports professionals, independent
- squash players, independent
- track athletes, independent
- wrestlers, independent

*Exclusion(s)*

- golf and tennis professionals who are primarily instructors (see 611620 Athletic instruction)
- representing or managing the careers of sports figures (see 711412 Sports agents and managers)

**711217 Sports teams and clubs performing before a paying audience** CAN

This Canadian industry comprises professional, semi-professional, or amateur sports clubs primarily engaged in presenting or participating in sporting events before a paying audience; and primarily engaged in supporting activities for independent athletes and sports teams and clubs. The sports clubs may or may not operate the facility for presenting these events.

*Illustrative example(s)*

- referees
- scouts (e.g., hockey, baseball)
- sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
- sports timekeepers

- sports trainers, independent

*Exclusion(s)*

- athletic coach (see 611620 Athletic instruction)
- operating amateur or professional sports associations and leagues (see 813990 Other membership organizations)
- operating recreational sports and athletic clubs and leagues (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)
- personal fitness trainer (see 812990 All other personal services)
- promoting sports events and operating sports facilities, but not operating a sports club (see 711319 Sports stadiums and other presenters with facilities)
- promoting sports events, but not operating a sports facility or sports club (see 711329 Sports presenters and other presenters without facilities)

**7113 Promoters (presenters) of performing arts, sports and similar events**

This industry group comprises establishments primarily engaged in organizing and promoting performing arts productions, sports events and similar events, such as festivals. Establishments in this industry group may operate arenas, stadiums, theatres or other related facilities, or they may present these events in facilities operated by others.

*Exclusion(s)*

- operating professional, semi-professional or amateur sports teams that present sporting events to the public, whether or not they operate their own facilities (see 711217 Sports teams and clubs performing before a paying audience)
- producing live presentations that involve the performances of actors and actresses, singers, dancers, musical groups and artists, whether or not they operate their own facilities (see 7111 Performing arts companies)

**71131 Promoters (presenters) of performing arts, sports and similar events with facilities**

This industry comprises establishments primarily engaged in operating arts, sports and mixed-use facilities, and in organizing and promoting performing arts productions, sports events and similar events, such as festivals, held in these facilities. These establishments may also rent their facilities to other promoters.

*Exclusion(s)*

- operating race tracks and presenting races (see 711213 Horse race tracks)
- organizing and promoting performing arts productions, sports events, and similar events, such as festivals, in facilities managed and operated by others (see 71132 Promoters (presenters) of performing arts, sports and similar events without facilities)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- owning and leasing stadiums, arenas, theatres, and other related facilities, but not producing or promoting live events held in these facilities (see 531120 Lessors of non-residential buildings (except mini-warehouses))
- producing and promoting live theatre, dance, music or other performing arts presentations in their own facilities (see 7111 Performing arts companies)
- sports teams that present their own sports events (see 711217 Sports teams and clubs performing before a paying audience)

**711311 Live theatres and other performing arts presenters with facilities** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in operating live theatres and other arts facilities, and organizing and promoting performing arts productions held in these facilities.

*Inclusion(s)*

- theatre festivals with facilities

*Illustrative example(s)*

- arts events organizers, with facilities
- arts festival promoters, with facilities
- concert organizers, with facilities
- performing arts centres, promoting events
- presenters, arts events, with their own facilities
- promoters of arts events, with facilities
- theatre festival promoters, with facilities
- theatre operators, promoting events

*Exclusion(s)*

- producing theatrical performances in own facilities, including dinner theatres and theatre festivals (see 711111 Theatre (except musical) companies)
- promoting and presenting film festivals (see 512130 Motion picture and video exhibition)

**711319 Sports stadiums and other presenters with facilities** CAN

This Canadian industry comprises establishments primarily engaged in operating sports stadiums and other sports facilities, and organizing and promoting sports events or similar events held in these facilities.

*Inclusion(s)*

- promoting and presenting sports tournaments, in their own facilities

*Illustrative example(s)*

- fair organizers, agricultural, with facilities
- horse show promoters, with facilities
- sports organizers and operators with facilities
- wrestling promoters, with facilities

*Exclusion(s)*

- operating auto and other race tracks (see 711214 Other racing facilities and related activities)
- operating horse race tracks (see 711213 Horse race tracks)
- operating sports teams that manage their own facilities (see 711217 Sports teams and clubs performing before a paying audience)

**71132 Promoters (presenters) of performing arts, sports and similar events without facilities**

This industry comprises establishments primarily engaged in organizing and promoting live performing arts productions, sports events, and similar events, such as festivals, in facilities operated by others.

*Exclusion(s)*

- operating performing arts, sports, and mixed-use facilities and organizing and promoting events, such as festivals, held in these facilities (see 71131 Promoters (presenters) of performing arts, sports and similar events with facilities)
- organizing convention and trade shows (see 561920 Convention and trade show organizers)
- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)
- sports teams that present their own events (see 711217 Sports teams and clubs performing before a paying audience)

**711321 Performing arts promoters (presenters) without facilities** CAN

This Canadian industry comprises establishments primarily engaged in organizing and promoting performing arts productions in facilities operated by others.

*Illustrative example(s)*

- arts events organizers, without facilities (except festivals)
- arts presenters, without facilities (except festivals)
- theatrical booking agencies (except motion picture)
- theatrical promoters, without facilities

*Exclusion(s)*

- motion picture theatrical booking agencies (see 512130 Motion picture and video exhibition)
- organizing and promoting arts festivals, without facilities, including theatrical and music festivals (see 711322 Festivals without facilities)
- producing live theatre, dance, music or other theatrical presentations, in facilities operated by others (see 7111 Performing arts companies)

**711322 Festivals without facilities** CAN

This Canadian industry comprises establishments primarily engaged in organizing and promoting festivals in facilities operated by others.

*Illustrative example(s)*

- agricultural fair promoters, without facilities
- arts (except film) festival promoters, without facilities
- community festivals, without facilities
- heritage festivals promoters, without facilities
- music festival promoters, without facilities

*Exclusion(s)*

- film festival promoters or organizers without facilities (see 512130 Motion picture and video exhibition)
- organizing and promoting film festivals (see 512130 Motion picture and video exhibition)
- producing theatrical festivals in their own facilities (see 711111 Theatre (except musical) companies)

**711329 Sports presenters and other presenters without facilities** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in organizing and promoting sports and/or other events in facilities operated by others.

*Illustrative example(s)*

- dog or horse show promoters, without facilities
- professional sports promoters (e.g., boxing, wrestling), without facilities
- promoters, organizers or operators of sports events, without facilities

*Exclusion(s)*

- sports teams that present their own events (see 711217 Sports teams and clubs performing before a paying audience)

**7114 Agents and managers for artists, athletes, entertainers and other public figures**

This industry group comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

**71141 Agents and managers for artists, athletes, entertainers and other public figures**

This industry comprises establishments primarily engaged in representing or managing creative and performing artists, sports figures, entertainers, and celebrities. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients.

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**711411 Agents and managers for artists, entertainers and other public figures** CAN

This Canadian industry comprises establishments primarily engaged in representing or managing creative and performing artists, entertainers, and other public figures. These establishments represent their clients in contract negotiations, manage or organize their client's financial affairs, and generally promote the careers of their clients

*Illustrative example(s)*

- agents for theatrical talent
- agents or managers for actors and actresses
- agents or managers for artists
- agents or managers for authors
- agents or managers for celebrities
- agents or managers for entertainers
- agents or managers for models
- agents or managers for musicians
- agents or managers for public figures (except sports)
- agents or managers for speakers' bureaus
- modelling agents
- speakers' bureaus, agents or managers

*Exclusion(s)*

- recruiting and placing models for clients, known as model registries (see 561310 Employment placement agencies and executive search services)
- sports agents and managers (see 711412 Sports agents and managers)
- supplying models to clients (see 561320 Temporary help services)

**711412 Sports agents and managers** CAN

This Canadian industry comprises establishments primarily engaged in representing or managing sports figures and related support personnel. These establishments represent their clients in contract negotiations, manage or organize the client's financial affairs, and generally promote the careers of their clients

*Illustrative example(s)*

- agents or managers for athletes
- agents or managers for coaches
- agents or managers for sports figures

**7115 Independent artists, writers and performers**

This industry group comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

**71151 Independent artists, writers and performers**

This industry comprises independent individuals (freelance) primarily engaged in performing in artistic productions, creating artistic and cultural works or productions, or providing technical expertise necessary for these productions. Independent celebrities, such as athletes, engaging in endorsement, speaking and similar services, are included.

*Exclusion(s)*

- agents and managers for artists and entertainers (see 711411 Agents and managers for artists, entertainers and other public figures)

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**711511 Independent visual artists and artisans** CAN

This Canadian industry comprises establishments primarily engaged in creating visual art and craft works using a studio-based method of production. These works are artistic and cultural objects, designed by the producing establishment, made in small quantities, of any material. The typical labour force is an artist, artisan or craftsperson, sometimes assisted by other artists, artisans, craftspersons or apprentices.

*Inclusion(s)*

- conservators operating on own account and independent photojournalists

*Illustrative example(s)*

- artists (except commercial, medical and musical), independent
- bookbinding, artisanal
- furniture, artisanal production
- musical instruments, artisanal production
- photojournalist, freelance
- pottery, studio based production
- quilting, artisanal
- sculptors (artistic)
- sketch artists, independent
- taxidermists, independent
- Ukrainian eggs, hand-painting

*Exclusion(s)*

- design of clothing and jewellery, but not their production (see 541490 Other specialized design services)
- design of products, but not their production (see 541420 Industrial design services)
- graphic design, but not printing (see 541430 Graphic design services)
- independent visual artists and artisans (see 541430 Graphic design services)
- musical artists, independent (see 711130 Musical groups and artists)
- production of goods in quantity
- production of non-durable goods, such as baked goods, soaps, lotions, creams, etc., in small batches
- providing commercial and medical illustration services (see 541430 Graphic design services)

**711512 Independent actors, comedians and performers** CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in performing in artistic and cultural productions, or providing technical expertise necessary for these works.

*Inclusion(s)*

- independent celebrities, such as athletes, engaged in endorsement, speaking and similar services as well as independent radio and television journalists

*Illustrative example(s)*

- celebrity spokesperson, independent
- comedians, independent
- disc jockey, independent
- journalists, radio and television, independent
- models, independent
- motion picture directors, independent
- stage sets, erecting and dismantling

*Exclusion(s)*

- independent musicians and vocalists (see 711130 Musical groups and artists)

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**711513 Independent writers and authors** CAN

This Canadian industry comprises independent individuals (freelance) primarily engaged in creating artistic and cultural literary works, technical writing or copywriting.

*Inclusion(s)*

- independent print journalists

*Illustrative example(s)*

- freelance journalist
- journalists, print, independent
- newspaper columnists, independent
- playwrights, independent
- reporters, independent
- song writers, independent

**712 Heritage institutions**

This subsector comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

**7121 Heritage institutions**

This industry group comprises establishments primarily engaged in preserving and exhibiting objects, sites and natural wonders of historical, cultural and educational value.

**71211 Museums**

This industry comprises establishments primarily engaged in acquiring, conserving, interpreting, and exhibiting collections of objects of historical, cultural and educational value.

**712111 Non-commercial art museums and galleries** CAN

This Canadian industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public.

*Inclusion(s)*

- art museums and art galleries with permanent collections

*Illustrative example(s)*

- contemporary and fine art museums

*Exclusion(s)*

- art galleries, retail (see 453920 Art dealers)
- commercial art galleries and art dealers who operate primarily for the sale of art objects (see 453920 Art dealers)

**712115 History and science museums** CAN

This Canadian industry comprises establishments primarily engaged in acquiring, conserving, interpreting, exhibiting and making accessible to the public, objects of historical and cultural value.

*Illustrative example(s)*

- human history museums
- military museums



- 
- science and technology museums

### **712119 Other museums** CAN

This Canadian industry comprises establishments primarily engaged in the operation of exhibits, except non-commercial art museums and galleries, and history and science museums.

*Illustrative example(s)*

- planetariums
- sports hall of fame
- wax museums

### **71212 Historic and heritage sites**

This industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

### **712120 Historic and heritage sites**

This Canadian industry comprises establishments primarily engaged in maintaining, protecting and making accessible for public viewing, sites, buildings, forts or communities that illustrate events or persons of particular historical interest.

*Illustrative example(s)*

- archaeological sites , public display
- battlefields
- heritage villages
- historical forts

### **71213 Zoos and botanical gardens**

This industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

### **712130 Zoos and botanical gardens** US

This Canadian industry comprises establishments primarily engaged in constructing and maintaining displays of live plant and animal life for public viewing.

*Illustrative example(s)*

- animal safari park
- aquariums
- aviaries (bird exhibit)
- petting zoos
- zoos

### **71219 Nature parks and other similar institutions**

This industry comprises establishments, not classified to any other industry, primarily engaged in operating other heritage institutions. Establishments primarily engaged in operating, maintaining and protecting nature parks, nature reserves or conservation areas, are included.

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## 712190 Nature parks and other similar institutions

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other heritage institutions.

### *Inclusion(s)*

- operating, maintaining and protecting nature parks, nature reserves or conservation areas

### *Illustrative example(s)*

- bird sanctuaries
- caverns
- conservation areas
- national parks
- natural wonders, tourist attractions
- nature reserves
- provincial parks

## 713 Amusement, gambling and recreation industries

This subsector comprises establishments primarily engaged in operating recreation, amusement and gambling facilities and services. Examples of establishments in this subsector are golf courses, skiing facilities, marinas, recreational sports and fitness centres, bowling centres, amusement parks, amusement arcades and parlours, casinos, bingo halls, operators of video gaming terminals and operators of lotteries. There are establishments engaged in amusement, gambling and recreation activities in combination with other activities that are classified in other sectors. The most important are listed below.

### *Exclusion(s)*

- horse race tracks (see 7112 Spectator sports)
- operators of resort hotels, casino hotels, and recreation and vacation camps (see 721 Accommodation services)
- providers of sightseeing and pleasure cruises (see 487 Scenic and sightseeing transportation)

### 7131 Amusement parks and arcades

This industry group comprises establishments primarily engaged in operating amusement parks, amusement arcades and parlours.

### *Exclusion(s)*

- maintaining and operating coin-operated gaming devices, such as slot machines or video gambling terminals, in places of business operated by others (see 713299 All other gambling industries)
- maintaining coin-operated amusement devices, such as juke boxes, pinball machines, and mechanical and video games, in places of business operated by others (see 713999 All other amusement and recreation industries)

### 71311 Amusement and theme parks

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

#### 713110 Amusement and theme parks <sup>US</sup>

This Canadian industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds.

*Inclusion(s)*

- leasing space to others on a concession basis

*Illustrative example(s)*

- amusement parks (e.g., theme parks, water parks)

*Exclusion(s)*

- maintaining coin-operated amusement devices (see 713120 Amusement arcades)
- operating mechanical rides on a concession basis, or in the operation of travelling carnivals (see 713999 All other amusement and recreation industries)
- operating refreshment stands on a concession basis (see 722512 Limited-service eating places)

**71312 Amusement arcades**

This industry comprises establishments primarily engaged in operating amusement arcades and parlours.

**713120 Amusement arcades**

This Canadian industry comprises establishments primarily engaged in operating amusement arcades and parlours.

*Illustrative example(s)*

- family fun centres
- indoor play areas
- pinball arcades
- video game arcades (except gambling machines)

*Exclusion(s)*

- maintaining coin-operated amusement devices, such as pinball machines and mechanical and video games, in places of business operated by others (see 713999 All other amusement and recreation industries)
- operating billiard parlours (see 713992 Other sport facilities)
- providing coin-operated gaming devices, such as slot machines or video gambling terminals, to places of business operated by others (see 713299 All other gambling industries)

**7132 Gambling industries**

This industry group comprises establishments primarily engaged in operating gambling facilities, such as casinos, bingo halls and video gaming terminals; or providing gambling services, such as lotteries and off-track betting.

*Exclusion(s)*

- operating bars and restaurants with video gaming or other gambling machines on the premises (see 722 Food services and drinking places)
- operating casino hotels (see 721120 Casino hotels)
- operating horse race tracks (see 711213 Horse race tracks)

**71321 Casinos (except casino hotels)**

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines. These establishments often provide food and beverage services.

**713210 Casinos (except casino hotels)**

This Canadian industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities, such as slot machines.

*Inclusion(s)*

- providing food and beverage services at casinos

*Exclusion(s)*

- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- providing coin-operated gaming devices, such as slot machines or video gambling terminals, to places of business operated by others (see 713299 All other gambling industries)

**71329 Other gambling industries**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing gambling services, such as lotteries, bingo games, off-track betting, and coin-operated gambling devices that are not operated in their own places of business.

*Exclusion(s)*

- operating bars with video gaming or other gambling machines on the premises (see 722410 Drinking places (alcoholic beverages))
- operating casino hotels (see 721120 Casino hotels)
- operating casinos (see 713210 Casinos (except casino hotels))
- operating non-gambling coin-operated amusement devices (see 713120 Amusement arcades)
- operating race tracks or presenting live racing or sporting events (see 71121 Spectator sports)

**713291 Lotteries** MEX

This Canadian industry comprises establishments primarily engaged in organizing lotteries and selling lottery tickets through existing retail distribution channels or directly to consumers.

*Inclusion(s)*

- establishments owned or operated by governments

*Illustrative example(s)*

- distributing lottery tickets
- lotteries, operation of
- lottery ticket sales agents or vendors (except retail stores)

*Exclusion(s)*

- stores that sell lottery tickets and a variety of food and convenience items (see 445120 Convenience stores)

**713299 All other gambling industries** MEX

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing gambling services.

*Illustrative example(s)*

- bingo halls or parlours
- bookmakers
- card rooms (e.g., poker rooms)
- off-track betting parlours
- slot machines parlours

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## 7139 Other amusement and recreation industries

This industry group comprises establishments, not classified to any other industry group, primarily engaged in operating outdoor or indoor facilities, or providing services that enable patrons to participate in sports and recreational activities. Examples of establishments in this industry group are golf courses, skiing facilities, marinas, recreational, sports and fitness centres, and bowling centres.

### *Exclusion(s)*

- resorts in which recreational facilities are combined with lodging (see 721113 Resorts)

### 71391 Golf courses and country clubs

This industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities. These establishments often provide food and beverage services, equipment rental services and golf instruction services.

#### 713910 Golf courses and country clubs

This Canadian industry comprises establishments primarily engaged in operating golf courses and country clubs that operate golf courses along with dining facilities and other recreational facilities.

### *Inclusion(s)*

- providing food and beverage services, equipment rental services and golf instruction services

### *Exclusion(s)*

- operating curling clubs and driving ranges and miniature golf courses (see 713992 Other sport facilities)
- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting golf equipment, without provision of other services (see 532280 All other consumer goods rental)

### 71392 Skiing facilities

This industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services and ski instruction services.

#### 713920 Skiing facilities

This Canadian industry comprises establishments primarily engaged in operating downhill and cross-country skiing areas, and equipment such as ski lifts and tows.

### *Inclusion(s)*

- providing food and beverage services, equipment rental services and ski instruction services

### *Exclusion(s)*

- operating resorts in which recreational facilities are combined with lodging (see 721113 Resorts)
- renting skiing equipment, without provision of other services (see 532280 All other consumer goods rental)

### 71393 Marinas

This industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services. Sailing clubs and yacht clubs that operate marinas are included.

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## 713930 Marinas

This Canadian industry comprises establishments, known as marinas, primarily engaged in operating docking and storage facilities for pleasure-craft owners, with or without related activities, such as retailing fuel and marine supplies, boat repair and maintenance, and rental services.

*Inclusion(s)*

- sailing clubs and yacht clubs that operate marinas

*Exclusion(s)*

- operating resorts which include a marina facility (see 721113 Resorts)
- renting pleasure boats (see 532280 All other consumer goods rental)
- retailing fuel for boats (see 447190 Other gasoline stations)
- retailing marine supplies (see 441220 Motorcycle, boat and other motor vehicle dealers)

## 71394 Fitness and recreational sports centres

This industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities, such as swimming, skating or racquet sports.

## 713940 Fitness and recreational sports centres <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in operating health clubs and similar facilities featuring exercise and other active physical fitness conditioning, or recreational sports activities.

*Illustrative example(s)*

- athletic clubs, physical fitness facilities
- gymnasiums
- handball, racquetball, squash or tennis clubs
- health spas (without lodging), physical fitness
- physical fitness centres or studios
- skating rinks, ice or roller
- swimming pools
- wave pools

*Exclusion(s)*

- helping clients lose weight through diet control or management (see 812190 Other personal care services)
- operating health resorts and spas providing lodging (see 721113 Resorts)

## 71395 Bowling centres

This industry comprises establishments primarily engaged in operating bowling centres. These establishments often provide food and beverage services.

## 713950 Bowling centres

This Canadian industry comprises establishments primarily engaged in operating bowling centres.

*Inclusion(s)*

- providing food and beverage services at bowling centres

*Illustrative example(s)*

- bowling alleys or centres (candlepin, duckpin, five or ten pins)

*Exclusion(s)*

- operating lawn bowling clubs (see 713991 Sports clubs, teams and leagues performing before a non-paying audience)

**71399 Other amusement and recreation industries**

This industry comprises establishments, not classified to any other industry, primarily engaged in operating recreation and amusement facilities and services. Establishments primarily engaged in maintaining non-gambling coin-operated amusement devices, in businesses operated by others, are included.

**713991 Sports clubs, teams and leagues performing before a non-paying audience** CAN

This Canadian industry comprises youth and recreational sport clubs, teams and leagues; and are primarily engaged in presenting or participating in sporting events before a non-paying audience.

*Illustrative example(s)*

- boating (rowing, sailing, canoe, kayak) clubs, without marinas
- boxing clubs
- fencing clubs
- figure skating clubs
- football clubs
- hockey clubs
- lacrosse clubs
- riding clubs
- rifle clubs
- shooting clubs
- snowmobiling clubs
- soccer clubs
- swimming clubs
- tennis and squash clubs
- yacht clubs, without marinas

*Exclusion(s)*

- independent athletes performing before a paying audience (see 711214 Other racing facilities and related activities)
- operating fitness and recreational sports facilities (see 713940 Fitness and recreational sports centres)
- providing sports instruction (see 611620 Athletic instruction)

**713992 Other sport facilities** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating other sport facilities not elsewhere classified.

*Illustrative example(s)*

- archery ranges
- ballrooms or dance halls
- billiard or pool halls
- bocce ball courts
- bungee jumping facilities
- curling rinks
- fishing piers, operation of
- go-cart tracks, recreational
- golf driving and practice ranges
- laser tag facilities
- miniature (mini putt) golf courses
- operation of outdoor adventure facilities

- paintball facilities
- ping pong parlours
- pitch and putt golf courses
- river rafting, recreational with facilities
- rock climbing facilities
- shooting ranges
- trampoline facilities
- trapshooting facilities
- zip lining facilities

*Exclusion(s)*

- independent sport professionals (see 711217 Sports teams and clubs performing before a paying audience)
- providing sports instruction (see 611620 Athletic instruction)
- racing facilities (see 711214 Other racing facilities and related activities)

**713999 All other amusement and recreation industries** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in operating amusement and recreation industries.

*Inclusion(s)*

- maintaining non-gambling coin-operated amusement devices, in businesses operated by others

*Illustrative example(s)*

- amusement devices, concession operators
- amusement rides, concession operators
- carnival rides, concession operators
- day or summer camps, without overnight stay
- fishing guide services
- horse rental services, recreational
- hunting guide services
- juke box, concession operators in facilities owned by others
- nightclubs or discotheques, not serving alcoholic beverages
- nudist camps without accommodation
- observation towers, operation of
- outdoor adventure operations (e.g., white water rafting), without accommodation
- pinball machines, concession operators

*Exclusion(s)*

- operating amusement facilities, such as amusement and theme parks, coin-operated amusement facilities, and non-gambling coin-operated amusement devices (see 7131 Amusement parks and arcades)
- operating gambling facilities and servicing coin-operated gambling devices, or providing gambling services (see 7132 Gambling industries)
- providing sightseeing transportation (see 487 Scenic and sightseeing transportation)

**72 Accommodation and food services**

This sector comprises establishments primarily engaged in providing short-term lodging and complementary services to travellers, vacationers and others, in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast accommodations, housekeeping cottages and cabins, recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of recreational and adventure camps. This sector also comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer orders, for immediate consumption on and off the premises.



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## 721 Accommodation services

This subsector comprises establishments primarily engaged in providing short-term lodging for travellers, vacationers and others. In addition to lodging, a range of other services may be provided. For example, many establishments have restaurants, while others have recreational facilities. Lodging establishments are classified in this subsector even if the provision of complementary services generates more revenues. Establishments that operate lodging facilities primarily designed to accommodate outdoor enthusiasts, are also included in this subsector. These establishments are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients. Establishments that manage short-stay accommodation establishments, such as hotels and motels, on a contractual basis are classified in this subsector if they provide both management and operating staff. These establishments are classified according to the type of facility they manage.

### 7211 Traveller accommodation

This industry group comprises establishments primarily engaged in providing short-term lodging in facilities such as hotels, motor hotels, resorts, motels, casino hotels, bed and breakfast homes, and housekeeping cottages and cabins. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

#### 72111 Hotels (except casino hotels) and motels

This industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels, motor hotels, resort hotels and motels. These establishments may offer food and beverage services, recreational services, conference rooms and convention services, laundry services, parking and other services.

##### 721111 Hotels <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as hotels. These establishments provide suites or guest rooms within a multi-storey or high-rise structure, accessible from the interior only, and they generally offer guests a range of complementary services and amenities, such as food and beverage services, parking, laundry services, swimming pools and exercise rooms, and conference and convention facilities.

##### *Illustrative example(s)*

- hotel management services (i.e., providing management and operating staff to run hotel)
- hotels (except casino hotels) with integrated health spa facilities

##### *Exclusion(s)*

- apartment hotel for accommodation and lodging services (see 531111 Lessors of residential buildings and dwellings (except social housing projects))
- hotels that operate in a non-urban setting next to lakes, rivers, mountains or beaches, and that feature access to extensive indoor or outdoor leisure activities (see 721113 Resorts)
- hotels with a casino on the premises (see 721120 Casino hotels)
- residential hotels (see 531111 Lessors of residential buildings and dwellings (except social housing projects))

##### 721112 Motor hotels <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motor hotels. These establishments are designed to accommodate clients travelling by motor vehicle and provide short-stay suites or guest rooms within a low-rise structure, characterized by ample, convenient parking areas, interior access to rooms, and their location along major roads.

##### *Inclusion(s)*

- limited complementary services and amenities

*Exclusion(s)*

- similar establishments that feature exterior access to rooms and parking areas adjacent to the room entrances (see 721114 Motels)

**721113 Resorts** CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as resorts. These establishments feature extensive indoor and/or outdoor leisure activities on the premises on a year-round basis. Resorts are designed to accommodate vacationers and provide full-service suites and guest rooms, typically in a non-urban setting next to lakes, rivers or mountains. Establishments of this type often provide access to conference facilities.

*Illustrative example(s)*

- resort management services (i.e., providing management and operating staff to run resort)
- resorts with integrated health spa facilities

*Exclusion(s)*

- establishments integrating accommodation and recreational services in camp-like facilities (see 72121 Recreational vehicle (RV) parks and recreational camps)

**721114 Motels** CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as motels. These establishments are designed to accommodate clients travelling by motor vehicle, and provide short-stay suites or guest rooms, within a one or two-storey structure, characterized by exterior access to rooms and ample parking areas adjacent to the room entrances. Limited complementary services and amenities may also be provided.

*Exclusion(s)*

- similar establishments that feature interior access to rooms (see 721112 Motor hotels)

**72112 Casino hotels**

This industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. The casino operation includes table wagering games and may include other gambling activities, such as slot machines and sports betting. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

**721120 Casino hotels**

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in hotel facilities with a casino on the premises. These establishments generally offer a range of services and amenities, such as food and beverage services, entertainment, valet parking, swimming pools, and conference and convention facilities.

*Inclusion(s)*

- table wagering games and other gambling activities, such as slot machines and sports betting

*Exclusion(s)*

- hotels and motels that provide limited gambling activities, such as slot machines, without a casino on the premises (see 72111 Hotels (except casino hotels) and motels)
- stand-alone casinos (see 713210 Casinos (except casino hotels))

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**72119 Other traveller accommodation**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing short-term lodging.

*Exclusion(s)*

- providing short-term lodging in hotels with a casino on the premise (see 721120 Casino hotels)
- providing short-term lodging in hotels without casinos (see 721111 Hotels)

**721191 Bed and breakfast** US

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as bed and breakfast homes. Bed and breakfast homes are characterized by a highly personalized service, and usually the inclusion, in the room rate.

*Inclusion(s)*

- bed and breakfast homes characterized by a highly personalized service, and usually the inclusion, in the room rate, of a full breakfast, served by the owner or owner-supervised staff

**721192 Housekeeping cottages and cabins** CAN

This Canadian industry comprises establishments primarily engaged in providing short-term lodging in facilities known as housekeeping cottages and cabins.

*Inclusion(s)*

- providing access to private beaches and fishing

*Exclusion(s)*

- operating hunting and fishing camps (see 721212 Hunting and fishing camps)
- supplying accommodations with recreational activities organized around a particular theme (see 721213 Recreational (except hunting and fishing) and vacation camps)

**721198 All other traveller accommodation** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing short-term lodging.

*Illustrative example(s)*

- accommodation services, guest houses and tourist homes
- youth hostels or tourist lodges, accommodations

**7212 Recreational vehicle (RV) parks and recreational camps**

This industry group comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

**72121 Recreational vehicle (RV) parks and recreational camps**

This industry comprises establishments primarily engaged in operating recreational vehicle parks and campgrounds, hunting and fishing camps, and various types of vacation and adventure camps. These establishments cater to outdoor enthusiasts and are characterized by the type of accommodation and by the nature and the range of recreational facilities and activities provided to their clients.

*Exclusion(s)*

- operating children's recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)
- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- operating recreational facilities without accommodation (see 713 Amusement, gambling and recreation industries)
- operating residential mobile home sites (see 531190 Lessors of other real estate property)

**721211 Recreational vehicle (RV) parks and campgrounds** US

This Canadian industry comprises establishments primarily engaged in operating serviced or unserviced sites to accommodate campers and their equipment.

*Inclusion(s)*

- providing access to facilities, such as washrooms, laundry rooms, recreation halls and facilities, and stores and snack bars
- tents, tent trailers, travel trailers and recreational vehicles (RVs)

*Illustrative example(s)*

- accommodation services, camping grounds and trailer parks
- campground
- tourist camping park

*Exclusion(s)*

- operating residential mobile home sites (see 531190 Lessors of other real estate property)

**721212 Hunting and fishing camps** CAN

This Canadian industry comprises establishments primarily engaged in operating hunting and fishing camps.

*Inclusion(s)*

- providing a range of services, such as access to outpost camps or housekeeping cabins, meals and guides as well as providing transportation to the facility, and sale of food, beverages, and hunting and fishing supplies

**721213 Recreational (except hunting and fishing) and vacation camps** CAN

This Canadian industry comprises establishments primarily engaged in operating overnight recreational camps, such as children's camps, family vacation camps, and outdoor adventure retreats that offer trail riding, white-water rafting, hiking and similar activities.

*Inclusion(s)*

- providing accommodation facilities, such as cabins and fixed camp sites, and other amenities, such as food services, recreational facilities and equipment, and organized recreational activities

*Illustrative example(s)*

- dude ranches
- non-instructional summer camps with overnight stays
- outdoor adventure retreats (with accommodation)
- recreation camps (except fishing and hunting camps)
- wilderness camps (except hunting and fishing camps)

*Exclusion(s)*

- operating children's recreational day camps, without overnight stays (see 713999 All other amusement and recreation industries)

- operating instructional day camps, such as sports, fine arts or computer camps (see 61 Educational services)
- recreational, wilderness and vacation camps for fishing and hunting (see 721212 Hunting and fishing camps)

### **7213 Rooming and boarding houses**

This industry group comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

#### **72131 Rooming and boarding houses**

This industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities. These establishments provide temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence. These establishments may also provide complementary services, such as housekeeping, meals and laundry services.

#### **721310 Rooming and boarding houses** US

This Canadian industry comprises establishments primarily engaged in operating rooming and boarding houses and similar facilities.

##### *Inclusion(s)*

- providing complementary services, such as housekeeping, meals and laundry services
- providing temporary or longer-term accommodation, which, for the period of occupancy, may serve as a principal residence

##### *Illustrative example(s)*

- camp, residential, for farm or other workers
- rental of furnished rooms
- residential clubs
- sorority or fraternity residential houses
- workers' camp or hostel (at work site)

### **722 Food services and drinking places**

This subsector comprises establishments primarily engaged in preparing meals, snacks and beverages, to customer order, for immediate consumption on and off the premises. This subsector does not include food service activities that occur within establishments such as hotels, civic and social associations, amusement and recreation parks, and theatres. However, leased food-service locations in facilities such as hotels, shopping malls, airports and department stores are included. The industry groups within this subsector reflect the level and type of service provided.

##### *Exclusion(s)*

- preparing and/or delivering food for the needy (see 624210 Community food services)

#### **7223 Special food services**

This industry group comprises establishments primarily engaged in providing food services at the customer's location, at a location designated by the customer, or from a motorized vehicle or non-motorized cart.

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## 72231 Food service contractors

This industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time. Establishments providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities, are included.

### 722310 Food service contractors

This Canadian industry comprises establishments primarily engaged in supplying food services under contract for a specific period of time.

*Inclusion(s)*

- providing food services to airlines, railways and institutions, as well as establishments that operate food concessions at sports and similar facilities

*Illustrative example(s)*

- cafeterias, industrial
- food services under contract for airlines, railways, institutions
- school cafeteria service

*Exclusion(s)*

- event caterers (see 722320 Caterers)
- food vending machine operators (see 454210 Vending machine operators)
- mobile canteens (see 722330 Mobile food services)

## 72232 Caterers

This industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows. These establishments generally have equipment and vehicles to transport meals and snacks to events and to prepare food at the event site. Caterers who own or manage permanent facilities in which they provide event-based food services are also included.

### 722320 Caterers

This Canadian industry comprises establishments primarily engaged in providing food services for events, such as graduation parties, wedding receptions and trade shows.

*Inclusion(s)*

- caterers who own or manage permanent facilities in which they provide event-based food services
- provision of equipment and vehicles to transport meals and snacks to events and to prepare food at the event site

*Exclusion(s)*

- industrial caterers (see 722310 Food service contractors)
- preparing and/or delivering food for the needy (see 624210 Community food services)

## 72233 Mobile food services

This industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

### 722330 Mobile food services

This Canadian industry comprises establishments primarily engaged in preparing and serving meals and snacks for immediate consumption from motorized vehicles or non-motorized carts.

*Illustrative example(s)*

- chip wagon and mobile stand
- French fries, mobile
- lunch wagon
- mobile canteens, food service
- snack truck operation

*Exclusion(s)*

- selling a specialty snack, such as ice cream, frozen yogurt, cookies, popcorn or non-alcoholic beverages, from a permanent facility (see 722512 Limited-service eating places)
- selling fruit, vegetables and other non-prepared food items from mobile equipment (see 454390 Other direct selling establishments)

**7224 Drinking places (alcoholic beverages)**

This industry group comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

**72241 Drinking places (alcoholic beverages)**

This industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption. These establishments may also provide limited food services.

**722410 Drinking places (alcoholic beverages) US**

This Canadian industry comprises establishments, known as bars, taverns or drinking places, primarily engaged in preparing and serving alcoholic beverages for immediate consumption.

*Inclusion(s)*

- providing limited food services

*Illustrative example(s)*

- bars (i.e., drinking places), alcoholic beverage
- beer parlours or taverns
- brasseries (beer gardens)
- cocktail lounges
- nightclubs

*Exclusion(s)*

- civic or social organizations that operate a bar for their members (see 813410 Civic and social organizations)
- drinking places that primarily serve food (see 722511 Full-service restaurants)

**7225 Full-service restaurants and limited-service eating places**

This industry group comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry group includes drinking places that primarily serve food.

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## 72251 Full-service restaurants and limited-service eating places

This industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating, or who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. This industry includes drinking places that primarily serve food.

### 722511 Full-service restaurants <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order and are served while seated and pay after eating.

#### *Inclusion(s)*

- drinking places that primarily serve food
- selling alcoholic beverages, providing take-out services, operating a bar or presenting live entertainment, in addition to serving food and beverages

#### *Illustrative example(s)*

- family restaurants (e.g., diners)
- fine-dining restaurants

#### *Exclusion(s)*

- bars, taverns, pubs and nightclubs that primarily serve alcoholic beverages (see 722410 Drinking places (alcoholic beverages))
- food service establishments in which patrons order at a counter and pay before eating (see 722512 Limited-service eating places)
- producing and presenting live theatrical productions and providing food and beverages for consumption on the premises (see 71111 Theatre companies and dinner theatres)

### 722512 Limited-service eating places <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in providing food services to patrons who order or select items at a counter, food bar or cafeteria line (or order by telephone) and pay before eating. Food and drink are picked up for consumption on the premises or for take-out, or delivered to the customer's location.

#### *Inclusion(s)*

- offering a variety of food items or offering specialty snacks or non-alcoholic beverages

#### *Illustrative example(s)*

- coffee shops
- doughnut shops
- drive-in restaurants
- fast food restaurants
- ice cream parlour
- soup and sandwich shop
- take-out restaurants

#### *Exclusion(s)*

- food service establishments engaged in preparing and serving meals and snacks from motorized vehicles or non-motorized carts (see 722330 Mobile food services)
- food service establishments in which patrons order while seated and pay after eating, whether or not take-out services are provided (see 722511 Full-service restaurants)



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## 81 Other services (except public administration)

This sector comprises establishments, not classified to any other sector, primarily engaged in repairing, or performing general or routine maintenance, on motor vehicles, machinery, equipment and other products to ensure that they work efficiently; providing personal care services, funeral services, laundry services and other services to individuals, such as pet care services and photo finishing services; organizing and promoting religious activities; supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members. Private households are also included.

### 811 Repair and maintenance

This subsector comprises establishments primarily engaged in repairing and maintaining motor vehicles, machinery, equipment and other products. These establishments repair or perform general or routine maintenance on such products, to ensure they work efficiently.

#### *Exclusion(s)*

- rebuilding machinery and equipment on a factory basis
- repair of construction works or components (see 23 Construction)
- repairing transportation equipment at airports, seaports and other transportation facilities (see 488 Support activities for transportation)
- retailing and repair activities (e.g., automobile dealers)

### 8111 Automotive repair and maintenance

This industry group comprises establishments primarily engaged in repairing and maintaining motor vehicles, such as cars, trucks, vans and commercial trailers.

#### 81111 Automotive mechanical and electrical repair and maintenance

This industry comprises establishments primarily engaged in providing mechanical or electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair.

#### 811111 General automotive repair <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in providing a range of mechanical and electrical repair and maintenance services for motor vehicles, such as engine repair and maintenance, exhaust system replacement, transmission repair and electrical system repair.

#### *Inclusion(s)*

- engine repair and replacement

#### *Illustrative example(s)*

- automotive repair shop or garage, general

#### *Exclusion(s)*

- both retailing motor fuels (gasoline stations) and providing motor vehicle repair services (see 447190 Other gasoline stations)
- both retailing motor vehicles, parts and accessories and providing repair services (see 441 Motor vehicle and parts dealers)
- motorcycle repair service (see 811490 Other personal and household goods repair and maintenance)
- providing specialized automotive repair and maintenance services (see 811119 Other automotive mechanical and electrical repair and maintenance)

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**811112 Automotive exhaust system repair** US

This Canadian industry comprises establishments primarily engaged in replacing and repairing exhaust systems in motor vehicles.

*Illustrative example(s)*

- motor vehicle exhaust system replacement, repair and installation services
- muffler (automotive) replacement shop, sale and installation

**811119 Other automotive mechanical and electrical repair and maintenance** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing specialized motor vehicle mechanical or electrical repair and maintenance.

*Illustrative example(s)*

- air-conditioning installation and repair, motor vehicle
- automotive brake repairing
- automotive springs, rebuilding and repair
- electrical repair shops, motor vehicle
- front end alignment shops, motor vehicle
- fuel system conversion, automotive
- motor vehicle suspension shops
- radiator repair shops, motor vehicle
- transmission repair and replacement, motor vehicle

*Exclusion(s)*

- providing a range of mechanical and electrical motor vehicle repair services (see 811111 General automotive repair)
- replacing motor vehicle exhaust systems (see 811112 Automotive exhaust system repair)

**81112 Automotive body, paint, interior and glass repair**

This industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, repairing and customizing motor vehicle interiors, and installing and repairing motor vehicle glass. Establishments engaged in customizing automobile, truck and van interiors for the physically disabled or other customers with special requirements are included.

**811121 Automotive body, paint and interior repair and maintenance** US

This Canadian industry comprises establishments primarily engaged in repairing, customizing and painting motor vehicle bodies, and repairing and customizing motor vehicle interiors.

*Illustrative example(s)*

- antique and classic automobile restoration
- automotive upholstery and trim shops (custom work)
- collision repair, motor vehicle
- customizing automobiles, trucks or vans
- fabrication of trailer bodies on a custom basis
- frame repair shops, automotive
- limousine conversion on a custom basis
- paint and body shops, motor vehicle
- truck or trailer body repair
- van conversions on a custom basis

*Exclusion(s)*

- glass replacement and repair (see 811122 Automotive glass replacement shops)

- manufacturing motor vehicles and converting vehicles on a factory basis (see 336 Transportation equipment manufacturing)

### **811122 Automotive glass replacement shops** US

This Canadian industry comprises establishments primarily engaged in replacing and repairing motor vehicle glass.

*Illustrative example(s)*

- automobile glass installation, replacement and repair service
- window tinting, automotive

### **81119 Other automotive repair and maintenance**

This industry comprises establishments, not classified to any other industry, primarily engaged in providing motor vehicle repair and maintenance. Examples of establishments in this industry are oil change and lubrication shops, car washes, motor vehicle detailers, tire repair shops, and rustproofing or undercoating shops.

### **811192 Car washes** US

This Canadian industry comprises establishments primarily engaged in washing and cleaning motor vehicles.

*Illustrative example(s)*

- auto detail shop
- automobile washing and polishing
- mobile wash unit (trucks, autos)
- waxing and polishing, automotive

### **811199 All other automotive repair and maintenance** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing motor vehicle repair and maintenance.

*Illustrative example(s)*

- diagnostic centres, motor vehicle
- emissions testing service, automotive, without repair
- lubrication services (quick lube shop - oil change), automotive
- tire repairing
- undercoating service, automotive

*Exclusion(s)*

- performing a range of mechanical and electrical repairs (see 811111 General automotive repair)
- repairing exhaust systems (see 811112 Automotive exhaust system repair)
- repairing motor vehicle bodies and interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- repairing motor vehicle glass (see 811122 Automotive glass replacement shops)
- repairing transmissions (see 811119 Other automotive mechanical and electrical repair and maintenance)
- tire retreading or recapping (see 326210 Tire manufacturing)

### **8112 Electronic and precision equipment repair and maintenance**

This industry group comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

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**81121 Electronic and precision equipment repair and maintenance**

This industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

**811210 Electronic and precision equipment repair and maintenance** <sup>CAN</sup>

This Canadian industry comprises establishments primarily engaged in repairing and maintaining electronic equipment and precision instruments.

*Illustrative example(s)*

- digital camera, repairing
- electrical measuring instrument repair and calibration
- nautical and navigational instrument, repair
- precision instrument repair
- repair and maintenance of computers and related equipment
- repair of industrial process control equipment and instruments
- stereo equipment (including automotive), repair service
- television repair shops

*Exclusion(s)*

- installing and repairing locks (see 561622 Locksmiths)
- retailing new electronics and also providing repair services (see 443143 Appliance, television and other electronics stores)
- rewinding armatures and rebuilding electric motors (see 335312 Motor and generator manufacturing)

**8113 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance**

This industry group comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

**81131 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance**

This industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

**811310 Commercial and industrial machinery and equipment (except automotive and electronic) repair and maintenance** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in repairing and maintaining commercial and industrial machinery and equipment, except automotive and electronic.

*Illustrative example(s)*

- construction machinery and equipment, repair
- fire extinguishers, servicing and repairing
- industrial equipment and machinery, repair and maintenance
- motor repair, electric
- reconditioning metal drums and shipping containers
- repair of industrial cooling and refrigeration equipment
- welding repair services (except construction)

*Exclusion(s)*

- electronic equipment repair and maintenance (see 811210 Electronic and precision equipment repair and maintenance)
- general automotive engine repair services (see 811111 General automotive repair)
- power boilers, manufacturing (see 332410 Power boiler and heat exchanger manufacturing)
- repair and maintenance of motor vehicle (see 8111 Automotive repair and maintenance)
- repairing and overhauling aircraft at the factory (see 336410 Aerospace product and parts manufacturing)
- repairing and overhauling railroad engines and cars at the factory (see 336510 Railroad rolling stock manufacturing)
- repairing and overhauling ships at floating dry docks (see 488390 Other support activities for water transportation)
- repairing and overhauling ships at the shipyard (see 336611 Ship building and repairing)
- repairing and servicing aircraft in a hangar (see 488190 Other support activities for air transportation)
- repairing and servicing railroad cars and engines in a railroad yard (see 488210 Support activities for rail transportation)
- repairing wooden pallets (see 321920 Wood container and pallet manufacturing)
- rewinding armatures or rebuilding electric motors (see 335312 Motor and generator manufacturing)
- service station equipment maintenance and repair (see 238299 All other building equipment contractors)
- welding contractors on construction site (see 238190 Other foundation, structure and building exterior contractors)

**8114 Personal and household goods repair and maintenance**

This industry group comprises establishments primarily engaged in repairing and maintaining personal and household goods, such as home and garden equipment, appliances, furniture, footwear and leather goods, garments, watches, jewellery, musical instruments, bicycles and recreational boats.

**81141 Home and garden equipment and appliance repair and maintenance**

This industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment and household appliances. Establishments in this industry repair and maintain products such as lawnmowers, edgers, snow and leaf blowers, washing machines and clothes dryers, and refrigerators.

**811411 Home and garden equipment repair and maintenance** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in repairing and maintaining home and garden equipment, without retail sales of new equipment.

*Illustrative example(s)*

- hedge and lawn trimmers, repair service (without retail sales of new equipment)
- lawn and garden equipment, repair service (without retail sales of new equipment)
- power tools, repair (without retail sales of new equipment)
- small gas engines, repair (without retail sales of new equipment)
- snow- and leaf-blower, repair service (without retail sales of new equipment)

*Exclusion(s)*

- retailing new home and garden equipment (see 444 Building material and garden equipment and supplies dealers)

**811412 Appliance repair and maintenance** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in repairing and maintaining household appliances, without retail sales of new appliances.

*Illustrative example(s)*

- air-conditioner repair, self-contained units (except automotive)

- household appliances, repair
- sewing machine repair shops

*Exclusion(s)*

- repairing consumer electronics (see 811210 Electronic and precision equipment repair and maintenance)
- repairing motor vehicle air-conditioning equipment (see 811199 All other automotive repair and maintenance)
- retailing appliances and also providing repair services (see 443143 Appliance, television and other electronics stores)

### **81142 Reupholstery and furniture repair**

This industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

#### **811420 Reupholstery and furniture repair**

This Canadian industry comprises establishments primarily engaged in reupholstering furniture, refinishing furniture, repairing furniture and restoring furniture, without retail sales of new furniture.

*Illustrative example(s)*

- furniture reupholstering
- furniture stripping and refinishing
- furniture, household, repair shop
- polishing of furniture
- refinishing furniture

*Exclusion(s)*

- furniture retail stores (see 442110 Furniture stores)
- making furniture and cabinets on a custom basis (see 337 Furniture and related product manufacturing)
- repairing motor vehicle interiors (see 811121 Automotive body, paint and interior repair and maintenance)
- restoring museum pieces (see 711511 Independent visual artists and artisans)
- retailing upholstery materials (see 451130 Sewing, needlework and piece goods stores)

### **81143 Footwear and leather goods repair**

This industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

#### **811430 Footwear and leather goods repair**

This Canadian industry comprises establishments primarily engaged in repairing footwear and/or other leather or leather-like goods, such as handbags and briefcases, without retail sales of new footwear and leather goods.

*Illustrative example(s)*

- boot and shoe repair shop
- leather goods repair shops
- luggage repair shop
- shoe repair shops

*Exclusion(s)*

- retailing luggage and leather goods and also providing repair services (see 448320 Luggage and leather goods stores)

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**81149 Other personal and household goods repair and maintenance**

This industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

**811490 Other personal and household goods repair and maintenance** US

This Canadian industry comprises establishments, not classified to any other industry, primarily engaged in repairing and maintaining personal and household goods, without retail sales of new goods.

*Illustrative example(s)*

- bicycles, repairing (without retail sales of new equipment)
- clothing alteration, repair and sewing
- gunsmith shops (without retail sales of new equipment)
- jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
- motor, outboard or inboard, repair and maintenance
- motorcycle repair service
- musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
- repair and maintenance of motors for boats (without retail sales of new equipment)
- restoration and repair of antiques (except furniture and automobiles)
- sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
- silverware cleaning, repairing and replating
- sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment

*Exclusion(s)*

- antique and classic automobile restoration (see 811121 Automotive body, paint and interior repair and maintenance)
- custom tailor shops (see 3152 Cut and sew clothing manufacturing)
- dry cleaning combined with laundry and alteration of garments (see 812320 Dry cleaning and laundry services (except coin-operated))
- operating marinas and providing a range of other services, including boat cleaning and repair (see 713930 Marinas)
- repairing footwear and leather goods (see 811430 Footwear and leather goods repair)
- repairing home and garden equipment (see 811411 Home and garden equipment repair and maintenance)
- repairing household appliances (see 811412 Appliance repair and maintenance)
- restoration and repair of antique furniture (see 811420 Reupholstery and furniture repair)
- retail sales of new equipment
- reupholstering and repairing furniture (see 811420 Reupholstery and furniture repair)

**812 Personal and laundry services**

This subsector comprises establishments primarily engaged in providing personal care services, funeral services, laundry services and other services, such as pet care and photo finishing. Operators of parking facilities are also included.

**8121 Personal care services** US

This industry group comprises establishments primarily engaged in providing personal care services, such as hair care and esthetic services, hair replacement and scalp treatment services, massage services, diet counselling services and ear piercing services.

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**81211 Hair care and esthetic services** US

This industry comprises establishments primarily engaged in cutting and styling hair, providing esthetic services such as manicures and pedicures, or in providing a combination of hair care and esthetic services.

**812114 Barber shops** CAN

This Canadian industry comprises establishments primarily engaged in providing hair care services to men.

*Inclusion(s)*

- hair cutting and styling, and the trimming or shaving of beards and moustaches

*Exclusion(s)*

- hair replacement centres (see 812190 Other personal care services)
- unisex hair salons (see 812116 Unisex hair salons)

**812115 Beauty salons** CAN

This Canadian industry comprises establishments primarily engaged in providing hair care services to women, providing esthetic services such as manicures and pedicures, or a combination of these services.

*Illustrative example(s)*

- beauty shops or parlours
- manicure and pedicure salons

*Exclusion(s)*

- cosmetician/esthetician schools (see 611690 All other schools and instruction)
- hair removal and hair replacement studios (see 812190 Other personal care services)
- practices of dermatologists (see 621110 Offices of physicians)
- unisex hair salons (see 812116 Unisex hair salons)

**812116 Unisex hair salons** CAN

This Canadian industry comprises establishments primarily engaged in cutting and styling men's or women's hair.

*Inclusion(s)*

- combining hair care for men or women with esthetic services

*Illustrative example(s)*

- barber and beauty shops, combined
- unisex hair stylist shops

**81219 Other personal care services** US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal care services.

**812190 Other personal care services** CAN

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal care services.

*Illustrative example(s)*

- ear piercing service
- hair removal (e.g., by electrolysis)



- hair replacement service
- massage parlours
- saunas or bath houses
- scalp treatment service
- tattoo parlours
- turkish baths
- weight-reduction centres (non-medical)

*Exclusion(s)*

- health clubs and similar facilities featuring exercise and other active physical fitness conditioning (see 713940 Fitness and recreational sports centres)

**8122 Funeral services** <sup>US</sup>

This industry group comprises establishments primarily engaged in preparing the dead for burial or interment, conducting funerals, operating sites or structures reserved for the interment of human or animal remains, and cremating the dead. Examples of establishments in this industry group are funeral homes, cemeteries and crematoria.

**81221 Funeral homes** <sup>US</sup>

This industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

**812210 Funeral homes** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in preparing the dead for burial or interment and conducting funerals.

*Illustrative example(s)*

- funeral parlours
- morticians or undertakers

**81222 Cemeteries and crematoria** <sup>US</sup>

This industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

**812220 Cemeteries and crematoria** <sup>US</sup>

This Canadian industry comprises establishments primarily engaged in operating sites or structures reserved for the interment of human or animal remains, and cremating the dead.

*Illustrative example(s)*

- cemetery (e.g., human, pet)
- crematoria (e.g., human, pet)
- mausoleum
- memorial gardens (i.e., burial place)

**8123 Dry cleaning and laundry services** <sup>US</sup>

This industry group comprises establishments primarily engaged in providing self-service laundry and dry-cleaning facilities for public use; providing dry-cleaning and laundering services; laundering and supplying laundered uniforms, linens and other fabric items; and providing other laundry services.

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**81231 Coin-operated laundries and dry cleaners** US

This industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

**812310 Coin-operated laundries and dry cleaners** US

This Canadian industry comprises establishments primarily engaged in providing self-service, coin-operated laundry and dry-cleaning facilities for public use.

*Illustrative example(s)*

- coin-operated laundry
- laundromat
- laundromat

**81232 Dry cleaning and laundry services (except coin-operated)** US

This industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, including leather. These establishments may also provide clothing repair and alteration services. Laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants, and establishments primarily engaged in cleaning, repairing and storing fur garments are also included.

**812320 Dry cleaning and laundry services (except coin-operated)** US

This Canadian industry comprises establishments primarily engaged in laundering, dry cleaning, and pressing apparel and linens of all types, such as leather.

*Inclusion(s)*

- cleaning, repairing and storing fur garments
- laundry pick-up and delivery stations, operated independently from power laundries and dry-cleaning plants
- provision of clothing repair and alteration in addition to dry cleaning and laundry services

*Illustrative example(s)*

- apparel pressing service, for the trade
- fur garments, cleaning, repairing and storage
- hand laundries
- hat cleaning and blocking
- laundry and drycleaning agents
- power laundry and dry-cleaning plants (except coin-operated)
- valet service, cleaning and pressing clothing

*Exclusion(s)*

- operating clothing alteration and repair shops (see 811490 Other personal and household goods repair and maintenance)
- operating self-service laundry and dry-cleaning facilities (see 812310 Coin-operated laundries and dry cleaners)
- retailing fur garments, combined with cleaning, repairing or storing (see 448191 Fur stores)
- storing furs for the trade (see 493120 Refrigerated warehousing and storage)
- supplying and laundering household or commercial linens (see 812330 Linen and uniform supply)

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**81233 Linen and uniform supply** US

This industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis. Establishments engaged in supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing are also included.

**812330 Linen and uniform supply** CAN

This Canadian industry comprises establishments primarily engaged in supplying and laundering towels, napkins, table cloths, sheets, gowns, aprons, diapers and other linen items, for household or commercial use, typically on a contract basis.

*Inclusion(s)*

- supplying and laundering commercial and industrial uniforms, laboratory coats, safety gloves, and flame and heat resistant clothing

*Illustrative example(s)*

- diaper supply and laundering service
- flame and heat resistant clothing supply and laundering service
- linen supply and laundering service
- uniform supply and laundering service

*Exclusion(s)*

- renting formal wear and costumes (see 532280 All other consumer goods rental)

**8129 Other personal services** US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in providing personal services, such as pet care, photo finishing and parking services.

**81291 Pet care (except veterinary) services** US

This industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

**812910 Pet care (except veterinary) services** US

This Canadian industry comprises establishments primarily engaged in grooming, boarding and training pet animals.

*Illustrative example(s)*

- animal shelters
- boarding kennel service, pet
- humane society facilities (animal shelters)
- pet grooming services
- pet sitting services
- pet training services

*Exclusion(s)*

- breeding and raising pets (see 115210 Support activities for animal production)
- operating animal hospitals (see 541940 Veterinary services)
- promoting animal rights (see 813310 Social advocacy organizations)

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**81292 Photo finishing services** US

This industry comprises establishments primarily engaged in developing film and making photographic slides, prints, and enlargements.

**812921 Photo finishing laboratories (except one-hour)** US

This Canadian industry comprises establishments, known as commercial and professional photo finishing laboratories, primarily engaged in developing film and making photographic slides, prints, and enlargements, on a large-scale basis, typically for commercial clients; and providing specialty services not normally available from one-hour photo finishing laboratories.

*Exclusion(s)*

- finishing photo in one-hour (see 812922 One-hour photo finishing)
- laboratories that process film for the motion picture industry (see 512190 Post-production and other motion picture and video industries)

**812922 One-hour photo finishing** US

This Canadian industry comprises establishments, known as one-hour photo finishers, primarily engaged in developing film and printing still photographs, for the public, through the use of automated photo finishing equipment located in shopping malls and other convenient locations.

*Inclusion(s)*

- retailing photographic supplies, by one-hour photo finisher

*Exclusion(s)*

- coin-operated photo machines (see 812990 All other personal services)

**81293 Parking lots and garages** US

This industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

**812930 Parking lots and garages** US

This Canadian industry comprises establishments primarily engaged in operating parking lots and parking garages. These establishments provide temporary parking services for motor vehicles, usually on an hourly, daily, or monthly basis.

*Illustrative example(s)*

- valet parking services

*Exclusion(s)*

- dead storage of automobiles (see 493190 Other warehousing and storage)

**81299 All other personal services** US

This industry comprises establishments, not classified to any other industry, primarily engaged in providing personal services.

**812990 All other personal services** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in providing personal services.

*Illustrative example(s)*

- bail bonding services
- check room service
- coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)
- escort service, social
- party and wedding planning or consulting service
- personal shopping service
- psychic services (e.g., astrologers, fortune teller, palm reader)
- shoeshine service
- special occasion greeting service

*Exclusion(s)*

- babysitting (child care) in own home (see 624410 Child day-care services)
- churches (see 813110 Religious organizations)
- hair removal, hair replacement, massage, diet counselling, ear piercing, scalp treatments, skin treatments, sun tanning or tattooing (see 812190 Other personal care services)
- private households employing nannies or other domestics (see 814110 Private households)
- sports trainer and advisor, independent (see 711217 Sports teams and clubs performing before a paying audience)

**813 Religious, grant-making, civic, and professional and similar organizations** US

This subsector comprises establishments primarily engaged in organizing and promoting religious activities, supporting various causes through grant-making, advocating (promoting) various social and political causes, and promoting and defending the interests of their members.

**8131 Religious organizations** US

This industry group comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

**81311 Religious organizations** US

This industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

**813110 Religious organizations** US

This Canadian industry comprises establishments primarily engaged in operating religious organizations for religious worship, training or study; administering an organized religion; or promoting religious activities.

*Illustrative example(s)*

- bible societies
- churches
- convents (except schools)
- missions, religious organization
- places of worship
- reading rooms, promoting a religion
- retreat houses, religious
- shrines, religious

*Exclusion(s)*

- bingos or casinos operated by religious organizations (see 7132 Gambling industries)
- educational institutions operated by religious organizations (see 61 Educational services)
- elementary or secondary convent schools (see 611110 Elementary and secondary schools)

- health and social service institutions operated by religious organizations (see 62 Health care and social assistance)
- publishing houses operated by religious organizations (see 511 Publishing industries (except internet))
- radio and television stations operated by religious organizations
- used merchandise stores operated by religious organizations (see 453310 Used merchandise stores)

### **8132 Grant-making and giving services** US

This industry group comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

### **81321 Grant-making and giving services** US

This industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

### **813210 Grant-making and giving services** CAN

This Canadian industry comprises establishments primarily engaged in awarding grants from trust funds, or in soliciting contributions on behalf of others, to support a wide range of health, educational, scientific, cultural and other social welfare activities.

#### *Illustrative example(s)*

- federated charities organizations
- grant-making foundation
- health awareness fundraising organization
- trusts (e.g., religious, educational, charitable, philanthropic), awarding grants

#### *Exclusion(s)*

- advocating social causes or issues (see 813310 Social advocacy organizations)
- health research (see 541710 Research and development in the physical, engineering and life sciences)
- managing trust investment activities, for others (see 523990 All other financial investment activities)
- political fund-raising (see 813940 Political organizations)
- raising funds on a contract or fee basis (see 561490 Other business support services)

### **8133 Social advocacy organizations** US

This industry group comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

### **81331 Social advocacy organizations** US

This industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency. Organizations of this type may also solicit contributions or sell memberships to support their activities.

### **813310 Social advocacy organizations** CAN

This Canadian industry comprises establishments primarily engaged in promoting a particular social or political cause intended to benefit a broad or specific constituency.

*Inclusion(s)*

- soliciting contributions or selling memberships for the support of their activities

*Illustrative example(s)*

- accident prevention association
- animal rights organizations
- antipoverty advocacy organizations
- civil liberties groups
- community action advocacy groups
- conservation advocacy groups
- public interest groups (e.g., environment, conservation, human rights, wildlife)

**8134 Civic and social organizations** US

This industry group comprises establishments primarily engaged in promoting the civic and social interests of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

**81341 Civic and social organizations** US

This industry comprises establishments primarily engaged in promoting the civic and social interest of their members. Establishments of this type may also operate bars and restaurants and provide other recreational services to members.

**813410 Civic and social organizations** US

This Canadian industry comprises establishments primarily engaged in promoting the civic and social interest of their members.

*Inclusion(s)*

- operating bars and restaurants and providing other recreational services to members

*Illustrative example(s)*

- community association or organization
- ethnic associations
- fraternal associations or lodges, social or civic
- girl guiding organization
- historical clubs
- parent-teachers associations
- retirement associations, social
- scouting organization
- students' associations

*Exclusion(s)*

- automobile clubs, roadside assistance and travel services (see 561590 Other travel arrangement and reservation services)
- providing access to recreational facilities on a membership basis (see 7139 Other amusement and recreation industries)
- sorority or fraternity residential houses (see 721310 Rooming and boarding houses)

**8139 Business, professional, labour and other membership organizations** US

This industry group comprises establishments, not classified to any other industry group, primarily engaged in promoting the interests of their members. Examples of establishments in this industry group are business associations, professional membership organizations, labour organizations and political organizations.

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**81391 Business associations** US

This industry comprises establishments primarily engaged in promoting the business interests of their members. These establishments may conduct research on new goods and services, publish newsletters, develop market statistics, or sponsor quality and certification standards.

**813910 Business associations** US

This Canadian industry comprises establishments primarily engaged in promoting the business interests of their members.

*Inclusion(s)*

- conducting research on new goods and services, publishing newsletters, developing market statistics, or sponsoring quality and certification standards

*Illustrative example(s)*

- better business bureaus
- chambers of commerce
- growers' association
- manufacturers' associations
- real estate boards
- restaurant association
- retailers' associations
- trade associations

**81392 Professional organizations** US

This industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

**813920 Professional organizations** US

This Canadian industry comprises establishments primarily engaged in advancing the professional interests of their members and the profession as a whole.

*Illustrative example(s)*

- architects' associations
- bar associations
- engineers' associations
- health professionals' associations
- hospital administrators' associations
- professional standards review boards

*Exclusion(s)*

- employees' associations, for improvement of wages and working conditions (see 813930 Labour organizations)

**81393 Labour organizations** US

This industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.



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**813930 Labour organizations** US

This Canadian industry comprises establishments primarily engaged in the regulation of relations between employers and employees. These establishments negotiate with employers to improve the income and working conditions of their members.

*Illustrative example(s)*

- employees' associations, for improvement of wages and working conditions
- federation of labour
- union organizations

**81394 Political organizations** US

This industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates. Political groups, organized to raise funds for a political party or individual candidates, are included.

**813940 Political organizations** US

This Canadian industry comprises establishments primarily engaged in promoting the interests of national, provincial or local political parties or candidates.

*Inclusion(s)*

- political groups, organized to raise funds for a political party or individual candidates

*Illustrative example(s)*

- constituency associations, political party
- local political organization
- political action committees (PACs)
- political campaign organizations
- political organizations and clubs
- political parties
- riding association, political party

*Exclusion(s)*

- establishments raising funds on a contract or fee basis (see 561490 Other business support services)

**81399 Other membership organizations** US

This industry comprises establishments, not classified to any other industry, primarily engaged in promoting the interests of their members.

**813990 Other membership organizations** US

This Canadian industry comprises establishments, not classified to any other Canadian industry, primarily engaged in promoting the interests of their members.

*Illustrative example(s)*

- art councils
- condominium (condo) owners' associations
- property owners' association
- regulatory athletic associations
- sport leagues (i.e., regulating bodies)
- tenant associations (except advocacy)

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*Exclusion(s)*

- tenant advocacy associations (see 813310 Social advocacy organizations)

**814 Private households**

This subsector comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

**8141 Private households**

This industry group comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

**81411 Private households**

This industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household. These private households may employ individuals such as cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers. The services of individuals providing baby-sitting or nanny services are included.

**814110 Private households**

This Canadian industry comprises private households engaged in employing workers, on or about the premises, in activities primarily concerned with the operation of the household.

*Inclusion(s)*

- employing individuals such as baby-sitters, nanny services, cooks, maids and butlers, and outside workers, such as gardeners, caretakers and other maintenance workers

**91 Public administration**

This sector comprises establishments primarily engaged in activities of a governmental nature, that is, the enactment and judicial interpretation of laws and their pursuant regulations, and the administration of programs based on them. Legislative activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance, and the administration of government programs are activities that are purely governmental in nature. Ownership is not a criterion for classification. Government owned establishments engaged in activities that are not governmental in nature are classified to the same industry as privately owned establishments engaged in similar activities. Government establishments may engage in a combination of governmental and non-governmental activities. When separate records are not available to separate the activities that are not governmental in nature from those that are, the establishment is classified to this sector.

**911 Federal government public administration** CAN

This subsector comprises establishments of the federal government primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, national defence, public order and safety, immigration services, foreign affairs and international assistance and the administration of government programs.

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**9111 Defence services** CAN

This industry group comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

**91111 Defence services** CAN

This industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

**911110 Defence services** CAN

This Canadian industry comprises establishments of the Canadian Armed Forces and civilian agencies primarily engaged in providing defence services.

*Illustrative example(s)*

- civil defence services
- defence research board, federal government
- military bases and camps
- military defence services
- military messes, public funds (PF)
- naval base
- radar stations, defence

**9112 Federal protective services** CAN

This industry group comprises establishments of the federal government primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

**91121 Federal courts of law** CAN

This industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, including the arbitration of civil actions. Appeal boards of federal jurisdiction are included.

**911210 Federal courts of law** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in rendering judgements and interpreting the law, and the arbitration of civil actions.

*Inclusion(s)*

- appeal boards of federal jurisdiction

*Illustrative example(s)*

- administrative courts, federal government
- court of appeal, federal government
- Supreme Court of Canada

**91122 Federal correctional services** CAN

This industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

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**911220 Federal correctional services** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in providing the incarceration and rehabilitation services of prisons and other detention establishments.

*Illustrative example(s)*

- detention centres, federal government
- parole services, federal government
- penitentiary services, federal government

**91123 Federal police services** CAN

This industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

**911230 Federal police services** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in maintaining law and order by means of operating police forces and services.

*Illustrative example(s)*

- Royal Canadian Mounted Police (RCMP)

*Exclusion(s)*

- providing private police services (see 56161 Investigation, guard and armoured car services)

**91124 Federal regulatory services** CAN

This industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

**911240 Federal regulatory services** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

*Illustrative example(s)*

- occupational safety and health standards services, federal government
- regulation and inspection of agricultural products
- securities regulation commissions
- work safety and health program administration, federal government

**91129 Other federal protective services** CAN

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other federal protective services, are included.

**911290 Other federal protective services** CAN

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

*Inclusion(s)*

- animal or pest control activities, or other federal protective services

*Illustrative example(s)*

- animal quarantine service, federal government
- emergency planning services, federal government
- fishery services (e.g., inspection, protection, patrol)

**9113 Federal labour, employment and immigration services** CAN

This industry group comprises establishments of the federal government primarily engaged in providing services for labour, employment, immigration, citizenship and other related fields.

**91131 Federal labour and employment services** CAN

This industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

**911310 Federal labour and employment services** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

*Inclusion(s)*

- promoting improved working conditions and providing arbitration and conciliation services in collectives bargaining in federally regulated industries

*Illustrative example(s)*

- administration of human resource programs, federal government
- conciliation and mediation services, federal government
- employment services (placement counselling), federal government
- industrial relations services, federal government
- labour relations board, federal government

**91132 Immigration services** CAN

This industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

**911320 Immigration services** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in promoting immigration, assisting immigrants and controlling the entry of individuals into the country.

*Illustrative example(s)*

- deportation services
- federal immigration services
- refugee settlement, federal government
- visitor admissions services

**91139 Other federal labour, employment and immigration services** CAN

This industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services. Establishments primarily engaged in the registration of citizens and the promotion of citizen-oriented activities are included.

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**911390 Other federal labour, employment and immigration services** CAN

This Canadian industry comprises establishments of federal government departments or agencies primarily engaged in activities that combine labour, employment and immigration services.

*Inclusion(s)*

- promoting citizen-oriented activities

*Illustrative example(s)*

- citizenship registration services, federal government

**9114 Foreign affairs and international assistance** CAN

This industry group comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

**91141 Foreign affairs** CAN

This industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

**911410 Foreign affairs** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in promoting formal relations between the government of Canada and foreign countries.

*Illustrative example(s)*

- consular service, federal government
- diplomatic services, federal government
- embassies, federal government
- external affairs services, federal government
- international agency representation, federal
- international exchange services (scientific, academic), federal government
- missions established in foreign countries, federal government
- passport services
- state and official visits, organization of, federal government

**91142 International assistance** CAN

This industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

**911420 International assistance** CAN

This Canadian industry comprises establishments of the federal government primarily engaged in economic development and improvement of social conditions in foreign countries.

*Illustrative example(s)*

- food aid programs, federal government
- foreign economic and social development services, federal government
- international development assistance, federal government

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**9119 Other federal government public administration** CAN

This industry group comprises establishments of the federal government, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

**91191 Other federal government public administration** CAN

This industry comprises establishments of the federal government, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of federal programs.

**911910 Other federal government public administration** CAN

This Canadian industry comprises establishments of the federal government, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of programs.

*Illustrative example(s)*

- air transport program, federal government
- economic and fiscal policy, federal government
- environment programs, federal government
- governor general's office
- health and medical care programs, federal government
- natural resource conservation programs, federal government
- parliament, federal government
- regional industrial development programs, federal government
- statistical agency, federal government

*Exclusion(s)*

- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- operating the Bank of Canada (see 521110 Monetary authorities - central bank)
- port operation (see 488310 Port and harbour operations)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)

**912 Provincial and territorial public administration** CAN

This subsector comprises establishments of provincial or territorial governments primarily engaged in activities of a governmental nature, such as legislative activities, judicial activities, taxation, public order and safety, and the administration of provincial or territorial government programs.

**9121 Provincial protective services** CAN

This industry group comprises establishments of provincial and territorial governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

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**91211 Provincial courts of law** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, including the arbitration of civil actions. Appeal boards of provincial jurisdiction are included.

**912110 Provincial courts of law** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in rendering judgements and interpreting of the law, also the arbitration of civil actions.

*Inclusion(s)*

- appeal boards of provincial jurisdiction

*Illustrative example(s)*

- administrative courts, provincial government
- appeal courts, provincial government
- county courts
- family courts
- probate courts
- provincial courts of law (civil and criminal)
- small claims court, provincial government

**91212 Provincial correctional services** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

**912120 Provincial correctional services** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in providing the incarceration and rehabilitation services of jails, and operating other detention establishments.

*Illustrative example(s)*

- correctional school, provincial government
- detention centres, provincial government
- jails, provincial government
- parole offices, provincial
- penitentiaries, provincial government
- reformatories, provincial government

**91213 Provincial police services** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

**912130 Provincial police services** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in maintaining law and order by means of operating police forces and services.

*Exclusion(s)*

- providing private police services (see 56161 Investigation, guard and armoured car services)



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**91214 Provincial fire-fighting services** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

**912140 Provincial fire-fighting services** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the prevention, investigation and extinction of fires.

*Illustrative example(s)*

- fire investigation service, provincial government
- fire marshal's office, provincial government
- fire prevention programs, provincial government

**91215 Provincial regulatory services** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

**912150 Provincial regulatory services** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

*Illustrative example(s)*

- alcoholic beverage control boards, provincial government
- occupational safety and health standards services, provincial government
- regulatory services, general, provincial government
- rent control agencies, provincial government

**91219 Other provincial protective services** CAN

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities, or other provincial protection services, are included.

**912190 Other provincial protective services** CAN

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

*Inclusion(s)*

- animal or pest control activities, or other provincial protection services

*Illustrative example(s)*

- emergency measures organizations, provincial government
- emergency programs services, provincial government

**9122 Provincial labour and employment services** CAN

This industry group comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

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**91221 Provincial labour and employment services** CAN

This industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations, including the promotion of improved working conditions and the provision of arbitration and conciliation services in collective bargaining.

**912210 Provincial labour and employment services** CAN

This Canadian industry comprises establishments of provincial and territorial governments primarily engaged in labour market research and dealing in matters pertaining to employer-employee relations.

*Inclusion(s)*

- promoting improved working conditions and providing arbitration and conciliation services in collective bargaining

*Illustrative example(s)*

- administration of human resource programs, provincial government
- arbitration services, provincial government
- employment counselling services, provincial government
- industrial relations services, provincial government
- mediation and conciliation services, provincial government

**9129 Other provincial and territorial public administration** CAN

This industry group comprises establishments of provincial and territorial governments, not classified to any other industry group, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

**91291 Other provincial and territorial public administration** CAN

This industry comprises establishments of provincial and territorial governments, not classified to any other industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

**912910 Other provincial and territorial public administration** CAN

This Canadian industry comprises establishments of provincial and territorial governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of provincial and territorial government programs.

*Illustrative example(s)*

- agriculture and forestry programs, provincial government
- energy resources programs, provincial government
- highway and transport programs, provincial government
- hospital and medical insurance plans, provincial government
- housing programs, provincial government
- interprovincial relations, provincial government
- legislative assemblies, provincial government
- lieutenant-governor's office, provincial government
- provincial-federal fiscal relations, provincial government
- public welfare assistance programs, provincial government
- revenue ministry, provincial government

- tourism development programs, provincial government

*Exclusion(s)*

- administration of space programs and of space program research and development funds (see 911910 Other federal government public administration)
- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- garbage collection and disposal (see 562 Waste management and remediation services)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- port operation (see 488310 Port and harbour operations)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)
- urban transit system operation (see 485110 Urban transit systems)
- water and sewer system operation (see 2213 Water, sewage and other systems)

**913 Local, municipal and regional public administration** CAN

This subsector comprises establishments of local governments primarily engaged in activities of a governmental nature, such as legislative activities, taxation, public order and safety, and the administration of local government programs.

**9131 Municipal protective services** CAN

This industry group comprises establishments of local governments primarily engaged in providing services to ensure the security of persons and property. Protection includes measures to protect against negligence, exploitation and abuse.

**91311 Municipal courts of law** CAN

This industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law, including the arbitration of civil actions.

**913110 Municipal courts of law** CAN

This Canadian industry comprises establishments of local governments primarily engaged in rendering judgements in and interpreting the law.

*Inclusion(s)*

- arbitration of civil actions

**91312 Municipal correctional services** CAN

This industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

**913120 Municipal correctional services** CAN

This Canadian industry comprises establishments of local governments primarily engaged in providing incarceration and rehabilitation services of jails and other detention establishments.

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*Illustrative example(s)*

- detention centres, municipal or local

**91313 Municipal police services** CAN

This industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

**913130 Municipal police services** CAN

This Canadian industry comprises establishments of local governments primarily engaged in maintaining law and order by means of operating police forces and services.

*Illustrative example(s)*

- 911 emergency services
- urban community police force

*Exclusion(s)*

- providing private police services (see 56161 Investigation, guard and armoured car services)

**91314 Municipal fire-fighting services** CAN

This industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

**913140 Municipal fire-fighting services** CAN

This Canadian industry comprises establishments of local governments primarily engaged in the prevention, investigation and extinction of fires.

*Illustrative example(s)*

- fire department, local government
- fire investigating service, local government
- volunteer fire-fighter

**91315 Municipal regulatory services** CAN

This industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

**913150 Municipal regulatory services** CAN

This Canadian industry comprises establishments of local governments primarily engaged in the general protection of individuals, singly or in groups, against negligence, exploitation or abuse.

*Illustrative example(s)*

- city solicitor

**91319 Other municipal protective services** CAN

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in dealing with major emergencies and catastrophes. Establishments primarily engaged in animal or pest control activities or other municipal protective services are included.

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**913190 Other municipal protective services** CAN

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in dealing with major emergencies and catastrophes.

*Inclusion(s)*

- animal or pest control activities or other municipal protective services

**9139 Other local, municipal and regional public administration** CAN

This industry group comprises establishments of local governments, not classified to any other industry group, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

**91391 Other local, municipal and regional public administration** CAN

This industry comprises establishments of local governments, not classified to any other industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

**913910 Other local, municipal and regional public administration** CAN

This Canadian industry comprises establishments of local governments, not classified to any other Canadian industry, primarily engaged in executive and legislative activities; planning, fiscal and related policies and the administration of the public debt; assessing, levying and collecting taxes; conducting relations with other governments; and the administration of local, municipal, and regional government programs.

*Illustrative example(s)*

- city and town councils
- community development agencies, local government
- community health programs, local government
- housing programs, local government
- mayor's office
- recreation programs, municipal administration
- regional board/council, local government
- tax collection, local administration

*Exclusion(s)*

- airport operation (see 48811 Airport operations)
- archive or library operation (see 51912 Libraries and archives)
- electricity generation and distribution (see 2211 Electric power generation, transmission and distribution)
- garbage collection and disposal (see 562 Waste management and remediation services)
- hospital operation (see 622 Hospitals)
- museum and art gallery operation (see 71211 Museums)
- operating schools and local school boards (see 61 Educational services)
- port operation (see 488310 Port and harbour operations)
- providing ambulatory health care services (see 621 Ambulatory health care services)
- railway operation (see 482 Rail transportation)
- residential care facility operation (see 623 Nursing and residential care facilities)
- urban transit system operation (see 485110 Urban transit systems)
- water and sewer system operation (see 2213 Water, sewage and other systems)

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**914 Aboriginal public administration** CAN

This subsector comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

**9141 Aboriginal public administration** CAN

This industry group comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

**91411 Aboriginal public administration** CAN

This industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

**914110 Aboriginal public administration** CAN

This Canadian industry comprises establishments of aboriginal governments primarily engaged in providing to their constituents, a wide variety of government services that would otherwise be provided by federal, provincial or municipal levels of governments.

*Illustrative example(s)*

- Band Council
- tribe council

**919 International and other extra-territorial public administration** CAN

This subsector comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

**9191 International and other extra-territorial public administration** CAN

This industry group comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

**91911 International and other extra-territorial public administration** CAN

This industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities, such as consular, diplomatic and legation activities.

**919110 International and other extra-territorial public administration** CAN

This Canadian industry comprises establishments of foreign governments in Canada primarily engaged in governmental service activities.

*Illustrative example(s)*

- consular service, foreign government in Canada
- diplomatic service, foreign
- embassy, foreign governments in Canada
- foreign government service, office in Canada
- international monetary fund, office in Canada

- legation services, foreign government in Canada

## Alphabetical Index

The Index is a list of activity descriptions, arranged in alphabetical order, with the NAICS Canada code to which each activity belongs.

For users, who wish to code businesses to NAICS Canada, coding tools with more extensive reference lists of activities are available. Enquiries should be addressed to:

Statistics Canada  
Standards Division  
Jean Talon Bldg., 1st Floor  
170 Tunney's Pasture Driveway  
Ottawa (Ontario)  
K1A 0T6  
Tel.: 613-951-8576  
Fax: 613-951-8578  
E-mail: [standards@statcan.ca](mailto:standards@statcan.ca)  
Website: [www.statcan.ca](http://www.statcan.ca)



## 9

913130 911 emergency services

## A

561722 abattoir (slaughterhouse) cleaning  
 311611 abattoirs  
 914110 Aboriginal administration, public  
 541690 Aboriginal affairs advisor (technical consulting)  
 911910 Aboriginal affairs program, federal government  
 621410 abortion clinics  
 238990 above-ground swimming pools, residential, installation  
 334512 abrasion testing machines, manufacturing  
 339110 abrasive points, wheels and disks, dental, manufacturing  
 327910 abrasive product manufacturing  
 212323 abrasive sand mining  
 327910 abrasive-coated products, manufacturing  
 417230 abrasives merchant wholesalers  
 322121 absorbent paper stock, manufacturing  
 332420 absorbers, gas, manufacturing  
 334512 absorption analyzers, industrial process type (e.g., infrared), manufacturing  
 237310 abutment construction  
 315289 academic or graduation caps and gowns, cut and sewn from purchased fabric  
 611690 academic tutoring services  
 611110 academies, elementary  
 611110 academies, secondary  
 334511 acceleration indicators and systems components, aerospace type, manufacturing  
 325190 accelerators (i.e., basic synthetic chemicals), manufacturing  
 334512 accelerometers (except aerospace type), manufacturing  
 522220 acceptance companies  
 238330 access flooring, installation  
 517310 access-dependent VoIP services providers, facilities based  
 441310 accessories and parts, automobile, retail store  
 448150 accessories in leather or other material (e.g., body belts, purses, bags, wallets, billfolds), retail  
 813310 accident prevention association  
 624220 accommodation for family in medical crisis  
 721211 accommodation services, camping grounds and trailer parks  
 721198 accommodation services, guest houses and tourist homes  
 721111 accommodation services, hotel  
 541212 accountant, professional

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<b>813920</b>	accountants' associations
<b>453210</b>	accounting and legal forms, retail
<b>417910</b>	accounting machines merchant wholesalers
<b>335910</b>	accumulator batteries and parts, manufacturing
<b>332420</b>	accumulators (i.e., industrial pressure vessels), manufacturing
<b>325210</b>	acetal resins, manufacturing
<b>325190</b>	acetaldehyde, manufacturing
<b>325190</b>	acetate of lime, natural, made by distillation of wood
<b>325190</b>	acetic acid, manufacturing
<b>325190</b>	acetic anhydride, manufacturing
<b>325190</b>	acetin, manufacturing
<b>325190</b>	acetone, natural, manufacturing
<b>325190</b>	acetone, synthetic, manufacturing
<b>332420</b>	acetylene cylinders, manufacturing
<b>333990</b>	acetylene welding equipment, manufacturing
<b>325120</b>	acetylene, manufacturing
<b>325410</b>	acetylsalicylic acid, manufacturing
<b>325130</b>	acid dyes, synthetic organic, manufacturing
<b>324110</b>	acid oils, made in petroleum refineries
<b>236210</b>	acid plants, construction
<b>562210</b>	acid waste, collection and disposal of
<b>334512</b>	acidity (i.e., ph) instruments, industrial process type, manufacturing
<b>334512</b>	acidity (i.e., ph) instruments, laboratory analysis type, manufacturing
<b>213118</b>	acidizing wells, on a contract basis
<b>418410</b>	acids merchant wholesalers
<b>238310</b>	acoustical ceiling tiles and panels, installation
<b>541330</b>	acoustical engineering consulting and design services
<b>238310</b>	acoustical foam, sound barrier, installation
<b>332329</b>	acoustical suspension systems, metal, manufacturing
<b>541380</b>	acoustics testing services
<b>512120</b>	acquiring and reselling distribution rights to movies and videos
<b>325190</b>	acrolein, manufacturing
<b>325210</b>	acrylate rubber, manufacturing
<b>325210</b>	acrylate-butadiene rubber, manufacturing
<b>326191</b>	acrylic baths and showers manufacturing
<b>325220</b>	acrylic fibres and filaments, manufacturing
<b>326114</b>	acrylic film and unlaminated sheet, manufacturing
<b>325210</b>	acrylic resins, manufacturing
<b>325210</b>	acrylic rubber, manufacturing
<b>325220</b>	acrylonitrile fibres and filaments, manufacturing
<b>325190</b>	acrylonitrile, manufacturing
<b>326122</b>	acrylonitrile-butadiene-styrene (ABS) and polyvinyl chloride (PVC) pipes, manufacturing
<b>325210</b>	acrylonitrile-butadiene-styrene (ABS) resins, manufacturing

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<b>212398</b>	actinolite mine
<b>334512</b>	actinometers, meteorological, manufacturing
<b>325999</b>	activated carbon and charcoal, manufacturing
<b>325999</b>	activated clays, earths and other mineral products, manufacturing
<b>221210</b>	activities of gas brokers, agents or marketers that arrange the sale of natural gas over natural gas distribution systems operated by others
<b>911110</b>	activities of the army, navy and air force
<b>911110</b>	activities of the military directly related to national defence (including administration of the military)
<b>624120</b>	activity centres, elderly or persons with disabilities
<b>611690</b>	actors and actresses mentoring
<b>711512</b>	actors, independent
<b>711512</b>	actresses, independent
<b>541612</b>	actuarial consulting services
<b>621390</b>	acupressure services
<b>621390</b>	acupuncturists' offices
<b>325190</b>	acyclic hydrocarbon, manufacturing
<b>325110</b>	acyclic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
<b>332999</b>	adapters, bombcluster, manufacturing
<b>333310</b>	adding machines (except electronic), manufacturing
<b>417910</b>	adding machines merchant wholesalers
<b>333310</b>	adding machines, electronic, manufacturing
<b>236110</b>	additions to residences, general contractors
<b>236220</b>	additions, alterations and renovations of commercial warehouses, by operative builders
<b>236220</b>	additions, alterations and renovations of hotels and motels, by operative builders
<b>236210</b>	additions, alterations and renovations of industrial buildings, by operative builders
<b>236220</b>	additions, alterations and renovations of industrial warehouses, by operative builders
<b>236110</b>	additions, alterations and renovations of multifamily buildings, by operative builders
<b>236110</b>	additions, alterations and renovations of residential buildings, by operative builders
<b>236110</b>	additions, alterations and renovations of single-family dwellings, by operative builders
<b>236220</b>	additions, alterations and renovations, commercial warehouses
<b>236220</b>	additions, alterations and renovations, commercial warehouses, by general contractors
<b>236220</b>	additions, alterations and renovations, hotels and motels
<b>236220</b>	additions, alterations and renovations, hotels and motels, by general contractors

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<b>236210</b>	additions, alterations and renovations, industrial buildings
<b>236220</b>	additions, alterations and renovations, industrial warehouses
<b>236220</b>	additions, alterations and renovations, industrial warehouses, by general contractors
<b>236110</b>	additions, alterations and renovations, multifamily buildings
<b>236110</b>	additions, alterations and renovations, residential buildings
<b>236110</b>	additions, alterations and renovations, single-family dwellings
<b>325999</b>	additive preparations for gasoline (e.g., anti-knock preparations, detergents, gum inhibitors), manufacturing
<b>511140</b>	address and mailing list compilers (except exclusively on Internet)
<b>561490</b>	address bar coding services
<b>511140</b>	address list, publishers or publishing (except exclusively on Internet)
<b>511140</b>	address list, publishing and printing combined
<b>323119</b>	address lists, printing without publishing
<b>417910</b>	addressing machines merchant wholesalers
<b>561430</b>	addressing services
<b>561430</b>	addressographing services
<b>414520</b>	adhesive plasters merchant wholesalers
<b>322220</b>	adhesive tape (except medical), made from purchased materials
<b>339110</b>	adhesive tape, medical, manufacturing
<b>325520</b>	adhesives (except asphalt, dental, gypsum-based), manufacturing
<b>418410</b>	adhesives and sealants merchant wholesalers
<b>325190</b>	adipic acid esters or amines, manufacturing
<b>325190</b>	adipic acid, manufacturing
<b>325190</b>	adiponitrile, manufacturing
<b>524291</b>	adjustment services, insurance
<b>911310</b>	administration of human resource programs, federal government
<b>912210</b>	administration of human resource programs, provincial government
<b>512230</b>	administration of music copyrights for others
<b>911910</b>	administration of space programs and of space program research and development funds
<b>911210</b>	administrative courts, federal government
<b>913110</b>	administrative courts, municipal
<b>912110</b>	administrative courts, provincial government
<b>541611</b>	administrative management consultants
<b>561110</b>	administrative management services
<b>523990</b>	administrators of private estates
<b>327120</b>	adobe brick, manufacturing
<b>624110</b>	adoption services
<b>325410</b>	adrenal derivatives, uncompounded, manufacturing

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<b>325410</b>	adrenal medicinal preparations, manufacturing
<b>912910</b>	adult and recreational education programs, provincial government
<b>624120</b>	adult day-care centres
<b>611690</b>	adult education and career counselling
<b>913910</b>	adult education program, local
<b>611690</b>	adult literacy programs
<b>611110</b>	adult primary education
<b>611110</b>	adult secondary education
<b>327110</b>	advanced/technical ceramic product, manufacturing
<b>541810</b>	advertising agencies
<b>541860</b>	advertising mailing services (i.e., preparing advertising material, such as coupons, flyers or samples, for mailing or other direct distribution)
<b>541870</b>	advertising material (e.g., circulars, samples, coupons, handbills, flyers), direct distribution services (door-to-door)
<b>323119</b>	advertising material (e.g., coupons, flyers), printing without publishing
<b>511120</b>	advertising periodicals, publishing (except exclusively on Internet)
<b>541840</b>	advertising representatives, television or radio, offices of
<b>541850</b>	advertising services, indoor or outdoor display
<b>418990</b>	advertising specialties merchant wholesalers
<b>813310</b>	advocacy groups
<b>481215</b>	aerial advertising, using general purpose aircraft
<b>487990</b>	aerial cable cars, tramways and gondola, sightseeing or scenic
<b>333310</b>	aerial cameras, manufacturing
<b>115110</b>	aerial crop dusting service using specialized aircraft
<b>481215</b>	aerial crop dusting, using general purpose aircraft
<b>541360</b>	aerial geophysical surveying and mapping
<b>541990</b>	aerial inspection service, pipelines
<b>238910</b>	aerial lift trucks and bucket trucks rental with operator (used by electric utilities or tree trimming)
<b>541370</b>	aerial map making, using specialized equipment
<b>481215</b>	aerial photographic services, using general purpose aircraft
<b>541920</b>	aerial photography services (i.e., photographers specializing in aerial photography (except map making))
<b>541370</b>	aerial surveying (except geophysical), using specialized equipment
<b>481215</b>	aerial surveying, using general purpose aircraft
<b>115310</b>	aerial water bombing service
<b>333920</b>	aerial work platforms, manufacturing

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<b>713940</b>	aerobic dance centres
<b>611620</b>	aerobic dance instructors, independent
<b>541370</b>	aeronautical charting services
<b>541330</b>	aeronautical design services
<b>334511</b>	aeronautical navigational systems, electronic, manufacturing
<b>325999</b>	aerosol can filling, on a job order or contract basis
<b>332431</b>	aerosol cans, manufacturing
<b>325999</b>	aerosol tire inflators, manufacturing
<b>332910</b>	aerosol valves, metal, manufacturing
<b>541370</b>	aerotriangulation services
<b>332410</b>	aftercoolers (i.e., heat exchangers), manufacturing
<b>325620</b>	after-shave preparations, manufacturing
<b>325410</b>	agar agar for medical and biological science, manufacturing
<b>325410</b>	agar culture media, manufacturing
<b>325410</b>	agar-agar grinding, manufacturing
<b>212398</b>	agate mining
<b>526989</b>	agency fund
<b>419120</b>	agents and brokers, wholesale trade
<b>711411</b>	agents for theatrical talent
<b>711411</b>	agents or managers for actors and actresses
<b>711411</b>	agents or managers for artists
<b>711412</b>	agents or managers for athletes
<b>711411</b>	agents or managers for authors
<b>711411</b>	agents or managers for celebrities
<b>711412</b>	agents or managers for coaches
<b>711411</b>	agents or managers for entertainers
<b>711411</b>	agents or managers for models
<b>711411</b>	agents or managers for musicians
<b>711411</b>	agents or managers for public figures (except sports)
<b>711411</b>	agents or managers for speakers' bureaus
<b>711412</b>	agents or managers for sports figures
<b>416390</b>	aggregate merchant wholesalers
<b>333120</b>	aggregate spreaders, manufacturing
<b>325410</b>	aggressins (except in vitro), manufacturing
<b>524129</b>	agricultural (i.e., crop and livestock) insurance
<b>611210</b>	agricultural and vocational college
<b>418390</b>	agricultural chemical dusts and sprays merchant wholesalers
<b>418390</b>	agricultural chemicals merchant wholesalers
<b>419110</b>	agricultural chemicals, business-to-business (B2B) electronic markets, wholesale
<b>541690</b>	agricultural consulting (technical) services
<b>452999</b>	agricultural co-op stores
<b>522299</b>	agricultural credit institutions, making loans or extending credit not for real estate financing
<b>911910</b>	agricultural extension services, federal government
<b>711322</b>	agricultural fair promoters, without facilities
<b>419120</b>	agricultural feeds, wholesale agents and brokers

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<b>332210</b>	agricultural hand tools (e.g., hay forks, hoes, rakes, spades), non-powered, manufacturing
<b>417110</b>	agricultural implement merchant wholesalers
<b>417110</b>	agricultural land preparation machinery merchant wholesalers
<b>522299</b>	agricultural lending not for real estate financing
<b>418390</b>	agricultural lime merchant wholesalers
<b>418390</b>	agricultural limestone merchant wholesalers
<b>212315</b>	agricultural limestone, ground (except fertilizer)
<b>417110</b>	agricultural machinery and equipment merchant wholesalers
<b>532490</b>	agricultural machinery and equipment rental
<b>811310</b>	agricultural machinery and equipment repair and maintenance
<b>811310</b>	agricultural machinery painting, on contract
<b>238299</b>	agricultural machinery, installation
<b>511120</b>	agricultural magazines and periodicals, publishing and printing combined
<b>511120</b>	agricultural magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>418390</b>	agricultural pesticides merchant wholesalers
<b>115110</b>	agricultural product sterilization service
<b>484229</b>	agricultural products trucking, local
<b>531190</b>	agricultural properties, lessors of
<b>531190</b>	agricultural property rental
<b>419110</b>	agricultural raw materials, business-to-business (B2B) electronic markets, wholesale
<b>444220</b>	agricultural seeds, retail
<b>418390</b>	agricultural soil insecticides merchant wholesalers
<b>418390</b>	agricultural sterilizing compounds and disinfectants merchant wholesalers
<b>419120</b>	agricultural supplies (except feed and seeds) and chemicals, wholesale agents and brokers
<b>444220</b>	agricultural supplies stores selling primarily to other business but also selling to household consumers
<b>912910</b>	agriculture and forestry programs, provincial government
<b>912910</b>	agriculture fair boards, provincial
<b>541710</b>	agriculture research and development laboratories
<b>611210</b>	agriculture schools (non-university)
<b>541690</b>	agrology consulting services
<b>541690</b>	agronomy consulting services
<b>624110</b>	aid to families with dependent children (afdc)
<b>336410</b>	aileron, aircraft, manufacturing
<b>621912</b>	air ambulance services
<b>336390</b>	air bag assemblies, manufacturing
<b>911110</b>	air base, military
<b>336612</b>	air boats, building

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<b>336340</b>	air brake systems and parts, automotive, truck and bus, manufacturing
<b>481214</b>	air cargo carriers (except air courier), non-scheduled
<b>481110</b>	air cargo carriers (except air courier), scheduled
<b>332439</b>	air cargo containers, light gauge metal, manufacturing
<b>488519</b>	air cargo customs clearances, service
<b>335315</b>	air circuit breakers, manufacturing
<b>333910</b>	air compressors, manufacturing
<b>332329</b>	air cowls, sheet metal, manufacturing
<b>333413</b>	air curtains, manufacturing
<b>334512</b>	air flow controllers (except valves), air-conditioning and refrigeration, manufacturing
<b>481214</b>	air freight charter transportation service
<b>488119</b>	air freight handling at airports
<b>481110</b>	air freight transportation service, scheduled
<b>325610</b>	air fresheners, manufacturing
<b>313230</b>	air laid nonwoven fabrics, manufacturing
<b>481214</b>	air passenger carriers, non-scheduled
<b>481110</b>	air passenger carriers, scheduled
<b>481214</b>	air passenger charter transportation service
<b>416120</b>	air pollution control equipment and supplies merchant wholesalers
<b>332410</b>	air preheaters for boilers, manufacturing
<b>333413</b>	air purification equipment, stationary, manufacturing
<b>335210</b>	air purifiers, portable, manufacturing
<b>332420</b>	air receiver tanks, heavy gauge metal, manufacturing
<b>336410</b>	air scoops, aircraft, manufacturing
<b>333413</b>	air scrubbing systems, manufacturing
<b>488519</b>	air shipment customs clearances, service
<b>711319</b>	air show promoters, with facilities
<b>711329</b>	air show promoters, without facilities
<b>238220</b>	air system balancing and testing
<b>481215</b>	air taxi services
<b>334511</b>	air traffic control radar systems and equipment, manufacturing
<b>488990</b>	air transport broker (without aircraft expenses)
<b>911910</b>	air transport program, federal government
<b>238220</b>	air vents, installation
<b>333413</b>	air washers (i.e., scrubbers), manufacturing
<b>325120</b>	air, liquid, manufacturing
<b>487210</b>	airboats (i.e., swamp buggies) operation, passengers
<b>487210</b>	airboats (i.e., swamp buggy), operation, freight
<b>334511</b>	airborne navigational systems, manufacturing
<b>334220</b>	airborne radio communications equipment, manufacturing
<b>811119</b>	air-conditioner repair, automotive



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<b>811412</b>	air-conditioner repair, self-contained units (except automotive)
<b>336390</b>	air-conditioners, motor vehicle, manufacturing
<b>443143</b>	air-conditioners, portable, household, retail
<b>333416</b>	air-conditioning and refrigeration compressors (except motor vehicle), manufacturing
<b>333416</b>	air-conditioning and warm air heating combination units, manufacturing
<b>416120</b>	air-conditioning compressors merchant wholesalers
<b>333416</b>	air-conditioning condensers and condensing units, manufacturing
<b>416120</b>	air-conditioning condensing units merchant wholesalers
<b>333416</b>	air-conditioning equipment (except motor vehicle), manufacturing
<b>416120</b>	air-conditioning equipment (except window type units) merchant wholesalers
<b>441310</b>	air-conditioning equipment, automobile, sale and installation, retail
<b>811119</b>	air-conditioning installation and repair, motor vehicle
<b>443143</b>	air-conditioning room units, self-contained, retail
<b>238220</b>	air-conditioning systems, installation or repair
<b>333416</b>	air-conditioning units (e.g., window, travel trailer, motor home), manufacturing
<b>417990</b>	aircraft and aeronautical equipment (except electronic) merchant wholesalers
<b>336410</b>	aircraft arresting device systems, manufacturing
<b>336410</b>	aircraft assemblies, subassemblies and parts, manufacturing
<b>336410</b>	aircraft auxilliary parts (e.g., external fuel tanks, inflight refuelling equipment), manufacturing
<b>333990</b>	aircraft carrier catapults (aircraft launching gear), manufacturing
<b>336410</b>	aircraft control surface assemblies, manufacturing
<b>336410</b>	aircraft conversions (i.e., major modifications to systems or equipment)
<b>441220</b>	aircraft dealers, retail
<b>811210</b>	aircraft electrical equipment repair (except radio)
<b>333920</b>	aircraft engine cradles, manufacturing
<b>334512</b>	aircraft engine instruments, manufacturing
<b>336410</b>	aircraft engine overhauling or rebuilding
<b>336310</b>	aircraft engine pistons, piston rings, intake and exhaust valves, manufacturing
<b>336410</b>	aircraft engines and engine parts (except carburetors, pistons, piston rings, valves), manufacturing

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<b>417990</b>	aircraft engines and engine parts merchant wholesalers
<b>488190</b>	aircraft ferrying service
<b>811210</b>	aircraft flight instrument repair (except electrical)
<b>334511</b>	aircraft flight instruments (except engine instruments), manufacturing
<b>332113</b>	aircraft forgings, unfinished, made from purchased iron or steel
<b>412110</b>	aircraft fuelling services, merchant wholesalers
<b>336410</b>	aircraft fuselage, wing, tail and similar assemblies, manufacturing
<b>332311</b>	aircraft hangars, pre-engineered, metal, manufacturing
<b>332510</b>	aircraft hardware, metal, manufacturing
<b>488190</b>	aircraft inspecting and testing at the airport
<b>911910</b>	aircraft inspection, government
<b>524129</b>	aircraft insurance
<b>336390</b>	aircraft internal combustion engine filters, manufacturing
<b>561722</b>	aircraft janitorial services
<b>532410</b>	aircraft leasing service (except financial) without operator
<b>336320</b>	aircraft lighting fixtures, manufacturing
<b>333920</b>	aircraft loading hoists, manufacturing
<b>417990</b>	aircraft merchant wholesalers
<b>336410</b>	aircraft or airplanes, manufacturing
<b>488119</b>	aircraft parking service
<b>336410</b>	aircraft parts (e.g., propellers, propellers blades), manufacturing
<b>811210</b>	aircraft radio equipment repair services
<b>336410</b>	aircraft rebuilding or overhauling (i.e., restoration to original design specifications)
<b>532410</b>	aircraft rental and leasing without operator
<b>336410</b>	aircraft repair services (factory basis)
<b>336360</b>	aircraft seats, manufacturing
<b>336410</b>	aircraft servicing and repairs (general repairs) performed in an aircraft assembling factory
<b>488190</b>	aircraft servicing, repairing and maintenance (except factory conversions and overhauls)
<b>488119</b>	aircraft storage at airports
<b>314990</b>	aircraft tie down strap assemblies (except leather), manufacturing
<b>326210</b>	aircraft tires, manufacturing
<b>336410</b>	aircraft turbines, manufacturing
<b>611510</b>	aircraft type rating
<b>336410</b>	aircraft undercarriage assemblies (i.e., landing gear), manufacturing
<b>488190</b>	aircraft upholstery repair
<b>336410</b>	airframe assemblies, for guided missiles, manufacturing
<b>334511</b>	airframe equipment instruments, manufacturing
<b>561590</b>	airline, bus or railroad ticket offices

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<b>332319</b>	airlocks, fabricated metal plate, manufacturing
<b>532410</b>	airplane rental and leasing without operator
<b>481215</b>	airplane rental, with pilot
<b>339930</b>	airplanes, automobiles and trucks, toys, manufacturing
<b>488119</b>	airport baggage handling
<b>488119</b>	airport cargo handling services
<b>488119</b>	airport hangar rental
<b>531190</b>	airport leasing
<b>485990</b>	airport limousine service, scheduled
<b>488119</b>	airport operations
<b>238210</b>	airport runway lighting contractors
<b>488119</b>	airport runway maintenance service
<b>488119</b>	airport terminal services
<b>334511</b>	airspeed instruments (aeronautical), manufacturing
<b>212395</b>	alabaster (gypsum) mining
<b>417320</b>	alarm and signal systems and devices, electronic (except household smoke detectors) merchant wholesalers
<b>416110</b>	alarm apparatus, electric (except electronic systems) merchant wholesalers
<b>419120</b>	alarm apparatus, electric, wholesale agents and brokers
<b>334512</b>	alarm clocks, manufacturing
<b>416110</b>	alarm signal systems merchant wholesalers
<b>561621</b>	alarm system (e.g., burglar, fire, security), sale combined with installation, maintenance or monitoring
<b>561621</b>	alarm system monitoring
<b>238210</b>	alarm systems (fire, burglar), electric, installation only
<b>334290</b>	alarm systems and equipment, manufacturing
<b>522111</b>	Alberta Treasury Branches
<b>418210</b>	albums (photo) and scrapbooks merchant wholesalers
<b>325190</b>	alcohol, methyl (methanol), manufacturing
<b>624190</b>	alcoholic and drug addiction self-help organizations
<b>912150</b>	alcoholic beverage control boards, provincial government
<b>312140</b>	alcoholic beverages (except brandy), distilling
<b>413220</b>	alcoholic beverages merchant wholesalers
<b>419120</b>	alcoholic beverages, wholesale agents and brokers
<b>312130</b>	alcoholic cider, manufacturing
<b>312140</b>	alcoholic liquor (e.g., rum, vodka, whisky), manufacturing
<b>623221</b>	alcoholism and drug rehabilitation centres, residential
<b>624190</b>	alcoholism counselling, nonresidential (except medical treatment)
<b>325190</b>	aldehydes, manufacturing
<b>413220</b>	ale merchant wholesalers

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<b>311119</b>	alfalfa meal, dehydrated, cubes or prepared for animals, manufacturing
<b>418310</b>	alfalfa merchant wholesalers
<b>111940</b>	alfalfa, clover, hay or timothy farming
<b>112510</b>	algae and seaweed farming
<b>112510</b>	algae and seaweed farming, freshwater
<b>325220</b>	alginate fibres, manufacturing
<b>325190</b>	alginates (e.g., calcium, potassium, sodium), manufacturing
<b>325190</b>	alginic acid, manufacturing
<b>334512</b>	alidades, surveying, manufacturing
<b>333310</b>	alignment and balancing equipment, motor vehicle wheel, manufacturing
<b>324110</b>	aliphatic (i.e., acyclic) chemicals, made in petroleum refineries
<b>325110</b>	aliphatic hydrocarbons (except acetylene), made from refined petroleum or natural gas liquids
<b>418410</b>	alkalies merchant wholesalers
<b>335910</b>	alkaline batteries, manufacturing
<b>325181</b>	alkalis, manufacturing
<b>325210</b>	alkyd resins, manufacturing
<b>324110</b>	alkylates, made in petroleum refineries
<b>416390</b>	all materials door frames merchant wholesalers
<b>811490</b>	all terrain vehicles (ATV's) and snowmobiles repairing (without retail sales of new equipment)
<b>415190</b>	all terrain vehicles (ATVs) merchant wholesalers
<b>441220</b>	all terrain vehicles (ATV's), retail
<b>325410</b>	allergens and allergenic extracts (except diagnostic substances), manufacturing
<b>112510</b>	alligator production, farm raising
<b>331420</b>	alloying purchased copper
<b>331490</b>	alloying purchased non-ferrous metals (except aluminum, copper)
<b>331490</b>	alloying purchased precious metals
<b>336990</b>	all-terrain or off-terrain vehicles (ATVs), wheeled or tracked, manufacturing
<b>336990</b>	all-terrain vehicles parts, manufacturing
<b>212220</b>	alluvial gold (telluride) mining
<b>325190</b>	allyl alcohol, manufacturing
<b>325210</b>	allyl resins, manufacturing
<b>323119</b>	almanacs, dictionaries and encyclopedias, printing without publishing
<b>511130</b>	almanacs, publishing and printing combined
<b>511130</b>	almanacs, publishing or publishers (except exclusively on Internet)
<b>311990</b>	almond pastes, manufacturing
<b>337127</b>	altars (except stone and concrete), manufacturing
<b>327990</b>	altars (stone), manufacturing
<b>237130</b>	alternative energy (e.g., geothermal, ocean wave, solar and wind) structure construction
<b>621390</b>	alternative medicine practicing

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<b>334512</b>	alternator and generator testers, manufacturing
<b>336320</b>	alternators and generators, for internal combustion engines, manufacturing
<b>334511</b>	altimeters, aeronautical, manufacturing
<b>212398</b>	alum natural mining
<b>331313</b>	alumina (aluminum oxide), refining from bauxite
<b>327120</b>	alumina fused refractories, manufacturing
<b>327110</b>	alumina porcelain insulators, manufacturing
<b>331313</b>	alumina, refining into aluminum
<b>327120</b>	aluminous refractory cement, manufacturing
<b>331317</b>	aluminum alloys, billets and ingots made from purchased metals
<b>331313</b>	aluminum alloys, made in primary aluminum plants
<b>416210</b>	aluminum architectural and structural metal products merchant wholesalers
<b>331317</b>	aluminum bar, rod and tube blooms, made by extruding purchased aluminum
<b>416210</b>	aluminum bars, rods, ingots, sheets, pipes, plates merchant wholesalers
<b>331317</b>	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made from purchased aluminum
<b>331313</b>	aluminum basic shapes (e.g., bar, ingot, rod, sheet), made in primary aluminum plants
<b>332431</b>	aluminum cans, manufacturing
<b>331529</b>	aluminum castings (except die-castings), unfinished, manufacturing
<b>325189</b>	aluminum chloride, manufacturing
<b>332810</b>	aluminum coating of metal products, for the trade
<b>331523</b>	aluminum die-casting foundries
<b>331523</b>	aluminum die-castings, unfinished, manufacturing
<b>238350</b>	aluminum door and window installation
<b>444190</b>	aluminum doors and screens, retail
<b>416390</b>	aluminum doors merchant wholesalers
<b>331317</b>	aluminum flakes pastes and powder, made from purchased aluminum
<b>331317</b>	aluminum foil and sheet, made by flat rolling purchased aluminum
<b>322220</b>	aluminum foil laminates, made from purchased foil
<b>332113</b>	aluminum forgings, unfinished, made from purchased aluminum
<b>331529</b>	aluminum foundries (except die-castings)
<b>332999</b>	aluminum freezer foil, made from purchased foil
<b>325189</b>	aluminum hydroxide (i.e., alumina trihydrate), manufacturing
<b>331313</b>	aluminum ingot and other primary production shapes, made in primary aluminum plants
<b>332999</b>	aluminum ladders, manufacturing
<b>327910</b>	aluminum oxide (fused) abrasives, manufacturing
<b>331313</b>	aluminum oxide refining

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<b>236210</b>	aluminum plant construction, general contractors
<b>331317</b>	aluminum plate, made from purchased aluminum
<b>238170</b>	aluminum siding, installation
<b>325189</b>	aluminum sulphate, manufacturing
<b>331317</b>	aluminum wire and cable, bare and uninsulated, made in wire drawing plants
<b>331317</b>	aluminum wire and cable, made from purchased aluminum
<b>331317</b>	aluminum wire products (e.g., mesh, nails, wire cloth or screening), made in drawing plants
<b>331313</b>	aluminum, producing from bauxite or alumina
<b>331317</b>	aluminum, recovering from scrap or dross
<b>414390</b>	aluminumware merchant wholesalers
<b>442298</b>	aluminumware stores, retail
<b>813410</b>	alumni associations or clubs
<b>325189</b>	alums (e.g., aluminum ammonium sulphate, aluminum potassium sulphate), manufacturing
<b>212398</b>	alunite mining
<b>515110</b>	AM radio stations
<b>333130</b>	amalgamators (i.e., metallurgical and mining machinery), manufacturing
<b>417320</b>	amateur radio communications equipment merchant wholesalers
<b>911910</b>	amateur sports program, federal government
<b>713991</b>	amateur sports teams
<b>325920</b>	amatols, manufacturing
<b>212398</b>	amblygonite mining
<b>336211</b>	ambulance bodies, manufacturing
<b>621911</b>	ambulance service, road
<b>532120</b>	ambulances and vans up to 3.5 tonnes, rental
<b>415110</b>	ambulances merchant wholesalers
<b>336211</b>	ambulances, assembling on purchased chassis
<b>621110</b>	ambulatory surgical centres
<b>212398</b>	amethyst mining
<b>334512</b>	amino acid analyzers, laboratory type, manufacturing
<b>325210</b>	amino resins, manufacturing
<b>325210</b>	amino-aldehyde resins, manufacturing
<b>325190</b>	aminoanthraquinone, manufacturing
<b>325190</b>	aminoazobenzene, manufacturing
<b>325190</b>	aminoazotoluene, manufacturing
<b>325190</b>	aminophenol, manufacturing
<b>418410</b>	ammonia (except fertilizer material) merchant wholesalers
<b>325313</b>	ammonia (i.e., anhydrous or ammonium hydroxyde), manufacturing
<b>325610</b>	ammonia, household type, manufacturing
<b>325313</b>	ammonium and diammonium phosphates, manufacturing
<b>325189</b>	ammonium chloride, manufacturing

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<b>325189</b>	ammonium hydroxide, manufacturing
<b>325189</b>	ammonium molybdate, manufacturing
<b>325313</b>	ammonium nitrate, manufacturing
<b>325189</b>	ammonium perchlorate, manufacturing
<b>236210</b>	ammonium plants, construction
<b>325313</b>	ammonium sulphate, manufacturing
<b>325189</b>	ammonium thiosulfate, manufacturing
<b>339920</b>	ammunition belts, sporting type, of all materials, manufacturing
<b>332439</b>	ammunition boxes, light gauge metal, manufacturing
<b>332999</b>	ammunition fuses, detonators and primers (i.e., more than 30 mm; more than 1.18 inch), ammunition, manufacturing
<b>332999</b>	ammunition, bomb and shell loading and assembling plants
<b>332999</b>	ammunition, large (i.e., more than 30 mm; more than 1.18 inch) (e.g., artillery shells, tracers, grenades, mines, rockets, missile warheads, bombs), manufacturing
<b>332999</b>	ammunition, small (i.e., 30 mm or less; 1.18 inch or less) (e.g., bullet jackets and cores, blank and rifle cartridges, shotgun shells), manufacturing
<b>212394</b>	amosite, milled fibre, mining
<b>334512</b>	ampere-hour meters, manufacturing
<b>325410</b>	amphetamines, uncompounded, manufacturing
<b>334220</b>	amplifiers (e.g., RF power, I-F), broadcast and studio equipment, manufacturing
<b>335990</b>	amplifiers, magnetic, pulse and maser, manufacturing
<b>443143</b>	amplifiers, retail (except musical instruments)
<b>414210</b>	amplifiers, speakers and related sound equipment merchant wholesalers
<b>419120</b>	amusement and sporting goods, wholesale agents and brokers
<b>713120</b>	amusement device (except gambling) parlours, coin-operated
<b>713120</b>	amusement devices (except gambling), operated in own facilities
<b>713999</b>	amusement devices, concession operators
<b>811310</b>	amusement equipment, repair
<b>339990</b>	amusement games machine, manufacturing
<b>417990</b>	amusement park equipment merchant wholesalers
<b>713110</b>	amusement parks (e.g., theme parks, water parks)
<b>713999</b>	amusement rides, concession operators
<b>913910</b>	amusement tax, local administration
<b>325190</b>	amyl acetate, manufacturing
<b>621110</b>	anaesthetists' offices
<b>334110</b>	analog computers, manufacturing
<b>417930</b>	analytical instruments (e.g., photometers, spectrographs, chromatographic) merchant wholesalers

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<b>334512</b>	analyzers for testing electrical characteristics, manufacturing
<b>334512</b>	analyzers, industrial process control type, manufacturing
<b>237990</b>	anchored earth retention contractors
<b>551114</b>	ancillary management offices for multi-location enterprises
<b>212326</b>	andalusite mining
<b>332999</b>	andirons, manufacturing
<b>334512</b>	anemometers, manufacturing
<b>339110</b>	anesthesia apparatus, manufacturing
<b>621110</b>	anesthesiologists' offices
<b>325410</b>	anesthetic preparations (general and local), manufacturing
<b>325410</b>	anesthetics, uncompounded, manufacturing
<b>325410</b>	angiourographic diagnostic preparations, manufacturing
<b>332999</b>	angle irons, metal, manufacturing
<b>333519</b>	angle rings (i.e., machine tool accessory), manufacturing
<b>334511</b>	angle-of-attack instrumentation, manufacturing
<b>334511</b>	angle-of-yaw instrumentation, manufacturing
<b>416210</b>	angles, rods and bars, steel merchant wholesalers
<b>212395</b>	anhydrite mining
<b>325313</b>	anhydrous ammonia, manufacturing
<b>311515</b>	anhydrous butterfat manufacturing
<b>325220</b>	anidex fibres and filaments, manufacturing
<b>325190</b>	aniline, manufacturing
<b>541940</b>	animal ambulance services
<b>418990</b>	animal and vegetable oils (except cooking) merchant wholesalers
<b>325189</b>	animal black, manufacturing
<b>813910</b>	animal breeders association
<b>112991</b>	animal combination farming
<b>913190</b>	animal control services, municipal
<b>712130</b>	animal exhibits, live
<b>311611</b>	animal fats (except poultry and small game), produced in slaughtering plants
<b>311614</b>	animal fats and oil, rendering
<b>311225</b>	animal fats and oils refining from purchased fats and oils
<b>418310</b>	animal feed additives merchant wholesalers
<b>311515</b>	animal feed, dry milk products for, manufacturing
<b>311119</b>	animal feed, prepared (except dogs and cats), manufacturing
<b>311611</b>	animal feed, slaughtering animals for (except poultry and small game)
<b>311119</b>	animal feeds, supplements and concentrates, manufacturing
<b>313110</b>	animal fibre yarn, spooling, twisting or winding purchased yarn
<b>411190</b>	animal hair and pelts merchant wholesalers (e.g., furs, mohair, skins, wool)



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<b>414510</b>	animal health products (e.g., vaccines, pharmaceutical products) merchant wholesalers
<b>541940</b>	animal hospitals
<b>115210</b>	animal husbandry service
<b>524129</b>	animal insurance
<b>115210</b>	animal judging service
<b>418310</b>	animal mineral supplements merchant wholesalers
<b>418990</b>	animal or vegetable oils and greases merchant wholesalers
<b>115210</b>	animal pedigree service
<b>911290</b>	animal quarantine service, federal government
<b>813310</b>	animal rights organizations
<b>712130</b>	animal safari park
<b>115210</b>	animal semen collection, production and storage services
<b>236220</b>	animal shelter and clinic construction
<b>812910</b>	animal shelters
<b>112991</b>	animal specialty combination farm
<b>114210</b>	animal trapping, commercial
<b>332999</b>	animal traps, metal (except wire), manufacturing
<b>336990</b>	animal-drawn vehicles (e.g., wagons, sleighs, buggies, carriages, carts) and parts, manufacturing
<b>711511</b>	animated cartoon artists, independent
<b>512110</b>	animated film production with distribution
<b>325999</b>	anise oil, manufacturing
<b>315110</b>	anklets, hosiery or socks, knitting
<b>325190</b>	annato extract, manufacturing
<b>332810</b>	annealing metals, for the trade
<b>332420</b>	annealing vats, heavy gauge metal, manufacturing
<b>711512</b>	announcers, radio and television, independent
<b>332991</b>	annular or linear ball bearings, manufacturing
<b>335920</b>	annunciator wire and cable, insulated, manufacturing
<b>334512</b>	annunciators, relay and solid state types, industrial display, manufacturing
<b>416210</b>	anode metal merchant wholesalers
<b>331410</b>	anodes, for electrolytic refining, copper, manufacturing
<b>331420</b>	anodes, for electroplating, copper, made from purchased metals
<b>331490</b>	anodes, for electroplating, non-ferrous metals (except aluminum, copper), made from purchased metals
<b>331490</b>	anodes, for electroplating, precious metals, made from purchased metals
<b>333248</b>	anodizing equipment, manufacturing
<b>332810</b>	anodizing metals and metal products, for the trade
<b>414510</b>	antacid preparations merchant wholesalers

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<b>443143</b>	antenna stores, household, retail
<b>237130</b>	antennas (towers), construction
<b>238299</b>	antennas, household type, installation
<b>334220</b>	antennas, receiving, manufacturing
<b>334220</b>	antennas, transmitting and communications, manufacturing
<b>325190</b>	anthracene, manufacturing
<b>213119</b>	anthracite mine tunnelling, on a contract basis
<b>212114</b>	anthracite mining
<b>213119</b>	anthracite mining services on a contract basis
<b>325130</b>	anthraquinone dyes, manufacturing
<b>325410</b>	antibacterial preparations, manufacturing
<b>414510</b>	antibiotic medicines merchant wholesalers
<b>325410</b>	antibiotics (e.g., tetracycline, sulphamethoxazole, penicillin), manufacturing
<b>325410</b>	anticholinergics, uncompounded, manufacturing
<b>325410</b>	anticonvulsants, uncompounded, manufacturing
<b>325410</b>	antidepressants, uncompounded, manufacturing
<b>325999</b>	antifreeze preparations, manufacturing
<b>325999</b>	anti-freeze recycling
<b>325410</b>	antigens, manufacturing
<b>325410</b>	antihistamine preparations, manufacturing
<b>325130</b>	antimony based pigments, manufacturing
<b>325189</b>	antimony oxides (except pigments), manufacturing
<b>331410</b>	antimony smelting and primary refining
<b>325620</b>	anti-perspirants, personal, manufacturing
<b>813310</b>	antipoverty advocacy organizations
<b>325410</b>	antipyretic preparations, manufacturing
<b>811121</b>	antique and classic automobile restoration
<b>441120</b>	antique autos, retail
<b>453310</b>	antique dealers (except motor vehicles)
<b>811420</b>	antique furniture refinishing
<b>453310</b>	antique furniture, retail
<b>453310</b>	antique home furnishings, retail
<b>453310</b>	antiques, retail
<b>332910</b>	anti-scald bath and shower valves, manufacturing
<b>325999</b>	anti-scaling compounds, manufacturing
<b>414510</b>	antiseptic preparations merchant wholesalers
<b>325410</b>	antiserums, manufacturing
<b>316210</b>	anti-skid, detachable, rubber-soled, footwear, manufacturing
<b>332999</b>	antisubmarine projectors, manufacturing
<b>332999</b>	antitank rocket launchers, manufacturing
<b>418990</b>	anti-theft products merchant wholesalers
<b>418990</b>	anti-theft security metal bars for windows and doors merchant wholesalers
<b>325410</b>	antitoxins, manufacturing
<b>325410</b>	antivenoms, manufacturing

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<b>332113</b>	anvils, forged, unfinished, made from purchased iron or steel
<b>236110</b>	apartment building construction, by general contractors
<b>236110</b>	apartment building construction, by operative builders
<b>236110</b>	apartment building, construction
<b>531111</b>	apartment rental or leasing
<b>212398</b>	apatite mining
<b>112910</b>	apiaries
<b>212326</b>	aplite mining
<b>331420</b>	apparatus wire and cord, insulated, made in copper wire drawing plants
<b>331490</b>	apparatus wire and cord, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>448150</b>	apparel accessory stores, men's and boys', retail
<b>448150</b>	apparel accessory stores, women's, retail
<b>314990</b>	apparel fillings (e.g., cotton mill waste, kapok), manufacturing
<b>314990</b>	apparel findings and trimmings, cut and sewn from materials owned by others
<b>315990</b>	apparel findings and trimmings, made from purchased fabric
<b>418990</b>	apparel labels (industrial supply) merchant wholesalers
<b>812320</b>	apparel pressing service, for the trade
<b>414130</b>	apparel trimmings merchant wholesalers
<b>313220</b>	apparel webbings, manufacturing
<b>315210</b>	apparel, men's and boys', cut and sewn from material owned by others
<b>448120</b>	apparel, women's (ladies), retail
<b>315210</b>	apparel, women's and misses' and girls', cut and sewn from materials owned by others
<b>912110</b>	appeal courts, provincial government
<b>413210</b>	apple cider (less than 2.5% alcohol) merchant wholesalers
<b>111330</b>	apple orchards
<b>312130</b>	applejack, distilling
<b>413150</b>	apples merchant wholesalers
<b>334512</b>	appliance controls, manufacturing
<b>335990</b>	appliance cords (e.g., electric irons, grills, waffle irons), made from purchased material
<b>335990</b>	appliance extension cord sets, manufacturing
<b>416330</b>	appliance hardware merchant wholesalers
<b>332510</b>	appliance hardware, metal, manufacturing
<b>443143</b>	appliance parts, retail
<b>334512</b>	appliance regulators (except switches), manufacturing
<b>532210</b>	appliance rental and leasing
<b>335930</b>	appliance switches, manufacturing
<b>334512</b>	appliance timers, manufacturing
<b>335990</b>	appliance wiring harnesses, manufacturing
<b>335210</b>	appliances, small electrical, manufacturing
<b>453310</b>	appliances, used, retail

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<b>518210</b>	application hosting
<b>518210</b>	application service provider
<b>541514</b>	application software programming services, custom
<b>511211</b>	applications software, computer, publishing (including designing and developing), packaged
<b>339110</b>	applicators, cotton tipped, manufacturing
<b>321999</b>	applicators, wood, manufacturing
<b>314990</b>	appliqueing on textile products (except clothing)
<b>314990</b>	appliqueing, on clothing owned by others
<b>524291</b>	appraisal of damaged cars, by independent adjusters
<b>531320</b>	appraisal or evaluation services, real estate
<b>541990</b>	appraising services (except insurance or real estate)
<b>611690</b>	apprentice coaching program
<b>812330</b>	apron supply service
<b>315990</b>	aprons (except rubberized and plastic), women's, misses' and girls, made from purchased fabric
<b>315990</b>	aprons (except rubberized and plastics), made from purchased fabric
<b>315210</b>	aprons and bibs, cut and sewn from materials owned by others
<b>316990</b>	aprons for textile machinery, leather, manufacturing
<b>339110</b>	aprons, belts and supports (e.g., sanitary, surgical, corrective), manufacturing
<b>315990</b>	aprons, household, made from purchased fabric
<b>315990</b>	aprons, vulcanized rubber and rubberized fabric, manufacturing
<b>315990</b>	aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
<b>112510</b>	aquaculture, animal, salt water
<b>339920</b>	aqualungs, manufacturing
<b>112510</b>	aquaponics
<b>332999</b>	aquarium accessories, metal, manufacturing
<b>811490</b>	aquarium repair and maintenance
<b>712130</b>	aquariums
<b>327215</b>	aquariums, made from purchased glass
<b>237110</b>	aqueduct construction, general contractors
<b>541990</b>	arbitration and conciliation service, non-government
<b>541110</b>	arbitration and conciliation services provided by lawyers
<b>541990</b>	arbitration and conciliation services provided by paralegals
<b>911310</b>	arbitration services, federal government
<b>912210</b>	arbitration services, provincial government
<b>541990</b>	arbitrator (labour relations consultant) non government
<b>333519</b>	arbor presses, metalworking, manufacturing
<b>712130</b>	arboreta
<b>561730</b>	arborist services

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<b>333519</b>	arbors (i.e., machine tool accessory), manufacturing
<b>334512</b>	arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
<b>335120</b>	arc lighting fixtures, manufacturing
<b>333990</b>	arc welding transformers, manufacturing
<b>712120</b>	archaeological sites , public display
<b>541720</b>	archeological expeditions, noncommercial
<b>541720</b>	archeological research and development services
<b>541720</b>	archeological sites, excavations
<b>414470</b>	archery equipment and supplies merchant wholesalers
<b>339920</b>	archery equipment, manufacturing
<b>451119</b>	archery equipment, retail
<b>713992</b>	archery ranges
<b>321215</b>	arches and beams, glued-laminated or pre-engineered wood, manufacturing
<b>541310</b>	architects (except landscape), offices of
<b>813920</b>	architects' associations
<b>417930</b>	architects' equipment and supplies merchant wholesalers
<b>327330</b>	architectural block, concrete (e.g., fluted, screen, split, slump, ground face), manufacturing
<b>325510</b>	architectural coatings (i.e., paint), manufacturing
<b>541310</b>	architectural consultants (except landscape)
<b>541310</b>	architectural design services and advice
<b>416210</b>	architectural iron and steel products merchant wholesalers
<b>416210</b>	architectural metal work merchant wholesalers
<b>332329</b>	architectural metal work, manufacturing
<b>453310</b>	architectural salvage dealers
<b>327110</b>	architectural sculptures, clay, manufacturing
<b>327990</b>	architectural sculptures, stone, manufacturing
<b>238190</b>	architectural sheet metal work, contractors
<b>453999</b>	architectural supplies, retail
<b>327120</b>	architectural terra cotta, manufacturing
<b>327390</b>	architectural wall panels, precast concrete, manufacturing
<b>519122</b>	archives
<b>333990</b>	arc-welding equipment, manufacturing
<b>335120</b>	area and sports luminaries, manufacturing
<b>417990</b>	arena seating and equipment merchant wholesalers
<b>531120</b>	arenas, operators of
<b>212316</b>	argillite, dimension, quarrying
<b>325120</b>	argon, manufacturing
<b>315990</b>	arm bands, elastic, made from purchased fabric
<b>335315</b>	armature relays, manufacturing
<b>335312</b>	armature rewinding, remanufacturing
<b>335312</b>	armatures, manufacturing
<b>336320</b>	armatures, motor vehicle, manufacturing

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<b>911110</b>	armed forces
<b>332999</b>	arming and fusing devices, missile, manufacturing
<b>336990</b>	armored amphibious military vehicles, manufacturing
<b>331110</b>	armour plate, made in steel mills
<b>335920</b>	armoured cable or conductors, manufacturing
<b>331420</b>	armoured cable, insulated, made in copper wire drawing plants
<b>336120</b>	armoured cars, non-military, assembling on heavy duty chassis of own manufacture
<b>336211</b>	armoured cars, non-military, assembling on purchased chassis
<b>336990</b>	armoured military vehicles and parts (except tanks), manufacturing
<b>418410</b>	aromatic chemicals merchant wholesalers
<b>325110</b>	aromatic cyclic hydrocarbons, made from refined petroleum or natural gas liquids
<b>488990</b>	arrangement of carpools and vanpools
<b>325320</b>	arsenate insecticides, manufacturing
<b>325189</b>	arsenates, manufacturing
<b>212398</b>	arsenic mineral mining
<b>325130</b>	arsenic-based pigments, manufacturing
<b>325320</b>	arsenite insecticides, manufacturing
<b>325189</b>	arsenites, manufacturing
<b>327110</b>	art and ornamental ware, pottery, manufacturing
<b>541990</b>	art consultant services
<b>813990</b>	art councils
<b>712111</b>	art galleries (except retail)
<b>453920</b>	art galleries, retail
<b>327420</b>	art goods (e.g., gypsum, plaster of Paris), manufacturing
<b>339990</b>	art goods and novelties (except stone or concrete), manufacturing
<b>327990</b>	art goods and novelties (stone), manufacturing
<b>453999</b>	art goods and supplies, retail
<b>414390</b>	art goods merchant wholesalers
<b>712111</b>	art museums
<b>314990</b>	art needlework, on clothing, for the trade
<b>511190</b>	art prints, publishing (except exclusively on Internet)
<b>511190</b>	art prints, publishing and printing combined
<b>711511</b>	art restorers, independent
<b>611610</b>	art schools (except commercial)
<b>711311</b>	art show and exhibition organizers, with facilities
<b>541430</b>	art studios, commercial
<b>621340</b>	art therapy services
<b>453920</b>	art work (e.g., original and prints paintings, pictures, art objects), retail
<b>323119</b>	art works, printing (except screen) without publishing
<b>323113</b>	art works, screen printing without publishing
<b>237110</b>	artesian wells, construction

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<b>111219</b>	artichoke farming, field, bedding plant and seed production
<b>325220</b>	artificial and synthetic fibres and filaments manufacturing
<b>414470</b>	artificial bait merchant wholesalers
<b>418990</b>	artificial Christmas trees merchant wholesalers
<b>327910</b>	artificial corundum, manufacturing
<b>313210</b>	artificial fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving
<b>339920</b>	artificial flies, bait manufacturing
<b>339990</b>	artificial flower arrangements, assembling from purchased components
<b>418990</b>	artificial flowers merchant wholesalers
<b>313240</b>	artificial fur on knit base
<b>313210</b>	artificial fur on woven base
<b>334511</b>	artificial horizon instrumentation, manufacturing
<b>115210</b>	artificial insemination services, animal specialties and livestock
<b>446199</b>	artificial limb stores, retail
<b>417930</b>	artificial limbs merchant wholesalers
<b>339110</b>	artificial limbs, manufacturing
<b>115110</b>	artificial nucleation (cloud seeding)
<b>313110</b>	artificial or synthetic filament yarn, throwing, twisting, texturizing or winding purchased yarn
<b>238990</b>	artificial turf installation
<b>312110</b>	artificially carbonated waters, manufacturing
<b>332999</b>	artillery, manufacturing
<b>417930</b>	artist equipment and supplies merchant wholesalers
<b>711512</b>	artistic director, independent
<b>711511</b>	artists (except commercial, medical and musical), independent
<b>339940</b>	artists' air brush, manufacturing
<b>339940</b>	artists' canvases boards and tracing cloth, manufacturing
<b>417930</b>	artists' materials merchant wholesalers
<b>339940</b>	artists' supplies (except paper), manufacturing
<b>453999</b>	artists' supplies, retail
<b>339940</b>	artists', paint brushes, manufacturing
<b>711322</b>	arts (except film) festival organizers, without facilities
<b>711322</b>	arts (except film) festival promoters, without facilities
<b>611610</b>	arts and crafts school
<b>711311</b>	arts event promoters, with facilities
<b>711311</b>	arts events organizers, with facilities
<b>711321</b>	arts events organizers, without facilities (except festivals)
<b>711311</b>	arts festival promoters, with facilities
<b>711321</b>	arts presenters, without facilities (except festivals)
<b>416390</b>	asbestos cement shingles merchant wholesalers

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<b>339110</b>	asbestos clothing (except gloves), manufacturing
<b>335920</b>	asbestos covered electric wire and cable, manufacturing
<b>339110</b>	asbestos gloves, manufacturing
<b>212394</b>	asbestos mining
<b>327990</b>	asbestos products (except brake shoes and clutches), manufacturing
<b>562910</b>	asbestos removal contractors
<b>325410</b>	ascorbic acid (i.e., vitamin c), uncompounded, manufacturing
<b>315990</b>	ascots, men's and boys', made from purchased fabric
<b>562210</b>	ashes (non-hazardous), disposal of
<b>562110</b>	ashes, collection
<b>327215</b>	ashtrays, made from purchased glass
<b>327110</b>	ashtrays, pottery, manufacturing
<b>111219</b>	asparagus farming, field, bedding and seed production
<b>321217</b>	Aspenite™ (waferboard), manufacturing
<b>324110</b>	asphalt and asphaltic materials, made in petroleum refineries
<b>324121</b>	asphalt and tar paving mixtures, blocks and road compounds made from purchased asphaltic materials
<b>238990</b>	asphalt coating, sealing, paving and resurfacing, residential and commercial parking lots and driveways
<b>416390</b>	asphalt felts and coatings merchant wholesalers
<b>442210</b>	asphalt flooring, installation combined with selling
<b>417210</b>	asphalt mixing and laying machinery merchant wholesalers
<b>416390</b>	asphalt mixtures merchant wholesalers
<b>237310</b>	asphalt or concrete paving (i.e., highways, roads, streets and public sidewalks)
<b>322121</b>	asphalt paper, made in paper mills
<b>324110</b>	asphalt paving mixtures, made in petroleum refineries
<b>238160</b>	asphalt roof shingles, installation
<b>324122</b>	asphalt roofing coatings, made from purchased asphaltic materials
<b>333120</b>	asphalt roofing construction machinery, manufacturing
<b>416390</b>	asphalt roofing materials merchant wholesalers
<b>324122</b>	asphalt saturated mats and felts, made from purchased asphaltic materials and paper
<b>324122</b>	asphalt shingles, made from purchased asphaltic materials
<b>324122</b>	asphalt siding, made from purchased asphaltic materials
<b>238330</b>	asphalt tile, installation only
<b>541380</b>	assaying services
<b>561490</b>	assembling flyers in plastic bag for home delivery



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<b>238130</b>	assembly and erection of prefabricated building components on site
<b>238299</b>	assembly and installation of machinery in production lines
<b>337127</b>	assembly hall furniture, manufacturing
<b>336215</b>	assembly line conversions of purchased vans and mini-vans
<b>336350</b>	assembly line rebuilding of automotive, truck and bus transmissions
<b>336310</b>	assembly line, rebuilding of automotive and truck gasoline engines
<b>333519</b>	assembly machines (e.g., rotary transfer, in-line transfer), manufacturing
<b>236210</b>	assembly plant (e.g., automobile and truck) construction
<b>336120</b>	assembly plants, heavy trucks and buses, on chassis of own manufacture
<b>336110</b>	assembly plants, light truck, on chassis of own manufacture
<b>336110</b>	assembly plants, mini-vans, on chassis of own manufacture
<b>336110</b>	assembly plants, passenger car and light duty motor vehicles, on chassis of own manufacture
<b>336110</b>	assembly plants, sport utility vehicle, on chassis of own manufacture
<b>524129</b>	assessment associations, surety and fidelity insurance
<b>541611</b>	asset management
<b>325610</b>	assistants, textile and leather finishing, manufacturing
<b>623310</b>	assisted living facilities with on-site nursing care
<b>813310</b>	associations for retired persons, advocacy
<b>711215</b>	athletes, independent, amateur
<b>711215</b>	athletes, independent, professional
<b>339920</b>	athletic and sporting goods (except clothing, firearms and ammunition), manufacturing
<b>414470</b>	athletic and sporting goods merchant wholesalers
<b>315220</b>	athletic clothing (except team athletic uniforms and shirts), men's and boys', cut and sewn from purchased fabric
<b>315220</b>	athletic clothing (except team athletic uniforms and shirts), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>315249</b>	athletic clothing (except team athletic uniforms and shirts), women's, misses' and girls', cut and sewn from purchased fabric
<b>448199</b>	athletic clothing (except uniforms), retail
<b>414110</b>	athletic clothing merchant wholesalers
<b>315190</b>	athletic clothing, made in knitting mills
<b>315190</b>	athletic clothing, men's and boys', made in knitting mills
<b>713940</b>	athletic clubs, physical fitness facilities
<b>237990</b>	athletic field (except stadiums), construction

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<b>448210</b>	athletic footwear, retail
<b>448210</b>	athletic shoe stores, retail
<b>316210</b>	athletic shoes, manufacturing
<b>711217</b>	athletic skill level evaluator, independent
<b>315110</b>	athletic socks, knitting
<b>315210</b>	athletic team uniforms, men's and boys', cut and sewn from material owned by others
<b>315210</b>	athletic team uniforms, women's, misses' and girls', cut and sewn from materials owned by others
<b>315289</b>	athletic uniforms (e.g., baseball, basketball), women's, misses' and girls', cut and sewn from purchased fabric
<b>451119</b>	athletic uniforms, retail
<b>414420</b>	atlases merchant wholesalers
<b>323119</b>	atlases, printing without publishing
<b>511130</b>	atlases, publishing and printing combined
<b>911910</b>	atomic energy commission (except inspection and defence)
<b>911910</b>	atomic energy inspection and regulation offices
<b>339990</b>	atomizers (e.g., perfume), manufacturing
<b>339110</b>	atomizers, medical, manufacturing
<b>325410</b>	atropine and derivatives (i.e., basic chemicals), manufacturing
<b>316990</b>	attaché cases, all materials, manufacturing
<b>335930</b>	attachment plugs, caps, taps and connectors, manufacturing
<b>333110</b>	attachments for powered lawn and garden equipment, manufacturing
<b>333413</b>	attic ventilation fans (e.g., gable fans, roof ventilators, etc.), manufacturing
<b>911240</b>	attorney generals' offices, federal government
<b>912150</b>	attorney generals' offices, provincial government
<b>541110</b>	attorneys, private practice
<b>561990</b>	auctioneering services, on a commission or fee basis, not done on own facilities (except collectable and tobacco)
<b>453999</b>	auctioneering, with own facilities, open to the general public, retail
<b>415110</b>	auctioneers, automobile, with own facilities, not open to the general public
<b>417110</b>	auctioning farm machinery, from own facilities
<b>411110</b>	auctioning livestock, with own facilities
<b>531211</b>	auctioning real estate for others (i.e., agents, brokers)
<b>454110</b>	audio and video content downloading retail sales sites
<b>334310</b>	audio and video equipment manufacturing
<b>443146</b>	audio and video recordings stores
<b>541690</b>	audio equipment consulting services
<b>512290</b>	audio recording of meetings and conferences
<b>512240</b>	audio recording post-production services

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<b>512240</b>	audio recording restoration services
<b>512250</b>	audio recordings, integrated manufacture, release and distribution
<b>414210</b>	audio system merchant wholesalers
<b>334512</b>	audio-frequency oscillators, manufacturing
<b>334512</b>	audiological equipment, electromedical, manufacturing
<b>621340</b>	audiologists, offices of
<b>334512</b>	audiometers, manufacturing
<b>238210</b>	audio-visual wiring systems, installation only
<b>911910</b>	auditor general's office, federal government
<b>912910</b>	auditor general's office, provincial government
<b>531120</b>	auditorium rental or leasing
<b>541619</b>	auditors, freight rate
<b>911910</b>	audits, federal administration
<b>333120</b>	augers (except mining), manufacturing
<b>333130</b>	augers, mining type, manufacturing
<b>332210</b>	augers, non-powered, manufacturing
<b>711513</b>	authors, independent
<b>811121</b>	auto body repair and painting
<b>415290</b>	auto body shop supplies merchant wholesalers
<b>811192</b>	auto detail shop
<b>811199</b>	auto greasing
<b>811121</b>	auto interior and exterior trim (custom work)
<b>416330</b>	auto mechanics' tools merchant wholesalers
<b>811121</b>	auto paint shop
<b>441310</b>	auto parts retailing
<b>441310</b>	auto salvage yards (i.e., retailing used auto parts)
<b>811119</b>	auto spring rebuilding and repair
<b>811121</b>	auto upholstery repair
<b>339110</b>	autoclaves, dental, manufacturing
<b>332420</b>	autoclaves, industrial type, manufacturing
<b>339110</b>	autoclaves, laboratory type, manufacturing
<b>336410</b>	autogiros, blimps, dirigibles, gliders, hot air balloons and hand-gliders, manufacturing
<b>336410</b>	autogiros, manufacturing
<b>453999</b>	autograph and philatelist supply stores, retail
<b>334512</b>	automated blood and body fluid analyzers (except laboratory), manufacturing
<b>522329</b>	automated clearing houses, bank or cheque (except central bank)
<b>518210</b>	automated data processing, computer services
<b>333310</b>	automated information booth, manufacturing
<b>238299</b>	automated teller machine (ATM) installation
<b>332910</b>	automatic (i.e., regulating, controlling) valves, industrial type, manufacturing
<b>334512</b>	automatic chemical analyzers, laboratory type, manufacturing
<b>334512</b>	automatic environmental controls and regulators (e.g., heating, air-conditioning, refrigeration), manufacturing
<b>238299</b>	automatic gate (e.g., garage, parking lot), installation

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<b>812310</b>	automatic laundry and dry cleaning service, coin wash
<b>417920</b>	automatic merchandising machines merchant wholesalers
<b>333519</b>	automatic screw machines, manufacturing
<b>522329</b>	automatic teller machine (ATM) network providers
<b>417910</b>	automatic teller machines (ATM) merchant wholesalers
<b>334110</b>	automatic teller machines (ATM's), manufacturing
<b>336350</b>	automatic transmissions, automotive, truck and bus, manufacturing
<b>415290</b>	automobile accessories (except tires, tubes) merchant wholesalers
<b>441310</b>	automobile accessory dealers, retail
<b>333310</b>	automobile air-conditioning servicing equipment, manufacturing
<b>334220</b>	automobile antennas, manufacturing
<b>336211</b>	automobile bodies, passenger car, manufacturing
<b>336360</b>	automobile body and head linings, manufacturing
<b>484239</b>	automobile carrier, trucking, long distance
<b>484229</b>	automobile carriers, local
<b>561590</b>	automobile clubs, road and travel services
<b>493190</b>	automobile dead storage
<b>813910</b>	automobile dealership association
<b>488990</b>	automobile delivery service (drive-away)
<b>611690</b>	automobile driving instruction, education or training
<b>811199</b>	automobile emissions inspection services and safety inspection services
<b>813410</b>	automobile enthusiasts' club
<b>414130</b>	automobile fabrics merchant wholesalers
<b>811122</b>	automobile glass installation, replacement and repair service
<b>415290</b>	automobile glass merchant wholesalers
<b>336390</b>	automobile hand controls, manufacturing
<b>333920</b>	automobile hoists (i.e., tow truck, wrecker), manufacturing
<b>541420</b>	automobile industrial design services
<b>333920</b>	automobile lifts (i.e., service station and garage type), manufacturing
<b>336390</b>	automobile luggage carriers, manufacturing
<b>813410</b>	automobile owners' club
<b>441310</b>	automobile parts dealers, retail
<b>541380</b>	automobile proving and testing ground
<b>711214</b>	automobile race tracks, operation of
<b>611620</b>	automobile racing schools
<b>711214</b>	automobile racing teams
<b>334310</b>	automobile radio receivers, manufacturing
<b>485320</b>	automobile rental or for hire with driver (except taxicab)
<b>561490</b>	automobile repossession services
<b>522220</b>	automobile sales finance company
<b>336360</b>	automobile seat covers, manufacturing

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<b>417990</b>	automobile service station equipment merchant wholesalers
<b>447190</b>	automobile service stations, retail
<b>488519</b>	automobile shippers (forwarding agency)
<b>561920</b>	automobile shows, flower shows and home shows, promoters of
<b>332619</b>	automobile skid chains, made from purchased wire
<b>332611</b>	automobile springs (e.g., suspension, leaf), or torsion bars, manufacturing
<b>441320</b>	automobile tire (new or used) dealers, retail
<b>336212</b>	automobile transporter trailers, multi-car, manufacturing
<b>336215</b>	automobile transporter trailers, single car, manufacturing
<b>336360</b>	automobile trimmings, textile, manufacturing
<b>811192</b>	automobile washing and polishing
<b>336211</b>	automobile wrecker bodies, manufacturing
<b>336211</b>	automobile wreckers, assembling on purchased chassis
<b>336110</b>	automobiles, assembling on chassis of own manufacture
<b>339930</b>	automobiles, children's pedal driven, manufacturing
<b>419110</b>	automobiles, new and used, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	automobiles, wholesale agents and brokers
<b>441310</b>	automotive accessories and parts, second-hand, retail store
<b>415290</b>	automotive air-conditioning equipment and air pollution equipment merchant wholesalers
<b>331317</b>	automotive and aircraft wire and cable, insulated, made in aluminum wire drawing plants
<b>331420</b>	automotive and aircraft wire and cable, insulated, made in copper wire drawing plants
<b>331490</b>	automotive and aircraft wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>335920</b>	automotive and aircraft wire and cable, non-ferrous, manufacturing
<b>415290</b>	automotive anti-freeze merchant wholesalers
<b>415290</b>	automotive anti-knock preparations merchant wholesalers
<b>415190</b>	automotive bodies merchant wholesalers
<b>415290</b>	automotive body compounds merchant wholesalers
<b>811121</b>	automotive body shops
<b>415290</b>	automotive brake fluid merchant wholesalers
<b>811119</b>	automotive brake repairing
<b>415290</b>	automotive chemicals merchant wholesalers
<b>811119</b>	automotive electrical service (battery and ignition repair)

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<b>417990</b>	automotive electrical testing equipment
	merchant wholesalers
<b>334512</b>	automotive emissions testing equipment, manufacturing
<b>334512</b>	automotive engine, electrical diagnostic equipment, manufacturing
<b>332113</b>	automotive forgings, unfinished, made from purchased iron or steel
<b>811122</b>	automotive glass replacement shops
<b>336320</b>	automotive harness and ignition wiring sets, manufacturing
<b>532112</b>	automotive leasing
<b>336320</b>	automotive lighting fixtures, manufacturing
<b>811121</b>	automotive paint shops
<b>441310</b>	automotive parts and accessories stores selling primarily to other businesses but open to the public
<b>441310</b>	automotive parts dealers, second-hand, retail store
<b>415290</b>	automotive radiator compounds merchant wholesalers
<b>811119</b>	automotive radiators, recoring
<b>811210</b>	automotive radio repair shops
<b>811111</b>	automotive repair shop or garage, general
<b>415290</b>	automotive seat covers merchant wholesalers
<b>811119</b>	automotive springs, rebuilding and repair
<b>334290</b>	automotive theft alarm systems, manufacturing
<b>811121</b>	automotive top and body repair
<b>811121</b>	automotive tops (canvas or plastic), installation, repair, or sales and installation
<b>811119</b>	automotive transmission repair
<b>811121</b>	automotive upholstery and trim shops (custom work)
<b>336330</b>	automotive, truck and bus steering assemblies and parts, manufacturing
<b>336330</b>	automotive, truck and bus suspension assemblies and parts (except springs), manufacturing
<b>335311</b>	autotransformers for switchboards (except telephone switchboards), manufacturing
<b>335311</b>	autotransformers, electric (power transformers), manufacturing
<b>621390</b>	auxiliary nursing services, private practice
<b>541990</b>	avalanche hazard risk mitigation services
<b>237990</b>	avalanche protection, construction
<b>524291</b>	average adjusters
<b>712130</b>	aviaries (bird exhibit)
<b>112999</b>	aviaries (e.g., raising parakeet, canary, lovebirds)
<b>713991</b>	aviation club
<b>488119</b>	aviation club providing primarily flying field services to general public
<b>813310</b>	aviation club, advocacy
<b>481215</b>	aviation clubs, providing air transportation services to the general public

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<b>447190</b>	aviation fuel, retail (except at airport)
<b>324110</b>	aviation fuels, made in petroleum refineries
<b>111330</b>	avocado orchards and farms
<b>332210</b>	awls, manufacturing
<b>238190</b>	awning installation
<b>811490</b>	awning repair shops
<b>453999</b>	awning shops, retail
<b>416390</b>	awnings (except canvas) merchant wholesalers
<b>314910</b>	awnings and canopies, outdoor, made from purchased fabrics
<b>326198</b>	awnings, rigid plastic or fibreglass, manufacturing
<b>332329</b>	awnings, sheet metal, manufacturing
<b>418990</b>	awnings, tents and sails merchant wholesalers
<b>321999</b>	axe handles, manufacturing
<b>332210</b>	axes, manufacturing
<b>336350</b>	axle bearings, automotive, truck and bus, manufacturing
<b>811119</b>	axle straightening, automotive
<b>331110</b>	axles, rolled or forged, made in steel mills
<b>325920</b>	azides explosive materials, manufacturing
<b>325130</b>	azine dyes, manufacturing
<b>325130</b>	azo dyes, manufacturing
<b>325190</b>	azobenzene, manufacturing

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<b>419110</b>	b2b wholesale electronic markets for wide variety of goods at same time
<b>448130</b>	babies clothing, retail
<b>339930</b>	baby carriages or strollers, manufacturing
<b>453999</b>	baby carriages, retail
<b>311420</b>	baby foods (including meats), canning
<b>311515</b>	baby formula, fresh, processed and bottled, manufacturing
<b>414110</b>	baby goods merchant wholesalers
<b>325620</b>	baby powder and baby oil, manufacturing
<b>333990</b>	baby scales, manufacturing
<b>337126</b>	baby seats for automobiles, manufacturing
<b>561310</b>	babysitter, registries
<b>814110</b>	babysitting (private households employing babysitters in their home)
<b>624410</b>	baby-sitting in own home (i.e., private day-care)
<b>814110</b>	baby-sitting in the child's home
<b>238910</b>	backfilling, construction
<b>332910</b>	backflow preventers, plumbing, manufacturing
<b>333120</b>	backhoes, manufacturing
<b>238910</b>	backhoes, rental with operator
<b>451119</b>	backpacking, hiking and mountaineering equipment, retail
<b>337215</b>	backs for metal household furniture, manufacturing

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<b>337215</b>	backs, furniture component (except plastic), manufacturing
<b>311614</b>	bacon, slab and sliced, made from purchased meat
<b>311611</b>	bacon, slab and sliced, produced in slaughtering plants
<b>325410</b>	bacterins (i.e., bacterial vaccines), manufacturing
<b>621510</b>	bacteriological laboratories, diagnostic
<b>621510</b>	bacteriological laboratories, medical
<b>414510</b>	bacteriological medicines merchant wholesalers
<b>541710</b>	bacteriological research and development laboratories
<b>314990</b>	badges, fabric, manufacturing
<b>332999</b>	badges, metal, manufacturing
<b>326198</b>	badges, plastics, manufacturing
<b>339920</b>	badminton equipment, manufacturing
<b>711215</b>	badminton players
<b>332319</b>	baffles, fabricated metal plate, manufacturing
<b>332999</b>	bag loading plants, ammunition, manufacturing
<b>333990</b>	bag opening, filling and closing machines, manufacturing
<b>561910</b>	bag packaging, contract service
<b>339920</b>	bagatelle tables, manufacturing
<b>311814</b>	bagels, bread, cakes, croissant, doughnuts, pastries, made in commercial bakeries
<b>326111</b>	bags (e.g., food storage, frozen food, garbage or trash), plastics film, single or multi-wall, manufacturing
<b>314910</b>	bags (e.g., seed, flour), made from purchased woven or knitted materials
<b>316990</b>	bags (i.e., luggage), all materials, manufacturing
<b>313240</b>	bags and bagging fabrics, made in warp knitting mills
<b>314910</b>	bags, fabric, manufacturing
<b>339920</b>	bags, golf, manufacturing
<b>314910</b>	bags, hemp, made from purchased fibre
<b>322220</b>	bags, made by laminating or coating combinations of purchased foil, paper and plastics
<b>322220</b>	bags, multiwall, made from purchased uncoated paper
<b>314910</b>	bags, plastic, made from purchased woven plastics (e.g., plastic mesh shopping bags)
<b>339920</b>	bags, rosin, manufacturing
<b>314910</b>	bags, rubberized fabric, manufacturing
<b>339920</b>	bags, striking (punching), manufacturing
<b>314910</b>	bags, textile, made from purchased woven or knitted materials
<b>322220</b>	bags, uncoated paper, made from purchased paper
<b>812990</b>	bail bonding services
<b>541190</b>	bailiff services
<b>213118</b>	bailing wells, on a contract basis

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<b>451119</b>	bait and tackle shops, retail
<b>114114</b>	bait catching, freshwater
<b>114113</b>	bait catching, salt water
<b>339920</b>	bait, artificial, fishing, manufacturing
<b>445291</b>	baked goods stores or stands (e.g., bagel, cake, pastry, cookie, bread, pretzel), without baking on the premises, retail
<b>311919</b>	baked snack foods (e.g., corn chips, tortillas, pretzels), manufacturing
<b>445291</b>	bakeries without baking on the premises, retail
<b>311811</b>	bakeries, baking from flour on the premises, for retail sale (except for immediate consumption)
<b>315220</b>	bakers' service apparel, washable, men' s and boys', cutting and sewing purchased fabric
<b>315249</b>	bakers' service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
<b>333248</b>	bakery machinery and equipment, manufacturing
<b>417230</b>	bakery machinery, equipment and supplies merchant wholesalers
<b>413190</b>	bakery products merchant wholesalers
<b>311814</b>	bakery products, fresh, made in commercial bakeries
<b>311814</b>	bakery products, frozen, made in commercial bakeries
<b>722512</b>	bakery products, selling for immediate consumption
<b>311990</b>	baking powder and yeast, manufacturing
<b>417910</b>	balances (except laboratory) merchant wholesalers
<b>333990</b>	balances (except laboratory), manufacturing
<b>333990</b>	balances and scales, laboratory type, manufacturing
<b>333990</b>	balancing equipment (except wheels), manufacturing
<b>238190</b>	balconies, metal, installation
<b>238120</b>	balconies, precast, concrete, installation
<b>332329</b>	balcony railings, metal, manufacturing
<b>333110</b>	bale throwers, manufacturing
<b>332619</b>	bale ties, made from purchased wire
<b>333110</b>	balers, farm (e.g., hay, straw, cotton), manufacturing
<b>333990</b>	baling machines (e.g., scrap metal, paper), manufacturing
<b>332991</b>	ball and roller bearing manufacturing
<b>332991</b>	ball bearings and parts (including mounted), manufacturing
<b>212326</b>	ball clay mining
<b>333619</b>	ball joints (except motor vehicle and aircraft), manufacturing
<b>336330</b>	ball joints, motor vehicle, manufacturing
<b>417220</b>	ball, rod and pebble mill machinery merchant wholesalers

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<b>335311</b>	ballasts and transformers, lighting fixture, manufacturing
<b>711120</b>	ballet companies
<b>711512</b>	ballet dancers, independent
<b>711120</b>	ballet productions, live
<b>611610</b>	ballet schools
<b>316210</b>	ballet slippers, manufacturing
<b>453220</b>	balloon shops, retail
<b>812990</b>	balloon-o-gram, service
<b>326198</b>	balloons, plastics, manufacturing
<b>326290</b>	balloons, rubber, manufacturing
<b>713992</b>	ballrooms or dance halls
<b>339930</b>	balls, rubber (except athletic equipment), manufacturing
<b>414390</b>	bamboo furniture merchant wholesalers
<b>321999</b>	bamboo roof manufacturing
<b>337920</b>	bamboo shades, blinds and awnings, manufacturing
<b>111330</b>	banana and plantain farming
<b>413150</b>	banana ripening for the trade, merchant wholesalers
<b>914110</b>	Band Council
<b>332210</b>	band saw blades, all types, manufacturing
<b>315289</b>	band uniforms, cut and sewn from purchased fabric
<b>414520</b>	bandages, dressings and gauzes merchant wholesalers
<b>315249</b>	bandeaux (i.e., brassiere), women's, misses' and girls', cut and sewn from purchased fabric
<b>711130</b>	bands, musical
<b>333245</b>	bandsaws, woodworking type, manufacturing
<b>522111</b>	bank agent, Québec, small communities
<b>522112</b>	bank and trust company branches, chartered, providing corporate and institutional banking services
<b>334511</b>	bank and turn indicators and components (aeronautical instruments), manufacturing
<b>522111</b>	bank branches, chartered, providing personal and commercial banking services
<b>524129</b>	bank deposit insurance
<b>332329</b>	bank fixtures, ornamental metal, manufacturing
<b>551113</b>	bank holding companies
<b>323119</b>	bank notes, printing
<b>521110</b>	Bank of Canada
<b>813910</b>	bankers' association
<b>611510</b>	banking schools (training in banking)
<b>541990</b>	bankruptcy trustees
<b>522190</b>	banks, private (i.e., unincorporated)
<b>339930</b>	banks, toy, manufacturing
<b>453999</b>	banner shops, retail
<b>314990</b>	banners, made from purchased fabric
<b>332329</b>	bannisters, metal, manufacturing
<b>531120</b>	banquet halls or rooms, without own catering staff, rental

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<b>722320</b>	banquet halls, with own catering staff, doing outside catering
<b>327990</b>	baptismal fonts, cut stone, manufacturing
<b>813920</b>	bar associations
<b>334110</b>	bar code scanners, manufacturing
<b>417910</b>	bar code scanning equipment merchant wholesalers
<b>722410</b>	bar disco
<b>417920</b>	bar equipment merchant wholesalers
<b>337215</b>	bar fixtures, manufacturing
<b>417920</b>	bar furniture merchant wholesalers
<b>337127</b>	bar furniture, manufacturing
<b>333519</b>	bar mill machinery, manufacturing
<b>325610</b>	bar soaps, manufacturing
<b>337110</b>	bar tops, wood, manufacturing
<b>331420</b>	bar, copper or copper alloy, made from purchased metal
<b>331317</b>	bar, made from purchased aluminum
<b>331490</b>	bar, made from purchased non-ferrous metal (except aluminum, copper)
<b>325999</b>	barbecue starter fluids, manufacturing
<b>331222</b>	barbed and twisted wire, made in wire drawing plants
<b>332619</b>	barbed wire, made from purchased wire
<b>335229</b>	barbeque grills (charcoal), manufacturing
<b>812116</b>	barber and beauty shops, combined
<b>611510</b>	barber colleges or schools
<b>417920</b>	barber shop equipment and supplies merchant wholesalers
<b>812114</b>	barber shops
<b>335210</b>	barbers' clippers, electric, manufacturing
<b>332210</b>	barbers' scissors, manufacturing
<b>315220</b>	barbers' service apparel, washable, men' s and boys', cutting and sewing purchased fabric
<b>325410</b>	barbiturates, uncompounded, manufacturing
<b>523910</b>	bare trustee
<b>532410</b>	bareboat (vessel) chartering
<b>332319</b>	barge sections, prefabricated, metal, manufacturing
<b>483115</b>	barge transport service, coastal
<b>336611</b>	barges, building
<b>212398</b>	barite mining
<b>325189</b>	barium hydroxide, manufacturing
<b>212398</b>	barium ore mining
<b>111190</b>	barley farming, field and seed production
<b>311119</b>	barley feed, chopped, crushed or ground, manufacturing
<b>411120</b>	barley merchant wholesalers
<b>417110</b>	barn machinery and equipment (including elevating) merchant wholesalers
<b>332329</b>	barn stanchions and standards, metal, manufacturing
<b>488390</b>	barnacle removing from ships
<b>334512</b>	barographs, manufacturing
<b>417930</b>	barometers merchant wholesalers
<b>334512</b>	barometers, manufacturing

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<b>332410</b>	barometric condensers, manufacturing
<b>236220</b>	barracks, bunkhouses, dormitories construction
<b>332999</b>	barrels, gun, manufacturing
<b>332439</b>	barrels, light gauge metal, manufacturing
<b>332999</b>	barricades, metal, manufacturing
<b>541110</b>	barrister and solicitor, private practice
<b>722410</b>	bars (i.e., drinking places), alcoholic beverage
<b>331317</b>	bars, ingots or rods made by rolling purchased aluminum
<b>331110</b>	bars, iron or steel, made in steel mills
<b>331410</b>	bars, made in primary copper smelting and refining mills
<b>331221</b>	bars, steel, made from purchased steel
<b>722320</b>	bartender services including supply of equipment and alcohol
<b>722320</b>	bartender services on own account (serving only)
<b>722320</b>	bartending and party arranging
<b>561990</b>	bartering service
<b>325130</b>	barytes based pigments, manufacturing
<b>212398</b>	barytes mining
<b>212316</b>	basalt, crushed and broken stone, quarrying
<b>212316</b>	basalt, dimension, quarrying
<b>315990</b>	baseball caps, manufacturing
<b>713991</b>	baseball clubs
<b>414470</b>	baseball equipment and supplies merchant wholesalers
<b>339920</b>	baseball equipment, manufacturing
<b>451119</b>	baseball equipment, retail
<b>611620</b>	baseball instruction schools
<b>332321</b>	baseboards, metal, manufacturing
<b>321919</b>	baseboards, wood, manufacturing
<b>337126</b>	basket chairs and furniture, manufacturing
<b>713991</b>	basketball clubs
<b>339920</b>	basketball equipment, manufacturing
<b>611620</b>	basketball instruction schools
<b>418990</b>	baskets (e.g., reed, rattan, willow, wood) merchant wholesalers
<b>339920</b>	baskets or buckets, fish and bait, manufacturing
<b>331222</b>	baskets, iron or steel, made in wire drawing plants
<b>332619</b>	baskets, metal, made from purchased wire
<b>339930</b>	baskets, toy, manufacturing
<b>321920</b>	baskets, wood (e.g., round stave, veneer), manufacturing
<b>337126</b>	bassinets, reed and rattan, manufacturing
<b>337123</b>	bassinettes, manufacturing
<b>212299</b>	bastnasite, bauxite or beryl mining
<b>442298</b>	bath boutique
<b>314990</b>	bath mats and bath sets, made from purchased carpet
<b>314110</b>	bath mats and bath sets, made in carpet mills

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<b>414330</b>	bath mats and bathroom sets merchant wholesalers
<b>326290</b>	bath mats, rubber, manufacturing
<b>414520</b>	bath oils and salts merchant wholesalers
<b>325620</b>	bath salts, manufacturing
<b>238390</b>	bath tub refinishing, contractors
<b>238390</b>	bath tub refinishing, on site
<b>416120</b>	bath tubs and sinks merchant wholesalers
<b>315990</b>	bathing caps, rubber, manufacturing
<b>315249</b>	bathing suits, girls', cut and sewn from purchased fabric
<b>315190</b>	bathing suits, made in knitting mills
<b>315210</b>	bathing suits, men's and boys', cut and sewn from material owned by others
<b>315220</b>	bathing suits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	bathing suits, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	bathing suits, women's, misses' and girls', cut and sewn from materials owned by others
<b>315249</b>	bathrobes, girls', cut and sewn from purchased fabric
<b>315241</b>	bathrobes, infants', cut and sewn from purchased fabric
<b>315220</b>	bathrobes, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	bathrobes, women's and misses', cut and sewn from purchased fabric
<b>327110</b>	bathroom accessories, vitreous china and earthenware, manufacturing
<b>326198</b>	bathroom and toilet accessories, plastics, manufacturing
<b>332999</b>	bathroom fixtures, metal, manufacturing
<b>326191</b>	bathroom fixtures, plastics, manufacturing
<b>238220</b>	bathroom plumbing fixtures and sanitary ware, installation
<b>333990</b>	bathroom scales, manufacturing
<b>337110</b>	bathroom vanities, wood, manufacturing
<b>332321</b>	bathtub enclosures, metal frame, manufacturing
<b>326191</b>	bathtubs, plastics, manufacturing
<b>313310</b>	batik work (hand painting on textile fabrics)
<b>611620</b>	baton instruction
<b>453999</b>	batteries (except automotive) dealers
<b>335910</b>	batteries, primary, dry or wet, manufacturing
<b>335910</b>	batteries, rechargeable, manufacturing
<b>335910</b>	batteries, storage, manufacturing
<b>311824</b>	batters, prepared, made from purchased flour
<b>311211</b>	batters, prepared, made in flour mills
<b>336320</b>	battery cables and ground straps, motor vehicle, manufacturing
<b>326198</b>	battery cases and separators, plastics, manufacturing
<b>335990</b>	battery chargers, manufacturing

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<b>326290</b>	battery containers, separators and parts, rubber, manufacturing
<b>441310</b>	battery dealers, automobile, retail
<b>336320</b>	battery heaters, manufacturing
<b>335910</b>	battery manufacturing
<b>211110</b>	battery operators (petroleum industry)
<b>321999</b>	battery separators, wood, manufacturing
<b>811119</b>	battery service, automotive
<b>334512</b>	battery testers, electrical, manufacturing
<b>333990</b>	battery-powered, hand-held power tools, manufacturing
<b>712120</b>	battlefields
<b>314990</b>	batts and batting (except nonwoven fabrics), manufacturing
<b>327120</b>	bauxite brick, manufacturing
<b>331313</b>	bauxite smelting
<b>325999</b>	bay oil, manufacturing
<b>454390</b>	bazaar (rummage sale), retail
<b>532280</b>	beach chairs and accessories, rental
<b>562990</b>	beach maintenance and cleaning services
<b>316210</b>	beach sandals, rubber or plastics, manufacturing
<b>113312</b>	beachcombers (lost log recovery)
<b>713999</b>	beaches, bathing
<b>315241</b>	beachwear and bathing suits, infants', cut and sewn from purchased fabric
<b>315249</b>	beachwear, girls', cut and sewn from purchased fabric
<b>315190</b>	beachwear, made in knitting mills
<b>315220</b>	beachwear, men's and boys', cut and sewn from purchased fabric
<b>448199</b>	beachwear, men's and boys', retail
<b>315249</b>	beachwear, women's and misses', cut and sewn from purchased fabric
<b>335120</b>	beacon, lighthouse, non-flashing, electrical, manufacturing
<b>339990</b>	beaded novelties, manufacturing
<b>333519</b>	beading machines, metalworking, manufacturing
<b>314990</b>	beading on textile products (except clothing), for the trade
<b>333248</b>	beaming machines, yarn, manufacturing
<b>321111</b>	beams and poles, wood, made from logs or bolts
<b>321215</b>	beams, glued-laminated or pre-engineered wood, manufacturing
<b>111219</b>	bean (except dry) farming, field and seed production
<b>493130</b>	bean cleaning and warehousing
<b>493130</b>	bean elevators (storage only)
<b>111219</b>	bean farms (except dry beans)
<b>111219</b>	bean growing, snap (wax and green)
<b>111130</b>	bean or pea farming (field crop)
<b>332210</b>	bearing pullers, hand tools, manufacturing
<b>336310</b>	bearings (e.g., camshaft, crankshaft, connecting rod), automotive and truck gasoline engine, manufacturing

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<b>417230</b>	bearings merchant wholesalers
<b>333619</b>	bearings, plain (except internal combustion engines), manufacturing
<b>321999</b>	bearings, wood, manufacturing
<b>812115</b>	beauticians
<b>417920</b>	beauty parlour equipment and supplies merchant wholesalers
<b>812115</b>	beauty salons
<b>417920</b>	beauty shop dryers merchant wholesalers
<b>417920</b>	beauty shop equipment and supplies merchant wholesalers
<b>812115</b>	beauty shops or parlours
<b>414520</b>	beauty supplies and preparation merchant wholesalers
<b>446120</b>	beauty supplies stores selling primarily to other businesses but also selling to household consumers
<b>321216</b>	beaver board, manufacturing
<b>721191</b>	bed and breakfast
<b>721191</b>	bed and breakfast inns
<b>337910</b>	bed bases, upholstered, manufacturing
<b>337121</b>	bed chesterfields, manufacturing
<b>335210</b>	bed coverings (blankets and sheets), electric, manufacturing
<b>414330</b>	bed coverings merchant wholesalers
<b>812330</b>	bed linen supply service
<b>337910</b>	bed spring, assemblies, manufacturing
<b>442298</b>	bedding (e.g., sheets, blankets, spreads, cushions, pillows), retail
<b>444220</b>	bedding plants, retail
<b>315249</b>	bedjackets, women's, misses' and girls', cut and sewn from purchased fabric
<b>414390</b>	bedroom furniture merchant wholesalers
<b>337123</b>	bedroom furniture, wood, manufacturing
<b>337126</b>	beds (including folding and cabinet beds), household-metal, manufacturing
<b>442110</b>	beds and springs, retail
<b>337126</b>	beds, household, metal, manufacturing
<b>337910</b>	beds, sleep-system ensembles (i.e., flotation and adjustable), manufacturing
<b>337123</b>	bedside stands, wood, manufacturing
<b>314120</b>	bedspreads and bed sets, made from purchased fabric
<b>313240</b>	bedspreads and bed sets, made in lace mills
<b>414330</b>	bedspreads merchant wholesalers
<b>442298</b>	bedspreads, retail
<b>337123</b>	bedspring frames, wood, manufacturing
<b>414390</b>	bedsprings merchant wholesalers
<b>337910</b>	bedsprings, assembled, manufacturing
<b>112910</b>	bee pollen collecting
<b>112991</b>	beef and hog, raising
<b>112991</b>	beef and lamb, farming
<b>112110</b>	beef cattle finishing
<b>411110</b>	beef cattle merchant wholesalers
<b>112110</b>	beef cattle ranching
<b>112991</b>	beef cattle, hogs, sheep and goat combination, farming

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<b>112110</b>	beef farming
<b>311614</b>	beef stew, made from purchased meat
<b>311614</b>	beef, lamb, pork and veal, primal and sub-primal cuts, made from purchased meat
<b>311611</b>	beef, pork, lamb or veal carcasses, half-carcasses, primal and sub-primal cuts, produced in slaughtering plants
<b>418390</b>	beekeeping supplies merchant wholesalers
<b>517310</b>	beeper (radio pager) communications carriers
<b>413220</b>	beer and other fermented malt liquors merchant wholesalers
<b>418990</b>	beer and wine making supplies merchant wholesalers
<b>312120</b>	beer breweries
<b>332431</b>	beer cans, manufacturing
<b>333416</b>	beer cooling and dispensing equipment, manufacturing
<b>722410</b>	beer gardens
<b>332439</b>	beer kegs, light gauge metal, manufacturing
<b>541690</b>	beer making consultant
<b>722410</b>	beer parlours or taverns
<b>445310</b>	beer stores, retail
<b>312110</b>	beer, not brewed (e.g., birch, ginger or root), manufacturing
<b>413220</b>	beers merchant wholesalers
<b>411110</b>	bees merchant wholesalers
<b>325610</b>	beeswax polishes and waxes, manufacturing
<b>311310</b>	beet pulp, dried, manufacturing
<b>111219</b>	beet, table (except sugar beet), growing
<b>541720</b>	behavioural research and development services
<b>325410</b>	belladonna preparations, manufacturing
<b>332999</b>	bellows, hand, manufacturing
<b>333990</b>	bellows, industrial, manufacturing
<b>335990</b>	bells, electric, manufacturing
<b>339930</b>	bells, toy, manufacturing
<b>414130</b>	belt and buckle assembly kit merchant wholesalers
<b>333920</b>	belt conveyor systems, manufacturing
<b>316990</b>	belt laces, leather, manufacturing
<b>482112</b>	belt line railways
<b>313220</b>	belting fabrics, narrow woven, weaving
<b>316990</b>	belting for machinery, leather, manufacturing
<b>314990</b>	belting, made from purchased fabric
<b>326220</b>	belting, rubber (e.g., conveyor, elevator, transmission), manufacturing
<b>315210</b>	belts, apparel (e.g., fabric, leather, vinyl), cut and sewn from materials owned by others
<b>315990</b>	belts, apparel (e.g., fabric, leather, vinyl), made from purchased material
<b>448150</b>	belts, apparel, custom, retail
<b>339920</b>	belts, cartridge, sporting type, manufacturing
<b>332619</b>	belts, conveyor, made from purchased wire
<b>332999</b>	belts, machine gun, manufacturing
<b>337127</b>	benches, public buildings, manufacturing



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<b>333519</b>	bending and forming machines, metalworking, manufacturing
<b>332999</b>	bends, pipe, made from purchased metal pipe
<b>212326</b>	bentonite mining
<b>321999</b>	bentwood (steam bent) products (except furniture), manufacturing
<b>325190</b>	benzaldehyde, manufacturing
<b>325320</b>	benzene hexachloride (BHC) insecticides, manufacturing
<b>325110</b>	benzene, made from refined petroleum or natural gas liquids
<b>324110</b>	benzene, made in petroleum refineries
<b>325190</b>	benzoic acid, manufacturing
<b>624190</b>	bereavement counselling services
<b>327110</b>	beryllia porcelain insulators, manufacturing
<b>331529</b>	beryllium castings (except die-castings), unfinished, manufacturing
<b>331523</b>	beryllium die-castings, unfinished, manufacturing
<b>325189</b>	beryllium oxide, manufacturing
<b>331410</b>	beryllium smelting and primary refining
<b>334512</b>	beta-ray irradiation equipment, manufacturing
<b>813910</b>	better business bureaus
<b>327215</b>	bevelling and polishing purchased plate glass
<b>417230</b>	beverage and food processing machinery merchant wholesalers
<b>311930</b>	beverage bases, manufacturing
<b>413210</b>	beverage concentrates merchant wholesalers
<b>327214</b>	beverage containers, made in glass-making plants
<b>417910</b>	beverage coolers merchant wholesalers
<b>333248</b>	beverage distilling machinery, manufacturing
<b>311930</b>	beverage flavourings and syrups (except coffee-based), manufacturing
<b>722410</b>	beverage room
<b>454210</b>	beverage, cigarette, confectionery or food, vending machine operators, retail
<b>419110</b>	beverages, business-to-business (B2B) electronic markets, wholesale
<b>445299</b>	beverages, soft drink, retail
<b>314990</b>	bias bindings, made from purchased fabric
<b>313220</b>	bias bindings, woven, manufacturing
<b>611690</b>	bible schools (except degree-granting)
<b>813110</b>	bible societies
<b>315990</b>	bibs and aprons, waterproof (e.g., plastic, rubberized fabric), made from purchased fabric
<b>325189</b>	bichromates and chromates, manufacturing
<b>451113</b>	bicycle and bicycle parts dealers (except motorized), retail
<b>335110</b>	bicycle lamp bulbs, electric, manufacturing
<b>336320</b>	bicycle light fixtures, manufacturing
<b>492210</b>	bicycle messenger and delivery service

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<b>492210</b>	bicycle messenger service
<b>713991</b>	bicycle or cycling clubs
<b>451113</b>	bicycle parts and accessories, retail
<b>333910</b>	bicycle pumps, manufacturing
<b>532280</b>	bicycle rental
<b>414470</b>	bicycle tires and tubes merchant wholesalers
<b>414470</b>	bicycles (except motorized) merchant wholesalers
<b>336990</b>	bicycles and tricycles parts (e.g., brakes, frames, gears, handlebars, saddles), manufacturing
<b>336990</b>	bicycles and tricycles, manufacturing
<b>441220</b>	bicycles, motorized, retail
<b>811490</b>	bicycles, repairing (without retail sales of new equipment)
<b>451113</b>	bicycles, retail sales and repairs
<b>524129</b>	bid bond insurance
<b>321911</b>	bifolding doors, wooden, manufacturing
<b>624110</b>	big brother services
<b>624110</b>	big sister services
<b>541850</b>	billboard display advertising services
<b>541850</b>	billboard display agency
<b>238990</b>	billboard erection
<b>333519</b>	billet mill machinery, manufacturing
<b>331110</b>	billets, steel, made in steel mills
<b>316990</b>	billfolds, all materials, manufacturing
<b>713991</b>	billiard clubs
<b>414470</b>	billiard equipment and supplies merchant wholesalers
<b>713992</b>	billiard or pool halls
<b>711215</b>	billiard players, independent
<b>339920</b>	billiard, pool and snooker equipment (e.g., balls, cues, cue tips, tables), manufacturing
<b>541215</b>	billing, bookkeeping or payroll processing services
<b>314990</b>	binder and baler twine, manufacturing
<b>323120</b>	binderies (i.e., bookbinding shops)
<b>322130</b>	binders' board, manufacturing
<b>314990</b>	binding carpets and rugs for the trade
<b>333310</b>	binding equipment (i.e., plastic or tape binding), office type, manufacturing
<b>314990</b>	bindings, bias, made from purchased fabric
<b>315990</b>	bindings, cap and hat, made from purchased fabric
<b>313220</b>	bindings, narrow woven, manufacturing
<b>339930</b>	bingo boards (games), manufacturing
<b>323119</b>	bingo cards, printing
<b>713299</b>	bingo halls or parlours
<b>713299</b>	bingo operation
<b>414460</b>	bingo supplies merchant wholesalers
<b>316990</b>	binocular cases, manufacturing
<b>811210</b>	binoculars and other optical goods repair
<b>417930</b>	binoculars merchant wholesalers
<b>333310</b>	binoculars, manufacturing
<b>453999</b>	binoculars, retail
<b>332439</b>	bins (e.g., grain and feed storage), light gauge metal, manufacturing

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<b>332319</b>	bins, fabricated metal plate, manufacturing
<b>333619</b>	biodiesel engines, manufacturing
<b>621499</b>	biofeedback centres
<b>541690</b>	biological consulting services
<b>621510</b>	biological laboratories
<b>414510</b>	biological medicines merchant wholesalers
<b>541380</b>	biological testing (except clinical and veterinary)
<b>541710</b>	biology research and development laboratories
<b>221119</b>	biomass electric power generation
<b>325190</b>	bio-oil or bio-diesel, manufacture
<b>339110</b>	biopsy instruments and equipment, manufacturing
<b>541710</b>	biotechnology research and development laboratories
<b>112999</b>	bird (song and pet) raising
<b>311119</b>	bird food, prepared, manufacturing
<b>712190</b>	bird sanctuaries
<b>561710</b>	bird scaring
<b>326290</b>	birth control devices (e.g., diaphragms), rubber, manufacturing
<b>325410</b>	birth control pills and contraceptive preparations, manufacturing
<b>311821</b>	biscuits, dry, manufacturing
<b>331410</b>	bismuth smelting and primary refining
<b>112999</b>	bison production
<b>722511</b>	bistro (eating places)
<b>333519</b>	bits and knives, for metalworking lathes, planers and shapers, manufacturing
<b>333120</b>	bits, rock drill, construction and surface mining type, manufacturing
<b>333130</b>	bits, rock drill, underground mining type, manufacturing
<b>211142</b>	bitumen production, extraction by mining
<b>211141</b>	bitumen production, in situ extraction
<b>212114</b>	bituminous coal preparation plants
<b>212114</b>	bituminous coal washeries
<b>212315</b>	bituminous limestone quarrying
<b>417220</b>	bituminous processing equipment merchant wholesalers
<b>211142</b>	bituminous sand digging
<b>212398</b>	black lead mine
<b>339940</b>	blackboards or chalkboards, framed, manufacturing
<b>327990</b>	blackboards, unframed, slate, manufacturing
<b>331110</b>	blackplate, made in steel mills
<b>316990</b>	blacksmiths' aprons, leather, manufacturing
<b>238990</b>	blacktop and asphalt work, residential and commercial driveways and parking areas
<b>811310</b>	blade (industrial) sharpening service
<b>333120</b>	blades for graders, scrapers, bulldozers and snowploughs, manufacturing
<b>332210</b>	blades, knife and razor, manufacturing
<b>325130</b>	blanc fixe (i.e., barium sulfate, precipitated), manufacturing

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<b>417910</b>	blank compact disk (CD) and digital video disk (DVD) merchant wholesalers
<b>417910</b>	blank diskettes merchant wholesalers
<b>417910</b>	blank tapes, video and/or audio merchant wholesalers
<b>418210</b>	blankbooks merchant wholesalers
<b>314910</b>	blanket bags (cut and sewn plastic material), manufacturing
<b>414330</b>	blankets (except electric) merchant wholesalers
<b>314120</b>	blankets (except electric), made from purchased fabrics or felts
<b>313210</b>	blankets, bedspreads, sheets and pillow cases, made in weaving mills
<b>313230</b>	blankets, nonwoven fabric, manufacturing
<b>442298</b>	blankets, sheets and bed coverings, retail
<b>314120</b>	blankets, wool, made from purchased fabrics
<b>327214</b>	blanks for electric light bulbs, glass, made in glass-making plants
<b>417910</b>	blanks recording cassettes merchant wholesalers
<b>417230</b>	blanks, tips and inserts merchant wholesalers
<b>321919</b>	blanks, wood (e.g., bowling pins, handles, textile machinery accessories), manufacturing
<b>311410</b>	blast freezing, on a contract basis
<b>327990</b>	blast furnace slag, processing
<b>331110</b>	blast furnaces
<b>238910</b>	blast hole drilling (except mining)
<b>212323</b>	blast sand mining
<b>325920</b>	blasting accessories (e.g., blasting caps, fuses, ignitors, squibbs), manufacturing
<b>213119</b>	blasting and explosive service, mines and quarries only
<b>238910</b>	blasting and trenching, construction site
<b>314990</b>	blasting mats, rope, manufacturing
<b>339990</b>	blasting mats, rubber (used tires, steel wire and/or cable), manufacturing
<b>325920</b>	blasting powders, manufacturing
<b>238910</b>	blasting, building demolition
<b>315220</b>	blazers, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	blazers, tailored, women's and misses', cut and sewn from purchased fabric
<b>337127</b>	bleacher seating, portable, manufacturing
<b>238390</b>	bleachers, installation
<b>325610</b>	bleaches, formulated for household use, manufacturing
<b>325189</b>	bleaching agents, inorganic, manufacturing
<b>325190</b>	bleaching agents, organic, manufacturing
<b>418410</b>	bleaching compounds merchant wholesalers
<b>333248</b>	bleaching machinery, textile, manufacturing
<b>313310</b>	bleaching purchased fibres, thread, yarn or fabrics (except of wool or similar animal fibres)

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<b>313310</b>	bleaching textile fibres, thread, yarn or fabrics, for the trade
<b>311211</b>	blended flour, made in flour mills
<b>335210</b>	blenders, food, electric, manufacturing
<b>325620</b>	blending and compounding perfume bases
<b>312130</b>	blending brandy
<b>312140</b>	blending distilled beverages (except brandy)
<b>311119</b>	blending feed for animals (except dogs and cats)
<b>325189</b>	blending of purchased raw chemicals
<b>311225</b>	blending purchased fats and oils
<b>312130</b>	blending wines
<b>414390</b>	blinds, window (except textile) merchant wholesalers
<b>331410</b>	blister copper, manufacturing
<b>561910</b>	blister packaging services
<b>333920</b>	block and tackle, manufacturing
<b>321919</b>	blocks for the manufacture of smoking pipes
<b>416390</b>	blocks, building merchant wholesalers
<b>327330</b>	blocks, concrete and cinder (i.e., clinker), manufacturing
<b>327120</b>	blocks, fire clay, manufacturing
<b>321999</b>	blocks, tailors' pressing, wood, manufacturing
<b>339930</b>	blocks, toy, manufacturing
<b>621510</b>	blood analysis laboratories
<b>334512</b>	blood bank process equipment, manufacturing
<b>621990</b>	blood banks
<b>325410</b>	blood derivative in vitro diagnostic substances, manufacturing
<b>325410</b>	blood derivatives, manufacturing
<b>621990</b>	blood donor clinics
<b>621990</b>	blood donor stations
<b>325410</b>	blood fractions, manufacturing
<b>325410</b>	blood glucose test kits, manufacturing
<b>414510</b>	blood plasma merchant wholesalers
<b>339110</b>	blood pressure apparatus (i.e., sphygmomanometer or tensiometer), manufacturing
<b>812990</b>	blood pressure testing machine operation (coin operated)
<b>339110</b>	blood testing apparatus, laboratory type, manufacturing
<b>339110</b>	blood transfusion equipment or hemodialysis apparatus, manufacturing
<b>333519</b>	blooming and slabbing mill machinery, manufacturing
<b>416210</b>	blooms, billets, slabs and other semi-finished shapes merchant wholesalers
<b>331110</b>	blooms, steel, made in steel mills
<b>448199</b>	blouse stores, retail
<b>414110</b>	blouses merchant wholesalers
<b>315220</b>	blouses, boys', cut and sewn from purchased fabric
<b>315249</b>	blouses, girls', cut and sewn from purchased fabric

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<b>315241</b>	blouses, infants', cut and sewn from purchased fabric
<b>315190</b>	blouses, made in knitting mills
<b>315249</b>	blouses, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	blouses, women's, misses' and girls', cut and sewn from materials owned by others
<b>333246</b>	blow moulding machinery for plastics, manufacturing
<b>332210</b>	blow torches, manufacturing
<b>333413</b>	blower filter units, manufacturing
<b>238220</b>	blowers and fans, cooling and dry heating, installation
<b>333110</b>	blowers, forage, manufacturing
<b>333110</b>	blowers, leaf, manufacturing
<b>238310</b>	blown-in insulation (e.g., vermiculite, cellulose), installation
<b>325999</b>	blueprint and whiteprint sensitized paper, manufacturing
<b>541340</b>	blueprint drafting services
<b>333310</b>	blueprint equipment, manufacturing
<b>417910</b>	blueprinting equipment merchant wholesalers
<b>561430</b>	blueprinting services
<b>212316</b>	bluestone, dimension, quarrying
<b>325610</b>	bluing, manufacturing
<b>325620</b>	blush or cosmetic rouge, manufacturing
<b>451120</b>	board games (amusement), retail
<b>414460</b>	board games merchant wholesalers
<b>323119</b>	board games, printing without publishing
<b>813910</b>	board of trade
<b>321216</b>	board, bagasse, manufacturing
<b>721310</b>	boarding houses
<b>721310</b>	boarding houses, fraternity and sorority
<b>812910</b>	boarding kennel service, pet
<b>611110</b>	boarding schools, elementary
<b>611110</b>	boarding schools, secondary
<b>339920</b>	boards and equipment (e.g., sailboards, skateboards, surfboards, windsurfing), manufacturing
<b>324122</b>	boards, asphalt saturated, made from purchased asphaltic materials
<b>321999</b>	boards, wood (e.g., clip, ironing, meat, pastry), manufacturing
<b>321919</b>	boards, wood, made by resawing purchased lumber
<b>336320</b>	boat and ship lighting fixtures, manufacturing
<b>487210</b>	boat charters, pleasure
<b>333920</b>	boat cradles, manufacturing
<b>441220</b>	boat dealer, also retailing parts and accessories
<b>441220</b>	boat dealers, retail
<b>541330</b>	boat engineering designing services
<b>484229</b>	boat hauling, by truck, local
<b>336612</b>	boat kits manufactured in boat yards
<b>238990</b>	boat lift installation
<b>333920</b>	boat lifts, manufacturing

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<b>711214</b>	boat race tracks, operation of
<b>532410</b>	boat rental, commercial without operator
<b>332319</b>	boat sections, prefabricated, metal, manufacturing
<b>336212</b>	boat transporter trailers, multi-unit, manufacturing
<b>336215</b>	boat transporter trailers, single-unit, manufacturing
<b>336612</b>	boat yards
<b>713930</b>	boat yards, docking and/or storage
<b>713991</b>	boating (rowing, sailing, canoe, kayak) clubs, without marinas
<b>611690</b>	boating and sailing instruction
<b>713930</b>	boating, sailing and yacht clubs (i.e., operating marinas)
<b>441220</b>	boats, new, retail and repair, primarily repair
<b>417990</b>	boats, pleasure (e.g., canoes, motorboats, sailboats) merchant wholesalers
<b>419110</b>	boats, pleasure (e.g., canoes, motorboats, sailboats), business-to-business (B2B) electronic markets, wholesale
<b>336612</b>	boats, recreational, manufacturing
<b>321919</b>	bobbin blocks and blanks, wood, manufacturing
<b>321999</b>	bobbins (except textile machinery), wood, manufacturing
<b>333248</b>	bobbins for textile machinery, manufacturing
<b>322219</b>	bobbins, fibre, made from purchased paperboard
<b>339920</b>	bobsleds, manufacturing
<b>812320</b>	bobtailers, laundry and dry cleaning
<b>713992</b>	bocce ball courts
<b>713940</b>	body building studios, physical fitness
<b>414520</b>	body care preparations merchant wholesalers
<b>561612</b>	body guard services
<b>315190</b>	body stockings, made in knitting mills
<b>315249</b>	body stockings, women's and misses', cut and sewn from purchased fabric
<b>561612</b>	body, luggage or cargo search services
<b>332999</b>	bofors guns, manufacturing
<b>332410</b>	boiler casings, manufacturing
<b>418410</b>	boiler chemicals merchant wholesalers
<b>238220</b>	boiler chipping, cleaning and scaling
<b>334512</b>	boiler controls, industrial, power and marine type, manufacturing
<b>332910</b>	boiler couplings and drains, plumbing and heating type, manufacturing
<b>332910</b>	boiler gauge cocks, industrial type, manufacturing
<b>524129</b>	boiler insurance
<b>331210</b>	boiler tubes, made from purchased steel
<b>238299</b>	boiler, pipe, or duct insulation and installation
<b>811310</b>	boiler, power, repair shops (except manufacturing)
<b>416120</b>	boilers (e.g., heating, hot water, power, steam) merchant wholesalers

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<b>333416</b>	boilers, heating (i.e., low-pressure or cast iron sectional), manufacturing
<b>311614</b>	bologna, made from purchased meat (except poultry and small game)
<b>332720</b>	bolts, metal, manufacturing
<b>326198</b>	bolts, nuts and rivets, plastics, manufacturing
<b>416330</b>	bolts, nuts, rivets, screws and other fasteners merchant wholesalers
<b>113311</b>	bolts, wood (e.g., handle, heading, shingle, stave), cutting
<b>562910</b>	bomb and land mine recovery and disposal services
<b>339110</b>	bomb disposable suit manufacturing
<b>333920</b>	bomb lifts, manufacturing
<b>336410</b>	bomb racks, aircraft, manufacturing
<b>332999</b>	bombcluster adapters, manufacturing
<b>332999</b>	bombs, manufacturing
<b>526915</b>	bond and income / dividend funds, Canadian
<b>526916</b>	bond and income / dividend funds, foreign
<b>523120</b>	bond brokerages
<b>322230</b>	bond paper, made from purchased paper
<b>322121</b>	bond paper, made in paper mills
<b>493120</b>	bonded cold storage warehousing
<b>493110</b>	bonded warehouse, general merchandise
<b>313230</b>	bonded-fibre fabrics, manufacturing
<b>332810</b>	bonderizing metals and metal products, for the trade
<b>524129</b>	bonding for guaranteeing job completion
<b>524129</b>	bonding of employees
<b>524129</b>	bonding, fidelity or surety
<b>812990</b>	bondspersons services
<b>325189</b>	bone black, manufacturing
<b>327110</b>	bone china, manufacturing
<b>311119</b>	bone meal, prepared as feed for animals and fowls, manufacturing
<b>339990</b>	bone novelties, manufacturing
<b>411190</b>	bones and hides merchant wholesalers
<b>311614</b>	bones, fat, rendering
<b>511130</b>	book copyright licensing agency
<b>813410</b>	book discussion clubs
<b>332999</b>	book ends, metal, manufacturing
<b>323120</b>	book gilding, bronzing, edging, deckling, embossing and gold stamping, for the trade
<b>322220</b>	book paper, coated, made from purchased paper
<b>322121</b>	book paper, coated, made in paper mills
<b>511130</b>	book publishers and exclusive agents
<b>519130</b>	book publishing exclusively on Internet (e.g., almanacs, atlases, dictionaries, encyclopedia, fiction)
<b>453310</b>	book stores, second-hand, retail
<b>419120</b>	book, periodical and newspaper, wholesale agents and brokers
<b>323120</b>	bookbinding including book repairing
<b>333248</b>	bookbinding machinery, manufacturing
<b>711511</b>	bookbinding, artisanal
<b>323120</b>	bookbinding, without printing



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<b>337213</b>	bookcases and cabinets, wood, office, manufacturing
<b>337126</b>	bookcases, metal, household, manufacturing
<b>337214</b>	bookcases, wall cases and cabinets, office (except wood), manufacturing
<b>337123</b>	bookcases, wood, household, manufacturing
<b>713299</b>	bookies
<b>561510</b>	booking accommodation and transportation for travellers
<b>711321</b>	booking agencies, theatrical (except motion picture)
<b>541215</b>	bookkeepers, offices or private practice
<b>713299</b>	bookmakers
<b>519121</b>	bookmobiles
<b>323116</b>	books (e.g., sales, cheque) and refills, manifold printing
<b>454110</b>	books and magazines, mail order, retail
<b>414420</b>	books and pamphlets merchant wholesalers
<b>323119</b>	books and pamphlets, printing and binding without publishing
<b>414420</b>	books electronic format (e.g., CD's or cassette) merchant wholesalers
<b>519130</b>	books, manuals and textbook, publishing exclusively on Internet (e.g., school, technical)
<b>511130</b>	books, printing and publishing combined
<b>323119</b>	books, printing without publishing
<b>511130</b>	books, publishing (except exclusively on Internet)
<b>453310</b>	books, used, retail
<b>451310</b>	bookstore
<b>339920</b>	boomerangs, manufacturing
<b>113311</b>	booming, bunching, rafting, driving logs
<b>813410</b>	booster clubs
<b>486110</b>	booster pumping station, oil transport
<b>332999</b>	boosters and bursters, artillery, manufacturing
<b>417920</b>	boot and shoe cut stock and findings merchant wholesalers
<b>316990</b>	boot and shoe findings, all materials, manufacturing
<b>321999</b>	boot and shoe lasts, all materials, manufacturing
<b>811430</b>	boot and shoe repair shop
<b>333248</b>	boot making and repairing machinery, manufacturing
<b>337215</b>	booths, telephone, manufacturing
<b>448210</b>	boots and shoes, retail
<b>316210</b>	boots for men's, including hicking boots and climbing shoes, manufacturing
<b>212398</b>	borate compounds (natural) mining
<b>325189</b>	borax (i.e., sodium borate), manufacturing
<b>212398</b>	borax mining
<b>325320</b>	bordeaux mixture insecticides, manufacturing
<b>325189</b>	boric acid, manufacturing
<b>238910</b>	boring for building construction

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<b>213117</b>	boring test holes for non-metallic minerals mining (except fuels), on contract basis
<b>212398</b>	boron mineral mining
<b>325189</b>	borosilicate, manufacturing
<b>417230</b>	bort merchant wholesalers
<b>325410</b>	botanical and herb grinding and milling (i.e., for medicinal use)
<b>325410</b>	botanical extract preparations (except in vitro diagnostics), manufacturing
<b>712130</b>	botanical gardens
<b>325320</b>	botanical insecticides, manufacturing
<b>326198</b>	bottle caps and lids, plastics, manufacturing
<b>322299</b>	bottle caps and tops, die-cut from purchased paper or paperboard
<b>332118</b>	bottle caps and tops, metal, stamping
<b>722410</b>	bottle clubs and tap rooms (drinking places)
<b>321999</b>	bottle covers, willow, rattan and reed, manufacturing
<b>561990</b>	bottle depot
<b>561990</b>	bottle exchange
<b>332210</b>	bottle openers, metal, manufacturing
<b>335210</b>	bottle warmers, household, electric, manufacturing
<b>333990</b>	bottle washers, packaging machinery, manufacturing
<b>454312</b>	bottled gas, retail
<b>445299</b>	bottled water store
<b>413220</b>	bottled wines and liquors merchant wholesalers
<b>417230</b>	bottlers' supplies, caps, bottles merchant wholesalers
<b>327215</b>	bottles (i.e., bottling, canning, packaging), made from purchased glass
<b>326160</b>	bottles, plastics, manufacturing
<b>326290</b>	bottles, rubber, manufacturing
<b>312110</b>	bottling flavoured water
<b>333990</b>	bottling machinery (e.g., washing, sterilizing, filling, capping, labelling), manufacturing
<b>413210</b>	bottling mineral or spring water (untreated)
<b>413220</b>	bottling purchased wines
<b>311420</b>	bouillon, canning
<b>311420</b>	bouillon, made in dehydration plants
<b>411190</b>	bovine semen merchant wholesalers
<b>315990</b>	bow ties, men's and boys', made from purchased fabric
<b>711215</b>	bowlers, independent
<b>238299</b>	bowling alley equipment installation
<b>713950</b>	bowling alleys or centres (candlepin, duckpin, five or ten pins)
<b>337127</b>	bowling centre furniture, manufacturing
<b>713950</b>	bowling centres
<b>414470</b>	bowling equipment and supplies merchant wholesalers
<b>451119</b>	bowling equipment and supplies, retail
<b>414470</b>	bowling equipment merchant wholesalers
<b>611620</b>	bowling instruction

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<b>339920</b>	bowling pin machines, automatic, manufacturing
<b>339920</b>	bowling pins, manufacturing
<b>713991</b>	bowling teams
<b>326198</b>	bowls and bowl covers, plastics, manufacturing
<b>321999</b>	bowls, wood, turned and shaped, manufacturing
<b>339920</b>	bows, archery, manufacturing
<b>314990</b>	bows, made from purchased fabrics
<b>321920</b>	box cleats, wood, manufacturing
<b>722512</b>	box lunch service
<b>722512</b>	box lunch stands
<b>311990</b>	box lunches, for sale off premises, manufacturing
<b>321920</b>	box shook, manufacturing
<b>316990</b>	box toes (i.e., shoe cut stock), leather, manufacturing
<b>322130</b>	boxboard paperboard stock, manufacturing
<b>311611</b>	boxed and canned meat (except poultry and small game), produced in slaughtering plants
<b>311614</b>	boxed meat (except poultry), made by assembly-line cutting of purchased meat
<b>711215</b>	boxers, independent, professional
<b>326198</b>	boxes and cases, plastic, manufacturing
<b>335930</b>	boxes, electric wiring (e.g., junction, outlet, switch and fuse), manufacturing
<b>321920</b>	boxes, jewellery, wood or part wood, manufacturing
<b>316990</b>	boxes, leather, manufacturing
<b>332439</b>	boxes, light gauge metal, manufacturing
<b>322219</b>	boxes, sanitary food (except folding), made from purchased paper or paperboard
<b>322211</b>	boxes, shipping, laminated, made from purchased paper or paperboard
<b>339940</b>	boxes, sketching and paint, manufacturing
<b>336211</b>	boxes, truck (e.g., dump, cargo, utility, van), assembled on purchased chassis
<b>713991</b>	boxing clubs
<b>339920</b>	boxing equipment, manufacturing
<b>721213</b>	boys' camps
<b>813410</b>	boys' club
<b>721213</b>	boys' or girls' vacation camp
<b>623999</b>	boys' towns
<b>448120</b>	bra dresses, women's and misses, retail
<b>339910</b>	bracelets, jewellery, manufacturing
<b>414410</b>	bracelets, precious metal and imitation merchant wholesalers
<b>315990</b>	braces and suspenders, made from purchased fabric
<b>115110</b>	bracing and pruning of orchard trees and vines
<b>332510</b>	brackets, builders' hardware type, metal, manufacturing
<b>332619</b>	brackets, made from purchased wire
<b>321919</b>	brackets, wood, manufacturing
<b>416330</b>	brads merchant wholesalers

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<b>331222</b>	brads, iron or steel, wire or cut, made in wire drawing plants
<b>332619</b>	brads, metal, made from purchased wire
<b>333248</b>	braiding machinery, textile, manufacturing
<b>313220</b>	braiding narrow fabrics
<b>541930</b>	braille translation
<b>333990</b>	brake burnishing and washing machines, manufacturing
<b>336340</b>	brake caliper assemblies, automotive, truck and bus, manufacturing
<b>336340</b>	brake cylinders, master and wheel, automotive, truck and bus, manufacturing
<b>336340</b>	brake drums, automotive, truck and bus, manufacturing
<b>325999</b>	brake fluid, synthetic, manufacturing
<b>336340</b>	brake hose assemblies, manufacturing
<b>336340</b>	brake lining materials, automotive, truck and bus, manufacturing
<b>811119</b>	brake repair shops, motor vehicle
<b>333310</b>	brake servicing equipment, motor vehicle (except hand tools), manufacturing
<b>336340</b>	brake shoe relining, on a factory basis
<b>336340</b>	brake shoes and pads (except asbestos), manufacturing
<b>336340</b>	brake shoes and pads, asbestos, manufacturing
<b>333619</b>	brakes (except motor vehicle and electromagnetic industrial controls), manufacturing
<b>336340</b>	brakes and brake parts, automotive, truck and bus, manufacturing
<b>335315</b>	brakes and drives (electrical control), manufacturing
<b>336510</b>	brakes and parts, railroad rolling stock, manufacturing
<b>333519</b>	brakes, metalworking, manufacturing
<b>311211</b>	bran, shorts and other products of milling grain (except rice)
<b>522111</b>	branches of chartered banks providing personal and commercial banking services
<b>522111</b>	branches of foreign banks, deposit-accepting, providing personal and commercial banking services
<b>522111</b>	branches of trust companies providing personal and commercial banking services
<b>339940</b>	branding irons (i.e., marking irons), manufacturing
<b>533110</b>	brand-name owners
<b>413220</b>	brandy merchant wholesalers
<b>315249</b>	bra-slips, women's, misses' and girls', cut and sewn from purchased fabric
<b>331420</b>	brass and bronze, made by refining scrap
<b>331523</b>	brass die castings, unfinished, manufacturing
<b>332113</b>	brass forgings, unfinished, made from purchased non-ferrous metal
<b>337126</b>	brass furniture, manufacturing

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<b>325610</b>	brass or silver polishes, manufacturing
<b>331420</b>	brass products, made by rolling, drawing, extruding or alloying purchased metal
<b>722410</b>	brasseries (beer gardens)
<b>315210</b>	brassieres, cut and sewn from materials owned by others
<b>315249</b>	brassieres, cut and sewn from purchased fabric
<b>332329</b>	brasswork, ornamental, manufacturing
<b>335229</b>	braziers, barbecue, manufacturing
<b>325190</b>	brazilwood extract, manufacturing
<b>332810</b>	brazing (i.e., hardening) metals and metal products
<b>413190</b>	bread merchant wholesalers
<b>333248</b>	bread slicing machinery, manufacturing
<b>322220</b>	bread wrappers, waxed or laminated, made from purchased paper
<b>333990</b>	bread wrapping machines, manufacturing
<b>311814</b>	bread, bread-type rolls or buns and biscuits (including frozen), made in commercial bakeries
<b>333130</b>	breakers, coal, manufacturing
<b>332910</b>	breakers, vacuum, plumbing, manufacturing
<b>311340</b>	breakfast bars (except chocolate-covered), manufacturing
<b>311230</b>	breakfast cereal (e.g., oats, corn, hominy grits, wheat, rice), manufacturing
<b>413190</b>	breakfast cereals merchant wholesalers
<b>311230</b>	breakfast foods or cereals (e.g., corn, grain, rice, wheat, farina, dry infant' cereals), manufacturing
<b>337126</b>	breakfast sets (furniture), metal, manufacturing
<b>337123</b>	breakfast sets (furniture), wood, manufacturing
<b>212115</b>	breaking, washing, grading, subbituminous coal
<b>237990</b>	breakwater construction
<b>115210</b>	breeding services for livestock
<b>115210</b>	breeding services, pet and small animal
<b>115210</b>	breeding services, poultry
<b>722410</b>	brew pub
<b>312120</b>	brewed beer, manufacturing
<b>311211</b>	brewers' and distillers' flakes and grits, corn, manufacturing
<b>325190</b>	brewers' pitch, made by distillation of wood
<b>333248</b>	brewery machinery, manufacturing
<b>445310</b>	brewery products, retail
<b>416390</b>	brick (except refractory) merchant wholesalers
<b>327120</b>	brick (i.e., common face, glazed, vitrified, hollow), clay, manufacturing
<b>444190</b>	brick and tile dealers, retail
<b>238990</b>	brick pavers (e.g., driveways, patios and sidewalks), installation
<b>238140</b>	brick veneer, installation
<b>327120</b>	brick, clay refractory, manufacturing

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<b>327120</b>	brick, nonclay (e.g., chrome, magnesite, silica) refractory, manufacturing
<b>416390</b>	brick, tile, cement merchant wholesalers
<b>419120</b>	brick, tile, cement, wholesale agents and brokers
<b>238140</b>	bricklaying, contractors
<b>327990</b>	bricks and blocks, sand-lime, manufacturing
<b>327330</b>	bricks, concrete, manufacturing
<b>315249</b>	bridal dresses or gowns, custom made
<b>315249</b>	bridal dresses or gowns, cut and sewn from purchased fabric
<b>448199</b>	bridal shops (except custom dressmakers), retail
<b>333990</b>	bridge and gate lifting machinery, manufacturing
<b>321114</b>	bridge and trestle parts, wood, treating
<b>237310</b>	bridge approach, construction
<b>713991</b>	bridge clubs, recreational
<b>237310</b>	bridge decking construction
<b>238320</b>	bridge painting
<b>332319</b>	bridge sections, prefabricated, metal, manufacturing
<b>337126</b>	bridge sets (furniture), metal, manufacturing
<b>337123</b>	bridge sets (furniture), wood, manufacturing
<b>237310</b>	bridge, construction
<b>488490</b>	bridge, tunnel and highway operation
<b>334512</b>	bridges, electrical (e.g., Kelvin, megohm, vacuum tube, Wheatstone), manufacturing
<b>332319</b>	bridges, prefabricated, manufacturing
<b>316990</b>	briefcases, all materials, manufacturing
<b>315190</b>	briefs, drawers and underwear, made in knitting mills
<b>315249</b>	briefs, underwear, women's and misses', cut and sewn from purchased fabric
<b>212398</b>	brimstone mining
<b>212393</b>	brine well
<b>311420</b>	brining and pickling of fruits and vegetables
<b>325190</b>	briquettes, charcoal, manufacturing
<b>324190</b>	briquettes, petroleum, made from refined petroleum
<b>411190</b>	bristles merchant wholesalers
<b>322130</b>	bristol board stock, manufacturing
<b>322121</b>	bristol paper stock, manufacturing
<b>333519</b>	broaches (i.e., machine tool accessory), manufacturing
<b>417230</b>	broaches merchant wholesalers
<b>339110</b>	broaches, dental, manufacturing
<b>333519</b>	broaching machines, metalworking, manufacturing
<b>517310</b>	broadband Internet service providers (ISPs), digital access line (DAL), facilities-based
<b>517310</b>	broadband Internet service providers (ISPs), facilities-based
<b>333120</b>	broadcast devices for sand and salt trucks, manufacturing
<b>334220</b>	broadcast equipment (including studio), for radio and television, manufacturing

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<b>541910</b>	broadcast media rating services
<b>515110</b>	broadcasting stations, radio
<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), cotton, weaving
<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), linen, jute, hemp and ramie, weaving
<b>313210</b>	broad-woven (more than 30 cm/12 in. wide) fabrics (except rugs, tire fabrics), man-made fibre, weaving
<b>414130</b>	broad-woven fabrics merchant wholesalers
<b>313210</b>	brocade, weaving
<b>112320</b>	broiler, fryer and roasting chickens, raising
<b>335210</b>	broilers, electric, manufacturing
<b>523140</b>	brokerages, commodity contract
<b>523120</b>	brokerages, stock
<b>531212</b>	brokers of manufactured homes, on site
<b>523140</b>	brokers, commodity contracts, offices
<b>523120</b>	brokers, securities
<b>488519</b>	brokers, shipping
<b>325189</b>	bromine, manufacturing
<b>325190</b>	bromochloromethane, manufacturing
<b>339110</b>	bronchoscope and gastroscope (except electromedical), manufacturing
<b>331523</b>	bronze die castings, unfinished, manufacturing
<b>331529</b>	bronze or brass foundries (except die-castings)
<b>331420</b>	bronze products, made by rolling, drawing, extruding or alloying purchased metal
<b>812990</b>	bronzing baby shoes
<b>321999</b>	broom handles, manufacturing
<b>418990</b>	broom, mop and paint handles merchant wholesalers
<b>111190</b>	broomcorn farming
<b>411190</b>	broomcorn merchant wholesalers
<b>418990</b>	brooms, brushes and mops merchant wholesalers
<b>311420</b>	broth (except seafood), canning
<b>212116</b>	brown coal mining
<b>311310</b>	brown sugar, manufacturing
<b>417910</b>	brownprinting equipment merchant wholesalers
<b>325410</b>	brucine, manufacturing
<b>212326</b>	brucite mining
<b>335990</b>	brush blocks for electrical use, carbon or moulded graphite, manufacturing
<b>321919</b>	brush blocks, wood, turned and shaped
<b>238910</b>	brush clearing or cutting
<b>115110</b>	brush killing service, chemical
<b>562110</b>	brush removal
<b>335990</b>	brushes and brush stock contacts, carbon, graphite, electric, manufacturing
<b>335990</b>	brushes and contacts, electric, manufacturing

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<b>339990</b>	brushes, manual or mechanical accessory, manufacturing
<b>326290</b>	brushes, rubber, manufacturing
<b>333519</b>	brushing machines, metalworking, manufacturing
<b>325620</b>	bubble bath preparations, manufacturing
<b>326198</b>	bubble packaging materials, plastics, manufacturing
<b>321920</b>	buckets or pails, wood, manufacturing
<b>333920</b>	buckets, elevators or conveyors, manufacturing
<b>333120</b>	buckets, excavating (e.g., clamshell, concrete, dragline, drag scraper, shovel), manufacturing
<b>321920</b>	buckets, wood, coopered, manufacturing
<b>339990</b>	buckles, clasps, eye fasteners and similar articles, manufacturing
<b>332999</b>	buckles, shoe, metal, manufacturing
<b>313320</b>	buckram, manufacturing
<b>111190</b>	buckwheat farming
<b>411120</b>	buckwheat merchant wholesalers
<b>912910</b>	budget and fiscal affairs, provincial
<b>112999</b>	buffalo production
<b>337123</b>	buffets (furniture), wood, manufacturing
<b>333519</b>	buffing and polishing machines, metalworking, manufacturing
<b>327910</b>	buffing and polishing wheels, abrasive and nonabrasive, manufacturing
<b>325610</b>	buffing compounds, manufacturing
<b>333990</b>	buffing machines, hand-held power-driven, manufacturing
<b>332810</b>	buffing metals and metal products
<b>335120</b>	bug zappers, manufacturing
<b>416330</b>	builders' hardware merchant wholesalers
<b>332510</b>	builders' hardware, metal, manufacturing
<b>444130</b>	builders' hardware, retail
<b>236110</b>	builders, speculative, single family
<b>236110</b>	building alterations and repairs, general contractor, residential
<b>212316</b>	building and monumental stone, marble
<b>416110</b>	building and power annunciator insulated wire and cable merchant wholesalers
<b>238210</b>	building automation systems, contractors
<b>416320</b>	building board (e.g., fibre, particle, flake) merchant wholesalers
<b>561722</b>	building cleaning, janitorial services
<b>238910</b>	building demolition
<b>531320</b>	building evaluator
<b>561799</b>	building exterior cleaning services (except sandblasting and window cleaning)
<b>416390</b>	building fascia (except wood) merchant wholesalers
<b>238390</b>	building fixtures and fittings (except mechanical equipment), installation
<b>238130</b>	building framing (except structural steel), installation
<b>237210</b>	building lot subdividing, land development

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<b>561722</b>	building maintenance (except repairs)
<b>326198</b>	building materials (e.g., fascia, panels, siding, soffits), plastics, manufacturing
<b>453310</b>	building materials, used, retail
<b>326198</b>	building panels, corrugated and flat, plastics, manufacturing
<b>322121</b>	building paper stock, manufacturing
<b>237120</b>	building petrochemical plants
<b>236110</b>	building repairs, residential (except single-family), general contractors
<b>236110</b>	building repairs, single family, general contractors
<b>334512</b>	building services monitoring controls, automatic, manufacturing
<b>416390</b>	building soffit merchant wholesalers
<b>212314</b>	building stone, granite, rough, mining
<b>212315</b>	building stone, limestone, rough, mining
<b>416390</b>	building stones merchant wholesalers
<b>327120</b>	building tile, clay, manufacturing
<b>335920</b>	building wire and cable, electric, insulated, manufacturing
<b>541310</b>	buildings and structures, architectural design services (except landscape)
<b>321992</b>	buildings, prefabricated or pre-cut, wood frame, manufacturing
<b>332311</b>	buildings, prefabricated, metal (except portable), manufacturing
<b>236110</b>	buildings, residential, additions, alterations and renovations
<b>416390</b>	built-in kitchen cabinets merchant wholesalers
<b>414220</b>	built-in vacuum systems (household) merchant wholesalers
<b>443143</b>	built-in vacuum systems, retail
<b>238350</b>	built-in wood cabinets constructed on site
<b>327990</b>	built-up mica, manufacturing
<b>339940</b>	bulk carbon paper or stencil paper in rolls or large sheets, manufacturing
<b>445299</b>	bulk food stores
<b>484221</b>	bulk liquid (e.g., petroleum, milk), trucking service, local
<b>484231</b>	bulk liquids (e.g., petroleum and chemical products), trucking, long distance
<b>332420</b>	bulk storage tanks, heavy gauge steel, manufacturing
<b>412110</b>	bulk tank station merchant wholesalers
<b>711215</b>	bull riders
<b>532410</b>	bulldozer rental and leasing (without operator)
<b>333120</b>	bulldozers, manufacturing
<b>238910</b>	bulldozing, unspecified, rental with operator
<b>339940</b>	bulletin boards, of metal, manufacturing
<b>321999</b>	bulletin boards, wood and cork, manufacturing
<b>414110</b>	bulletproof vests merchant wholesalers
<b>339110</b>	bulletproof vests, manufacturing
<b>711215</b>	bullfighters

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<b>336390</b>	bumpers and bumperettes, assembled, automotive, truck and bus, manufacturing
<b>333310</b>	bundling machinery (e.g., mail, newspaper, box strapping), manufacturing
<b>713992</b>	bungee jumping facilities
<b>321999</b>	bungs, wood, manufacturing
<b>321991</b>	bunk houses, mobile, manufacturing
<b>311814</b>	buns, bread-type (e.g., hamburger, hot dog), made in commercial bakeries
<b>315241</b>	buntings, infants', cut and sewn from purchased fabric
<b>334512</b>	buoyancy instruments, industrial process type, manufacturing
<b>321999</b>	buoys, cork, manufacturing
<b>332319</b>	buoys, fabricated metal plate, manufacturing
<b>334290</b>	burglar alarm systems and equipment, manufacturing
<b>238210</b>	burglar alarm systems, electric wiring, installation
<b>417920</b>	burial caskets merchant wholesalers
<b>339990</b>	burial caskets, manufacturing
<b>315289</b>	burial garments or shrouds, cut and sewn from purchased fabric
<b>453999</b>	burial monuments, retail
<b>316210</b>	burial slippers, manufacturing
<b>327390</b>	burial vaults, concrete and precast terrazzo, manufacturing
<b>339990</b>	burial vaults, fibreglass, manufacturing
<b>327990</b>	burial vaults, stone, manufacturing
<b>314910</b>	burlap bags, made from purchased materials
<b>414130</b>	burlap merchant wholesalers
<b>313210</b>	burlap, broad-woven, weaving
<b>711111</b>	burlesque companies
<b>212326</b>	burley mining
<b>313310</b>	curling and mending fabrics, for the trade
<b>113311</b>	burles, wood, cutting
<b>333416</b>	burners, oil, gas or a combination of both, manufacturing
<b>332810</b>	burning metals and metal products, for the trade
<b>339940</b>	burnishers and cushions, gilders', manufacturing
<b>333519</b>	burnishing machines, metalworking, manufacturing
<b>316990</b>	burnt leather goods, manufacturing
<b>321999</b>	burnt wood articles, manufacturing
<b>112920</b>	burro, donkey or mule production
<b>813210</b>	bursaries (scholarship trusts), management of
<b>541850</b>	bus and subway card advertising services
<b>335315</b>	bus bar structures, manufacturing
<b>335930</b>	bus bars (electrical conductors), manufacturing
<b>416110</b>	bus bars and trolley ducts merchant wholesalers
<b>336211</b>	bus bodies, assembling on purchased chassis

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<b>336211</b>	bus bodies, manufacturing
<b>488990</b>	bus broker (without bus expenses)
<b>335315</b>	bus duct-feeder, plug-in (including top-off units) and trolley duct-feeders, manufacturing
<b>485210</b>	bus line operation, intercity or interurban
<b>485110</b>	bus line operation, local
<b>485410</b>	bus operation, school
<b>532120</b>	bus rental, without driver
<b>485110</b>	bus service, urban and suburban
<b>561721</b>	bus shelter window maintenance
<b>332311</b>	bus shelters, metal frame, manufacturing
<b>488490</b>	bus terminal operation, independent
<b>811192</b>	bus washing
<b>415120</b>	buses merchant wholesalers
<b>336120</b>	buses, passenger (except trackless trolley), assembling on chassis of own manufacture
<b>487110</b>	buses, sightseeing (except scheduled), local, operation
<b>236220</b>	bush depots and camps, construction
<b>333619</b>	bushings, plain (except internal combustion engine), manufacturing
<b>326198</b>	bushings, plastics, manufacturing
<b>326290</b>	bushings, rubber, manufacturing
<b>321999</b>	bushings, wood, manufacturing
<b>611410</b>	business and commercial schools (non-university)
<b>531212</b>	business brokers (buying and selling business enterprises, including the real estate)
<b>511140</b>	business directory, publishing and printing combined
<b>611690</b>	business education for youth
<b>611690</b>	business education seminars
<b>522299</b>	business financing companies
<b>323119</b>	business forms (except manifold), printing without publishing
<b>418210</b>	business forms merchant wholesalers
<b>913910</b>	business licensing, local administration
<b>453210</b>	business machine paper supplies, retail
<b>322230</b>	business machine paper, cut sheet, made from purchased paper
<b>541611</b>	business management consulting services
<b>561110</b>	business management services
<b>417910</b>	business or office machines merchant wholesalers
<b>541720</b>	business research and development services
<b>561430</b>	business service centre
<b>541611</b>	business start-up consulting services
<b>913910</b>	business tax, local administration
<b>417320</b>	business telephone systems merchant wholesalers
<b>813410</b>	businessmen's clubs, civic and social
<b>419110</b>	business-to-business electronic markets (B2B) electronic auctions

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<b>419110</b>	business-to-business electronic markets (B2B), wholesale trade
<b>325210</b>	butadiene rubber (i.e., polybutadiene), manufacturing
<b>325210</b>	butadiene styrene copolymers, containing less than 50% butadiene, manufacturing
<b>325210</b>	butadiene styrene copolymers, containing more than 50% butadiene, manufacturing
<b>325210</b>	butadiene styrene copolymers, manufacturing
<b>325190</b>	butadiene, made from alcohol
<b>325110</b>	butadiene, made from refined petroleum or natural gas liquids
<b>324110</b>	butadiene, made in petroleum refineries
<b>412110</b>	butane gas and naphtha (except bulk stations and terminals) merchant wholesalers
<b>454312</b>	butane gas, bottled, retail
<b>325110</b>	butane, made from refined petroleum or natural gas liquids
<b>445210</b>	butcher shops or meat markets, retail
<b>332210</b>	butchers' knives, manufacturing
<b>337215</b>	butchers' store fixtures, manufacturing
<b>311515</b>	butter, creamery and whey, manufacturing
<b>311515</b>	butter, manufacturing
<b>333248</b>	buttonhole and eyelet machinery, industrial, manufacturing
<b>333248</b>	buttonhole and eyelet machines, household, manufacturing
<b>339910</b>	buttons (e.g., collar, cuff), precious metal and precious or semiprecious stones, manufacturing
<b>339990</b>	buttons manufacturing, including the blanks, moulds and colouring thereof (except precious or semiprecious metal or stones)
<b>414130</b>	buttons merchant wholesalers
<b>325190</b>	butyl acetate, manufacturing
<b>325190</b>	butyl alcohol, manufacturing
<b>325210</b>	butyl rubber, manufacturing
<b>325110</b>	butylene (butene), made from refined petroleum or natural gas liquids
<b>324110</b>	butylene (i.e., butene), made in petroleum refineries
<b>523910</b>	buying income tax refunds

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<b>611210</b>	c.e.g.e.p. (collège d'enseignement général et professionnel)
<b>336120</b>	cab and chassis assemblies, heavy-duty trucks, manufacturing
<b>336110</b>	cab and chassis assemblies, light trucks and vans, manufacturing
<b>722410</b>	cabarets (nightclubs)
<b>111219</b>	cabbage farming, field, bedding plant and seed production

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<b>236110</b>	cabin construction, by operative builders
<b>336612</b>	cabin cruisers, building
<b>334511</b>	cabin environment indicators, transmitters and sensors, manufacturing
<b>332510</b>	cabinet hardware, metal, manufacturing
<b>337123</b>	cabinet making, made to individual order
<b>238350</b>	cabinetry, installation and finishing
<b>337126</b>	cabinets (free standing), metal, manufacturing
<b>238350</b>	cabinets, built-in, construction
<b>337123</b>	cabinets, household, free standing, wood, manufacturing
<b>444190</b>	cabinets, kitchen (to be installed), retail
<b>337126</b>	cabinets, kitchen, free standing, metal, manufacturing
<b>337126</b>	cabinets, medicine, metal, manufacturing
<b>337126</b>	cabinets, radio and television, metal, manufacturing
<b>337215</b>	cabinets, show, display and storage (except refrigerated), manufacturing
<b>335315</b>	cabinets, wireways, gutters, surface raceways (except conduit and metallic tubing), manufacturing
<b>321999</b>	cabinets, wood household (e.g., radio, television, stereo, sewing machine), manufacturing
<b>485110</b>	cable cars operation, commuter
<b>416110</b>	cable conduit merchant wholesalers
<b>334220</b>	cable decoders, manufacturing
<b>517310</b>	cable distribution, facilities-based
<b>237130</b>	cable installation (hydro, telephone, telegraph, underground and marine)
<b>487990</b>	cable lifts, amusement or scenic, operated separately from lodges
<b>515210</b>	cable program broadcasting
<b>332210</b>	cable splicers, hand tool, manufacturing
<b>238990</b>	cable splicing service, non-electrical, contractors
<b>238210</b>	cable splicing, electrical, contractors
<b>238210</b>	cable television hookup, contractors
<b>237130</b>	cable television line construction, contractors
<b>515210</b>	cable television network
<b>517310</b>	cable television providers and operators
<b>334220</b>	cable television transmission and receiving equipment, manufacturing
<b>334512</b>	cable testing machines, manufacturing
<b>416110</b>	cable, insulated merchant wholesalers
<b>331222</b>	cable, iron or steel, electric, made in wire drawing plants
<b>331222</b>	cable, iron or steel, insulated or armoured, made in wire drawing plants
<b>332619</b>	cable, non-insulated wire, made from purchased wire
<b>416210</b>	cable, wire (except insulated) merchant wholesalers
<b>333110</b>	cabs for agricultural machinery, manufacturing

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<b>333120</b>	cabs for construction machinery, manufacturing
<b>333920</b>	cabs for industrial trucks and tractors, manufacturing
<b>487110</b>	cabs, horse drawn, sightseeing
<b>541514</b>	CAD/CAM systems services
<b>541370</b>	cadastral surveying and mapping services
<b>339920</b>	caddy carts, manufacturing
<b>331410</b>	cadmium smelting and primary refining
<b>541514</b>	CAE (computer-aided engineering) systems services
<b>722410</b>	cafe bar
<b>417920</b>	cafeteria furniture merchant wholesalers
<b>337127</b>	cafeteria furniture, manufacturing
<b>722310</b>	cafeteria, personnel
<b>722310</b>	cafeterias, industrial
<b>722512</b>	cafeterias, public
<b>315220</b>	caftans, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	caftans, women's, misses' and girls', cut and sewn from purchased fabric
<b>332619</b>	cages, made from purchased wire
<b>333130</b>	cages, mine shaft, manufacturing
<b>522321</b>	caisses d'économie, federation or league (central clearing house services)
<b>522130</b>	caisses d'économie, local
<b>522321</b>	caisses d'entraide économique, fédération (i.e., central clearing house services)
<b>522130</b>	caisses d'entraide économique, local
<b>522321</b>	caisses d'établissement, fédération (i.e., central clearing house services)
<b>522130</b>	caisses d'établissement, local
<b>522321</b>	caisses populaires, federation, league or regional (central clearing house services)
<b>522130</b>	caisses populaires, local
<b>238910</b>	caisson (i.e., drilled building foundations), construction
<b>237990</b>	caissons (i.e., marine or pneumatic structures), construction
<b>332420</b>	caissons, for underwater work, metal, manufacturing
<b>561990</b>	cake decorating service
<b>453999</b>	cake decorating supplies, retail
<b>311990</b>	cake frosting and icing, manufacturing
<b>311340</b>	cake ornaments, confectionery, manufacturing
<b>339990</b>	cake ornaments, inedible, manufacturing
<b>311224</b>	cake, meal and oil (e.g., canola, palm-kernel, peanut, cottonseed oil, sunflower seed, linseed), made in crushing mills
<b>413190</b>	cakes and pastries merchant wholesalers
<b>212315</b>	calcareous tufa, crushed and broken, quarrying
<b>212315</b>	calcareous tufa, dimension, quarrying
<b>416340</b>	calcimines merchant wholesalers
<b>325510</b>	calcimines, manufacturing
<b>327420</b>	calcined gypsum plaster, manufacturing

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<b>333990</b>	calcining kilns, manufacturing
<b>324190</b>	calcining petroleum coke from refined petroleum
<b>212398</b>	calcite mining
<b>325320</b>	calcium arsenate insecticides, manufacturing
<b>325189</b>	calcium carbide, chloride and hypochlorite, manufacturing
<b>325190</b>	calcium citrate, manufacturing
<b>325189</b>	calcium hypochlorite, manufacturing
<b>212315</b>	calcium limestone, crude, mining
<b>325190</b>	calcium oxalate, manufacturing
<b>417910</b>	calculating machines merchant wholesalers
<b>333310</b>	calculators (except electronic), manufacturing
<b>333310</b>	calculators, electronic, manufacturing
<b>487110</b>	calèche service, sightseeing
<b>323119</b>	calendars, printing without publishing
<b>511190</b>	calendars, publishers or publishing (except exclusively on Internet)
<b>511190</b>	calendars, publishing (except exclusively on Internet)
<b>333246</b>	calendering machinery for plastics, manufacturing
<b>333248</b>	calendering machinery for textiles, manufacturing
<b>313310</b>	calendering textile fabrics or textile products (including clothing), for the trade
<b>541380</b>	calibration and certification services
<b>811210</b>	caliper, gauge and other machinists' precision repair
<b>332210</b>	calipers and dividers, machinists' precision tools, manufacturing
<b>339110</b>	calorimeters, laboratory type, manufacturing
<b>336310</b>	cam shafts, automotive and truck gasoline engine, manufacturing
<b>334310</b>	camcorders, manufacturing
<b>333246</b>	camelback (i.e., retreading material) machinery, manufacturing
<b>326210</b>	camelback (i.e., retreading materials), manufacturing
<b>443145</b>	camera and photographic supplies stores or shops (i.e., films, parts, accessories, developing films), retail
<b>316990</b>	camera carrying bags, all materials, manufacturing
<b>811210</b>	camera repair and service
<b>443145</b>	camera shops, photographic, retail
<b>711512</b>	cameramen, independent
<b>333310</b>	cameras (except television and video), manufacturing
<b>414430</b>	cameras equipment and supplies merchant wholesalers
<b>443145</b>	cameras, retail sales combined with repair (repair as primary source of receipts)
<b>334220</b>	cameras, television, manufacturing
<b>315241</b>	camisoles, infants', cut and sewn from purchased fabric

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<b>315249</b>	camisoles, women's and misses', cut and sewn from purchased fabric
<b>337126</b>	camp furniture, metal, manufacturing
<b>337123</b>	camp furniture, wood, manufacturing
<b>721310</b>	camp, residential, for farm or other workers
<b>336215</b>	camper units, slide-in, for pick-up trucks, manufacturing
<b>532120</b>	campers, recreational vehicles (RVs), rental
<b>721211</b>	campground
<b>325190</b>	camphor, natural, manufacturing
<b>325190</b>	camphor, synthetic, manufacturing
<b>451119</b>	camping equipment (except tent trailers), retail
<b>414470</b>	camping tents and equipment merchant wholesalers
<b>336215</b>	camping trailers and chassis, manufacturing
<b>721211</b>	campsites for transients
<b>333519</b>	cams (i.e., machine tool accessory), manufacturing
<b>333519</b>	can forming machines, metalworking, manufacturing
<b>332619</b>	can keys, made from purchased wire
<b>332431</b>	can lids and ends, metal, manufacturing
<b>332210</b>	can openers (except powered), manufacturing
<b>335210</b>	can openers, electric, domestic, manufacturing
<b>813410</b>	Canadian legion
<b>483213</b>	canal barge operations
<b>488310</b>	canal locks, operating
<b>488310</b>	canal maintenance (except dredging)
<b>488310</b>	canal operations
<b>483213</b>	canal transportation, freight
<b>483213</b>	canal transportation, passengers
<b>333310</b>	cancelling machinery, post office type, manufacturing
<b>911910</b>	cancer detection program administration, federal
<b>622310</b>	cancer hospital
<b>332999</b>	candelabra and candlesticks, metal (except precious metal), manufacturing
<b>322219</b>	candelabra tubes, made from purchased paperboard
<b>311340</b>	candied fruit and fruit peel products (e.g., candied, glazed, crystallized), manufacturing
<b>453999</b>	candle shops, retail
<b>453999</b>	candle shops, retail, primarily non-store
<b>418990</b>	candles merchant wholesalers
<b>339990</b>	candles, manufacturing
<b>311340</b>	candy (except chocolate), manufacturing
<b>311351</b>	candy bars, chocolate (including chocolate-covered), made from cacao beans
<b>413190</b>	candy merchant wholesalers
<b>311340</b>	candy stores (except chocolate), candy made on the premises (except for immediate consumption)



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<b>311352</b>	candy stores, chocolate candy made on the premises (except for immediate consumption)
<b>445292</b>	candy stores, retail
<b>311352</b>	candy, chocolate, made from purchased chocolate
<b>722330</b>	candy-floss trailer operations
<b>337126</b>	cane chairs, manufacturing
<b>311310</b>	cane or beet sugar refining
<b>311310</b>	cane sugar, made from purchased raw cane sugar
<b>337126</b>	cane, chair, woven of reed or rattan, manufacturing
<b>339990</b>	canes (except orthopedic), manufacturing
<b>332999</b>	canisters, ammunition, manufacturing
<b>413190</b>	canned baby and junior foods merchant wholesalers
<b>413190</b>	canned desserts merchant wholesalers
<b>413190</b>	canned dietary foods merchant wholesalers
<b>413190</b>	canned fish products merchant wholesalers
<b>413190</b>	canned food ingredients and preparations merchant wholesalers
<b>413190</b>	canned foods merchant wholesalers
<b>311420</b>	canned fruit and vegetable juices (dietetic or homogenized), manufacturing
<b>311420</b>	canned fruit and vegetable juices (fresh or concentrates), manufacturing
<b>413190</b>	canned meat merchant wholesalers
<b>413190</b>	canned or dried dairy products merchant wholesalers
<b>413190</b>	canned or dried milk merchant wholesalers
<b>413190</b>	canned or preserved dried fruit merchant wholesalers
<b>311420</b>	canned pasta (plain), manufacturing
<b>311710</b>	canned seafood stew making
<b>311420</b>	canned specialties based on fruits or vegetables, including baked beans, bean sprouts, Chinese food and mincemeat, manufacturing
<b>413190</b>	canned specialties merchant wholesalers
<b>413190</b>	canned vegetables merchant wholesalers
<b>311710</b>	canning fish, crustaceans and molluscs (e.g., shellfish, lobster, salmon)
<b>333990</b>	canning machinery, manufacturing
<b>311614</b>	canning meat (except poultry, small game, pet food, baby food), from purchased meat
<b>311420</b>	canning soups (except seafood)
<b>311420</b>	canning vegetables (e.g., corn, beets, asparagus, artichokes, carrots, peas, tomatoes, mushrooms, potatoes)
<b>713991</b>	canoe and kayak clubs, recreational
<b>336612</b>	canoes, kayaks, rowboats and skiffs, manufacturing
<b>441220</b>	canoes, retail
<b>111120</b>	canola (rapeseed) farming
<b>332329</b>	canopies, sheet metal, manufacturing

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<b>417230</b>	cans for fruits and vegetables merchant wholesalers
<b>322219</b>	cans, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>332431</b>	cans, metal (e.g., food, beverage), manufacturing
<b>111219</b>	cantaloup, melon and watermelon farming
<b>111219</b>	cantaloupe farming, field, bedding plant and seed production
<b>321919</b>	cants, resawed (lumber), manufacturing
<b>314910</b>	canvas bags, manufacturing
<b>313210</b>	canvas fabrics (more than 30 cm/12 in. wide), weaving
<b>418990</b>	canvas goods or products merchant wholesalers
<b>314910</b>	canvas products, made from purchased canvas or canvas substitutes
<b>316210</b>	canvas shoes, rubber or plastic sole with fabric upper, manufacturing
<b>454390</b>	canvassers (door-to-door), headquarters for retail sale of merchandise
<b>416110</b>	capacitors (except electronic) merchant wholesalers
<b>335990</b>	capacitors (except electronic), fixed and variable, manufacturing
<b>334410</b>	capacitors, electronic, fixed and variable, manufacturing
<b>315249</b>	capes (except fur, leather, waterproof), girls', cut and sewn from purchased fabric
<b>315249</b>	capes (except fur, leather, waterproof), women's and misses', cut and sewn from purchased fabric
<b>315289</b>	capes, waterproof (e.g., plastics, rubber, similar materials), cut and sewn from purchased fabric
<b>112320</b>	capon, chicken or Cornish hens farming
<b>115210</b>	caponizing service
<b>237110</b>	capping of water wells
<b>333990</b>	capping, sealing, lidding and packaging machinery, manufacturing
<b>325190</b>	caprolactam, manufacturing
<b>315289</b>	caps and gowns, cut and sewn from purchased fabric or paper
<b>315990</b>	caps and hats (except fur, leather), made from purchased fabric
<b>315281</b>	caps and hats, leather, manufacturing
<b>336215</b>	caps for pickup trucks, manufacturing
<b>325999</b>	caps for toy pistols, manufacturing
<b>325920</b>	caps, blasting and detonating, manufacturing
<b>332999</b>	caps, bomb, manufacturing
<b>316990</b>	caps, heel and toe, leather, manufacturing
<b>332999</b>	caps, heel and toe, metal, manufacturing
<b>315190</b>	caps, made in knitting mills
<b>315990</b>	caps, textiles, straw, fur-felt and wool-felt, made from purchased fabric
<b>333920</b>	capstans, marine, manufacturing
<b>334290</b>	car alarms, manufacturing

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<b>811199</b>	car clinic (diagnostic centre)
<b>532111</b>	car rental agencies
<b>332999</b>	car seals, metal, manufacturing
<b>532111</b>	car sharing, short-term rental
<b>334310</b>	car stereos, manufacturing
<b>336215</b>	car trailer, non-commercial, manufacturing
<b>811192</b>	car washes, self-service or automatic
<b>417920</b>	car washing equipment merchant wholesalers
<b>333310</b>	car washing machinery, manufacturing
<b>325189</b>	carbides (e.g., boron, calcium, silicon, tungsten), manufacturing
<b>332999</b>	carbines, manufacturing
<b>325190</b>	carbinol (methanol and derivatives), manufacturing
<b>325210</b>	carbohydrate plastics, manufacturing
<b>325190</b>	carbolic acid (phenol), manufacturing
<b>416210</b>	carbon and alloy steels primary forms and structural shapes merchant wholesalers
<b>334512</b>	carbon arc lamp units, electrotherapeutic (except infra-red, ultra-violet), manufacturing
<b>418410</b>	carbon black merchant wholesalers
<b>327120</b>	carbon brick, manufacturing
<b>523140</b>	carbon credit commodity broker (aggregator)
<b>325120</b>	carbon dioxide, manufacturing
<b>325189</b>	carbon disulphide, manufacturing
<b>335990</b>	carbon electrodes for electrical use, manufacturing
<b>334290</b>	carbon monoxide detectors, manufacturing
<b>335990</b>	carbon or graphite electrodes, manufacturing
<b>418210</b>	carbon paper merchant wholesalers
<b>339940</b>	carbon paper, manufacturing
<b>335990</b>	carbon specialties for electrical use, manufacturing
<b>325190</b>	carbon tetrachloride, manufacturing
<b>325189</b>	carbon, bone and lamp black pigments, manufacturing
<b>413210</b>	carbonated beverages merchant wholesalers
<b>312110</b>	carbonated beverages, non-alcoholic, manufacturing
<b>312110</b>	carbonated mineral waters, manufacturing
<b>312110</b>	carbonated soft drinks or soda, manufacturing
<b>325189</b>	carbonic acid, manufacturing
<b>333248</b>	carbonizing equipment for processing wool, manufacturing
<b>313310</b>	carbonizing textile fibres
<b>335990</b>	carbons, electric, manufacturing
<b>325999</b>	carburetor cleaners, manufacturing
<b>811119</b>	carburetor repair
<b>336310</b>	carburetors (except aircraft, motor vehicle), manufacturing
<b>336310</b>	carburetors, aircraft engine, manufacturing
<b>336310</b>	carburetors, motor vehicle engine, manufacturing
<b>336310</b>	carburetors, motor vehicle engine, rebuilding on an assembly line

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<b>316990</b>	card cases (except metal), manufacturing
<b>611690</b>	card game instruction (e.g., bridge)
<b>414460</b>	card games merchant wholesalers
<b>713299</b>	card rooms (e.g., poker rooms)
<b>337126</b>	card table and chair sets, metal, manufacturing
<b>322211</b>	cardboard boxes, corrugated, made from purchased paper or paperboard
<b>418220</b>	cardboard products merchant wholesalers
<b>322130</b>	cardboard stock, manufacturing
<b>322220</b>	cardboard, laminated or surface coated, made from purchased paperboard
<b>313230</b>	carded nonwoven fabrics, manufacturing
<b>325410</b>	cardiac preparations, manufacturing
<b>315190</b>	cardigans, made in knitting mills
<b>333248</b>	carding machinery for textiles, manufacturing
<b>313310</b>	carding textile fibres
<b>334512</b>	cardiodynameters, manufacturing
<b>334512</b>	cardiographs, manufacturing
<b>621110</b>	cardiologists' offices
<b>334512</b>	cardiophones, electric, manufacturing
<b>334512</b>	cardioscopes, manufacturing
<b>334512</b>	cardiotachometers, manufacturing
<b>493190</b>	cardlock petroleum tank farms
<b>447190</b>	cardlock stations (except petroleum tank farms)
<b>447190</b>	cardlocks (except petroleum tank farms)
<b>453999</b>	cards (e.g., baseball, hockey), retail
<b>323119</b>	cards (e.g., business, greeting, playing, postcards, trading), printing without publishing
<b>323113</b>	cards (e.g., business, greeting, playing, postcards, trading), screen printing without publishing
<b>322299</b>	cards, die-cut (except office supplies), made from purchased paper or paperboard
<b>322230</b>	cards, die-cut office supply (e.g., index, library, time recording), made from purchased paper or paperboard
<b>624120</b>	care attendant service for persons with disabilities
<b>541612</b>	career transition services
<b>561722</b>	caretaker service
<b>481110</b>	cargo carriers, air, scheduled
<b>336611</b>	cargo container ships, building
<b>314990</b>	cargo safety straps, manufacturing
<b>488490</b>	cargo surveyors, truck transportation
<b>481214</b>	cargo transportation, air, charter service
<b>481110</b>	cargo transportation, air, scheduled
<b>488390</b>	cargo, checkers, marine
<b>333310</b>	carnival and amusement park rides, manufacturing
<b>333310</b>	carnival and amusement park shooting gallery machinery, manufacturing
<b>417990</b>	carnival equipment merchant wholesalers
<b>713999</b>	carnival rides, concession operators
<b>711190</b>	carnivals, travelling show

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<b>212291</b>	carnotite, pitchblende, radium, tyuyamunite, uraninite, uranium mining
<b>333920</b>	carousel conveyors (e.g., luggage), manufacturing
<b>333310</b>	carousels (i.e., merry-go-rounds), manufacturing
<b>332210</b>	carpenters' hand tools (except saws), non-powered, manufacturing
<b>444130</b>	carpenters' tools, retail
<b>416330</b>	carpenters', mechanics', plumbers' and other trades tools merchant wholesalers
<b>532310</b>	carpentry equipment rental
<b>238350</b>	carpentry work (except framing)
<b>238130</b>	carpentry, framing
<b>414320</b>	carpet and carpet supplies merchant wholesalers
<b>333310</b>	carpet and floor cleaning equipment, electric, manufacturing
<b>561740</b>	carpet and furniture cleaning on location, services
<b>561740</b>	carpet and rug cleaners
<b>532280</b>	carpet and rug rental service
<b>314990</b>	carpet cutting and binding
<b>238330</b>	carpet installation only
<b>313230</b>	carpet paddings, nonwoven, manufacturing
<b>442210</b>	carpet sales and installation
<b>442210</b>	carpet stores, retail
<b>335210</b>	carpet sweepers, electric vacuum, household, manufacturing
<b>333310</b>	carpet sweepers, mechanical, manufacturing
<b>321999</b>	carpets, cork, manufacturing
<b>485990</b>	carpool operation
<b>332311</b>	carports, prefabricated, metal, manufacturing
<b>337215</b>	carrier cases and tables, mail, manufacturing
<b>334210</b>	carrier equipment (i.e., analog, digital), telephone, manufacturing
<b>334220</b>	carrier equipment, cellular communications (i.e., analog, digital), manufacturing
<b>722512</b>	carry-out restaurants
<b>336211</b>	cars in kit form, manufacturing
<b>336110</b>	cars, electric, for highway use, assembling on chassis of own manufacture
<b>484229</b>	carting, by truck or horse-drawn wagon
<b>541370</b>	cartographic surveying services
<b>333990</b>	carton filling machines, manufacturing
<b>322212</b>	cartons, folding (except milk), made from purchased paperboard
<b>711511</b>	cartoonists, independent
<b>333990</b>	cartridge (i.e., powder) hand-held power-driven tools, manufacturing
<b>332999</b>	cartridge cases for ammunition (i.e., 30 mm or less; 1.18 inch or less), manufacturing
<b>331420</b>	cartridge cups, discs and sheets, copper and copper alloy, made by rolling, drawing, extruding or alloying purchased metal
<b>332999</b>	cartridges, ammunition, manufacturing

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<b>339940</b>	cartridges, refill, for ball point pens, manufacturing
<b>333110</b>	carts and wagons, lawn and garden type, manufacturing
<b>333920</b>	carts for moving goods (e.g., laundry, industrial), manufacturing
<b>339920</b>	carts, golf, hand, manufacturing
<b>332210</b>	carving sets, manufacturing
<b>453220</b>	carvings and artcraft, retail
<b>417920</b>	carwash equipment and supplies merchant wholesalers
<b>325220</b>	casein fibres and filaments, manufacturing
<b>325210</b>	casein plastics, manufacturing
<b>311515</b>	casein, dry and wet, manufacturing
<b>332321</b>	casements, metal, manufacturing
<b>316990</b>	cases, luggage, manufacturing
<b>332439</b>	cash and stamp boxes, light gauge metal, manufacturing
<b>911910</b>	cash funds management, federal administration
<b>912910</b>	cash funds, provincial administration
<b>322230</b>	cash register tapes, made from purchased paper
<b>333310</b>	cash registers (except electronic), manufacturing
<b>417910</b>	cash registers merchant wholesalers
<b>333310</b>	cash registers, electronic, manufacturing
<b>332319</b>	casings, scroll, fabricated metal plate, manufacturing
<b>332329</b>	casings, sheet metal, manufacturing
<b>721120</b>	casino hotels
<b>713210</b>	casinos (except casino hotels)
<b>332510</b>	casket hardware, metal, manufacturing
<b>339990</b>	caskets (burial), metal and wood, manufacturing
<b>321920</b>	casks, wood, coopered, manufacturing
<b>335210</b>	casseroles, electric, manufacturing
<b>334610</b>	cassette tapes, pre-recorded audio, mass-reproducing
<b>331511</b>	cast iron brake shoes, railroad, manufacturing
<b>331511</b>	cast iron pipe and pipe fittings, manufacturing
<b>416210</b>	cast iron pipe merchant wholesalers
<b>331511</b>	cast iron railroad car wheels, manufacturing
<b>331511</b>	cast iron soil or pressure pipe and fittings, manufacturing
<b>416210</b>	cast or forged grinding balls merchant wholesalers
<b>327120</b>	castable refractories, clay, manufacturing
<b>327120</b>	castable refractories, nonclay, manufacturing
<b>332510</b>	casters, furniture, manufacturing
<b>332510</b>	casters, industrial, manufacturing
<b>561310</b>	casting agencies or bureaus, theatrical
<b>561310</b>	casting bureau or agency, motion picture or video
<b>561310</b>	casting bureaus, theatrical

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<b>331529</b>	castings (except die-castings), aluminum, unfinished, manufacturing
<b>331529</b>	castings (except die-castings), copper, unfinished, manufacturing
<b>331529</b>	castings (except die-castings), non-ferrous metals (except aluminum, copper), unfinished, manufacturing
<b>331511</b>	castings, unfinished, compacted graphite iron, manufacturing
<b>331511</b>	castings, unfinished, iron (e.g., ductile, grey, malleable, semisteel), manufacturing
<b>325999</b>	cat litter (clay based), manufacturing
<b>454110</b>	catalog (order taking) offices of mail order houses, retail
<b>511140</b>	catalog of collections, publishing (except exclusively on Internet)
<b>511140</b>	catalog of collections, publishing and printing combined
<b>511190</b>	catalogs (i.e., mail order, store and merchandise), publishing and printing combined
<b>452999</b>	catalogue sales showrooms , retail
<b>511190</b>	catalogues (e.g., mail order, store and merchandise), publishing (except exclusively on Internet)
<b>323119</b>	catalogues of collections (e.g., museum), printing without publishing
<b>323119</b>	catalogues, printing without publishing
<b>811112</b>	catalytic converters, automotive, installation, repair, or sales and installation
<b>336390</b>	catalytic converters, engine exhaust, automotive, truck and bus, manufacturing
<b>332999</b>	catapult guns, manufacturing
<b>327390</b>	catch basin covers, concrete, manufacturing
<b>115210</b>	catching poultry, with no hauling
<b>911910</b>	categorical health program administration, federal
<b>722320</b>	caterers
<b>722310</b>	catering food service, industrial
<b>722320</b>	catering for dining room and banquets
<b>112510</b>	catfish production in freshwater, farm raising
<b>325410</b>	cathartic preparations, manufacturing
<b>339110</b>	catheters, cannulae and intravenous system (IV), manufacturing
<b>417320</b>	cathode ray picture tubes merchant wholesalers
<b>334410</b>	cathode ray tubes (CRT), manufacturing
<b>238190</b>	cathodic protection, installation
<b>212398</b>	catlinite mining
<b>411110</b>	cats merchant wholesalers
<b>311420</b>	catsup and similar tomato sauces, manufacturing
<b>112991</b>	cattle and pigs, raising
<b>112991</b>	cattle and poultry farm
<b>115210</b>	cattle breeding services
<b>115210</b>	cattle dehorning and hoof trimming services
<b>411110</b>	cattle drovers (dealer)

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<b>333110</b>	cattle feeding and watering equipment, manufacturing
<b>813910</b>	cattle grazing association
<b>411110</b>	cattle merchant wholesalers
<b>115210</b>	cattle registration service
<b>112991</b>	cattle, calves, pigs, and, chickens, raising
<b>325520</b>	caulking compounds (except gypsum-based), manufacturing
<b>332210</b>	caulking guns, non-powered, manufacturing
<b>238390</b>	caulking window services
<b>325181</b>	caustic potash (i.e., potassium hydroxide), manufacturing
<b>325181</b>	caustic soda (i.e., sodium hydroxide), manufacturing
<b>418410</b>	caustic soda merchant wholesalers
<b>712190</b>	caverns
<b>311710</b>	caviar, canned, manufacturing
<b>332210</b>	c-clamps, manufacturing
<b>334110</b>	CD-ROM drives, manufacturing
<b>334610</b>	CD-ROM, software, mass-reproducing
<b>561799</b>	cedar (exterior) cleaning, preserving and repairing
<b>337123</b>	cedar chests, manufacturing
<b>325999</b>	cedar oil, manufacturing
<b>238130</b>	ceiling beams (wooden), rough installation
<b>335210</b>	ceiling fans or bath fans with integrated lighting fixtures, manufacturing
<b>321919</b>	ceiling lumber, dressed, made by resawing purchased lumber
<b>321111</b>	ceiling lumber, made from logs or bolts
<b>334512</b>	ceilometers, manufacturing
<b>711512</b>	celebrity spokesperson, independent
<b>111219</b>	celery farming, field, bedding plant and seed production
<b>212398</b>	celestite concentrate, mining
<b>322220</b>	cellophane adhesive tape, made from purchased materials
<b>325220</b>	cellophane film or sheet, manufacturing
<b>811210</b>	cellphone (e.g., cell phone, cellular telephone), repair
<b>237130</b>	cellular phone towers, construction
<b>417320</b>	cellular telephone merchant wholesalers
<b>517310</b>	cellular telephone services plans, facilities-based
<b>334220</b>	cellular telephones, manufacturing
<b>325220</b>	cellulose acetate fibres and filaments, manufacturing
<b>325210</b>	cellulose acetate resins, manufacturing
<b>325190</b>	cellulose acetate, non-plasticized, manufacturing
<b>418220</b>	cellulose film or tape merchant wholesalers
<b>325210</b>	cellulose nitrate resins, manufacturing
<b>325210</b>	cellulose propionate resins, manufacturing
<b>325210</b>	cellulose resins, manufacturing
<b>325210</b>	cellulose xanthate (viscose), manufacturing
<b>313210</b>	cellulosic fibre (e.g., acetate, rayon) fabrics, broad-woven, weaving



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<b>325220</b>	cellulosic fibres and fibre mixtures, made from waste
<b>325220</b>	cellulosic filament yarn, manufacturing
<b>326114</b>	cellulosic plastics film and unlaminated sheet, manufacturing
<b>325220</b>	cellulosic staple fibres, manufacturing
<b>327310</b>	cement (e.g., hydraulic, masonry, portland, pozzolana), manufacturing
<b>322220</b>	cement bags, made from purchased paper
<b>238140</b>	cement block laying
<b>238110</b>	cement finishing
<b>417230</b>	cement making machinery merchant wholesalers
<b>236210</b>	cement plants, construction
<b>212315</b>	cement rock, quarrying
<b>238110</b>	cement work
<b>327420</b>	cement, keene's (i.e., tiling plaster), manufacturing
<b>213118</b>	cementing oil and gas well casings, on a contract basis
<b>324122</b>	cements, asphalt roofing, made from purchased asphaltic materials
<b>812220</b>	cemetery (e.g., human, pet)
<b>561730</b>	cemetery plot care services
<b>238220</b>	central air-conditioning equipment, installation
<b>238220</b>	central cooling equipment and piping, installation
<b>325410</b>	central nervous system stimulant preparations, manufacturing
<b>334210</b>	central office and switching equipment, telephone, manufacturing
<b>333310</b>	central vacuuming systems, commercial type, manufacturing
<b>551114</b>	centralized administrative offices
<b>519122</b>	centres for documentation (i.e., archives)
<b>333910</b>	centrifugal pumps, manufacturing
<b>333990</b>	centrifuges, industrial, manufacturing
<b>333990</b>	centrifuges, laboratory type, manufacturing
<b>325410</b>	cephalosporin, uncompounded, manufacturing
<b>325130</b>	ceramic colours, manufacturing
<b>416390</b>	ceramic construction materials (except refractory) merchant wholesalers
<b>417930</b>	ceramic equipment, greenware and supplies merchant wholesalers
<b>327990</b>	ceramic fibre, manufacturing
<b>451120</b>	ceramic greenware and supplies, retail
<b>327110</b>	ceramic insulators, manufacturing
<b>339910</b>	ceramic jewellery, manufacturing
<b>333990</b>	ceramic kilns and furnaces, manufacturing
<b>414310</b>	ceramic kitchenware and tableware merchant wholesalers
<b>327120</b>	ceramic tile, floor and wall, manufacturing
<b>238340</b>	ceramic tile, installation
<b>419120</b>	ceramic wall and floor tile, wholesale agents and brokers

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<b>416390</b>	ceramic wall and floor tiles merchant wholesalers
<b>451120</b>	ceramics studio (except artist's own account)
<b>451120</b>	ceramics supplies, retail
<b>411120</b>	cereal grain merchant wholesalers
<b>325189</b>	cerium salts, manufacturing
<b>323119</b>	certificates (e.g., bond, stock), printing
<b>541212</b>	certified accountants' offices
<b>523140</b>	certified emission reductions testing
<b>523930</b>	certified financial planner services, customized, fees paid by clients
<b>541212</b>	certified management accountants' (CMA)
<b>541212</b>	certified public accountants (CPAs)
<b>562990</b>	cesspool cleaning services
<b>325190</b>	cetyl alcohol, manufacturing
<b>335210</b>	chafing dishes, electric, manufacturing
<b>332999</b>	chain fittings, metal, manufacturing
<b>333920</b>	chain hoists, manufacturing
<b>332329</b>	chain ladders, metal, manufacturing
<b>332619</b>	chain link fencing and fence gates, made from purchased wire
<b>331222</b>	chain link fencing, iron or steel, made in wire drawing plants
<b>416330</b>	chain saws merchant wholesalers
<b>333990</b>	chain saws, hand-held power-driven, manufacturing
<b>332619</b>	chain, made from purchased wire
<b>332619</b>	chain, welded, made from purchased wire
<b>333619</b>	chains and pulleys, power transmission, manufacturing
<b>334512</b>	chains, surveyors', manufacturing
<b>332210</b>	chainsaw blades, manufacturing
<b>416330</b>	chainsaws merchant wholesalers
<b>444210</b>	chainsaws, retail
<b>337121</b>	chair and couch springs, assembled, manufacturing
<b>337121</b>	chair beds, on frames of any material, manufacturing
<b>337215</b>	chair frames for upholstered furniture, wood, manufacturing
<b>337215</b>	chair frames, wooden, manufacturing
<b>337215</b>	chair glides, manufacturing
<b>337215</b>	chair seats, hardwood, manufacturing
<b>337121</b>	chairs (e.g., rocking, occasional, reclining, lounge), household, upholstered, manufacturing
<b>337126</b>	chairs, household, metal, manufacturing
<b>337127</b>	chairs, hydraulic, barber and beauty shop, manufacturing
<b>337121</b>	chairs, overstuffed or upholstered on wood frames
<b>337127</b>	chairs, portable folding, manufacturing
<b>337127</b>	chairs, tablet arm, manufacturing
<b>337123</b>	chairs, wood household (except upholstered), manufacturing
<b>339940</b>	chalk (e.g., carpenters', blackboard, marking, artists', tailors'), manufacturing

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<b>212315</b>	chalk mine or quarry
<b>212315</b>	chalk, ground or otherwise treated, mining
<b>711130</b>	chamber music groups
<b>813910</b>	chambers of commerce
<b>333519</b>	chamfering machines, metalworking, manufacturing
<b>418990</b>	chamois merchant wholesalers
<b>312130</b>	champagne-method sparkling wines, manufacturing
<b>335120</b>	chandeliers, manufacturing
<b>333310</b>	change making machines, manufacturing
<b>325189</b>	channel black, manufacturing
<b>237990</b>	channel cutoff construction, general contractors
<b>561722</b>	char service
<b>325190</b>	charcoal (except activated), manufacturing
<b>418990</b>	charcoal (fuel), dealer
<b>325190</b>	charcoal briquettes, wood, manufacturing
<b>418990</b>	charcoal merchant wholesalers
<b>481110</b>	charter airlines, scheduled
<b>487210</b>	charter fishing boats, inland
<b>487210</b>	charter fishing boats, sea and coastal
<b>487210</b>	charter yachts, with crew
<b>541212</b>	chartered accountants' offices
<b>483213</b>	chartering of commercial boats with operator, inland water (freight)
<b>483213</b>	chartering of commercial boats with operator, inland water (passengers)
<b>532410</b>	chartering of commercial boats without operator
<b>483115</b>	chartering vessels with crew, deep sea, coastal and Great Lakes (freight)
<b>483115</b>	chartering vessels with crew, deep sea, coastal and Great Lakes (passengers)
<b>483213</b>	chartering vessels with crew, inland water transportation of passengers (except Great Lakes)
<b>483213</b>	chartering vessels with crew, inland waters, freight transportation (except Great Lakes)
<b>333519</b>	chasers (i.e., machine tool accessory), manufacturing
<b>332810</b>	chasing metals and metal products (except printing plates), for the trade
<b>336110</b>	chassis, automobile, light truck and sport utility, manufacturing
<b>336120</b>	chassis, heavy truck, with or without cabs, manufacturing
<b>332118</b>	chassis, radio and television, unfinished metal, stamping
<b>561310</b>	chauffeur registries
<b>315990</b>	chauffeurs' hats and caps, made from purchased fabric
<b>812990</b>	check room service
<b>339930</b>	checkers and checkerboards, manufacturing
<b>713991</b>	cheerleading clubs
<b>311515</b>	cheese (except cottage cheese), manufacturing

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<b>413190</b>	cheese confections (e.g., curls, puffs, cheesies) merchant wholesalers
<b>311515</b>	cheese spreads, manufacturing
<b>445299</b>	cheese stores, retail
<b>493120</b>	cheese warehouses
<b>311515</b>	cheese, imitation, substitute or analog, manufacturing
<b>454110</b>	cheese, mail order, retail
<b>311515</b>	cheese, natural (except cottage cheese), manufacturing
<b>311940</b>	cheese-based salad dressings, manufacturing
<b>313210</b>	cheesecloth, weaving
<b>418390</b>	chemical and crop sprays merchant wholesalers
<b>212315</b>	chemical and metallurgical stone, limestone, crude, mining
<b>212316</b>	chemical and metallurgical stone, marble, rough, mining
<b>418410</b>	chemical bulk stations and terminals merchant wholesalers
<b>237120</b>	chemical complex or facilities construction, general contractors
<b>541690</b>	chemical consulting services
<b>115110</b>	chemical dusting and spraying service, crops and plants
<b>541330</b>	chemical engineering services
<b>418390</b>	chemical fertilizers merchant wholesalers
<b>313310</b>	chemical finishing (e.g., for fire, mildew, water resistance) of textile fabrics, for the trade
<b>313310</b>	chemical finishing of textile fabrics and products for mildew resistance, for the trade
<b>313310</b>	chemical finishing of textile fabrics and products for water repellency, for the trade
<b>313310</b>	chemical finishing of textile fabrics and products with flame retardants, for the trade
<b>418410</b>	chemical food additives merchant wholesalers
<b>417230</b>	chemical industries machinery, equipment and supplies merchant wholesalers
<b>333519</b>	chemical milling machines, metalworking, manufacturing
<b>236210</b>	chemical plants, industrial or heavy, construction
<b>325999</b>	chemical preparation for treating animal waste
<b>333248</b>	chemical processing machinery and equipment, manufacturing
<b>541710</b>	chemical research and development laboratories
<b>327110</b>	chemical stoneware (i.e., pottery products), manufacturing
<b>326191</b>	chemical toilets, plastics, manufacturing
<b>115110</b>	chemical treatment of seed and soil for crops
<b>322112</b>	chemical wood pulp, manufacturing
<b>213118</b>	chemically treating wells, on a contract basis

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<b>419120</b>	chemicals (except agricultural), wholesale agents and brokers
<b>418410</b>	chemicals caulking materials merchant wholesalers
<b>315249</b>	chemises, girls', cut and sewn from purchased fabric
<b>315241</b>	chemises, infants', cut and sewn from purchased fabric
<b>315190</b>	chemises, made in knitting mills
<b>315249</b>	chemises, women's and misses', cut and sewn from purchased fabric
<b>313210</b>	chenille or chintz fabrics, broad-woven, weaving
<b>316990</b>	cheque book covers (except metal), manufacturing
<b>522390</b>	cheque cashing services
<b>522329</b>	cheque clearing services (except central bank)
<b>522329</b>	cheque validation services
<b>333310</b>	cheque writing machines, manufacturing
<b>111330</b>	cherry orchards
<b>339930</b>	chessmen and chess-boards, manufacturing
<b>337121</b>	chesterfields, manufacturing
<b>325190</b>	chestnut extract, manufacturing
<b>321920</b>	chests for tools, wood, manufacturing
<b>332999</b>	chests, fire or burglary resistive, metal, manufacturing
<b>337123</b>	chests, silverware, wood (floor standing), manufacturing
<b>333248</b>	chewing gum machinery, manufacturing
<b>413190</b>	chewing gum merchant wholesalers
<b>311340</b>	chewing gum, manufacturing
<b>115210</b>	chick sexing service
<b>333110</b>	chicken brooders, manufacturing
<b>321920</b>	chicken coops (i.e., crates), wood, wirebound, for shipping poultry, manufacturing
<b>321992</b>	chicken coops, prefabricated, wood, manufacturing
<b>112310</b>	chicken egg production
<b>411110</b>	chicks merchant wholesalers
<b>111999</b>	chicory plants and roots, growing
<b>624410</b>	child day-care services
<b>624110</b>	child guidance agencies
<b>611710</b>	child guidance centre, vocational
<b>611710</b>	child guidance clinic, education
<b>624110</b>	child protection services (except homes)
<b>624110</b>	child support services
<b>624110</b>	child welfare clinic
<b>912910</b>	child welfare service programs, provincial
<b>621410</b>	childbirth (prenatal) preparation classes by family planning centre
<b>621990</b>	childbirth (prenatal) preparation classes by health services
<b>624110</b>	children's aid services
<b>448210</b>	children's and infants' shoes, retail
<b>623999</b>	children's boarding homes

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<b>315210</b>	children's clothing contractors
<b>448130</b>	children's clothing stores, retail
<b>315289</b>	children's costumes (e.g., Halloween), cut and sewn from purchased fabric
<b>611610</b>	children's dancing schools
<b>337126</b>	children's furniture, household, metal, manufacturing
<b>337123</b>	children's furniture, wooden, manufacturing
<b>414470</b>	children's go-carts toy merchant wholesalers
<b>622112</b>	children's hospitals
<b>315190</b>	children's outerwear, made in knitting mills
<b>414420</b>	children's picture books merchant wholesalers
<b>315190</b>	children's underwear, made in knitting mills
<b>414470</b>	children's vehicles merchant wholesalers
<b>623999</b>	children's villages
<b>414110</b>	children's wear (except outerwear) merchant wholesalers
<b>448130</b>	children's wear stores, retail
<b>311420</b>	chili con carne, canning
<b>311940</b>	chili pepper or powder, manufacturing
<b>221330</b>	chilled water distribution
<b>238220</b>	chilled water systems, installation
<b>335990</b>	chimes, electric, manufacturing
<b>238140</b>	chimney building and repairing
<b>327390</b>	chimney caps, concrete, manufacturing
<b>561791</b>	chimney sweep services
<b>238110</b>	chimneys, concrete, construction
<b>332329</b>	chimneys, sheet metal, manufacturing
<b>442298</b>	china and chinaware, retail
<b>453310</b>	china and crockery, household, used retail
<b>442298</b>	china and glassware stores, retail
<b>212326</b>	china clay mining
<b>327110</b>	china cooking ware, manufacturing
<b>811490</b>	china firing and decorating to individual order
<b>416120</b>	china sanitary ware merchant wholesalers
<b>327110</b>	china tableware, vitreous, manufacturing
<b>419120</b>	china, glassware, crockery and pottery, wholesale agents and brokers
<b>722511</b>	chinese buffet restaurant
<b>722512</b>	chinese food take out restaurant
<b>311420</b>	Chinese foods, canning
<b>333248</b>	chip placement machinery, manufacturing
<b>722330</b>	chip wagon and mobile stand
<b>322130</b>	chipboard (i.e., paperboard) stock, manufacturing
<b>322220</b>	chipboard, laminated or surface-coated, made from purchased paperboard
<b>321216</b>	chipboard, wood fibre, manufacturing
<b>321111</b>	chipper mills (except portable)
<b>333247</b>	chippers (e.g., logs), stationary, manufacturing
<b>333110</b>	chippers (i.e., shredders), lawn and garden type, manufacturing
<b>333120</b>	chippers, portable commercial (e.g., brush, limb and log), manufacturing
<b>321111</b>	chipping logs (except in the forest)

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<b>113311</b>	chipping logs (in the forest)
<b>621390</b>	chiropractors' offices
<b>621310</b>	chiropractors (chiropractic), offices and clinics of
<b>813920</b>	chiropractors' associations
<b>333990</b>	chisels, hand-held power-driven, manufacturing
<b>332210</b>	chisels, manufacturing
<b>111219</b>	chive farming, field, bedding plant and seed production
<b>325190</b>	chloral, manufacturing
<b>325320</b>	chlordane insecticides, manufacturing
<b>325189</b>	chloride of lime, manufacturing
<b>325210</b>	chlorinated rubbers, synthetic, manufacturing
<b>325189</b>	chlorine dioxide, manufacturing
<b>418410</b>	chlorine merchant wholesalers
<b>325181</b>	chlorine, manufacturing
<b>325190</b>	chloroacetic acid, manufacturing
<b>325190</b>	chlorobenzene, manufacturing
<b>325120</b>	chlorofluorocarbon gases, manufacturing
<b>325190</b>	chloroform, manufacturing
<b>325190</b>	chloronaphthalene, manufacturing
<b>325190</b>	chlorophenol, manufacturing
<b>325190</b>	chloropicrin, manufacturing
<b>325210</b>	chloroprene rubber, manufacturing
<b>325210</b>	chlorosulphonated polyethylenes, manufacturing
<b>325189</b>	chlorosulphonic acid, manufacturing
<b>325190</b>	chlorotoluene, manufacturing
<b>311351</b>	chocolate (e.g., coatings, instant, liquor, syrup, cooking), made from cacao beans
<b>311352</b>	chocolate (e.g., coatings, liquor, syrup, baking), made from purchased chocolate
<b>311351</b>	chocolate and chocolate confectionery manufacturing from cacao beans
<b>311351</b>	chocolate bars, made from cacao beans
<b>311352</b>	chocolate bars, made from purchased chocolate
<b>311351</b>	chocolate candy (including chocolate-covered), made from cacao beans
<b>311351</b>	chocolate confectionery (e.g., bars, fudge, syrup), made from cacao beans
<b>311352</b>	chocolate confectionery, made from purchased chocolate
<b>311351</b>	chocolate covered nuts, made from cacao beans
<b>413190</b>	chocolate merchant wholesalers
<b>445292</b>	chocolate shop, retail
<b>311352</b>	chocolate-covered granola bars, made from purchased chocolate
<b>711130</b>	choirs
<b>334410</b>	chokes for electronic circuitry, manufacturing
<b>325410</b>	cholera serums, manufacturing
<b>325410</b>	cholesterol reducing pills (e.g., anti-hyperlipidemics), manufacturing
<b>115110</b>	chopping and silo filling
<b>711512</b>	choreographers, independent

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<b>813110</b>	Christian Science lecturers
<b>621390</b>	Christian Science practitioners' offices
<b>335120</b>	Christmas novelties, ornaments and tree lighting sets, electric, manufacturing
<b>333130</b>	Christmas tree assemblies, oil and gas field type, manufacturing
<b>113311</b>	Christmas tree cutting
<b>111421</b>	Christmas tree growing
<b>339990</b>	Christmas tree ornaments (except electrical and glass), manufacturing
<b>327214</b>	Christmas tree ornaments, glass, made in glass-making plants
<b>327215</b>	Christmas tree ornaments, made from purchased glass
<b>453999</b>	Christmas trees (natural), retail
<b>339990</b>	Christmas trees, plants and wreaths, artificial, manufacturing
<b>334512</b>	chromatographic instruments, laboratory type, manufacturing
<b>334512</b>	chromatographs, industrial process type, manufacturing
<b>327120</b>	chrome brick, manufacturing
<b>325130</b>	chrome pigments (i.e., chrome green, chrome orange, chrome yellow), manufacturing
<b>332810</b>	chrome plating of metals and metal products, for the trade
<b>325189</b>	chromic acid, manufacturing
<b>212299</b>	chromite or cobalt ore milling
<b>212299</b>	chromite, cinnabar or columbite mining
<b>325189</b>	chromium oxide, manufacturing
<b>325189</b>	chromium salts, manufacturing
<b>331410</b>	chromium smelting and primary refining
<b>622310</b>	chronic disease hospitals
<b>334512</b>	chronographs, manufacturing
<b>334512</b>	chronometers, manufacturing
<b>334512</b>	chronoscopes, manufacturing
<b>212394</b>	chrysotile fibre, milling
<b>212394</b>	chrysotile mineral mining
<b>112399</b>	chuckar partridge production
<b>333519</b>	chucks or mandrels (i.e., machine tool accessory), manufacturing
<b>813110</b>	church (e.g., Anglican, Baptist, Buddhist, Lutheran, Methodist, Mennonite, Pentecostal)
<b>813110</b>	church (e.g., Presbyterian, Protestant, Orthodox, Roman Catholic, Ukrainian)
<b>417930</b>	church pews merchant wholesalers
<b>418990</b>	church supplies (except silverware and plated ware) merchant wholesalers
<b>453999</b>	church supplies, retail
<b>813110</b>	churches
<b>332319</b>	chutes, fabricated metal plate, manufacturing
<b>333248</b>	cider presses, manufacturing
<b>311940</b>	cider, non-alcoholic, manufacturing
<b>326198</b>	cigar and cigarette holders, plastics, manufacturing

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<b>418990</b>	cigar and cigarette lighters merchant wholesalers
<b>316990</b>	cigar cases (except metal), manufacturing
<b>453999</b>	cigar, tobacco and cigarette stores and stands, retail
<b>312220</b>	cigarette and pipe tobacco, prepared, manufacturing
<b>413310</b>	cigarette and tobacco product merchant wholesalers
<b>419110</b>	cigarette and tobacco product, business-to-business (B2B) electronic markets, wholesale
<b>316990</b>	cigarette cases (except metal), manufacturing
<b>339990</b>	cigarette filters, manufacturing
<b>336320</b>	cigarette lighters, motor vehicle, manufacturing
<b>333248</b>	cigarette making machinery, manufacturing
<b>322299</b>	cigarette paper, made from purchased paper
<b>322121</b>	cigarette paper, made in paper mills
<b>322299</b>	cigarette papers, book, made from purchased paper
<b>325220</b>	cigarette tow, cellulosic fibre, manufacturing
<b>333310</b>	cigarette vending machines, manufacturing
<b>339910</b>	cigarettes or cigar lighters, precious metal or base metal clad with precious metal, manufacturing
<b>312220</b>	cigarettes, manufacturing
<b>413310</b>	cigars, cigarettes and cut tobacco merchant wholesalers
<b>312220</b>	cigars, manufacturing
<b>325410</b>	cinchona (e.g., quinoline alkaloids quinine, quinidine, cinchonine, cinchonidine) and derivatives (i.e., basic chemicals), manufacturing
<b>238140</b>	cinder blocks, installation
<b>416390</b>	cinders merchant wholesalers
<b>911910</b>	cinema film grants, federal administration
<b>512130</b>	cinemas
<b>519122</b>	cinematheques (film library)
<b>711512</b>	cinematographers, independent
<b>333248</b>	circuit board making machinery, manufacturing
<b>334410</b>	circuit boards, printed, bare, manufacturing
<b>416110</b>	circuit breakers merchant wholesalers
<b>335315</b>	circuit breakers, electric, manufacturing
<b>335315</b>	circuit breakers, power, manufacturing
<b>911210</b>	circuit courts, federal government
<b>561110</b>	circuit management service for motion picture theatres
<b>334512</b>	circuit testers, manufacturing
<b>313240</b>	circular (i.e., weft) fabrics, knitting
<b>541870</b>	circular direct distribution services
<b>414130</b>	circular knit fabrics merchant wholesalers
<b>333990</b>	circular or jig saws, hand-held power-driven, manufacturing
<b>332210</b>	circular saw blades, all types, manufacturing

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<b>333245</b>	circular saws, woodworking, stationary, manufacturing
<b>711190</b>	circuses
<b>334220</b>	citizens' band (CB) radios, manufacturing
<b>417320</b>	citizens' band radios (CB) merchant wholesalers
<b>813410</b>	citizens' unions
<b>911390</b>	citizenship registration services, federal government
<b>325190</b>	citral, manufacturing
<b>325190</b>	citric acid, manufacturing
<b>325999</b>	citronella oil, manufacturing
<b>325190</b>	citronellal, manufacturing
<b>115110</b>	citrus grove, orchard and vineyard management and maintenance, with or without crop services
<b>417230</b>	citrus processing machinery merchant wholesalers
<b>311119</b>	citrus pulp, cattle feed, manufacturing
<b>913910</b>	city and town councils
<b>485110</b>	city bus service
<b>913110</b>	city courts
<b>913150</b>	city solicitor
<b>541320</b>	city, town or urban planning services (except engineers)
<b>813410</b>	civic associations or organizations
<b>488119</b>	civil airport operation and maintenance
<b>911910</b>	civil aviation, regulation, federal administration
<b>911110</b>	civil defence organization, federal government
<b>911110</b>	civil defence services
<b>237990</b>	civil engineering (recreational) construction (e.g., golf course, playground, sports field/facilities, parks and trails)
<b>237990</b>	civil engineering (recreational) construction (e.g., indoor ice rink, outdoor tennis court)
<b>541330</b>	civil engineering services
<b>813310</b>	civil liberties groups
<b>911910</b>	civil rights commissions, federal government
<b>911910</b>	civil service commissions, federal government
<b>912110</b>	civilian courts
<b>238170</b>	cladding, installation (except glass)
<b>524291</b>	claims adjusters
<b>114113</b>	clam, mussel and oyster fishing or digging
<b>333519</b>	clamps (i.e., machine tool accessory), manufacturing
<b>711120</b>	classical dance companies
<b>711130</b>	classical music artist, independent
<b>711130</b>	classical music groups
<b>327120</b>	clay brick, manufacturing
<b>416390</b>	clay construction materials (except refractory) merchant wholesalers
<b>451120</b>	clay modelling supplies, retail
<b>327120</b>	clay refractories (e.g., block, brick, mortar, tile), manufacturing

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<b>416390</b>	clay sewer pipe merchant wholesalers
<b>333248</b>	clayworking and tempering machinery, manufacturing
<b>339110</b>	clean room and biohazard protective suits and accessories, manufacturing
<b>812330</b>	clean room apparel supply service
<b>236210</b>	clean room construction, general contractors
<b>325610</b>	cleaners, household type (e.g., oven, toilet bowl, window), manufacturing
<b>332810</b>	cleaning and descaling metals and metal products, for the trade
<b>325610</b>	cleaning and polishing preparations, manufacturing
<b>561740</b>	cleaning and repairing plants, rug and carpet
<b>238990</b>	cleaning building interiors during and immediately after construction
<b>561740</b>	cleaning carpets and rugs
<b>418410</b>	cleaning compounds and preparations merchant wholesalers
<b>811310</b>	cleaning industrial machinery
<b>213118</b>	cleaning lease tanks, oil and gas field, on a contract basis
<b>561722</b>	cleaning lighting and acoustic tiles
<b>561722</b>	cleaning of homes
<b>488210</b>	cleaning of rail cars (freight)
<b>561722</b>	cleaning offices
<b>213118</b>	cleaning out (e.g., bailing out, steam and swabbing) oil and gas wells, on a contract basis
<b>115210</b>	cleaning poultry houses
<b>453999</b>	cleaning products, retail
<b>488210</b>	cleaning railroad ballasts
<b>115110</b>	cleaning service, grain
<b>561722</b>	cleaning shopping centres
<b>811192</b>	cleaning truck bodies (mobile system)
<b>413150</b>	cleaning, sorting and repackaging fresh fruit or vegetable on contract for merchant wholesalers
<b>321919</b>	clear and finger joint wood mouldings, manufacturing
<b>213118</b>	clearing and servicing of oil leases
<b>522329</b>	clearing house associations (i.e., bank or cheque)
<b>488519</b>	clearing of goods through customs, service
<b>523990</b>	clearinghouses (i.e., commodities or securities)
<b>332210</b>	cleavers, manufacturing
<b>813110</b>	clergyman, contract
<b>315190</b>	clerical vestments, made in knitting mills
<b>621110</b>	clinic, operated by physicians in group practice
<b>621390</b>	clinical pharmacists' offices (e.g., centres, clinics)
<b>321999</b>	clipboards, wood, manufacturing
<b>332210</b>	clippers for animal use, non-powered, manufacturing

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<b>332210</b>	clippers, fingernail and toenail, manufacturing
<b>332210</b>	clippers, hair, for human use, non-powered, manufacturing
<b>812910</b>	clipping animal, pet
<b>332999</b>	clips, gun, manufacturing
<b>334512</b>	clock materials and parts (except crystals), manufacturing
<b>334512</b>	clock or watch springs, precision, made from purchased wire
<b>334512</b>	clock parts (e.g., cases, movements, springs (except crystals)), manufacturing
<b>334310</b>	clock radios, manufacturing
<b>811490</b>	clock repair shops
<b>448310</b>	clocks and watches, retail
<b>334512</b>	clocks, assembling
<b>334512</b>	clocks, assembling from purchased components
<b>334512</b>	clocks, motor vehicle, manufacturing
<b>512190</b>	closed captioning service, film or tape
<b>561490</b>	closed captioning services, real-time (i.e., simultaneous)
<b>517310</b>	closed circuit television (CCTV) services, facilities-based
<b>334220</b>	closed circuit television equipment, manufacturing
<b>526989</b>	closed-end funds
<b>523920</b>	closed-end investment companies
<b>238390</b>	closet organizer system installation
<b>453999</b>	closet organizer, retail
<b>418220</b>	closures (lids), paper and disposable plastics merchant wholesalers
<b>332118</b>	closures, metal, stamping
<b>326198</b>	closures, plastics, manufacturing
<b>315990</b>	cloth caps or hats, manufacturing
<b>332619</b>	cloth or fabrics, woven wire, made from purchased wire
<b>327910</b>	cloth or paper (e.g., aluminum oxide, emery, garnet, silicon carbide), abrasive-coated, manufacturing
<b>333248</b>	cloth spreading machinery, manufacturing
<b>321999</b>	cloth winding reels, wood, manufacturing
<b>561990</b>	cloth, cutting to length, bolting, or winding for textile distributors
<b>339940</b>	cloth, tracing (drafting material), manufacturing
<b>334512</b>	clothes drier controls (including dryness controls), manufacturing
<b>321999</b>	clothes dryers (clothes horses), wood, manufacturing
<b>335229</b>	clothes dryers, domestic, manufacturing
<b>418990</b>	clothes hangers merchant wholesalers
<b>326198</b>	clothes hangers, plastics, manufacturing
<b>321999</b>	clothes or garments hangers, wood, manufacturing
<b>326198</b>	clothes pins, plastics, manufacturing
<b>321999</b>	clothes-drying frames, wood, manufacturing

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<b>321999</b>	clothespins, wood, manufacturing
<b>448150</b>	clothing accessories, women's, retail
<b>811490</b>	clothing alteration, repair and sewing
<b>414110</b>	clothing and clothing accessories importer/exporter, primarily men's and boys'
<b>414110</b>	clothing and clothing accessories importer/exporter, primarily women's and children's outerwear
<b>414110</b>	clothing and clothing accessories importer/exporter, primarily women's and children's underwear and hosiery
<b>414110</b>	clothing and clothing accessories merchant wholesalers
<b>315210</b>	clothing contractors, cut and sew operations
<b>315210</b>	clothing contractors, men's and boys' clothing
<b>315210</b>	clothing contractors, men's and boys' shirts
<b>315210</b>	clothing contractors, men's and boys' suits, coats and overcoats
<b>315210</b>	clothing contractors, men's and boys' trousers, slacks and jeans
<b>315210</b>	clothing contractors, men's and boys' underwear and nightwear
<b>315210</b>	clothing contractors, men's and boys' work clothing
<b>315210</b>	clothing contractors, women's, girls' and infants' blouses and shirts
<b>315210</b>	clothing contractors, women's, girls' and infants' clothing
<b>315210</b>	clothing contractors, women's, girls' and infants' dresses
<b>315210</b>	clothing contractors, women's, girls' and infants' suits, coats, tailored jackets and skirts
<b>315210</b>	clothing contractors, women's, girls' and infants' underwear and nightwear
<b>541490</b>	clothing design services
<b>414130</b>	clothing fasteners merchant wholesalers
<b>414130</b>	clothing patterns merchant wholesalers
<b>448110</b>	clothing stores, men's and boys', retail
<b>453310</b>	clothing stores, second-hand, retail
<b>419110</b>	clothing, business-to-business (B2B) electronic markets, wholesale
<b>315990</b>	clothing, electrically heated, manufacturing
<b>315210</b>	clothing, men's and boys', cut and sewn from material owned by others
<b>453310</b>	clothing, used or second-hand, retail
<b>315210</b>	clothing, women's, misses' and girls', cut and sewn from materials owned by others
<b>325610</b>	cloths, dusting and polishing, chemically treated, manufacturing
<b>518210</b>	cloud computing
<b>518210</b>	cloud hosting
<b>325999</b>	clove oil, manufacturing
<b>337126</b>	clubroom furniture, metal, manufacturing
<b>321999</b>	clubs, police, wood, manufacturing

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<b>336350</b>	clutch assemblies, automotive, truck and bus, manufacturing
<b>336350</b>	clutch assemblies, automotive, truck and bus, rebuilding
<b>333619</b>	clutches (except motor vehicle and electromagnetic industrial controls), manufacturing
<b>336350</b>	clutches facings, asbestos, manufacturing
<b>325410</b>	coagulation in vitro diagnostic substances, manufacturing
<b>325410</b>	coagulation in vivo diagnostic substances, manufacturing
<b>418990</b>	coal and coke dealers merchant wholesalers
<b>333920</b>	coal and ore conveyors, manufacturing
<b>333130</b>	coal breakers, cutters and pulverizers, manufacturing
<b>419120</b>	coal brokers, wholesale
<b>332329</b>	coal chutes, sheet metal, manufacturing
<b>454319</b>	coal dealers, retail
<b>213119</b>	coal exploration (except geophysical) on a contract or fee basis
<b>212114</b>	coal for coking, bituminous, mine
<b>211110</b>	coal gasification and pyrolysis at the mine site
<b>486990</b>	coal pipeline transport service
<b>324190</b>	coal tar crudes, produced in coke ovens
<b>325190</b>	coal tar distillates, manufacturing
<b>324121</b>	coal tar paving materials, made from purchased coal tar
<b>418410</b>	coal tar products, primary and intermediate merchant wholesalers
<b>325210</b>	coal tar resins, manufacturing
<b>212114</b>	coal, bituminous, hydraulic mining
<b>911910</b>	coast guard
<b>483115</b>	coastal shipping
<b>332619</b>	coat hangers, made from purchased wire
<b>315990</b>	coat linings, fronts and pads, made from purchased fabric
<b>315990</b>	coat trimmings, fabric, made from purchased fabric
<b>322220</b>	coated and treated paper products, made from purchased paper
<b>322121</b>	coated and treated paper, made in a paper mill
<b>322220</b>	coated board, made from purchased paperboard
<b>414130</b>	coated fabrics merchant wholesalers
<b>322121</b>	coated paper, made in paper mills
<b>322130</b>	coated, laminated or treated paperboard, made in paperboard mills
<b>332810</b>	coating metals and metal products with plastics, for the trade
<b>332810</b>	coating metals and metal products, for the trade
<b>238390</b>	coating of concrete structures with plastics, contractors

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<b>332810</b>	coating products of metal combined with other materials
<b>322220</b>	coating purchased paper for non-packaging applications (except photosensitive paper)
<b>322220</b>	coating purchased paper for packaging applications
<b>313320</b>	coating, impregnating or rubberizing purchased garment
<b>315190</b>	coats, children's, made in knitting mills
<b>448130</b>	coats, children's, retail
<b>315241</b>	coats, infants', cut and sewn from purchased fabric
<b>315210</b>	coats, men's and boys', cut and sewn from material owned by others
<b>315220</b>	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	coats, non-tailored service apparel (e.g., laboratory, mechanics', medical), women's, misses' and girls', cut and sewn from purchased fabric
<b>315249</b>	coats, tailored (except fur, leather), girls', cut and sewn from purchased fabric
<b>315220</b>	coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	coats, tailored (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>315249</b>	coats, tailored, artificial fur, women's and misses', cut and sewn from purchased fabric
<b>315190</b>	coats, women's and misses', made in knitting mills
<b>315210</b>	coats, women's, misses' and girls', cut and sewn from materials owned by others
<b>448199</b>	coats, women's, retail
<b>416110</b>	coaxial cable merchant wholesalers
<b>331420</b>	coaxial cable, insulated, made in copper wire drawing plants
<b>331490</b>	coaxial cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>325189</b>	cobalt 60 (i.e., radioactive cobalt), manufacturing
<b>325189</b>	cobalt chloride, manufacturing
<b>331410</b>	cobalt smelting and primary refining
<b>325189</b>	cobalt sulphate, manufacturing
<b>811430</b>	cobblers, own account
<b>325410</b>	cocaine and derivatives (i.e., basic chemicals), manufacturing
<b>332910</b>	cocks, drain, plumbing, manufacturing
<b>722410</b>	cocktail bar
<b>722410</b>	cocktail lounges
<b>311990</b>	cocktail mixes, dry, manufacturing
<b>722410</b>	cocktails-disco
<b>311351</b>	cocoa (e.g., instant, mix, powdered), made from cacao beans
<b>411190</b>	cocoa beans merchant wholesalers

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<b>311351</b>	cocoa butter, made from cacao beans
<b>311351</b>	cocoa powder drink, made from cacao beans
<b>311352</b>	cocoa, powdered, mixed with other ingredients, made from purchased chocolate
<b>311990</b>	coconut, desiccated and shredded, manufacturing
<b>333990</b>	coding, dating and imprinting packaging machinery, manufacturing
<b>311920</b>	coffee and tea manufacturing
<b>311920</b>	coffee concentrates (i.e., instant coffee), manufacturing
<b>413190</b>	coffee distribution
<b>311920</b>	coffee extracts, manufacturing
<b>111330</b>	coffee farming
<b>322299</b>	coffee filters, made from purchased paper
<b>311920</b>	coffee flavourings and syrups (i.e., made from coffee), manufacturing
<b>333310</b>	coffee makers, commercial type, manufacturing
<b>335210</b>	coffee makers, household, electric, manufacturing
<b>413190</b>	coffee merchant wholesalers
<b>311920</b>	coffee or tea, blended, manufacturing
<b>311920</b>	coffee roasting and decaffeinating (decaffeination)
<b>333248</b>	coffee roasting and grinding machinery (i.e., food manufacturing type), manufacturing
<b>722512</b>	coffee shops
<b>722512</b>	coffee store (with beverage and/or food service)
<b>445299</b>	coffee store (without beverage and/or food services)
<b>445299</b>	coffee stores, retail
<b>311920</b>	coffee substitutes, manufacturing
<b>337123</b>	coffee tables, wood, manufacturing
<b>311920</b>	coffee, instant and freeze-dried, manufacturing
<b>454390</b>	coffee-break service
<b>237990</b>	cofferdams, construction
<b>453999</b>	coffins and caskets, retail
<b>339990</b>	coffins, wood or metal, manufacturing
<b>487110</b>	cog railways, scenic and sightseeing, operation
<b>237130</b>	co-generation plant construction
<b>541720</b>	cognitive research and development services
<b>335312</b>	coil rewinding, electric, service
<b>332611</b>	coil springs, heavy gauge, manufacturing
<b>333519</b>	coil winding and cutting machinery, metalworking, manufacturing
<b>335312</b>	coils, for motors and generators, manufacturing
<b>336320</b>	coils, ignition, internal combustion engine, manufacturing
<b>332999</b>	coils, pipe, made from purchased metal pipe
<b>453999</b>	coin and stamp dealing, retail
<b>333310</b>	coin counting machinery, manufacturing



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<b>453999</b>	coin dealer, retail
<b>713299</b>	coin operated gambling devices, concession operators (i.e., supplying and servicing in others' facilities)
<b>812990</b>	coin operated photo machine, operators
<b>561990</b>	coin pick-up services, from parking meters
<b>316990</b>	coin purses (except metal), manufacturing
<b>453999</b>	coin shops, retail (except mail order)
<b>333310</b>	coin wrapping machines, manufacturing
<b>561910</b>	coin wrapping service, on contract
<b>339990</b>	coin-operated gambling machines (e.g., slot machine), manufacturing
<b>417920</b>	coin-operated game machines merchant wholesalers
<b>334310</b>	coin-operated jukeboxes, manufacturing
<b>812310</b>	coin-operated laundries
<b>812310</b>	coin-operated laundries and dry cleaners
<b>812310</b>	coin-operated laundry
<b>812990</b>	coin-operated locker rental
<b>532490</b>	coin-operated machine leasing
<b>454210</b>	coin-operated machines selling merchandise, retail
<b>417920</b>	coin-operated phonographs and vending machines merchant wholesalers
<b>417920</b>	coin-operated phonographs merchant wholesalers
<b>339990</b>	coin-operated photograph machines, manufacturing
<b>812990</b>	coin-operated service machine operation (e.g., scales, shoe shine, lockers, blood pressure)
<b>333310</b>	coin-operated vending machines, manufacturing
<b>414410</b>	coins merchant wholesalers
<b>324190</b>	coke and tar, made in coke ovens
<b>236210</b>	coke oven construction, general contractors
<b>324190</b>	coke oven products (e.g., coke, gases, tars), made in coke oven establishments
<b>331110</b>	coke oven products, made in steel mills
<b>324190</b>	coke ovens
<b>332113</b>	cold forgings, unfinished, made from purchased iron or steel
<b>331221</b>	cold formed angles (H, I, T, U, etc.) (except structural steel members)
<b>331110</b>	cold rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made in steel mills
<b>333519</b>	cold rolling mill machinery, metalworking, manufacturing
<b>531130</b>	cold storage locker rental (self storage)
<b>493120</b>	cold storage locker service (except self storage)
<b>417910</b>	cold storage machinery merchant wholesalers
<b>236220</b>	cold storage plant construction, general contractors
<b>493120</b>	cold storage service
<b>493120</b>	cold storage warehouse

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<b>332810</b>	cold treating metals for the trade
<b>331221</b>	cold-rolled steel shapes (e.g., bar, plate, rod, sheet, strip), made from purchased steel
<b>212398</b>	colemanite mining
<b>621499</b>	colitis-ileitis out-patient treatment clinic
<b>332439</b>	collapsible tubes (e.g., toothpaste, glue), light gauge metal, manufacturing
<b>315990</b>	collar and cuff sets, made from purchased fabric
<b>315190</b>	collar and cuff sets, made in knitting mills
<b>111219</b>	collard farming, field, bedding plant and seed production
<b>333519</b>	collars (i.e., machine tool accessory), manufacturing
<b>315990</b>	collars and collar linings, made from purchased fabric
<b>333619</b>	collars, shaft, for power transmission equipment, manufacturing
<b>333248</b>	collating machinery for printing and bookbinding, manufacturing
<b>333310</b>	collating machinery, office type, manufacturing
<b>453999</b>	collectible plates, retail
<b>562110</b>	collecting and hauling medical waste
<b>561440</b>	collection agency (e.g., delinquent accounts, bills, debts)
<b>562210</b>	collection and treatment of industrial sludge
<b>562210</b>	collection, treatment and disposal of medical waste
<b>335312</b>	collector rings, for motors and generators, manufacturing
<b>453999</b>	collectors' coins, retail
<b>453999</b>	collectors' stamps, retail
<b>611210</b>	college of agricultural technology, post-secondary
<b>611210</b>	college of applied arts and sciences
<b>611210</b>	college of applied arts and technology
<b>611610</b>	college of fine arts
<b>611210</b>	college of fisheries
<b>611210</b>	college of general and vocational education
<b>611210</b>	college of trades and technology
<b>611210</b>	college teachers, own account
<b>611210</b>	college, junior or community, post-secondary
<b>611110</b>	collegiate institutes, elementary
<b>611110</b>	collegiate institutes, secondary
<b>333519</b>	collets (i.e., machine tool accessory), manufacturing
<b>212114</b>	colliery, bituminous coal
<b>212116</b>	colliery, lignite coal
<b>212115</b>	colliery, subbituminous coal
<b>811121</b>	collision repair, motor vehicle
<b>325620</b>	colognes, manufacturing
<b>334512</b>	colorimeters, laboratory type, manufacturing
<b>339110</b>	colostomy appliances, manufacturing
<b>812190</b>	colour consulting services (i.e., personal care services)

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<b>325130</b>	colour lakes and toners (i.e., organic pigments), manufacturing
<b>325130</b>	colour pigments, inorganic (except bone, carbon and lamp black), manufacturing
<b>323120</b>	colour separation services, for the printing trade
<b>511190</b>	colouring books, publishing (except exclusively on Internet)
<b>332810</b>	colouring metals and metal products
<b>327420</b>	columns, architectural or ornamental plaster work, manufacturing
<b>332420</b>	columns, fractionating, manufacturing
<b>417990</b>	combat vehicles (except trucks) merchant wholesalers
<b>485110</b>	combination bus, subway, and trolley system
<b>111999</b>	combination field crop farming
<b>334512</b>	combination limit and fan controls, manufacturing
<b>416210</b>	combination metal and metal products merchant wholesalers
<b>334512</b>	combination oil and hydronic controls, manufacturing
<b>112330</b>	combination turkey farm, meat and eggs
<b>416310</b>	combinations of lumber (timber) and building materials merchant wholesalers
<b>418220</b>	combinations of paper and paper products merchant wholesalers
<b>454110</b>	combined Internet and mail order sales
<b>322121</b>	combined pulp and paper mills
<b>417110</b>	combines merchant wholesalers
<b>333110</b>	combines, harvester-threshers, manufacturing
<b>313310</b>	combing and converting top
<b>333248</b>	combing machinery, textile, manufacturing
<b>313310</b>	combing textile fibres
<b>115110</b>	combining service, agricultural crop
<b>332999</b>	combs, metal, manufacturing
<b>326198</b>	combs, plastics, manufacturing
<b>541330</b>	combustion and heating engineering consultants
<b>211110</b>	combustion chamber natural gas processing plant
<b>334512</b>	combustion control instruments (except commercial and household furnace type), manufacturing
<b>711512</b>	comedians, independent
<b>711111</b>	comedy troupes
<b>314120</b>	comforters, made from purchased fabric
<b>313210</b>	comforters, made in broad fabric weaving mills
<b>511120</b>	comic books in book format, publishing and printing combined (except exclusively on Internet)
<b>511120</b>	comic books in issue format, publishing (except exclusively on Internet)
<b>323119</b>	comic books, printing without publishing

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<b>416120</b>	commercial air purification and filtration equipment merchant wholesalers
<b>561450</b>	commercial and consumer credit reporting bureaus
<b>417920</b>	commercial and industrial cutlery merchant wholesalers
<b>238299</b>	commercial and industrial type door installation (e.g., overhead, industrial garage, rubber or steel, automated or revolving)
<b>236220</b>	commercial and institutional building design-build firms
<b>611510</b>	commercial art schools
<b>541430</b>	commercial art services
<b>541430</b>	commercial artists, independent
<b>311814</b>	commercial bakeries
<b>419120</b>	commercial brokers, general, wholesale
<b>236220</b>	commercial building construction by general contractors (e.g., cafeterias, cinemas, garage and service stations)
<b>236220</b>	commercial building construction by general contractors (e.g., restaurants, shopping centres and malls, theatres, casinos)
<b>236220</b>	commercial building construction, by operative builders
<b>236220</b>	commercial buildings construction (e.g., barber shop, beauty salon)
<b>447190</b>	commercial cardlock operations
<b>417920</b>	commercial coffee urns merchant wholesalers
<b>417920</b>	commercial cooking equipment merchant wholesalers
<b>417910</b>	commercial cooling and refrigeration equipment and supplies merchant wholesalers
<b>522299</b>	commercial credit company
<b>417920</b>	commercial dishwashing equipment merchant wholesalers
<b>561990</b>	commercial fire-fighting on contract, other than forestry or public
<b>417990</b>	commercial fishing equipment and supplies merchant wholesalers
<b>417920</b>	commercial food warming equipment merchant wholesalers
<b>417920</b>	commercial kitchen utensils merchant wholesalers
<b>335120</b>	commercial lighting fixtures, manufacturing
<b>811310</b>	commercial machinery and equipment, repair and maintenance
<b>417910</b>	commercial machines (except electronic computers) merchant wholesalers
<b>417920</b>	commercial microwave ovens merchant wholesalers
<b>522299</b>	commercial mortgage companies
<b>415190</b>	commercial motor vehicle trailers and semi-trailers merchant wholesalers
<b>515110</b>	commercial music (e.g., music in malls or restaurants), providers

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<b>523110</b>	commercial paper dealing (acting as a principal in dealing securities to investors)
<b>541920</b>	commercial photography services
<b>323119</b>	commercial print shop (using multiple processes)
<b>531120</b>	commercial property rental or leasing
<b>417910</b>	commercial refrigeration and cooling equipment and supplies merchant wholesalers
<b>238220</b>	commercial refrigeration systems, installation
<b>238299</b>	commercial restaurant equipment installation & repair (large scale)
<b>811310</b>	commercial restaurant equipment, repair
<b>333990</b>	commercial scales (e.g., butcher, delicatessen, produce), manufacturing
<b>418210</b>	commercial stationers (except printers) merchant wholesalers
<b>337215</b>	commercial store fixtures, manufacturing
<b>334512</b>	commercial timing mechanisms, manufacturing
<b>488490</b>	commercial vehicle safety inspection, without repairs
<b>811310</b>	commercial water and air purification and filtration equipment, repair and maintenance
<b>417920</b>	commercial water purification and filtration equipment merchant wholesalers
<b>417920</b>	commercial water softening equipment merchant wholesalers
<b>722310</b>	commissary restaurants
<b>419120</b>	commission agency, general, wholesale
<b>419120</b>	commission merchants
<b>419120</b>	commission merchants of amusement and sporting goods
<b>419120</b>	commission merchants of drugs
<b>419120</b>	commission merchants of office and store machinery and equipment
<b>419120</b>	commission salesman, representing several products of companies
<b>419120</b>	commissioned application software sales agents
<b>911910</b>	commissioner of official languages, federal government
<b>523210</b>	commodity contract exchanges
<b>523130</b>	commodity contract floor traders (acting as a principal in dealing commodities to investors)
<b>523130</b>	commodity contract trading companies (acting as a principal in dealing commodities to investors)
<b>523130</b>	commodity contracts dealing (acting as a principal in dealing commodities to investors)
<b>523140</b>	commodity contracts floor brokers
<b>523140</b>	commodity contracts options brokers
<b>912150</b>	commodity exchange authorities, provincial
<b>523140</b>	commodity futures brokerages
<b>523130</b>	commodity options dealing (acting as a principal in dealing commodity options to investors)

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<b>212326</b>	common clay quarrying
<b>913110</b>	common pleas courts
<b>212323</b>	common sand mining
<b>335920</b>	communication and energy wire and cable manufacturing
<b>811490</b>	communication antenna repair and maintenance
<b>238210</b>	communication equipment installation, contractors
<b>334512</b>	communication signal testing apparatus, manufacturing
<b>237130</b>	communication towers, construction
<b>532490</b>	communications equipment rental and leasing
<b>334220</b>	communications equipment, mobile and microwave, manufacturing
<b>911910</b>	communications facility licensing, federal
<b>334210</b>	communications headgear, telephone, manufacturing
<b>911910</b>	communications policy planning, federal government
<b>912910</b>	communications programs, provincial administration
<b>331490</b>	communications wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>335920</b>	communications wire and cable, non-ferrous, manufacturing
<b>337127</b>	communion tables, wood, manufacturing
<b>311814</b>	communion wafers, manufacturing
<b>813310</b>	community action advocacy groups
<b>813410</b>	community association or organization
<b>624190</b>	community centres (except health)
<b>611210</b>	community colleges
<b>913910</b>	community development agencies, local government
<b>711322</b>	community festivals, without facilities
<b>621494</b>	community health centres, out-patient
<b>913910</b>	community health programs, local government
<b>624220</b>	community housing services
<b>624210</b>	community meals, social services
<b>813410</b>	community membership clubs, other than amusement and recreation clubs
<b>712119</b>	community museums
<b>913910</b>	community recreation programs, government
<b>624310</b>	community service employment training programs
<b>913910</b>	community social service programs, local government
<b>912910</b>	community social service programs, provincial government
<b>711111</b>	community theatres
<b>335312</b>	commutators, electric motor, manufacturing
<b>481110</b>	commuter air carriers, scheduled
<b>485110</b>	commuter bus operation
<b>485110</b>	commuter rail operation

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<b>334310</b>	compact disc players (e.g., automotive, household type), manufacturing
<b>334610</b>	compact discs (i.e., CD-ROM), software, mass-reproducing
<b>334610</b>	compact discs, pre-recorded audio, mass-reproducing
<b>334610</b>	compact discs, recordable or re-writable, blank, manufacturing
<b>316990</b>	compacts (except leather and precious metal), manufacturing
<b>339910</b>	compacts and handbags, precious metal, manufacturing
<b>339910</b>	compacts, metal, base metal plated with precious metal, manufacturing
<b>316990</b>	compacts, solid leather, manufacturing
<b>722310</b>	company cafeteria
<b>333310</b>	comparators, optical, manufacturing
<b>334511</b>	compasses, gyroscopic and magnetic (except portable), manufacturing
<b>334512</b>	compasses, magnetic, portable type, manufacturing
<b>517310</b>	competitive local exchanges carriers (CLECs) facilities based, facilities-based
<b>511140</b>	compiling mailing lists (except exclusively on Internet)
<b>311119</b>	complete livestock feed, manufacturing
<b>711513</b>	composers, independent
<b>322219</b>	composite cans (i.e., foil-fibre and other combinations), made from purchased paperboard
<b>562210</b>	compost dumps
<b>325991</b>	compounding plastics resins from recycled materials
<b>325610</b>	compounds, sweeping, manufacturing
<b>221119</b>	compressed air electric power generation
<b>418410</b>	compressed and liquefied gases (except petroleum gases) merchant wholesalers
<b>332910</b>	compressed gas cylinder valves, industrial type, manufacturing
<b>115110</b>	compressing cotton and other plants, contract
<b>321216</b>	compression modified wood, manufacturing
<b>333246</b>	compression moulding machinery for plastics, manufacturing
<b>237120</b>	compressor, metering and pumping stations, gas and oil pipeline, construction
<b>417230</b>	compressors and vacuum pumps merchant wholesalers
<b>532490</b>	compressors, air and gas, rental
<b>333910</b>	compressors, general purpose air and gas, manufacturing
<b>443144</b>	computer (e.g., home, micro, personal) stores, retail
<b>811210</b>	computer and data processing equipment repair and maintenance
<b>238210</b>	computer and network cable installation

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<b>334110</b>	computer and peripheral equipment manufacturing
<b>454110</b>	computer and peripheral equipment, mail order, retail
<b>541710</b>	computer and related hardware, research and development services
<b>419120</b>	computer and related machinery and equipment, wholesale agents and brokers
<b>541514</b>	computer consulting services
<b>541514</b>	computer disaster recovery services
<b>813410</b>	computer enthusiasts' clubs
<b>443144</b>	computer equipment and supplies stores, retail
<b>541514</b>	computer facilities management services
<b>238330</b>	computer flooring installation
<b>323116</b>	computer forms, manifold or continuous, printing
<b>541920</b>	computer generated photographs
<b>443144</b>	computer hardware and software, retail
<b>541514</b>	computer hardware consulting services
<b>417310</b>	computer hardware merchant wholesalers
<b>532420</b>	computer hardware rental or leasing (except finance leasing or by the manufacturer)
<b>518210</b>	computer input preparation services
<b>417910</b>	computer mounting solutions (racks) merchant wholesalers
<b>611420</b>	computer operator training
<b>418210</b>	computer paper merchant wholesalers
<b>334110</b>	computer peripheral equipment (i.e., keyboards, scanners, monitors, pointing devices, mouse), manufacturing
<b>811210</b>	computer peripheral equipment repair and maintenance
<b>532420</b>	computer peripheral equipment, rental and leasing
<b>325999</b>	computer printer toner cartridges, manufacturing
<b>417310</b>	computer printers merchant wholesalers
<b>518210</b>	computer processing services
<b>541514</b>	computer programs or systems software development, custom
<b>532420</b>	computer rental or leasing services (except finance)
<b>611510</b>	computer repair training
<b>541514</b>	computer software consulting services
<b>443144</b>	computer software games stores
<b>417310</b>	computer software merchant wholesalers
<b>511211</b>	computer software publishing (including designing and developing), packaged
<b>541514</b>	computer software systems analysis and design, custom
<b>334610</b>	computer software tapes and disks, blank, rigid and floppy, manufacturing
<b>611420</b>	computer software training
<b>419110</b>	computer software, business-to-business (B2B) electronic markets, wholesale
<b>454110</b>	computer software, mail order, retail



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<b>511211</b>	computer software, packaged, publishers or publishing
<b>541514</b>	computer system maintenance (custom software)
<b>541514</b>	computer systems analysis and design services
<b>541514</b>	computer systems design consulting services
<b>541514</b>	computer systems integrators
<b>417310</b>	computer terminals merchant wholesalers
<b>334110</b>	computer terminals, manufacturing
<b>518210</b>	computer time-sharing services
<b>813410</b>	computer user group
<b>561410</b>	computer word processing
<b>541514</b>	computer-aided design (CAD) systems services
<b>541514</b>	computer-aided engineering (CAE) systems services
<b>541514</b>	computer-aided manufacturing (CAM) systems services
<b>334512</b>	computerized axial tomography (ct/cat) scanners, manufacturing
<b>334512</b>	computerized environmental control systems for buildings, manufacturing
<b>417310</b>	computers and peripheral equipment merchant wholesalers
<b>419110</b>	computers and peripheral equipment, business-to-business (B2B) electronic markets, wholesale
<b>417310</b>	computers merchant wholesalers
<b>334110</b>	computers servers, manufacturing
<b>334110</b>	computers, manufacturing
<b>325410</b>	concentrated medicinal chemicals, uncompounded, manufacturing
<b>311930</b>	concentrates, drink (except frozen fruit juice), manufacturing
<b>311410</b>	concentrates, frozen fruit and vegetable juice, manufacturing
<b>333130</b>	concentration machinery, mining type, manufacturing
<b>711130</b>	concert artists, independent
<b>711321</b>	concert booking agencies
<b>531120</b>	concert hall operation
<b>711311</b>	concert halls, promoting events
<b>711311</b>	concert organizers, with facilities
<b>711321</b>	concert promoters, without facilities
<b>722512</b>	concession in a drive in
<b>722512</b>	concession stands, prepared food (e.g., airports, sports arenas)
<b>812990</b>	concierge services
<b>911310</b>	conciliation and mediation services, federal government
<b>238390</b>	concrete (damp, moisture, water and weather proofing)
<b>325999</b>	concrete additive preparations (e.g., curing, hardening), manufacturing
<b>418410</b>	concrete additives merchant wholesalers

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<b>444190</b>	concrete and cinder block dealers, retail
<b>416390</b>	concrete and cinder block merchant wholesalers
<b>327390</b>	concrete barriers, portable, manufacturing
<b>327320</b>	concrete batch plants (including temporary)
<b>238140</b>	concrete block laying
<b>238910</b>	concrete breaking and cutting for demolition
<b>416390</b>	concrete building products merchant wholesalers
<b>417920</b>	concrete burial vaults and boxes merchant wholesalers
<b>238390</b>	concrete coating, glazing or sealing
<b>416390</b>	concrete conduit and pipe merchant wholesalers
<b>333120</b>	concrete finishing machinery, manufacturing
<b>238110</b>	concrete finishing, contractors
<b>238110</b>	concrete floor finishing and surfacing
<b>238110</b>	concrete footing and foundation contractors
<b>238190</b>	concrete forms, contractors
<b>332329</b>	concrete forms, sheet metal, manufacturing
<b>333120</b>	concrete gunning equipment, manufacturing
<b>333120</b>	concrete mixing machinery, portable, manufacturing
<b>417210</b>	concrete mixing plant machinery merchant wholesalers
<b>416390</b>	concrete mixtures merchant wholesalers
<b>238990</b>	concrete patio, construction
<b>238110</b>	concrete paving of residential and commercial driveways and parking areas
<b>327330</b>	concrete pipe, brick and block manufacturing
<b>238110</b>	concrete pouring
<b>417210</b>	concrete processing equipment merchant wholesalers
<b>333248</b>	concrete products forming machinery, manufacturing
<b>416390</b>	concrete products merchant wholesalers
<b>238120</b>	concrete products, structural precast or prestressed, installation
<b>238110</b>	concrete pumping (placement)
<b>238120</b>	concrete reinforcement placement, contractors
<b>416210</b>	concrete reinforcing bars merchant wholesalers
<b>331110</b>	concrete reinforcing bars, made in steel mills
<b>332619</b>	concrete reinforcing mesh, made from purchased wire
<b>238110</b>	concrete repair
<b>238110</b>	concrete resurfacing
<b>327390</b>	concrete tanks, manufacturing
<b>211110</b>	condensate, cycle, natural gas production
<b>333248</b>	condensed and evaporated milk machinery, manufacturing
<b>311515</b>	condensed, evaporated or powdered whey, manufacturing
<b>332410</b>	condenser boxes, metal, manufacturing
<b>335990</b>	condensers for motors and generators, manufacturing

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<b>334410</b>	condensers, electronic, manufacturing
<b>417910</b>	condensing units, refrigeration merchant wholesalers
<b>522220</b>	conditional sales finance companies
<b>813990</b>	condominium (condo) owners' associations
<b>531310</b>	condominium corporation (property management)
<b>531310</b>	condominium management (except by condo owners)
<b>236110</b>	condominiums, construction
<b>236110</b>	condominiums, construction, by operative builders
<b>236110</b>	condominiums, multifamily, construction, by general contractors
<b>236110</b>	condominiums, single-family, construction by general contractors
<b>335930</b>	conductor connectors, solderless connectors, sleeves, or soldering lugs, manufacturing
<b>711512</b>	conductors, orchestra, independent
<b>416110</b>	conduit electric wire and cable merchant wholesalers
<b>335930</b>	conduit for electric wiring, rigid or flexible (except raw conduit), manufacturing
<b>327120</b>	conduit, vitrified clay, manufacturing
<b>335930</b>	conduits and fittings, electrical, manufacturing
<b>416110</b>	conduits and raceways merchant wholesalers
<b>327330</b>	conduits, concrete, manufacturing
<b>322219</b>	cones (e.g., winding yarn, string, ribbons, cloth), fibre, made from purchased paperboard
<b>311310</b>	confectioners' sugar, manufacturing
<b>413190</b>	confectionery distribution
<b>333248</b>	confectionery machinery, manufacturing
<b>413190</b>	confectionery merchant wholesalers
<b>445292</b>	confectionery stores, retail
<b>311340</b>	confectionery, non-chocolate, manufacturing
<b>419120</b>	confectionery, wholesale agents and brokers
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>561920</b>	conference organizer
<b>322299</b>	confetti, made from purchased paper
<b>212326</b>	conglomerate mine or quarry
<b>336310</b>	connecting rods, automotive and truck gasoline engine, manufacturing
<b>335930</b>	connectors and terminals for electrical devices, manufacturing

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<b>334410</b>	connectors, electronic (e.g., coaxial, cylindrical, printed circuit, rack, panel), manufacturing
<b>813310</b>	conservation advocacy groups
<b>911910</b>	conservation and stabilization agencies, federal government
<b>712190</b>	conservation areas
<b>911910</b>	conservation authority, federal government
<b>712190</b>	conservation district
<b>712130</b>	conservatories, botanical
<b>711511</b>	conservators (i.e., art restorer), independent
<b>611610</b>	conservatory of music (except university degree-granting)
<b>611310</b>	conservatory of music, degree-granting
<b>453310</b>	consignment store, used merchandise
<b>337127</b>	console panels, wood, manufacturing
<b>337123</b>	console tables, wood, manufacturing
<b>911910</b>	consolidated revenue funds management, federal
<b>335311</b>	constant current transformers (street lighting), manufacturing
<b>336350</b>	constant velocity joints, automotive, truck and bus, manufacturing
<b>813940</b>	constituency associations, political party
<b>325520</b>	construction adhesives (except asphalt, gypsum-based), manufacturing
<b>419120</b>	construction and forestry machinery and equipment, wholesale agents and brokers
<b>419110</b>	construction and forestry machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>813910</b>	construction association
<b>238350</b>	construction carpenter, finishing
<b>417210</b>	construction cranes merchant wholesalers
<b>417210</b>	construction crawler tractors merchant wholesalers
<b>238990</b>	construction elevator, erection and dismantling
<b>541330</b>	construction engineering services
<b>238910</b>	construction equipment (except cranes) rental with operator
<b>611510</b>	construction equipment operation schools
<b>532410</b>	construction equipment, heavy, rental and leasing (without operator)
<b>532410</b>	construction forms rental
<b>417210</b>	construction machinery (e.g., crushing, pulverizing and screening machinery) merchant wholesalers
<b>417210</b>	construction machinery and equipment merchant wholesalers
<b>811310</b>	construction machinery and equipment, repair
<b>333120</b>	construction machinery manufacturing
<b>333120</b>	construction machinery, including trailer mounted concrete pumps, manufacturing
<b>333120</b>	construction machinery, manufacturing

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<b>532410</b>	construction machinery, rental (without operator)
<b>236220</b>	construction management, commercial and institutional buildings
<b>237990</b>	construction management, dams
<b>236210</b>	construction management, industrial buildings
<b>237990</b>	construction management, marine structures
<b>237990</b>	construction management, mass transit
<b>236110</b>	construction management, multifamily buildings
<b>236110</b>	construction management, new residential operative builders
<b>237120</b>	construction management, oil and gas pipelines
<b>237120</b>	construction management, oil and gas pipelines and related structures
<b>237990</b>	construction management, outdoor recreation facilities
<b>237130</b>	construction management, power and communication lines and related structures
<b>236110</b>	construction management, single-family buildings
<b>237990</b>	construction management, tunnels
<b>237110</b>	construction management, water and sewer lines
<b>237110</b>	construction management, water and sewer lines and related structures
<b>322230</b>	construction paper, school and art, made from purchased paper
<b>322121</b>	construction paper, school and art, made in paper mills
<b>561990</b>	construction permit issuing office, on contract
<b>484222</b>	construction rubble, hauling, local
<b>212323</b>	construction sands, crude, mining
<b>532490</b>	construction signs rental
<b>541370</b>	construction surveying services
<b>417210</b>	construction tractors merchant wholesalers
<b>237130</b>	construction, transformer stations
<b>911410</b>	consular service, federal government
<b>919110</b>	consular service, foreign government in Canada
<b>919110</b>	consulate, foreign governments in Canada
<b>911410</b>	consulates
<b>541619</b>	consultant for non-profit organizations
<b>541899</b>	consultant to advertising agencies
<b>813920</b>	consultants' associations
<b>611710</b>	consultants, education
<b>541490</b>	consultants, fashion
<b>541940</b>	consulting and visiting services, veterinary
<b>541330</b>	consulting engineering services
<b>541810</b>	consulting services, advertising and publicity agency
<b>911910</b>	consumer and corporate affairs, federal government
<b>912910</b>	consumer and corporate affairs, provincial government

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<b>812990</b>	consumer buying service
<b>541990</b>	consumer credit counselling services
<b>443143</b>	consumer electronic equipment stores, retail
<b>522291</b>	consumer finance and loan companies
<b>911910</b>	consumer protection offices, federal-government
<b>334512</b>	consumption meters (e.g., gas, water), manufacturing
<b>524129</b>	contact lens insurance
<b>325410</b>	contact lens solutions, manufacturing
<b>417930</b>	contact lenses merchant wholesalers
<b>339110</b>	contact lenses, manufacturing
<b>335315</b>	contactors, low voltage, manufacturing
<b>335930</b>	contacts, electrical (except carbon and graphite), manufacturing
<b>322130</b>	container board stock, manufacturing
<b>488210</b>	container loading or unloading service, railroad
<b>321920</b>	container parts (shook) ready for assembly, manufacturing
<b>488519</b>	container service, freight forwarder
<b>484110</b>	container trucking service, local
<b>484121</b>	container trucking service, long distance, truckload
<b>482113</b>	containerized transportation, mainline railway
<b>482112</b>	containerized transportation, short-haul railway
<b>322130</b>	containers (e.g., boxes), made in paperboard mills
<b>321920</b>	containers (e.g., fruit baskets, boxes), made from veneer
<b>332439</b>	containers (except cans), light gauge metal, manufacturing
<b>327215</b>	containers for packaging, bottling and canning, made from purchased glass
<b>327214</b>	containers packaging, bottling and canning, made in glass-making plants
<b>322211</b>	containers, corrugated and solid fibreboard, made from purchased paper or paperboard
<b>322219</b>	containers, laminated phenolic and vulcanized fibre, made from purchased paperboard
<b>326198</b>	containers, plastics (except foam; bottles and bags), manufacturing
<b>562910</b>	contaminated site, remediation
<b>712111</b>	contemporary and fine art museums
<b>711120</b>	contemporary dance companies
<b>213118</b>	contract battery operators, oil field
<b>484110</b>	contract bulk mail, truck transportation, local
<b>484121</b>	contract bulk mail, truck transportation, long distance
<b>213117</b>	contract diamond drilling, metallic minerals
<b>213119</b>	contract or fee services to anthracite coal mining, including auger mining, draining or pumping, stripping, or tunnelling

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<b>213119</b>	contract or fee services to lignite and bituminous coal mining, including auger mining, draining or pumping, stripping or tunnelling
<b>813910</b>	contractors' associations
<b>237130</b>	contractors, telephone and telegraph lines
<b>325410</b>	contrast media in vivo diagnostic substances (e.g., iodine, barium), manufacturing
<b>335311</b>	control and signalling transformers, manufacturing
<b>335315</b>	control circuit devices, magnet and solid-state, manufacturing
<b>335315</b>	control circuit relays, industrial, manufacturing
<b>335315</b>	control equipment and apparatus, electric, manufacturing
<b>335315</b>	control panels, electric power distribution, manufacturing
<b>335315</b>	control panels, manufacturing
<b>541370</b>	control surveying services
<b>332910</b>	control valves, fluid power, manufacturing
<b>334512</b>	controllers for process variables (e.g., electric, electronic, mechanical, pneumatic operation), manufacturing
<b>334290</b>	controlling equipment, street light, manufacturing
<b>417230</b>	controlling instruments and accessories merchant wholesalers
<b>335315</b>	controls and control accessories, industrial, manufacturing
<b>335315</b>	controls for adjustable speed drives, manufacturing
<b>334512</b>	controls, revolution and timing instruments, manufacturing
<b>623110</b>	convalescent homes for psychiatric patients, with health care
<b>623110</b>	convalescent homes with continuous nursing care
<b>623110</b>	convalescent homes with health care
<b>622310</b>	convalescent hospitals
<b>416120</b>	convectors merchant wholesalers
<b>445120</b>	convenience food stores, retail
<b>335930</b>	convenience outlets, wiring devices, manufacturing
<b>611110</b>	convent schools, elementary
<b>611110</b>	convent schools, secondary
<b>561590</b>	convention and visitors bureaus
<b>531120</b>	convention facilities, rental only
<b>561920</b>	convention management
<b>561920</b>	convention management
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<b>561920</b>	convention organizers
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<b>561920</b>	convention services
<b>813110</b>	convents (except schools)
<b>335312</b>	converter equipment and parts (motor-generator sets), manufacturing
<b>337121</b>	convertible sofas, manufacturing
<b>336390</b>	convertible tops, for automobiles, manufacturing
<b>313310</b>	converting broad woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
<b>811119</b>	converting gasoline engines to propane, motor vehicles
<b>325190</b>	converting methane into diesel or other refined products
<b>313310</b>	converting narrow woven textile fabrics (i.e., buying fabric in the grey and having it finished by contractors)
<b>417230</b>	conveying equipment (except farm) merchant wholesalers
<b>811310</b>	conveyor belt splicing service
<b>326220</b>	conveyor belts, plastics, manufacturing
<b>326220</b>	conveyor belts, rubber, manufacturing
<b>417230</b>	conveyor systems merchant wholesalers
<b>333920</b>	conveyor systems, general industrial type, manufacturing
<b>333920</b>	conveyors, farm type, manufacturing
<b>561613</b>	convoy guard services
<b>561990</b>	cook, self-employed
<b>311614</b>	cooked meats (except poultry, small game, pet food, baby food), made from purchased meat



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<b>335210</b>	cookers, electric, manufacturing
<b>413190</b>	cookies distribution
<b>413190</b>	cookies merchant wholesalers
<b>413190</b>	cooking and salad oils merchant wholesalers
<b>335223</b>	cooking equipment (stoves), domestic, manufacturing (non electric)
<b>333310</b>	cooking equipment, commercial type, manufacturing
<b>311225</b>	cooking oil filtering service
<b>311221</b>	cooking oil, made by wet-milling corn
<b>311225</b>	cooking oil, made from purchased fats and oils
<b>413190</b>	cooking oils merchant wholesalers
<b>611510</b>	cooking schools
<b>335223</b>	cooking top mountings, domestic, manufacturing (electric)
<b>332210</b>	cooking utensils, fabricated metal, manufacturing
<b>327214</b>	cooking utensils, glass and glass ceramic, made in glass-making plants
<b>327110</b>	cooking ware (e.g., china, stoneware, coarse and fine earthenware, pottery), manufacturing
<b>327214</b>	cooking ware (e.g., pots, baking pans), made in glass-making plants
<b>327215</b>	cookware (e.g., pots, baking pans), made from purchased glass
<b>442298</b>	cookware, retail
<b>413220</b>	coolers (2.5% or greater alcohol content) merchant wholesalers
<b>332439</b>	coolers and ice chests (except foam plastics), manufacturing
<b>326140</b>	coolers or ice chests, polystyrene foam, manufacturing
<b>333416</b>	coolers, refrigeration, manufacturing
<b>336410</b>	cooling systems, aircraft engine, manufacturing
<b>333416</b>	cooling towers, manufacturing
<b>418990</b>	cooperage (barrels and drums) merchant wholesalers
<b>321920</b>	cooperage products, wood, manufacturing
<b>321920</b>	cooperage stock (e.g., heading, hoops, staves), manufacturing
<b>321920</b>	cooperage stock mills
<b>321920</b>	cooperage, manufacturing
<b>531310</b>	cooperative apartment manager
<b>236110</b>	cooperative apartments, construction
<b>236110</b>	cooperative apartments, construction by operative builders
<b>236110</b>	cooperative apartments, construction, by general contractors
<b>813990</b>	cooperative owners' associations
<b>321920</b>	coopered tubs, manufacturing
<b>332210</b>	coordinate and contour measuring machines, machinists' precision tools, manufacturing
<b>327120</b>	coping, wall, clay, manufacturing

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<b>327390</b>	copings, concrete, manufacturing
<b>331529</b>	copper alloy castings (except die-castings), unfinished, manufacturing
<b>331420</b>	copper alloys (e.g., brass, bronze), made from purchased metals and copper-based alloys
<b>331410</b>	copper alloys, made in primary copper smelting and refining mills
<b>416210</b>	copper and copper alloy primary forms and basic shapes merchant wholesalers
<b>331420</b>	copper and copper alloy shapes (e.g., bar, ingot, rod, sheet), made from purchased metal or scrap
<b>416210</b>	copper architectural and structural metal products merchant wholesalers
<b>325320</b>	copper arsenate insecticides, manufacturing
<b>325130</b>	copper based pigments, manufacturing
<b>325189</b>	copper chloride, manufacturing
<b>325610</b>	copper cleaners, manufacturing
<b>331410</b>	copper concentrates refining
<b>212233</b>	copper concentrates, mining
<b>331523</b>	copper die-casting foundries
<b>331523</b>	copper die-castings, unfinished, manufacturing
<b>322220</b>	copper foil laminates, made from purchased foil
<b>331420</b>	copper foil, made by rolling purchased metal or scrap
<b>332999</b>	copper foil, made from purchased foil
<b>332113</b>	copper forgings, unfinished, made from purchased copper
<b>325189</b>	copper iodide, manufacturing
<b>331420</b>	copper mechanical wire products, made in drawing mills
<b>212233</b>	copper ore dressing and beneficiating
<b>418920</b>	copper ore merchant wholesalers
<b>212233</b>	copper ore milling and grinding
<b>212233</b>	copper ore mining (mine)
<b>332910</b>	copper pipe fittings (such as copper elbows, unions, and compression fittings), manufacturing
<b>331420</b>	copper powder, paste and flakes, made from purchased copper
<b>331420</b>	copper products, made by rolling, drawing, extruding or alloying purchased metal
<b>331420</b>	copper refining, secondary (i.e., from purchased metal or scrap)
<b>331420</b>	copper rolling, drawing and extruding
<b>238160</b>	copper roofing, installation
<b>331410</b>	copper shapes (e.g., bar, billet, ingot, plate, sheet), made in primary copper smelting and refining mills
<b>416210</b>	copper sheets, plates, bars, rods, pipes merchant wholesalers
<b>331410</b>	copper smelting and primary refining
<b>325189</b>	copper sulphate, manufacturing

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<b>331420</b>	copper wire products (e.g., mesh, wire cloth), made in copper wire drawing plants
<b>212233</b>	copper-zinc ore mining
<b>561430</b>	copy centres
<b>561430</b>	copy shops
<b>335930</b>	cord connectors, electric, manufacturing
<b>314990</b>	cord for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
<b>335990</b>	cord sets, electric, manufacturing
<b>331420</b>	cord sets, flexible, insulated, made in copper wire drawing plants
<b>331490</b>	cord sets, flexible, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>331317</b>	cord sets, insulated and flexible, made in aluminum wire drawing plants
<b>314990</b>	cord, cordage, rope and string (except wire), manufacturing
<b>332619</b>	cord, wire, made from purchased wire
<b>314990</b>	cordage (except wire), manufacturing
<b>333248</b>	cordage and rope (except wire) machinery, manufacturing
<b>418990</b>	cordage merchant wholesalers
<b>333990</b>	corded (i.e., electric-powered), hand-held power tools, manufacturing
<b>312140</b>	cordials, alcoholic, manufacturing
<b>334210</b>	cordless telephones (except cellular), manufacturing
<b>313220</b>	corde and braids, narrow woven, manufacturing
<b>313210</b>	corduroy fabrics, broad-woven, weaving
<b>418990</b>	cordwood merchant wholesalers
<b>333990</b>	core baking and mould drying ovens, manufacturing
<b>238910</b>	core drilling and test boring for construction
<b>333130</b>	core drills, underground mining type, manufacturing
<b>322219</b>	cores, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>322219</b>	cores, for electrical coils and transformers, made from purchased paperboard
<b>335311</b>	cores, magnetic, manufacturing
<b>339990</b>	cork gaskets, packing and sealing devices, manufacturing
<b>339110</b>	cork life preservers, manufacturing
<b>321999</b>	cork products (except gaskets), manufacturing
<b>418990</b>	corks merchant wholesalers
<b>321999</b>	corks, bottle, manufacturing
<b>111150</b>	corn (except sweet corn) farming, field and seed production
<b>413190</b>	corn chips and related corn snacks merchant wholesalers
<b>311340</b>	corn confections (e.g., popcorn balls, candy-coated popcorn products), manufacturing

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<b>321992</b>	corn cribs, prefabricated, wood, manufacturing
<b>115110</b>	corn detasseling service
<b>111150</b>	corn for fodder or silage, growing
<b>111150</b>	corn for popping, growing
<b>311990</b>	corn for popping, manufacturing
<b>311221</b>	corn gluten feed and meal, manufacturing
<b>333110</b>	corn heads for combines, manufacturing
<b>311211</b>	corn meal, for human consumption, made in flour mills
<b>311221</b>	corn oil cake and meal, manufacturing
<b>311221</b>	corn oil mills
<b>311221</b>	corn oil, crude and refined, made by wet-milling corn
<b>311225</b>	corn oil, made from purchased oils
<b>333110</b>	corn pickers and shellers, manufacturing
<b>335210</b>	corn poppers, electric, manufacturing
<b>333248</b>	corn popping machinery (i.e., food manufacturing type), manufacturing
<b>333310</b>	corn popping machines, commercial type, manufacturing
<b>339110</b>	corn remover and bunion pads, manufacturing
<b>115110</b>	corn shelling service
<b>311221</b>	corn sweeteners (e.g., dextrose, fructose, glucose), made by wet-milling corn
<b>311221</b>	corn syrup, made by wet-milling corn
<b>311990</b>	corn syrups, made from purchased sweeteners
<b>311614</b>	corned meats, made from purchased meat
<b>445110</b>	corner grocery stores
<b>316990</b>	corners, luggage, leather, manufacturing
<b>332329</b>	cornices, sheet metal, manufacturing
<b>212326</b>	Cornwall stone mining
<b>522112</b>	corporate and institutional banking services
<b>541110</b>	corporate law, offices
<b>541430</b>	corporate logo consulting services
<b>551114</b>	corporate offices
<b>541611</b>	corporation organizers
<b>561612</b>	corps of commissionaires
<b>492210</b>	corpse, pick-up and delivery service
<b>115210</b>	corral and feedlot cleaning, service
<b>561990</b>	correct time service
<b>912120</b>	correction centres, provincial
<b>325999</b>	correction fluids (i.e., typewriter), manufacturing
<b>912120</b>	correctional school, provincial government
<b>911220</b>	correctional services, federal government
<b>453210</b>	correspondence paper, retail
<b>611510</b>	correspondence school (except elementary and secondary levels)
<b>237120</b>	corrosion protection of underground pipelines and oil storage tanks
<b>322211</b>	corrugated and solid fibre box manufacturing
<b>418220</b>	corrugated and solid fibre boxes merchant wholesalers

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<b>418220</b>	corrugated board (paperboard) merchant wholesalers
<b>322211</b>	corrugated boxes, made from purchased paper or paperboard
<b>322130</b>	corrugated boxes, made in paperboard mills
<b>418220</b>	corrugated containers wholesale
<b>238160</b>	corrugated metal roofing, installation
<b>322121</b>	corrugated paper or paperboard or containers made in paper mills
<b>322211</b>	corrugated paper, made from purchased paper or paperboard
<b>322130</b>	corrugated paperboard or containers made in paperboard mills
<b>322130</b>	corrugating medium, manufacturing
<b>331221</b>	corrugating purchased iron or steel
<b>315249</b>	corselettes, women's, misses' and girls', cut and sewn from purchased fabric
<b>315249</b>	corsets and allied garments (except surgical), women's, misses' and girls', cut and sewn from purchased fabric
<b>414110</b>	corsets merchant wholesalers
<b>448199</b>	corsets, retail
<b>325410</b>	cortisone, uncompounded, manufacturing
<b>212398</b>	corundum mining
<b>316990</b>	cosmetic bags (except metal), manufacturing
<b>325620</b>	cosmetic creams, lotions and oils, manufacturing
<b>561910</b>	cosmetic kits, assembling and packaging
<b>414520</b>	cosmetics merchant wholesalers
<b>812115</b>	cosmetology shops or salons
<b>541490</b>	costume design services (except independent designers)
<b>711512</b>	costume designers, theatrical, independent
<b>339910</b>	costume jewellery (except precious metal and precious or semiprecious stones), manufacturing
<b>339910</b>	costume jewellery (including imitation stones and pearls), manufacturing
<b>414410</b>	costume jewellery merchant wholesalers
<b>448150</b>	costume jewellery stores, retail
<b>339910</b>	costume novelties, manufacturing
<b>315289</b>	costumes (e.g., masquerade, theatrical, Halloween), cut and sewn from purchased fabric
<b>448199</b>	costumes and accessories (e.g., dancewear, theatrical, masquerade), retail
<b>337910</b>	cot springs, assembled, manufacturing
<b>337126</b>	cots, household, metal, manufacturing
<b>337123</b>	cots, household, wood, manufacturing
<b>311511</b>	cottage cheese, manufacturing
<b>236110</b>	cottage construction, by operative builders
<b>236110</b>	cottages construction
<b>321992</b>	cottages, prefabricated, wood frame, manufacturing
<b>332720</b>	cotter pins, metal, manufacturing
<b>339110</b>	cotton and cotton balls, absorbent and sterilized, manufacturing

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<b>333110</b>	cotton balers and presses, manufacturing
<b>314990</b>	cotton batting (except nonwoven batting), manufacturing
<b>419120</b>	cotton brokers, wholesale
<b>313210</b>	cotton fabrics, broad-woven, weaving
<b>111920</b>	cotton farming
<b>337910</b>	cotton felt mattress, manufacturing
<b>322121</b>	cotton fibre paper stock, manufacturing
<b>115110</b>	cotton ginning
<b>333110</b>	cotton ginning machinery, manufacturing
<b>333110</b>	cotton picker and stripper harvesting machinery, manufacturing
<b>414130</b>	cotton yarns merchant wholesalers
<b>313110</b>	cotton-type fibre spun yarns made from purchased fibre
<b>313110</b>	cotton-type fibre yarns made from purchased yarn
<b>311340</b>	cough drops or lozenges (except medicated), manufacturing
<b>334512</b>	coulometric analyzers, industrial process type, manufacturing
<b>334512</b>	coulometric analyzers, laboratory type, manufacturing
<b>325190</b>	coumarin, manufacturing
<b>325210</b>	coumarone-indene resins, manufacturing
<b>919110</b>	council for mutual economic assistance
<b>911910</b>	councils of economic advisers
<b>541110</b>	counsellors at law, private practice
<b>334512</b>	count rate meters, nuclear radiation, manufacturing
<b>337215</b>	counter display cases (except refrigerated), manufacturing
<b>416390</b>	counter tops and kitchen cabinets merchant wholesalers
<b>326198</b>	counter tops, plastics (at construction site), manufacturing
<b>238350</b>	counter tops, residential type, installation
<b>327990</b>	counter tops, stone, manufacturing
<b>337110</b>	counter tops, wood, manufacturing
<b>332210</b>	counterbores and countersinking bits, woodworking, manufacturing
<b>417230</b>	counterbores merchant wholesalers
<b>333519</b>	counterbores, metalworking, manufacturing
<b>334511</b>	countermeasure sets (e.g., active countermeasures, jamming equipment), manufacturing
<b>334512</b>	counters (e.g., electrical, electronic, mechanical), totalizing, manufacturing
<b>316990</b>	counters and uppers (i.e., shoe cut stock), leather, manufacturing
<b>337215</b>	counters, hotel, motel, restaurant, store and office, manufacturing
<b>333519</b>	countersinks (i.e., machine tool accessory), manufacturing
<b>417230</b>	countersinks merchant wholesalers
<b>334512</b>	counting devices, manufacturing
<b>722410</b>	country and western entertainment cabaret

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<b>493130</b>	country elevator service (storage only)
<b>711130</b>	country music artists, independent
<b>711130</b>	country music groups
<b>912110</b>	county courts
<b>333619</b>	couplings and sheaves, mechanical power transmission, manufacturing
<b>541860</b>	coupon and sample packages, development of
<b>541870</b>	coupon direct distribution services
<b>561990</b>	coupon redemption service (clearinghouses)
<b>492110</b>	courier operation (separate establishment) of post office
<b>492110</b>	courier service
<b>492110</b>	courier services (air)
<b>911210</b>	court of appeal, federal government
<b>912110</b>	court of law, provincial government
<b>611410</b>	court reporting schools
<b>561490</b>	court reporting services
<b>912110</b>	courts, civil law, provincial government
<b>912110</b>	courts, criminal law, provincial government
<b>315220</b>	coveralls, work, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	coveralls, work, women's, misses' and girls', cut and sewn from purchased fabric
<b>314910</b>	covers (e.g., boat, car, swimming pool, truck), made from purchased fabrics
<b>332319</b>	covers, annealing, fabricated metal plate, manufacturing
<b>332329</b>	cowls, sheet metal, manufacturing
<b>111219</b>	cowpea (except dry) farming, filed and seed production
<b>611690</b>	CPR (cardiac pulmonary resuscitation) training and certification
<b>114113</b>	crab, crayfish and lobster, catching of
<b>333248</b>	cracker making machinery, manufacturing
<b>311821</b>	cracker meal and crumbs, manufacturing
<b>311919</b>	cracker sandwiches made from purchased crackers
<b>413190</b>	crackers merchant wholesalers
<b>311821</b>	crackers, cookies and biscuits (e.g., graham, saltine, soda), manufacturing
<b>333519</b>	cradle assemblies machinery (i.e., wire making equipment), manufacturing
<b>337123</b>	cradles, wood, manufacturing
<b>339930</b>	craft and hobby kits and sets, manufacturing
<b>561920</b>	craft fair arrangement
<b>451120</b>	craft kits and supplies, retail
<b>414460</b>	craft kits merchant wholesalers
<b>451120</b>	craft store
<b>454390</b>	craftsperson, makes and sells crafts via stalls or markets
<b>111330</b>	cranberries (partridge berries), growing or bogs
<b>335315</b>	crane and hoist controls (including metal mill), manufacturing
<b>532410</b>	crane rental and leasing (without operator)
<b>238990</b>	crane rental with operator

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<b>333120</b>	cranes, construction type, manufacturing
<b>333920</b>	cranes, overhead travelling, manufacturing
<b>325999</b>	crankcase additive preparations, manufacturing
<b>336310</b>	crankshaft assemblies, automotive and truck gasoline engine, manufacturing
<b>333519</b>	crankshaft grinding machines, manufacturing
<b>336310</b>	crankshafts and camshafts, re-grinding on a factory basis
<b>332113</b>	crankshafts, forged, unfinished, made from purchased iron or steel
<b>493110</b>	crated used goods storage
<b>417230</b>	crates or boxes (except paper) merchant wholesalers
<b>488990</b>	crating and packing goods for shipping
<b>238910</b>	crawler work, rental with operator
<b>325190</b>	cream of tartar, manufacturing
<b>333248</b>	cream separators (except farm type), manufacturing
<b>417230</b>	cream separators (except farm) merchant wholesalers
<b>333110</b>	cream separators, farm type, manufacturing
<b>411190</b>	cream stations merchant wholesalers
<b>311515</b>	cream, dried and powdered, manufacturing
<b>311511</b>	cream, manufacturing
<b>414520</b>	creams and lotions, beauty aids merchant wholesalers
<b>313310</b>	crease-resistant finishing of fabrics, for the trade
<b>711511</b>	creation of ice sculpture
<b>522299</b>	credit agencies, other
<b>323119</b>	credit and identification card imprinting, embossing and encoding
<b>326198</b>	credit and identification card stock, plastics, manufacturing
<b>561450</b>	credit bureaus and agencies
<b>541899</b>	credit card application promotion, service
<b>522210</b>	credit card issuing, company
<b>812990</b>	credit card notification services (i.e., lost or stolen credit card)
<b>522329</b>	credit card processing services
<b>524129</b>	credit card protection service
<b>524129</b>	credit insurance
<b>561450</b>	credit investigation services
<b>561450</b>	credit rating services
<b>541990</b>	credit repair services
<b>524129</b>	credit union stabilization funds
<b>522321</b>	credit unions, central, regional or league (central clearing house services)
<b>522130</b>	credit unions, local
<b>339920</b>	creels, fish, manufacturing
<b>333990</b>	cremating ovens, manufacturing
<b>812220</b>	crematoria (e.g., human, pet)
<b>325190</b>	creosote, made by distillation of coal tar
<b>325190</b>	creosote, made by distillation of wood tar
<b>321114</b>	creosoting of wood
<b>313210</b>	crêpe fabrics, broad-woven, weaving



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<b>322299</b>	crepe paper, made from purchased paper
<b>325210</b>	cresol resins, manufacturing
<b>325210</b>	cresol-furfural resins, manufacturing
<b>325190</b>	cresols, made by distillation of coal tar
<b>314990</b>	crests, textile (including badges), manufacturing
<b>325190</b>	cresylic acids, made from refined petroleum or natural gas
<b>237990</b>	cribbing (shore protection) and seawalls (wave protection), construction
<b>337126</b>	cribs, metal, manufacturing
<b>337123</b>	cribs, wood, manufacturing
<b>713991</b>	cricket clubs
<b>339920</b>	cricket equipment, manufacturing
<b>562910</b>	crime scene clean-up service
<b>913190</b>	crime stoppers program
<b>911910</b>	criminal justice statistics centres, federal government
<b>912910</b>	criminal justice statistics centres, provincial
<b>541110</b>	criminal law, offices
<b>561611</b>	criminal record checks and searches
<b>624190</b>	crisis intervention centres
<b>314990</b>	crochet ware, made from purchased materials
<b>212394</b>	crocidolite, milled fibre, mining
<b>335210</b>	crock pots, electric, manufacturing
<b>327110</b>	crockery, manufacturing
<b>111999</b>	crop and animal (livestock) combination farming (primarily crop)
<b>112991</b>	crop and livestock combination farming (primarily livestock)
<b>333110</b>	crop driers, farm type, manufacturing
<b>115110</b>	crop dusting and spraying service, with or without fertilizing
<b>111999</b>	crop farms, general
<b>115110</b>	crop gathering service
<b>115110</b>	crop harvesting service
<b>524129</b>	crop insurance
<b>115110</b>	crop planting or seeding services
<b>417110</b>	crop preparation machinery (e.g., cleaning, drying, conditioning) merchant wholesalers
<b>115110</b>	crop, orchard and vineyard cultivation services
<b>111999</b>	crops, hay and grain farming
<b>316990</b>	crops, riding, manufacturing
<b>339920</b>	croquet sets, manufacturing
<b>113311</b>	cross ties, hewn, producing
<b>511120</b>	crossword puzzle publishing
<b>311990</b>	croutons and bread crumbs (except made in bakeries), manufacturing
<b>311814</b>	croutons and bread crumbs, made in commercial bakeries
<b>332118</b>	crowns (e.g., bottle, can), metal, stamping
<b>327120</b>	crucibles, fire clay, manufacturing
<b>327120</b>	crucibles, graphite, magnesite, chrome, silica or other nonclay materials, manufacturing
<b>339910</b>	crucibles, platinum, manufacturing

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<b>311221</b>	crude and refined vegetable oils made by wet milling
<b>311221</b>	crude corn oil, manufacturing
<b>418920</b>	crude non-metallic minerals and concentrates (except petroleum) merchant wholesalers
<b>211142</b>	crude oil (tar or bituminous sands) extracting, by mining
<b>211141</b>	crude oil (tar or bituminous sands), in-situ, extracting
<b>412110</b>	crude oil merchant wholesalers
<b>486110</b>	crude oil pipeline service
<b>211110</b>	crude oil, conventional extraction
<b>211110</b>	crude oil, conventional, secondary and waterflood recovering
<b>324110</b>	crude oil, refining
<b>211110</b>	crude oil, upgrading (heavy crude to crude)
<b>412110</b>	crude petroleum merchant wholesalers
<b>418990</b>	crude rubber merchant wholesalers
<b>336320</b>	cruise control mechanisms, electronic, automotive, truck and bus, manufacturing
<b>561590</b>	cruise ship ticket offices
<b>416390</b>	crushed or broken stone merchant wholesalers
<b>333120</b>	crushing machinery, portable, manufacturing
<b>333130</b>	crushing machinery, stationary, manufacturing
<b>413140</b>	crustaceans and molluscs merchant wholesalers
<b>339110</b>	crutches and walkers (except baby), manufacturing
<b>339110</b>	crutches, manufacturing
<b>332420</b>	cryogenic tanks, manufacturing
<b>332810</b>	cryogenic treating metals for the trade
<b>212398</b>	cryolite mining
<b>442298</b>	crystal and stemware, retail
<b>334410</b>	crystals and crystal assemblies, electronic, manufacturing
<b>335315</b>	cubicles (i.e., electric switchboard equipment), manufacturing
<b>111219</b>	cucumber farming (except under cover), field, bedding plant and seed production
<b>339910</b>	cuff-links and studs (except precious metal and gems), manufacturing
<b>332999</b>	cuffs, leg, iron, manufacturing
<b>561990</b>	culinary professional (i. e., preparation of food for photography, video or film)
<b>212114</b>	culm bank recovery, anthracite (except on a contract basis)
<b>213119</b>	culm bank recovery, bituminous coal, anthracite, and lignite on a contract basis
<b>315249</b>	culottes, girls', cut and sewn from purchased fabric
<b>315249</b>	culottes, women's and misses', cut and sewn from purchased fabric
<b>417110</b>	cultivating machinery and equipment merchant wholesalers

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<b>333110</b>	cultivators, farm type, manufacturing
<b>333110</b>	cultivators, powered, lawn and garden type, manufacturing
<b>911910</b>	cultural and arts development support program administration, federal government
<b>913910</b>	cultural and arts development support program administration, local government
<b>912910</b>	cultural and arts development support program administration, provincial government
<b>326191</b>	cultured marble plumbing fixtures, manufacturing
<b>326198</b>	cultured marble products (except plumbing fixtures), manufacturing
<b>326198</b>	cultured stone products (except plumbing fixtures), manufacturing
<b>327330</b>	culvert pipe, concrete, manufacturing
<b>332319</b>	culverts, fabricated metal plate, manufacturing
<b>237310</b>	culverts, highway, road and street, construction
<b>332329</b>	culverts, sheet metal, manufacturing
<b>325110</b>	cumene, made from refined petroleum or natural gas liquids
<b>324110</b>	cumene, made in petroleum refineries
<b>315990</b>	cummerbunds, made from purchased fabric
<b>332319</b>	cupolas, fabricated metal plate, manufacturing
<b>325220</b>	cuprammonium rayon (cupro) filaments, manufacturing
<b>326198</b>	cups, plastics (except foam), manufacturing
<b>327990</b>	curbing, granite and stone, manufacturing
<b>237310</b>	curbs and gutters, concrete, for residential and commercial paved areas, construction
<b>237310</b>	curbs and street gutters, highway, road and street, construction
<b>311515</b>	curds, cheese, manufacturing
<b>413140</b>	cured fish merchant wholesalers
<b>413160</b>	cured meat (except canned) merchant wholesalers
<b>311614</b>	cured meats (e.g., brined, dried, salted), made from purchased meat
<b>413310</b>	cured or processed tobacco merchant wholesalers
<b>333110</b>	curers, tobacco, manufacturing
<b>453220</b>	curio shops, retail
<b>418990</b>	curios merchant wholesalers
<b>713991</b>	curling clubs
<b>339920</b>	curling equipment, manufacturing
<b>561990</b>	curling ice maker on contract
<b>335210</b>	curling or waffle irons, electric, manufacturing
<b>713992</b>	curling rinks
<b>414470</b>	curling supplies merchant wholesalers
<b>333310</b>	currency counting machinery, manufacturing
<b>335990</b>	current collector wheels, for trolley rigging, manufacturing

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<b>335311</b>	current limiting reactors, electrical, manufacturing
<b>334512</b>	current measuring equipment, manufacturing
<b>335930</b>	current taps, attachment plug and screw shell types, manufacturing
<b>611710</b>	curriculum development, educational
<b>414330</b>	curtain and drapery decorative accessories merchant wholesalers
<b>337920</b>	curtain and drapery rods, poles and hardware fixtures (except wooden), manufacturing
<b>337920</b>	curtain and drapery rods, poles and hardware fixtures, wooden, manufacturing
<b>812320</b>	curtain cleaning and repair
<b>321999</b>	curtain stretchers, wood, manufacturing
<b>238190</b>	curtain wall (except glass and precast concrete) installation, contractors
<b>238150</b>	curtain wall, glass, installation
<b>332329</b>	curtain wall, manufacturing
<b>238120</b>	curtain wall, precast concrete, installation
<b>453310</b>	curtains and draperies, household, used, retail
<b>314120</b>	curtains and draperies, window, made from purchased fabrics
<b>414330</b>	curtains merchant wholesalers
<b>313240</b>	curtains, made in lace mills
<b>314120</b>	cushions (except spring), made from purchased fabrics
<b>414330</b>	cushions and pillows merchant wholesalers
<b>912120</b>	custodial institutions (delinquents)
<b>561722</b>	custodial services
<b>541514</b>	custom application software programming services (except video games)
<b>236210</b>	custom builders, industrial buildings, construction
<b>236110</b>	custom builders, multifamily buildings, by general contractors
<b>236110</b>	custom builders, single-family houses, by general contractors
<b>236110</b>	custom builders, single-family houses, general contractors
<b>332710</b>	custom chemical milling in machine shops
<b>325991</b>	custom compounding (i.e., blending and mixing) of purchased plastics resins
<b>541514</b>	custom computer programming services
<b>416210</b>	custom cutting and bending of metal
<b>541515</b>	custom designing video games
<b>442291</b>	custom draperies (made to specifications), retail
<b>115110</b>	custom farming (planting and cultivating), contract services
<b>442292</b>	custom framing, mounting, and laminating pictures, retail store
<b>448310</b>	custom jewellery, retail
<b>113312</b>	custom logging, contractor
<b>337123</b>	custom made household wooden chairs
<b>448210</b>	custom made orthopaedic shoes, retail

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<b>416320</b>	custom millwork and woodwork merchant wholesalers
<b>442292</b>	custom picture frame, retail store
<b>442292</b>	custom picture framing shops
<b>448199</b>	custom printed t-shirt shops
<b>333519</b>	custom roll forming machines, metalworking, manufacturing
<b>332118</b>	custom roll forming of metal products
<b>321111</b>	custom sawmills
<b>311611</b>	custom slaughtering (except poultry and small game)
<b>541514</b>	custom software developers
<b>315210</b>	custom tailors (e.g., pleating, buttonhole making, hemming, scalloping, interlining), men's and boys'
<b>337213</b>	custom-designed office interiors (i.e., furniture, architectural woodwork and fixtures), manufacturing
<b>561420</b>	customer service call centers
<b>541619</b>	customer services management consulting services
<b>519190</b>	customized research, information on a contract or fee basis
<b>811121</b>	customizing automobiles, trucks or vans
<b>488519</b>	customs brokers
<b>911910</b>	customs bureaus
<b>488519</b>	customs clearance of freight
<b>541619</b>	customs consulting services
<b>919110</b>	customs co-operation council (CCC)
<b>911910</b>	customs tariff, federal government
<b>315210</b>	cut and sew contractors, artificial fur coats
<b>413150</b>	cut fruits and vegetables merchant wholesalers
<b>411130</b>	cut or fresh flowers and potted plants merchant wholesalers
<b>321919</b>	cut stock, manufacturing
<b>327990</b>	cut stone bases (e.g., desk sets, pedestals, lamps, plaques, similar small articles), manufacturing
<b>418210</b>	cut to size gift wrapping paper merchant wholesalers
<b>418210</b>	cut to size or packaged writing and printing paper merchant wholesalers
<b>811490</b>	cutlery sharpening (without retail sales of new equipment)
<b>333519</b>	cutoff machines, metalworking, manufacturing
<b>335315</b>	cutouts and fuses (except residential type), manufacturing
<b>335930</b>	cutouts and fuses, electric wiring devices, residential type, manufacturing
<b>333130</b>	cutters, coal, manufacturing
<b>332210</b>	cutters, glass, manufacturing
<b>333519</b>	cutters, metal milling, manufacturing
<b>413160</b>	cutting and packing of purchased carcasses (except boxed meat cut on an assembly line basis), merchant wholesalers

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<b>561990</b>	cutting and shaping purchased foam
<b>213118</b>	cutting casings, tubes and rods, oil field
<b>113311</b>	cutting cordwood, in the forest
<b>332210</b>	cutting dies (e.g., leather, paper, textile), manufacturing
<b>332210</b>	cutting dies (except metal cutting), manufacturing
<b>333519</b>	cutting dies, metalworking, manufacturing
<b>315210</b>	cutting fabric owned by others for women's, misses and girls' clothing
<b>333519</b>	cutting machines, metalworking, manufacturing
<b>238910</b>	cutting of rights-of-way contractor
<b>325999</b>	cutting oils, synthetic, manufacturing
<b>327215</b>	cutting, etching, painting or polishing purchased glass
<b>339910</b>	cutting, polishing and setting diamonds and precious stones
<b>325189</b>	cyanides, manufacturing
<b>212326</b>	cyanite mining
<b>324110</b>	cyclic aromatic hydrocarbons, made in petroleum refineries
<b>418410</b>	cyclic crudes and intermediates merchant wholesalers
<b>325190</b>	cyclic crudes, made by distillation of coal tar
<b>711215</b>	cyclists, independent
<b>325210</b>	cyclo rubber, synthetic, manufacturing
<b>325190</b>	cyclohexane, manufacturing
<b>332319</b>	cyclones, industrial, fabricated metal plate, manufacturing
<b>325190</b>	cyclopentane, made from refined petroleum or natural gas
<b>325410</b>	cyclopropane medicinal preparations, manufacturing
<b>325190</b>	cyclopropane, made from refined petroleum or natural gas
<b>325190</b>	cycloterpenes, manufacturing
<b>333519</b>	cylinder boring machines, manufacturing
<b>336310</b>	cylinder heads, automotive and truck gasoline engine, manufacturing
<b>327330</b>	cylinder pipe, prestressed concrete, manufacturing
<b>332619</b>	cylinder wire cloth, made from purchased wire
<b>332999</b>	cylinders and clips, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
<b>336340</b>	cylinders, master brake, new and rebuilt, manufacturing
<b>332420</b>	cylinders, pressure, manufacturing
<b>334410</b>	cylindrical connectors, electronic, manufacturing
<b>325190</b>	cymene, manufacturing
<b>325410</b>	cytology and histology in vitro diagnostic substances, manufacturing

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<b>621210</b>	D.M.D. (doctor of medical dentistry)
<b>413120</b>	dairy and creamery products (e.g., fluid milk and cream), processed (except canned), merchant wholesalers
<b>112991</b>	dairy and hog farm
<b>413120</b>	dairy and milk products (e.g., butter, cheese, yogurt) merchant wholesalers
<b>722512</b>	dairy bars-retail
<b>112120</b>	dairy cattle (cows) farming and milk production
<b>112120</b>	dairy cattle and milk production
<b>411110</b>	dairy cattle merchant wholesalers
<b>112991</b>	dairy cattle, beef cattle and swine raising
<b>417110</b>	dairy farm machinery and equipment merchant wholesalers
<b>112110</b>	dairy heifer replacement production
<b>541690</b>	dairy herd consulting services
<b>115210</b>	dairy herd improvement associations
<b>413120</b>	dairy or milk depots merchant wholesalers
<b>484229</b>	dairy products delivery to store, local
<b>417230</b>	dairy products manufacturing machinery merchant wholesalers
<b>445299</b>	dairy products stores, retail
<b>454390</b>	dairy products, house-to-house, retail
<b>419110</b>	dairy products, processed (except canned), business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	dairy products, wholesale agents and brokers
<b>417230</b>	dairy supplies merchant wholesalers
<b>112991</b>	dairy, beef, pork farming
<b>311511</b>	dairy, fluid milk
<b>237990</b>	dam construction
<b>332319</b>	dam gates, metal plate, manufacturing
<b>911910</b>	damage or accident claims (non-commercial), federal
<b>313210</b>	damask fabrics, broad-woven, weaving
<b>334512</b>	damper operators (e.g., electric, pneumatic, thermostatic), manufacturing
<b>332329</b>	dampers, sheet metal, manufacturing
<b>238390</b>	dampproofing contractors
<b>711130</b>	dance bands
<b>711311</b>	dance festival promoters, with facilities
<b>711322</b>	dance festival promoters, without facilities
<b>531120</b>	dance hall rental or leasing
<b>611610</b>	dance instruction
<b>611610</b>	dance studios and schools
<b>711120</b>	dance theatres
<b>711120</b>	dance troupes
<b>711512</b>	dancers, independent
<b>414430</b>	dark room and developing apparatus merchant wholesalers
<b>313110</b>	darning or embroidery thread (e.g., cotton, man-made fibres, silk, wool), manufacturing

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<b>332999</b>	dart guns (except toy), manufacturing
<b>711215</b>	dart players, independent
<b>339930</b>	darts and dart games, manufacturing
<b>713991</b>	darts clubs
<b>334210</b>	data communications equipment (e.g., bridges, gateways, routers), manufacturing
<b>518210</b>	data entry services
<b>334512</b>	data loggers, industrial process type, manufacturing
<b>541514</b>	data processing facilities management services
<b>611420</b>	data processing schools
<b>518210</b>	data processing services
<b>111330</b>	date and fig orchards or farms
<b>339940</b>	date stamps, hand operated, manufacturing
<b>311340</b>	dates, sugared and stuffed, manufacturing
<b>334512</b>	dating devices and machines (except rubber stamps), manufacturing
<b>812990</b>	dating service
<b>333920</b>	davits, manufacturing
<b>624120</b>	day care centres, adult and persons with disabilities
<b>713999</b>	day or summer camps, without overnight stay
<b>325320</b>	DDT (dichlorodiphenyltrichloroethane) insecticides, manufacturing
<b>332510</b>	dead bolts, manufacturing
<b>562110</b>	dead stock removal services
<b>441110</b>	dealers of new automobiles, retail
<b>523910</b>	dealing (i.e., minerals, oil or gas royalties or leases, mortgages, tax certificates)
<b>484222</b>	debris removal, local carting only
<b>541990</b>	debt counsellor
<b>912910</b>	debt management, provincial administration
<b>333519</b>	deburring machines, metalworking, manufacturing
<b>334512</b>	decade boxes (i.e., capacitance, inductance, resistance), manufacturing
<b>325190</b>	decahydronaphthalene, manufacturing
<b>327110</b>	decalcomania on china and glass, for the trade
<b>339990</b>	decalcomania work (except on china or glass), for the trade
<b>238350</b>	deck construction, wooden
<b>323120</b>	deckling printed products (e.g., books, playing cards), for the trade
<b>238190</b>	decks and grates, metal, installation (except roof)
<b>327215</b>	decorated glassware, made from purchased glass
<b>327110</b>	decorating china (e.g., encrusting gold, silver, or other metal on china), for the trade
<b>541410</b>	decoration services for special events
<b>442298</b>	decorations (household), retail
<b>453220</b>	decorations, seasonal and holiday, retail
<b>335120</b>	decorative area lighting fixtures (except residential), manufacturing



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<b>335120</b>	decorative fireplace logs and light units, electric, manufacturing
<b>327214</b>	decorative glassware, made in glass-making plants
<b>238190</b>	decorative iron and steel work, installation
<b>314990</b>	decorative stitching on clothing owned by others
<b>314990</b>	decorative stitching on textile articles (except clothing), for the trade
<b>416340</b>	decorative wall covering, wallpaper, merchant wholesalers
<b>414390</b>	decorative window accessories merchant wholesalers
<b>453220</b>	découpage, handicraft, retail
<b>339920</b>	decoys, duck and other game birds, manufacturing
<b>333310</b>	deep fat fryers, commercial type, manufacturing
<b>483115</b>	deep sea foreign transportation, freight
<b>483115</b>	deep sea foreign transportation, passengers
<b>483116</b>	deep sea, coastal and Great Lakes water transportation by ferries
<b>483115</b>	deep water transportation of freight (except by ferries)
<b>483115</b>	deep water transportation of passengers (except by ferries)
<b>237110</b>	deep wells, water
<b>541690</b>	defence consulting services
<b>911110</b>	defence research board, federal government
<b>911110</b>	defence services, federal government
<b>334512</b>	defibrillators, manufacturing
<b>325313</b>	defluorinated phosphates, manufacturing
<b>325999</b>	defoamers and anti-foaming agents, manufacturing
<b>325320</b>	defoliant, manufacturing
<b>336320</b>	defrosters, permanent, motor vehicle, manufacturing
<b>333248</b>	degreasing equipment, manufacturing
<b>325999</b>	degreasing preparations for machinery parts, manufacturing
<b>325610</b>	degreasing preparations, household type, manufacturing
<b>313310</b>	degreasing wool
<b>611310</b>	degree-granting institutions
<b>333416</b>	dehumidifiers (except portable), manufacturing
<b>311515</b>	dehydrated milk, manufacturing
<b>311990</b>	dehydrated potatoes, packaged with other ingredients, manufacturing
<b>311420</b>	dehydrating (except sun drying) fruits and vegetables (e.g., dates, olives, prunes, raisins)
<b>336410</b>	de-icing equipment, aircraft, manufacturing
<b>325999</b>	deicing preparations, manufacturing
<b>322112</b>	de-inking plants
<b>322112</b>	de-inking recovered paper
<b>492210</b>	delivering food for a restaurant

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<b>332619</b>	delivery cases, made from purchased wire
<b>492210</b>	delivery of newspapers to newsboy
<b>492210</b>	delivery of newspapers to newspaper boxes
<b>336211</b>	delivery truck bodies, manufacturing
<b>334512</b>	demand meters, electric, manufacturing
<b>541720</b>	demographic research and development services
<b>238910</b>	demolishing buildings and structures
<b>238910</b>	demolition contractor
<b>541899</b>	demonstration services, merchandise
<b>336212</b>	demountable cargo containers, manufacturing
<b>325190</b>	denatured alcohol, manufacturing
<b>313210</b>	denim fabrics, broad-woven, weaving
<b>611110</b>	denominational school (secondary)
<b>321216</b>	densified wood, manufacturing
<b>333310</b>	densitometers (except fuel and laboratory analytical), manufacturing
<b>334512</b>	densitometers, laboratory analytical, manufacturing
<b>334512</b>	density and specific gravity instruments, industrial process type, manufacturing
<b>339110</b>	dental alloys for amalgams (e.g., gold, silver, platinum), manufacturing
<b>417930</b>	dental and medical laboratory equipment merchant wholesalers
<b>414520</b>	dental care preparations merchant wholesalers
<b>339110</b>	dental equipment and instruments (e.g., sterilizers, pliers, forceps, drills, burs), manufacturing
<b>417930</b>	dental equipment and supplies merchant wholesalers
<b>813920</b>	dental examining board (national)
<b>325620</b>	dental floss, manufacturing
<b>339110</b>	dental furniture (e.g., chairs, cabinets), manufacturing
<b>912910</b>	dental health programs (except insurance), provincial administration
<b>621210</b>	dental health services, general practice
<b>621210</b>	dental health services, specialists (e.g., endodontists, orthodontists, periodontists, prosthodontists)
<b>621390</b>	dental hygienists, offices of
<b>811210</b>	dental instrument repair
<b>621510</b>	dental laboratories, X-ray
<b>333990</b>	dental laboratory equipment, manufacturing
<b>333990</b>	dental laboratory furnaces, manufacturing
<b>621510</b>	dental laboratory, analysis and diagnostic
<b>339110</b>	dental material (e.g., impression compounds, cements, glues, plaster, wax), manufacturing
<b>339110</b>	dental prosthesis (dentures) or teeth, custom made in dental laboratories
<b>541710</b>	dental research and development laboratories
<b>414520</b>	dentifrices merchant wholesalers
<b>325610</b>	dentifrices, manufacturing

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<b>611310</b>	dentistry schools
<b>813920</b>	dentists' associations
<b>417930</b>	dentists' professional supplies merchant wholesalers
<b>621210</b>	dentists, group practice, offices or clinics, general practice
<b>325620</b>	denture adhesives, manufacturing
<b>325620</b>	denture cleaners, effervescent, manufacturing
<b>621390</b>	denturists' offices
<b>561722</b>	deodorant servicing of rest rooms
<b>418410</b>	deodorants (except personal) merchant wholesalers
<b>325610</b>	deodorants (except personal), manufacturing
<b>325620</b>	deodorants, personal, manufacturing
<b>454110</b>	department store, catalogue sales office, retail
<b>452110</b>	department stores (except discount)
<b>452110</b>	department stores, retail
<b>325620</b>	depilatory preparations, manufacturing
<b>812190</b>	depilatory salons
<b>332810</b>	depolishing metals and metal products
<b>911320</b>	deportation services
<b>524129</b>	deposit protection funds
<b>522111</b>	deposit-accepting mortgage companies (except co-operative)
<b>522190</b>	deposit-accepting mortgage companies, co-operative
<b>332999</b>	depth charge projectors, manufacturing
<b>332999</b>	depth charges, manufacturing
<b>414510</b>	dermatological medicines merchant wholesalers
<b>325410</b>	dermatological preparations, manufacturing
<b>621110</b>	dermatologists, offices of
<b>417230</b>	derricks merchant wholesalers
<b>333130</b>	derricks, oil and gas field type, manufacturing
<b>333248</b>	desalination equipment, manufacturing
<b>325999</b>	desalination kits, manufacturing
<b>327990</b>	desiccants, activated clay, manufacturing
<b>541514</b>	design and system analysis, computer services (software)
<b>541410</b>	designers, interior, offices of
<b>236110</b>	designing and erecting combined, single-family homes, general contractors
<b>236210</b>	designing and erecting, combined, industrial, general contractors
<b>541420</b>	designing electronic devices
<b>418210</b>	desk accessories, office supply merchant wholesalers
<b>417910</b>	desk calculators (including electric and electronic) merchant wholesalers
<b>335120</b>	desk lamps, commercial, manufacturing
<b>335120</b>	desk lamps, manufacturing
<b>316990</b>	desk sets, leather, manufacturing
<b>417930</b>	desks (including school) merchant wholesalers

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<b>337123</b>	desks, household, wood, manufacturing
<b>561410</b>	desktop publishing services
<b>413190</b>	dessert puddings merchant wholesalers
<b>311814</b>	desserts, frozen bakery, manufacturing
<b>311990</b>	desserts, ready-to-mix, manufacturing
<b>562210</b>	destruction of medical waste
<b>811192</b>	detailing (cleaning and polishing) new autos for dealers on a contract or fee basis
<b>561611</b>	detective agencies
<b>334512</b>	detectors, scintillation, manufacturing
<b>911220</b>	detention centres, federal government
<b>913120</b>	detention centres, municipal or local
<b>912120</b>	detention centres, provincial government
<b>325610</b>	detergents (e.g., dishwashing, industrial, laundry), manufacturing
<b>331490</b>	detinning scrap (e.g., cans)
<b>325920</b>	detonating caps, cords, fuses and primers, manufacturing
<b>418410</b>	detonating fuses merchant wholesalers
<b>325920</b>	detonators (except ammunition), manufacturing
<b>418410</b>	detonators and fuses merchant wholesalers
<b>622210</b>	detoxification hospitals
<b>325999</b>	developers, prepared photographic, manufacturing
<b>512190</b>	developing and printing of commercial motion picture film
<b>812921</b>	developing and printing of films (except for the motion picture industry)
<b>336410</b>	developing and producing prototypes for aerospace products
<b>336410</b>	developing and producing prototypes for aircraft
<b>336410</b>	developing and producing prototypes for aircraft engines and engine parts
<b>336410</b>	developing and producing prototypes for aircraft parts and auxiliary equipment
<b>336410</b>	developing and producing prototypes for complete guided missiles and space vehicles
<b>336410</b>	developing and producing prototypes for guided missile and space vehicle components
<b>336410</b>	developing and producing prototypes for guided missile and space vehicle engines
<b>238910</b>	dewatering, contractors
<b>325520</b>	dextrin glues, manufacturing
<b>311221</b>	dextrin, made by wet-milling corn
<b>212316</b>	diabase, crushed and broken stone, quarrying
<b>212316</b>	diabase, quarrying
<b>811199</b>	diagnostic centres, motor vehicle
<b>334512</b>	diagnostic equipment, magnetic resonance imaging (MRI), manufacturing
<b>325410</b>	diagnostic reagents, manufacturing
<b>332210</b>	dial indicators, machinists' precision tools, manufacturing
<b>335930</b>	dial light sockets, radio, manufacturing

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<b>492210</b>	dial-a-bottle
<b>334512</b>	dialysis equipment, electromedical, manufacturing
<b>332619</b>	diamond cloth, made from purchased wire
<b>333519</b>	diamond dies, metalworking, manufacturing
<b>327910</b>	diamond dressing wheels, manufacturing
<b>238910</b>	diamond drilling for building construction, contractors
<b>213119</b>	diamond mine developing, on a contract basis
<b>212392</b>	diamond mining
<b>339910</b>	diamond points for phonograph needles, manufacturing
<b>315241</b>	diaper covers, waterproof, infants', cut and sewn from purchased fabric
<b>812330</b>	diaper supply and laundering service
<b>314990</b>	diapers (except disposable), made from purchased fabrics
<b>414110</b>	diapers (except paper) merchant wholesalers
<b>322121</b>	diapers, disposable, made in paper mills
<b>511190</b>	diaries and time schedulers, publishing (except exclusively on Internet)
<b>212326</b>	diaspore mining
<b>334512</b>	diathermy apparatus, electromedical, manufacturing
<b>327990</b>	diatomaceous and fuller's earth, processing beyond beneficiating
<b>212398</b>	diatomaceous earth mining
<b>212398</b>	diatomite mining
<b>325999</b>	diazo (i.e., whiteprint) paper and cloth, sensitized, manufacturing
<b>339930</b>	dice and dice cups, manufacturing
<b>325190</b>	dichlorodiphenyltrichloroethane (DDT), manufacturing
<b>325189</b>	dichromates, manufacturing
<b>315249</b>	dickeys, women's and misses', cut and sewn from purchased fabric
<b>811210</b>	dictating machine repair
<b>417910</b>	dictating machines merchant wholesalers
<b>333310</b>	dictating machines, manufacturing
<b>561410</b>	dictation services
<b>414420</b>	dictionaries merchant wholesalers
<b>511130</b>	dictionaries, publishing (except exclusively on Internet)
<b>511130</b>	dictionaries, publishing and printing combined
<b>325210</b>	dicyandiamine resins, manufacturing
<b>333519</b>	die sinking machines, metalworking, manufacturing
<b>333519</b>	die-casting machines, metalworking, manufacturing
<b>331523</b>	die-castings, aluminum, unfinished, manufacturing
<b>331523</b>	die-castings, non-ferrous metals, unfinished, manufacturing

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<b>322299</b>	die-cut paper products (except office supplies), made from purchased paper or paperboard
<b>333990</b>	dielectric industrial heating equipment, manufacturing
<b>333519</b>	dies and die holders for metal cutting and forming (except threading), manufacturing
<b>339940</b>	dies, hand seals, manufacturing
<b>333519</b>	dies, metalworking (except threading), manufacturing
<b>333519</b>	dies, plastics forming, manufacturing
<b>333519</b>	dies, steel rule, metalworking, manufacturing
<b>333519</b>	dies, thread cutting, manufacturing
<b>333619</b>	diesel and semi-diesel engines, stationary, marine or traction, manufacturing
<b>417990</b>	diesel engines and engine parts, industrial merchant wholesalers
<b>333619</b>	diesel engines, automotive, manufacturing
<b>333619</b>	diesel engines, rebuilding
<b>412110</b>	diesel fuel merchant wholesalers
<b>454319</b>	diesel fuel, delivered to customers' premises, retail
<b>447190</b>	diesel fuel, retail
<b>324110</b>	diesel fuels, made in petroleum refineries
<b>532490</b>	diesel generators, rental
<b>336510</b>	diesel-electric locomotives, manufacturing
<b>333519</b>	diesets for metal stamping presses, manufacturing
<b>812190</b>	diet centres (non-medical)
<b>812190</b>	diet workshops
<b>311515</b>	dietary drinks, dairy and non-dairy base, manufacturing
<b>445299</b>	dietary foods, retail
<b>311410</b>	dietetic and low sodium frozen specialty foods
<b>311410</b>	dietetic and low sodium frozen specialty foods, manufacturing
<b>311420</b>	dietetic foods, canned, manufacturing
<b>311410</b>	dietetic homogenized frozen fruits, juices or vegetables, manufacturing
<b>325190</b>	diethylcyclohexane, manufacturing
<b>325190</b>	diethylene glycol, manufacturing
<b>813920</b>	dieticians' associations
<b>621390</b>	dieticians, offices of
<b>336350</b>	differential and rear axle assemblies, automotive, truck and bus, manufacturing
<b>334512</b>	differential pressure instruments, industrial process type, manufacturing
<b>334512</b>	differential thermal analysis instruments, laboratory type, manufacturing
<b>238220</b>	diffusers, grilles, air registers, installation
<b>332420</b>	digesters, industrial type, manufacturing
<b>325410</b>	digestive system preparations, manufacturing
<b>238910</b>	digging foundations
<b>811210</b>	digital camera, repairing
<b>333310</b>	digital cameras, manufacturing

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<b>334110</b>	digital computers, manufacturing
<b>334512</b>	digital displays of process variables, manufacturing
<b>334512</b>	digital panel meters, electricity measuring, manufacturing
<b>812922</b>	digital photo printing (including self-serve)
<b>333248</b>	digital printing presses, manufacturing
<b>323115</b>	digital printing shops (e.g., billboards, large format graphical materials and high resolution)
<b>334512</b>	digital test equipment (e.g., electronic and electrical circuits and equipment testing), manufacturing
<b>334110</b>	digital video disc (DVD) drives, computer peripheral equipment, manufacturing
<b>334310</b>	digital video disc (DVD) players or recorders (except computer peripherals), manufacturing
<b>334310</b>	digital video disc players, manufacturing
<b>325410</b>	digitalis medicinal preparations, manufacturing
<b>325410</b>	digitoxin, uncompounded, manufacturing
<b>325210</b>	diisocyanate resins, manufacturing
<b>237990</b>	dikes (dykes) and other flood control structures, construction
<b>321111</b>	dimension lumber (e.g., 2x4), made from logs or bolts
<b>321919</b>	dimension lumber (i.e. building lumber, solid wood structural members), made by cutting, resawing or planing purchased rough lumber
<b>327990</b>	dimension stone dressing and manufacturing
<b>327990</b>	dimension stone for buildings, manufacturing
<b>321211</b>	dimension veneer, hardwood, manufacturing
<b>321212</b>	dimension veneer, softwood, manufacturing
<b>212314</b>	dimensional stone, granite, rough, mining
<b>325190</b>	dimethyl divinyl acetylene (di-isopropenyl acetylene), manufacturing
<b>325190</b>	dimethylhydrazine, manufacturing
<b>337126</b>	dinette sets, metal, manufacturing
<b>336612</b>	dinghies with a rigid hull made of any material, manufacturing
<b>414390</b>	dining and living room furniture merchant wholesalers
<b>337123</b>	dining and living room furniture, wood, manufacturing
<b>722511</b>	dining rooms
<b>487210</b>	dinner cruises
<b>711112</b>	dinner theatres
<b>326198</b>	dinnerware, plastics (except foam), manufacturing
<b>326140</b>	dinnerware, polystyrene foam, manufacturing
<b>334512</b>	diode and transistor testers, manufacturing
<b>417320</b>	diodes merchant wholesalers
<b>334410</b>	diodes, solid state (e.g., germanium, silicon), manufacturing
<b>212314</b>	diorite or gneiss quarrying

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<b>325190</b>	diphenylamine, manufacturing
<b>911410</b>	diplomatic representation, federal
<b>919110</b>	diplomatic service, foreign
<b>911410</b>	diplomatic services, federal government
<b>311940</b>	dips (except cheese and sour cream-based), manufacturing
<b>325320</b>	dips (i.e., pesticides), cattle and sheep, manufacturing
<b>311515</b>	dips, cheese-based, manufacturing
<b>311511</b>	dips, sour-cream based, manufacturing
<b>334110</b>	direct access storage devices, manufacturing
<b>325130</b>	direct dyes, manufacturing
<b>524112</b>	direct group health (hospital and medical plan) insurance carriers
<b>524112</b>	direct group life insurance carriers
<b>524111</b>	direct individual health insurance carriers
<b>524111</b>	direct individual life insurance carriers
<b>541860</b>	direct mail advertising campaign services
<b>541860</b>	direct mail advertising services
<b>454110</b>	direct mailers (i.e., selling own merchandise)
<b>454390</b>	direct personal retailing operators, retail
<b>524121</b>	direct property and casualty insurance carriers (combination of policies)
<b>524124</b>	direct property insurance carriers (e.g., burglary, theft, fire, damage)
<b>331110</b>	direct reduction of iron ore
<b>454311</b>	direct sales of heating oil (non-store, delivered to customer's premises)
<b>454390</b>	direct selling (door-to-door) of merchandise (e.g., bibles, books, cleaning supplies), retail
<b>454319</b>	direct selling of alternative fuels
<b>454390</b>	direct selling of merchandise (door-to-door), retail
<b>454390</b>	direct selling organizations (headquarters of door-to-door canvassers), retail
<b>522299</b>	direct working capital financing
<b>524122</b>	direct, private, automobile insurance carriers
<b>213111</b>	directional drilling of oil and gas wells, on a contract basis
<b>336320</b>	directional signals, motor vehicle, manufacturing
<b>323119</b>	directories, printing without publishing
<b>511140</b>	directories, publishing (except exclusively on Internet)
<b>511140</b>	directories, publishing and printing combined
<b>524125</b>	directors liability insurance
<b>524135</b>	directors' liability reinsurance
<b>711512</b>	directors, film and video, independent
<b>711512</b>	directors, music, independent
<b>511140</b>	directory (e.g., business, telephone), publishing or publisher (except exclusively on Internet)
<b>519130</b>	directory publishing, exclusively on Internet (e.g., telephone, business)



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<b>517310</b>	direct-to-home (DTH) satellite television distribution systems, wired telecommunications
<b>517310</b>	direct-to-home (DTH) satellite television service providers or operators
<b>711214</b>	dirt car race tracks, operation of
<b>238910</b>	dirt moving, for construction
<b>446199</b>	disability aids and assistive devices (e.g., wheelchairs, walkers), retail
<b>624230</b>	disaster victim services
<b>336340</b>	disc brake assemblies, automotive, truck and bus, manufacturing
<b>711512</b>	disc jockey, independent
<b>335110</b>	discharge lamps, high intensity (mercury, sodium, metal halide), manufacturing
<b>236210</b>	discharging station construction, mine, general contractors
<b>335315</b>	disconnecting switches, indoor and outdoor, manufacturing
<b>722410</b>	discos serving alcoholic beverages
<b>722410</b>	discotheques, alcoholic beverage
<b>812990</b>	discount buying services, including medical cards and similar negotiated discount plans for individuals
<b>323119</b>	discount coupon books, printing without publishing
<b>511190</b>	discount coupon books, publishing and publishers (except exclusively on Internet)
<b>452110</b>	discount department stores
<b>334410</b>	discrete (except built-in) electronic components (e.g., transistors, diodes), manufacturing
<b>443146</b>	discs, music and video, retail
<b>115110</b>	disease control for crops
<b>541940</b>	disease testing services, veterinary
<b>314120</b>	dishcloths, made from purchased fabrics
<b>322299</b>	dishes, made from moulded pulp
<b>322219</b>	dishes, paper, made from purchased paper or paperboard
<b>327110</b>	dishes, pottery, manufacturing
<b>339930</b>	dishes, toy, manufacturing
<b>321999</b>	dishes, wood, manufacturing
<b>335223</b>	dishwashers, household, electric, manufacturing
<b>418410</b>	dishwashing compounds merchant wholesalers
<b>333310</b>	dishwashing machines, commercial type, manufacturing
<b>418410</b>	disinfectants merchant wholesalers
<b>325610</b>	disinfectants, household type and industrial, manufacturing
<b>561710</b>	disinfection, extermination or fumigation services
<b>518210</b>	disk and diskette conversion services
<b>417310</b>	disk drives merchant wholesalers
<b>334110</b>	disk drives, computer, manufacturing
<b>334610</b>	diskettes, blank, manufacturing

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<b>418110</b>	dismantling and salvaging of motor vehicles and other machinery for scrap
<b>238910</b>	dismantling of engineering structures (e.g., oil storage tanks)
<b>415310</b>	dismantling of motor vehicle for sale of used parts
<b>213118</b>	dismantling of oil well rigs (oil field service), on a contract basis
<b>417210</b>	dismountable scaffolding merchant wholesalers
<b>621110</b>	dispensaries, operated by groups of physicians
<b>333910</b>	dispensing and measuring pumps (e.g., gasoline), manufacturing
<b>325130</b>	disperse dyes, manufacturing
<b>325510</b>	dispersions, pigment, manufacturing
<b>541850</b>	display advertising services
<b>541850</b>	display card advertising services
<b>337215</b>	display cases and fixtures (except refrigerated), manufacturing
<b>417910</b>	display cases and fixtures for store merchant wholesalers
<b>541850</b>	display installation services
<b>334512</b>	display instruments, industrial process control type, manufacturing
<b>541899</b>	display lettering services
<b>339990</b>	display mannequins, models or forms (i.e., wax, plastic, wood, etc.), manufacturing
<b>418220</b>	disposable plastics eating utensils, forks, knives, spoons merchant wholesalers
<b>562210</b>	disposal of dead stock, incinerator and combustor
<b>236210</b>	disposal plants (e.g., garbage, refuse, waste), construction
<b>335229</b>	disposal units, garbage, household, electric, manufacturing
<b>611110</b>	distance learning, elementary
<b>611110</b>	distance learning, secondary
<b>334511</b>	distance measuring equipment (DME), aeronautical, manufacturing
<b>333990</b>	distillation ovens, charcoal and coke, manufacturing
<b>413220</b>	distilled alcoholic beverages merchant wholesalers
<b>445310</b>	distilled spirits, retail
<b>325999</b>	distilled water, manufacturing
<b>333248</b>	distilling apparatus, laboratory type, manufacturing
<b>312130</b>	distilling brandy
<b>333248</b>	distilling equipment (except beverage), manufacturing
<b>312140</b>	distilling potable liquor (except brandy)
<b>325190</b>	distilling wood or gum into products such as tall oil and wood distillates
<b>334512</b>	distortion meters and analyzers, manufacturing
<b>624190</b>	distress centres (crisis nature)

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<b>713291</b>	distributing lottery tickets
<b>221210</b>	distribution and sale of natural gas to the user through mains
<b>335315</b>	distribution boards electric, manufacturing
<b>237110</b>	distribution line, sewer and water, construction
<b>237120</b>	distribution lines, gas and oil, construction
<b>413210</b>	distribution of bottled water
<b>221330</b>	distribution of cooled air
<b>512250</b>	distribution of musical recordings from masters
<b>416110</b>	distribution transformers merchant wholesalers
<b>335311</b>	distribution transformers, manufacturing
<b>336320</b>	distributor caps and rotors, for internal combustion engines, manufacturing
<b>813910</b>	distributors' associations
<b>336320</b>	distributors for internal combustion engines, manufacturing
<b>551114</b>	district and regional offices
<b>913910</b>	district council
<b>912110</b>	district, division or superior courts, provincial
<b>333120</b>	ditchers and trenchers, self-propelled, manufacturing
<b>336410</b>	dive brakes, aircraft, manufacturing
<b>332210</b>	dividers, machinists' precision tools, manufacturing
<b>561990</b>	diving service on a fee or contract basis
<b>339920</b>	diving suits, rubber, manufacturing
<b>624190</b>	divorce-aid service
<b>541710</b>	DNA technologies (e.g., microarrays) research and experimental development laboratories
<b>488310</b>	dock, marine, operation
<b>488339</b>	docking and undocking marine vessel services
<b>237990</b>	docks, piers and wharves, construction
<b>621110</b>	doctors' clinics, general practice
<b>621110</b>	doctors' clinics, specialists
<b>493190</b>	document storage and warehousing
<b>561410</b>	document transcription services
<b>311111</b>	dog and cat feed supplements, manufacturing
<b>311111</b>	dog and cat food from purchased meat and poultry, manufacturing
<b>418310</b>	dog and cat food merchant wholesalers
<b>311111</b>	dog and cat pet food, manufacturing
<b>711329</b>	dog or horse show promoters, without facilities
<b>812910</b>	dog pounds
<b>711214</b>	dog race tracks, operation of
<b>711214</b>	dog racing kennels
<b>711214</b>	dog racing, owners
<b>487110</b>	dog sledding tour
<b>411110</b>	dogs merchant wholesalers
<b>322299</b>	doilies, paper, made from purchased paper
<b>339930</b>	doll carriages and carts, manufacturing

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<b>333920</b>	dollies, industrial, manufacturing
<b>339930</b>	dolls (including parts and accessories), manufacturing
<b>414460</b>	dolls merchant wholesalers
<b>212315</b>	dolomite (limestone), crude, quarrying
<b>212315</b>	dolomite, crushed and broken stone, quarrying
<b>327410</b>	dolomite, dead-burned, manufacturing
<b>212316</b>	dolomitic marble, crushed and broken stone, quarrying
<b>336320</b>	dome lights, motor vehicle, manufacturing
<b>414220</b>	domestic electric dishwashers merchant wholesalers
<b>414220</b>	domestic electric fan merchant wholesalers
<b>414220</b>	domestic electric refrigerators merchant wholesalers
<b>414220</b>	domestic electric sewing machines merchant wholesalers
<b>414220</b>	domestic electric stoves merchant wholesalers
<b>414220</b>	domestic electric vacuum cleaners merchant wholesalers
<b>414220</b>	domestic electric washing machines merchant wholesalers
<b>488519</b>	domestic forwarding
<b>483115</b>	domestic freight transportation, deep sea
<b>416120</b>	domestic gas refrigerators merchant wholesalers
<b>238220</b>	domestic oil storage tanks, installation
<b>814110</b>	domestic service (private households employing cooks, maids)
<b>414210</b>	domestic sound systems merchant wholesalers
<b>414210</b>	domestic video recorder merchant wholesalers
<b>335229</b>	domestic water heaters, manufacturing (non electric)
<b>623110</b>	domiciliary care with health care
<b>339930</b>	dominoes, manufacturing
<b>332321</b>	door and jamb assemblies, metal, manufacturing
<b>332321</b>	door frames and sash, metal, manufacturing
<b>332329</b>	door hoods, sheet metal, manufacturing
<b>444130</b>	door locks and lock sets, retail
<b>332510</b>	door locks, manufacturing
<b>314110</b>	door mats, all materials (except entirely of rubber or plastic), manufacturing
<b>326198</b>	door mats, plastics, manufacturing
<b>326290</b>	door mats, rubber, manufacturing
<b>332510</b>	door opening and closing devices (except electrical), manufacturing
<b>335990</b>	door opening and closing devices, electrical, manufacturing
<b>335990</b>	door opening devices, radio and photoelectric cell operated
<b>321919</b>	door trim, wood moulding, manufacturing

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<b>321911</b>	door units, prehung, wood and covered wood, manufacturing
<b>335311</b>	doorbell transformers, electric, manufacturing
<b>326196</b>	doors and door frames, plastics, manufacturing
<b>321911</b>	doors and windows, wood and covered wood, manufacturing
<b>444190</b>	doors wooden, retail
<b>321911</b>	doors, combination screen-storm, wood, manufacturing
<b>332999</b>	doors, safe and vault, metal, manufacturing
<b>327215</b>	doors, unframed glass, made from purchased glass
<b>541870</b>	door-to-door distribution of advertising material (e.g., circulars, flyers, samples)
<b>454390</b>	door-to-door retailing of merchandise, retail
<b>325510</b>	dopes, paint and lacquer, manufacturing
<b>336612</b>	dories, building
<b>721310</b>	dormitories, commercially operated
<b>334512</b>	dosimetry devices, manufacturing
<b>311824</b>	dough (e.g., cookie, pizza), made from purchased flour
<b>333248</b>	dough mixing machinery (i.e., food manufacturing type), manufacturing
<b>311824</b>	dough, refrigerated or frozen, made from purchased flour
<b>722512</b>	doughnut shops
<b>311211</b>	doughs, prepared, made in flour mills
<b>333245</b>	dovetailing machines, woodworking, manufacturing
<b>332720</b>	dowel pins, metal, manufacturing
<b>321999</b>	dowels, wood, manufacturing
<b>238170</b>	down spout and gutter, installation, contractors
<b>315220</b>	down-filled clothing, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	down-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
<b>713920</b>	downhill, alpine or cross country skiing facilities
<b>332329</b>	downspouts, sheet metal, manufacturing
<b>334512</b>	draft gauges, industrial process type, manufacturing
<b>453999</b>	drafting and surveying equipment and supplies, retail
<b>811210</b>	drafting instrument repair
<b>334512</b>	drafting instruments (e.g., templates, squares, t-squares, compass), manufacturing
<b>417930</b>	drafting instruments merchant wholesalers
<b>339940</b>	drafting materials (except instruments), manufacturing
<b>541340</b>	drafting services (draftmen)
<b>711214</b>	drag strips, operation of
<b>333120</b>	draglines, crawlers, manufacturing

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<b>325190</b>	dragon's blood, manufacturing
<b>333110</b>	drags, farm type, manufacturing
<b>333120</b>	drags, road construction and maintenance equipment, manufacturing
<b>561799</b>	drain cleaning services
<b>325610</b>	drain pipe cleaners, manufacturing
<b>332999</b>	drain plugs, magnetic, metal, manufacturing
<b>238220</b>	drain, waste and vent systems, installation
<b>417210</b>	drainage and tile laying machinery merchant wholesalers
<b>419120</b>	drainage and tile laying machinery, wholesale agents and brokers
<b>237990</b>	drainage project construction
<b>238910</b>	drainage system installation (e.g., cesspool, septic tank), contractors
<b>337110</b>	drainboards, plastic laminated, manufacturing
<b>213119</b>	draining or pumping of metal mines, on a contract basis
<b>213119</b>	draining or pumping of mines, on a contract basis
<b>213119</b>	draining or pumping of non-metallic mineral mines (except fuels), on a contract basis
<b>611610</b>	drama school
<b>414330</b>	draperies merchant wholesalers
<b>314120</b>	draperies, made from purchased fabrics or sheet goods
<b>337920</b>	drapery hardware, metal, manufacturing
<b>414130</b>	drapery material merchant wholesalers
<b>238390</b>	drapery track hardware installation
<b>339110</b>	drapes, surgical, cotton, manufacturing
<b>337127</b>	draughting or drawing tables and boards, artists (without attachments), manufacturing
<b>333519</b>	draw benches machinery, manufacturing
<b>315220</b>	drawers, men's and boys', cut and sewn from purchased fabric
<b>453999</b>	drawing (artists') supplies, retail
<b>331420</b>	drawing copper wire from purchased wire
<b>331110</b>	drawing iron or steel wire in steel mills
<b>333248</b>	drawing machinery for textiles, manufacturing
<b>331222</b>	drawing wire from purchased iron or steel
<b>331222</b>	drawing wire from purchased iron or steel and fabricating wire products
<b>332210</b>	drawknives, manufacturing
<b>417210</b>	dredges and draglines (except ships) merchant wholesalers
<b>336611</b>	dredges, scows, or seiners, building
<b>333120</b>	dredging machinery, manufacturing
<b>212114</b>	dredging, anthracite
<b>315990</b>	dress and semidress gloves, made from purchased fabric or leather
<b>315190</b>	dress and semidress gloves, made in knitting mills
<b>339910</b>	dress sets, jewellery, manufacturing
<b>315990</b>	dress shields, made from purchased fabric

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<b>316210</b>	dress shoes, children's and infant's, manufacturing
<b>316210</b>	dress shoes, women's, manufacturing
<b>448199</b>	dress shops, retail
<b>315990</b>	dress trimmings, made from purchased fabric
<b>413140</b>	dressed fish and seafood merchant wholesalers
<b>414110</b>	dressed furs merchant wholesalers
<b>413130</b>	dressed poultry (e.g., chickens, ducks, geese, turkeys, roaster chickens, pheasants) merchant wholesalers
<b>414110</b>	dresses merchant wholesalers
<b>448130</b>	dresses, children's, retail
<b>315249</b>	dresses, girls', cut and sewn from purchased fabric
<b>315190</b>	dresses, hand-knit, manufacturing
<b>315241</b>	dresses, infants', cut and sewn from purchased fabric
<b>315281</b>	dresses, leather, women's and misses', manufacturing
<b>315249</b>	dresses, paper, women's, misses' and girls', cut and sewn from purchased fabric
<b>315190</b>	dresses, skirts and pants made in knitting mills
<b>315249</b>	dresses, women's and girls', cut and sewn from purchased fabric
<b>315210</b>	dresses, women's, misses' and girls', cut and sewn from materials owned by others
<b>315249</b>	dresssing gowns, women's and misses', cut and sewn from purchased fabric
<b>448199</b>	dresssing gowns, women's, retail
<b>337123</b>	dresssing tables, wood, manufacturing
<b>315249</b>	dresssmakers' shops, custom
<b>811490</b>	dresssmaking service (repairs and alterations)
<b>411190</b>	dried beet pulp merchant wholesalers
<b>411130</b>	dried flowers merchant wholesalers
<b>311614</b>	dried meats (except poultry, small game, pet food, baby food), made from purchased meat
<b>413190</b>	dried vegetables merchant wholesalers
<b>333110</b>	driers, farm (e.g., grain, hay and seed), manufacturing
<b>335210</b>	driers, hand and face, electric, manufacturing
<b>443143</b>	driers, laundry, household, retail
<b>325510</b>	driers, paint and varnish, manufacturing
<b>325999</b>	driers, photographic chemical, manufacturing
<b>334511</b>	driftmeters, aeronautical, manufacturing
<b>333519</b>	drill bits, metalworking, manufacturing
<b>332210</b>	drill bits, woodworking, manufacturing
<b>313210</b>	drill fabrics, broad-woven, weaving
<b>333519</b>	drill presses, metalworking, manufacturing
<b>333245</b>	drill presses, woodworking, manufacturing
<b>332999</b>	drill stands, metal, manufacturing
<b>541380</b>	drill tool inspection, service

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<b>238910</b>	drilled pier (i.e., for building foundations) contractors
<b>238910</b>	drilled shaft (i.e., drilled building foundations), construction
<b>336611</b>	drilling and production platforms, floating, oil and gas, building
<b>333130</b>	drilling equipment, oil and gas field type, manufacturing
<b>333130</b>	drilling equipment, underground mining type, manufacturing
<b>213117</b>	drilling for anthracite mining, contract
<b>213117</b>	drilling for coal (except anthracite), contract
<b>333519</b>	drilling machines, metalworking, manufacturing
<b>325999</b>	drilling mud compounds, conditioners and additives (except bentonites), manufacturing
<b>417220</b>	drilling muds and compounds merchant wholesalers
<b>419110</b>	drilling muds and compounds, business-to-business (B2B) electronic markets, wholesale
<b>333130</b>	drilling rigs, manufacturing
<b>213117</b>	drilling services for non-metallic minerals mining (except fuels), on a contract basis
<b>213118</b>	drilling water intake wells, on a contract basis
<b>237110</b>	drilling water wells, contractors
<b>211110</b>	drilling, well, petroleum, oil company (except contract)
<b>333990</b>	drills (except heavy construction, mining type), hand-held power-driven, manufacturing
<b>333130</b>	drills, core, underground mining type, manufacturing
<b>332210</b>	drills, hand-held, non-power, manufacturing
<b>333130</b>	drills, rock, underground mining type, manufacturing
<b>311990</b>	drink powder mixes (except chocolate, coffee, milk-based, tea), manufacturing
<b>332999</b>	drinking fountains (except mechanically refrigerated), metal, manufacturing
<b>326191</b>	drinking fountains (except mechanically refrigerated), plastics, manufacturing
<b>238220</b>	drinking fountains, installation
<b>333416</b>	drinking fountains, refrigerated, manufacturing
<b>327110</b>	drinking fountains, vitreous china, non-refrigerated, manufacturing
<b>311352</b>	drinks, cocoa powder or chocolate instant, made from purchased chocolate
<b>333619</b>	drive chains, bicycle and motorcycle, manufacturing
<b>336350</b>	drive shafts and half shafts, automotive, truck and bus, manufacturing
<b>488990</b>	drive-a-way automobile service
<b>237990</b>	drive-in movie facility construction
<b>722512</b>	drive-in restaurants

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<b>512130</b>	drive-in theatres
<b>611510</b>	driver training schools (e.g., bus, heavy equipment, heavy truck)
<b>333619</b>	drives, high-speed industrial (except hydrostatic), manufacturing
<b>532111</b>	drive-yourself service
<b>315990</b>	driving gloves, made from purchased fabric
<b>238910</b>	driving piling, general contractors
<b>488990</b>	driving service (auto and truck delivery)
<b>314910</b>	drop cloths, canvas, made from purchased fabric
<b>332113</b>	drop forgings, unfinished, made from purchased iron or steel
<b>333519</b>	drop hammers, metal forging and shaping, manufacturing
<b>419120</b>	dropshippers, wholesale trade
<b>813310</b>	drug abuse prevention advocacy organizations
<b>622210</b>	drug addiction and alcoholism, rehabilitation hospitals
<b>414510</b>	drug preparations merchant wholesalers
<b>414510</b>	drug proprietaries merchant wholesalers
<b>446110</b>	drug stores (non-prescription), retail
<b>446110</b>	drug sundries, retail
<b>419120</b>	drug sundries, wholesale agents and brokers
<b>414520</b>	druggists' rubber goods merchant wholesalers
<b>414520</b>	druggists' sundries merchant wholesalers
<b>419120</b>	drugs, wholesale agents and brokers
<b>711130</b>	drum and bugle corps (e.g., drill teams)
<b>333920</b>	drum cradles, manufacturing
<b>334110</b>	drum drives, computer, manufacturing
<b>322219</b>	drums, fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>332439</b>	drums, light gauge metal, manufacturing
<b>326198</b>	drums, plastics (i.e., containers), manufacturing
<b>321920</b>	drums, plywood, manufacturing
<b>339930</b>	drums, toy, manufacturing
<b>813310</b>	drunk driving prevention advocacy organizations
<b>111130</b>	dry bean farming, field and seed production
<b>411120</b>	dry beans merchant wholesalers
<b>484222</b>	dry bulk materials (e.g., dirt, grain, gravel, sand) trucking or hauling, local
<b>484232</b>	dry bulk materials (e.g., grain, sand, dry chemical, gravel), trucking, long distance
<b>484222</b>	dry bulk materials trucking (except local garbage hauling without disposal), local
<b>418990</b>	dry cell batteries merchant wholesalers
<b>335910</b>	dry cell batteries, single and multiple cell, manufacturing
<b>812320</b>	dry cleaning agents, pick-up and delivery services
<b>812320</b>	dry cleaning depot
<b>417920</b>	dry cleaning plant machines and equipment merchant wholesalers

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<b>418410</b>	dry cleaning solvents and chemicals merchant wholesalers
<b>111130</b>	dry cowpea farming
<b>111130</b>	dry garbanzo (chickpea) farming, field and seed production
<b>451130</b>	dry goods and notions stores, retail
<b>414130</b>	dry goods merchant wholesalers
<b>238220</b>	dry heating equipment and controls, installation (except electric baseboard)
<b>325120</b>	dry ice (i.e., solid carbon dioxide), manufacturing
<b>418410</b>	dry ice merchant wholesalers
<b>111130</b>	dry lima bean farming, field and seed production
<b>333248</b>	dry milk processing machinery, manufacturing
<b>311515</b>	dry milk products for animal feed, manufacturing
<b>327990</b>	dry mix concrete, manufacturing
<b>311940</b>	dry mixes (e.g., gravy, salad dressing, sauce), manufacturing
<b>413190</b>	dry or prepared cereal products merchant wholesalers
<b>311824</b>	dry pasta (e.g., noodles, spaghetti, macaroni) manufacturing
<b>311824</b>	dry pasta, manufacturing
<b>111130</b>	dry pea farming, field and seed production
<b>111130</b>	dry peas and beans farming
<b>411120</b>	dry peas merchant wholesalers
<b>238910</b>	dry well construction, contractors
<b>335229</b>	drycleaning and laundry machines, household (including coin-operated), manufacturing
<b>333310</b>	drycleaning equipment and machinery, manufacturing
<b>236210</b>	drycleaning plant construction, general contractors
<b>812320</b>	drycleaning plants (except rug cleaning)
<b>325610</b>	drycleaning preparations, manufacturing
<b>336611</b>	drydock, floating, building
<b>488390</b>	drydocks, floating, for repairing ships and boats
<b>333310</b>	dryers, film (i.e., photographic equipment), manufacturing
<b>335210</b>	dryers, hand, face and hair-electric, manufacturing
<b>333310</b>	dryers, laundry (except household type), manufacturing
<b>335229</b>	dryers, laundry, household (including coin-operated), manufacturing
<b>332619</b>	drying belts, made from purchased wire
<b>333248</b>	drying kilns, lumber or wood, manufacturing
<b>333248</b>	drying machinery for textiles, manufacturing
<b>115110</b>	drying of corn, rice, hay, fruits and vegetables
<b>416390</b>	drywall and plaster supplies merchant wholesalers

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<b>327420</b>	drywall cement and panels, gypsum-based, manufacturing
<b>238310</b>	drywall finishing (e.g., sanding, spackling, stippling, taping, texturing)
<b>238310</b>	drywall installation, including the hanging of drywall, sheetrock, plasterboard, gypsum wallboard and subsequent finishing
<b>313210</b>	duck fabrics, broad-woven, weaving
<b>333310</b>	duct cleaning equipment, manufacturing
<b>561791</b>	duct cleaning services
<b>322220</b>	duct tape, made from purchased materials
<b>238220</b>	duct work (e.g., heating, cooling, exhaust, dust collection), installation
<b>332319</b>	ducting, fabricated metal plate, manufacturing
<b>332329</b>	ducts, sheet metal, manufacturing
<b>721213</b>	dude ranches
<b>314910</b>	duffel bags, canvas, manufacturing
<b>114113</b>	dulse, Irish moss and laver gathering
<b>339920</b>	dumbbells, manufacturing
<b>238299</b>	dumbwaiter installation
<b>333920</b>	dumbwaiters, manufacturing
<b>212326</b>	dumortierite mining
<b>562910</b>	dump site cleaning service
<b>336212</b>	dump trailers, manufacturing
<b>336211</b>	dump truck bodies, manufacturing
<b>336211</b>	dump truck lifting mechanisms, manufacturing
<b>562110</b>	dump trucking of non-hazardous construction rubble, with collection or disposal
<b>484222</b>	dump trucking, local
<b>415120</b>	dump trucks merchant wholesalers
<b>441220</b>	dunebuggies, retail
<b>315220</b>	dungarees, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	dungarees, women's and misses', cut and sewn from purchased fabric
<b>417990</b>	dunnage (marine supplies) merchant wholesalers
<b>236110</b>	duplex (i.e., one unit above the other), construction, by general contractors
<b>236110</b>	duplex (i.e., side-by-side), construction, by general contractors
<b>236110</b>	duplex row, construction
<b>236110</b>	duplex, construction, by operative builders
<b>236110</b>	duplex, double, construction
<b>236110</b>	duplex, single, construction
<b>417910</b>	duplicating machines merchant wholesalers
<b>418210</b>	duplicating papers merchant wholesalers
<b>561430</b>	duplicating services
<b>333519</b>	duplicator machines (e.g., key cutting), metalworking, manufacturing
<b>333413</b>	dust and fume collecting equipment, manufacturing
<b>314990</b>	dust cloths, made from purchased fabrics

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<b>238220</b>	dust collecting equipment installation, contractors
<b>416120</b>	dust collecting equipment merchant wholesalers
<b>315249</b>	dusters (i.e., apparel), women's, misses' and girls', cut and sewn from purchased fabric
<b>339990</b>	dusters, feather, manufacturing
<b>336410</b>	dusting and spraying equipment and parts, aircraft, manufacturing
<b>325610</b>	dusting cloths, chemically treated, manufacturing
<b>418390</b>	dusts and sprays (e.g., vegetable, crops) merchant wholesalers
<b>445310</b>	duty free liquor shops
<b>453220</b>	duty free shops, gifts
<b>911910</b>	duty/tax collection on goods, federal government
<b>332311</b>	dwellings, prefabricated, metal, manufacturing
<b>325999</b>	dye preparations, clothing, household type, manufacturing
<b>313310</b>	dyeing and finishing hosiery, for the trade
<b>313310</b>	dyeing gloves, woven or knit, for the trade
<b>313310</b>	dyeing knit fabrics, for the trade
<b>333248</b>	dyeing machinery, textile, manufacturing
<b>313310</b>	dyeing purchased knit fabrics
<b>313310</b>	dyeing purchased yarn or woven fabrics (except wool and similar animal fibre)
<b>313310</b>	dyeing purchased yarn or woven fabrics, of wool and similar animal fibres
<b>313310</b>	dyeing textile products, for the trade
<b>313310</b>	dyeing textile raw stock, yarn and narrow fabrics (except knit and wool), for the trade
<b>313310</b>	dyeing weft knit fabrics, for the trade
<b>325620</b>	dyes, hair, manufacturing
<b>325130</b>	dyes, inorganic and synthetic organic, manufacturing
<b>325130</b>	dyes, inorganic, manufacturing
<b>325190</b>	dyes, natural, manufacturing
<b>325130</b>	dyes, synthetic organic, manufacturing
<b>418410</b>	dyestuffs merchant wholesalers
<b>325920</b>	dynamite, manufacturing
<b>334512</b>	dynamometers, manufacturing
<b>335312</b>	dynamos, electric (except automotive), manufacturing
<b>335312</b>	dynamotors (except motor vehicle), manufacturing

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<b>339110</b>	ear and nose plugs (e.g., for swimming), manufacturing
<b>812190</b>	ear piercing service
<b>339110</b>	ear stoppers (noise protectors), manufacturing
<b>339110</b>	eardrums, artificial, manufacturing

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<b>532410</b>	earth moving equipment rental and leasing (without operator)
<b>238910</b>	earth moving, contractors
<b>237990</b>	earth retention system construction
<b>112999</b>	earth worm production, farms or hatcheries
<b>212398</b>	earth, coloured, mine
<b>327110</b>	earthenware table and kitchen articles, coarse, manufacturing
<b>327110</b>	earthenware, commercial and household, semivitreous, manufacturing
<b>339940</b>	easels, artists', manufacturing
<b>332329</b>	eaves, sheet metal, manufacturing
<b>416390</b>	eavestroughing merchant wholesalers
<b>238170</b>	eavestroughing, contractors
<b>332329</b>	eavestroughs, sheet metal, manufacturing
<b>327110</b>	ecclesiastical statuary, clay, manufacturing
<b>327420</b>	ecclesiastical statuary, gypsum, manufacturing
<b>327990</b>	ecclesiastical statuary, stone, manufacturing
<b>339910</b>	ecclesiastical ware, precious metal (except plated), manufacturing
<b>332999</b>	ecclesiastical ware, precious plated metal, manufacturing
<b>454110</b>	e-commerce, retail
<b>912910</b>	economic advisory bodies, provincial
<b>911910</b>	economic and fiscal policy, federal government
<b>813910</b>	economic area development promotion, non-government
<b>541690</b>	economic consulting services
<b>911910</b>	economic development agencies, federal government
<b>912910</b>	economic policy, provincial administration
<b>541720</b>	economic research and development services
<b>911910</b>	economic research programs to improve performance and competitiveness, federal government
<b>912910</b>	economic research programs to improve performance and competitiveness, provincial
<b>332410</b>	economizers (i.e., power boiler apparatus), manufacturing
<b>813110</b>	ecumenical institutes
<b>332210</b>	edge tools for woodworking (e.g., augers, bits, gimlets, countersinks), non-powered manufacturing
<b>311225</b>	edible animal fats and oils, refining and blending
<b>413190</b>	edible gelatin merchant wholesalers
<b>333310</b>	editing equipment, motion picture (e.g., rewinders, viewers, titlers, splicers), manufacturing
<b>512190</b>	editing motion picture films, video or television tape
<b>561410</b>	editing service
<b>912910</b>	education curriculum development, provincial

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<b>912910</b>	education finance programs, provincial
<b>912910</b>	education planning, provincial administration
<b>911910</b>	education programs for Aboriginal people, federal government
<b>913910</b>	education programs, local
<b>541720</b>	education research and development services
<b>911910</b>	education statistics centres (federal government)
<b>611710</b>	educational counselling
<b>611620</b>	educational fitness workshop
<b>611710</b>	educational literature and support services
<b>912910</b>	educational programs, exceptional children, provincial administration
<b>611710</b>	educational test development
<b>611710</b>	educational testing services
<b>813920</b>	educators' associations
<b>114114</b>	eel catching, inland
<b>114113</b>	eel catching, salt water
<b>325410</b>	effervescent salts, manufacturing
<b>541619</b>	efficiency experts
<b>322299</b>	egg case fillers and flats, die-cut from purchased paper or paperboard
<b>335210</b>	egg cookers, electric, manufacturing
<b>445299</b>	egg dealers, retail
<b>112399</b>	egg farms, poultry (except chicken, duck or turkey)
<b>115210</b>	egg grading station, fee-based
<b>112340</b>	egg hatcheries, poultry
<b>311990</b>	egg substitutes, manufacturing
<b>413130</b>	egg-grading station, own account
<b>312140</b>	eggnog, alcoholic, manufacturing
<b>311515</b>	eggnog, canned, non-alcoholic, manufacturing
<b>311511</b>	eggnog, fresh, non-alcoholic, manufacturing
<b>111219</b>	eggplant farming (except under cover), field, bedding plant and seed production
<b>413130</b>	eggs merchant wholesalers
<b>112991</b>	eggs, beef, producing
<b>311990</b>	eggs, processed, manufacturing
<b>334512</b>	elapsed time meters, electronic, manufacturing
<b>313220</b>	elastic cord, fabric-covered, manufacturing
<b>313210</b>	elastic fabrics, broad-woven, weaving
<b>313220</b>	elastic fabrics, narrow woven, weaving
<b>313220</b>	elastic thread, yarn and cord, fabric-covered, manufacturing
<b>325220</b>	elastic yarn (including rubber, spandex and other synthetic elastomers), manufacturing
<b>325220</b>	elastomeric fibres and filaments, manufacturing
<b>325210</b>	elastomers, manufacturing
<b>332329</b>	elbows (for conductor pipe, hot air ducts, stovepipe), sheet metal, manufacturing
<b>332910</b>	elbows, pipe, metal, manufacturing
<b>611210</b>	E-learning, community colleges and C.E.G.E.P.s

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<b>911910</b>	electoral offices, federal government
<b>912910</b>	electoral offices, provincial government
<b>334512</b>	electric air cleaner controls, automatic, manufacturing
<b>417990</b>	electric aircraft instruments merchant wholesalers
<b>334512</b>	electric and electronic controllers, industrial process type, manufacturing
<b>331110</b>	electric arc furnace steel mills
<b>336110</b>	electric automobiles for highway use, manufacturing
<b>339950</b>	electric backlight signs, manufacturing
<b>414220</b>	electric beauty care appliances merchant wholesalers
<b>414220</b>	electric blankets merchant wholesalers
<b>331420</b>	electric cable and wire, insulated, copper, made in wire drawing plants
<b>339990</b>	electric cigar and cigarette lighters, manufacturing
<b>414220</b>	electric clock merchant wholesalers
<b>238210</b>	electric contracting
<b>414220</b>	electric curling irons merchant wholesalers
<b>335210</b>	electric fans (except industrial), manufacturing
<b>335990</b>	electric fence chargers, manufacturing
<b>335920</b>	electric fixture wire, manufacturing
<b>335311</b>	electric furnace transformers, manufacturing
<b>416120</b>	electric furnaces merchant wholesalers
<b>414220</b>	electric garbage disposals merchant wholesalers
<b>811411</b>	electric handheld power tool repair (except lawn and garden)
<b>334512</b>	electric heat proportioning controls, modulating controls, manufacturing
<b>419120</b>	electric heaters, wholesale agents and brokers
<b>416120</b>	electric heating equipment merchant wholesalers
<b>416120</b>	electric heating furnaces merchant wholesalers
<b>335210</b>	electric hot plates and grills, manufacturing
<b>414220</b>	electric household machines merchant wholesalers
<b>333416</b>	electric household type furnaces (e.g., electric forced air furnaces, heat pumps, etc.), manufacturing
<b>414220</b>	electric houseware and household fans merchant wholesalers
<b>416110</b>	electric insect control devices merchant wholesalers
<b>414220</b>	electric irons merchant wholesalers
<b>414220</b>	electric kitchen appliances (e.g., toasters, kettles, ironers) merchant wholesalers
<b>335110</b>	electric lamp (bulb) parts, manufacturing
<b>416110</b>	electric lamps and lighting fixtures, parts and accessories merchant wholesalers
<b>335110</b>	electric light bulbs and tubes, manufacturing

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<b>416110</b>	electric light bulbs merchant wholesalers
<b>335120</b>	electric lighting fixtures, manufacturing
<b>416110</b>	electric lighting, distribution and control equipment merchant wholesalers
<b>336510</b>	electric locomotives, manufacturing
<b>416110</b>	electric motor controls merchant wholesalers
<b>416110</b>	electric motors merchant wholesalers
<b>335312</b>	electric motors, manufacturing
<b>339990</b>	electric musical instruments, manufacturing
<b>414220</b>	electric percolators merchant wholesalers
<b>414220</b>	electric personal care appliances (e.g., hair dryers, razors, toothbrushes) merchant wholesalers
<b>221121</b>	electric power control (e.g., arranging transmission between utilities)
<b>238210</b>	electric power control panels and outlets, installation
<b>416110</b>	electric power equipment merchant wholesalers
<b>221119</b>	electric power generation (e.g., geothermal, solar, tidal, wind)
<b>221119</b>	electric power generation (except hydro, fossil fuel or nuclear)
<b>335315</b>	electric power switchboard and part manufacturing
<b>416110</b>	electric power transmission equipment merchant wholesalers
<b>237130</b>	electric power transmission lines and towers, construction
<b>416110</b>	electric prime movers merchant wholesalers
<b>414220</b>	electric ranges and stoves merchant wholesalers
<b>443143</b>	electric razor shops, retail
<b>414220</b>	electric razors merchant wholesalers
<b>334512</b>	electric space heater controls, automatic, manufacturing
<b>335210</b>	electric space heaters, portable, manufacturing
<b>485110</b>	electric street railway transportation
<b>414220</b>	electric toothbrushes merchant wholesalers
<b>416110</b>	electric transformers merchant wholesalers
<b>414220</b>	electric waffle irons merchant wholesalers
<b>416120</b>	electric water heaters merchant wholesalers
<b>335229</b>	electric water heaters, domestic, manufacturing
<b>541330</b>	electrical and electronic engineering services
<b>417990</b>	electrical automobile engine testing equipment merchant wholesalers
<b>416110</b>	electrical boxes and fittings merchant wholesalers
<b>416110</b>	electrical construction materials merchant wholesalers
<b>238210</b>	electrical contractors
<b>416110</b>	electrical distribution equipment merchant wholesalers
<b>416110</b>	electrical distribution panelboards merchant wholesalers



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<b>416110</b>	electrical distribution switchboards merchant wholesalers
<b>417990</b>	electrical engine testing equipment, automobile merchant wholesalers
<b>541330</b>	electrical engineering services
<b>541360</b>	electrical geophysical surveying services
<b>416110</b>	electrical hanging and fastening devices merchant wholesalers
<b>238210</b>	electrical inspection of commercial building
<b>238210</b>	electrical inspection services
<b>238210</b>	electrical installation of environmental control systems for temperature and humidity
<b>416110</b>	electrical instruments merchant wholesalers
<b>416110</b>	electrical insulators merchant wholesalers
<b>327110</b>	electrical insulators, porcelain, manufacturing
<b>416110</b>	electrical lugs and connectors merchant wholesalers
<b>813910</b>	electrical manufacturers' association
<b>416110</b>	electrical measuring and testing equipment (except automotive) merchant wholesalers
<b>811210</b>	electrical measuring instrument repair and calibration
<b>335930</b>	electrical metallic tubing (EMT), manufacturing
<b>334512</b>	electrical network analyzers, manufacturing
<b>416110</b>	electrical non-current carrying materials and supplies merchant wholesalers
<b>419120</b>	electrical power generation and transmission equipment, wholesale agents and brokers
<b>416110</b>	electrical power house equipment merchant wholesalers
<b>485110</b>	electrical railway operation, commuter
<b>811119</b>	electrical repair shops, motor vehicle
<b>238210</b>	electrical repairs on buildings
<b>416110</b>	electrical service entrance equipment merchant wholesalers
<b>416110</b>	electrical signalling equipment merchant wholesalers
<b>339950</b>	electrical signs and advertising displays, manufacturing
<b>417920</b>	electrical signs including electronic billboards merchant wholesalers
<b>416110</b>	electrical supplies and wiring devices merchant wholesalers
<b>444190</b>	electrical supplies stores selling primarily to other business but also selling to household consumers
<b>444190</b>	electrical supplies, retail
<b>416110</b>	electrical switchgear and protective equipment merchant wholesalers
<b>541380</b>	electrical testing laboratory
<b>416110</b>	electrical transmission equipment merchant wholesalers
<b>238210</b>	electrical wiring contractors
<b>416110</b>	electrical wiring supplies and electrical construction materials merchant wholesalers

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<b>419120</b>	electrical wiring supplies and electrical construction materials, wholesale agents and brokers
<b>238210</b>	electrical work, construction and maintenance
<b>335990</b>	electrically conductive film, manufacturing
<b>238210</b>	electrician
<b>334512</b>	electricity and electrical signal measuring instruments, manufacturing
<b>334512</b>	electricity and electrical signal testing equipment, manufacturing
<b>416110</b>	electricity measuring instruments merchant wholesalers
<b>334512</b>	electrocardiographs, manufacturing
<b>333519</b>	electro-chemical milling machines, metalworking, manufacturing
<b>333990</b>	electrode holders, welding, manufacturing
<b>334512</b>	electrodes used in industrial process measurement, manufacturing
<b>335990</b>	electrodes, for thermal and electrolytic uses, carbon and graphite, manufacturing
<b>334512</b>	electroencephalographs, manufacturing
<b>334512</b>	electrogastrographs, manufacturing
<b>332910</b>	electrohydraulic servo valves, fluid power, manufacturing
<b>325410</b>	electrolyte in vivo diagnostic substances, manufacturing
<b>334512</b>	electrolytic conductivity instruments, industrial process type, manufacturing
<b>334512</b>	electrolytic conductivity instruments, laboratory type, manufacturing
<b>333519</b>	electrolytic metal cutting machines, manufacturing
<b>335315</b>	electromagnetic clutches and brakes, manufacturing
<b>334512</b>	electromagnetic flowmeters, manufacturing
<b>541360</b>	electromagnetic geophysical surveying services
<b>335315</b>	electromagnets, manufacturing
<b>334290</b>	electromechanical control equipment (e.g., signalling, safety, traffic), manufacturing
<b>334512</b>	electromechanical counters, manufacturing
<b>334512</b>	electromedical apparatus, equipment and instruments (e.g., bronchoscopes, gastroscopes, colonoscopes), manufacturing
<b>334512</b>	electromedical apparatus, equipment and instruments (e.g., cystoscope, otoscopes, retinoscopes), manufacturing
<b>334512</b>	electromedical diagnostic equipment (e.g., CT scanner, CAT scanner, MRI device), manufacturing
<b>417930</b>	electromedical equipment merchant wholesalers
<b>334512</b>	electromedical therapy equipment, manufacturing
<b>331110</b>	electrometallurgical ferro-alloys, manufacturing

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<b>334512</b>	electromyographs, manufacturing
<b>333990</b>	electron beam welding equipment, manufacturing
<b>335990</b>	electron linear accelerators, manufacturing
<b>334512</b>	electron microprobes, laboratory type, manufacturing
<b>334512</b>	electron microscopes, manufacturing
<b>333248</b>	electron tube making machinery, manufacturing
<b>334410</b>	electron tube parts (e.g., bases, getters, Gunn effect) (except glass blanks), manufacturing
<b>327215</b>	electron tube parts, glass blanks, made from purchased glass
<b>327214</b>	electron tube parts, glass blanks, made in glass-making plants
<b>334512</b>	electron tube test equipment, manufacturing
<b>334410</b>	electron tubes, manufacturing
<b>333519</b>	electron-discharge metal cutting machines, manufacturing
<b>417320</b>	electronic aircraft instruments merchant wholesalers
<b>493190</b>	electronic audio equipment warehousing
<b>417320</b>	electronic capacitors and condensers merchant wholesalers
<b>413310</b>	electronic cigarette merchant wholesalers
<b>453999</b>	electronic cigarette retailing
<b>417320</b>	electronic coils and transformers merchant wholesalers
<b>417320</b>	electronic communication equipment merchant wholesalers
<b>541990</b>	electronic communication verification content services
<b>417320</b>	electronic components (e.g., motion sensors) merchant wholesalers
<b>419110</b>	electronic components, navigational and communications equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>417320</b>	electronic connectors merchant wholesalers
<b>238210</b>	electronic containment fencing for pets, installation
<b>336320</b>	electronic control modules, motor vehicle, manufacturing
<b>417310</b>	electronic controllers and related devices merchant wholesalers
<b>417310</b>	electronic data processing machines merchant wholesalers
<b>511140</b>	electronic database (machine readable) publishing (except exclusively on Internet)
<b>332118</b>	electronic enclosures, unfinished metal, stamping
<b>541330</b>	electronic engineering services
<b>522329</b>	electronic financial payment services
<b>522329</b>	electronic funds transfer services
<b>713120</b>	electronic game arcades

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<b>334511</b>	electronic guidance systems and equipment, manufacturing
<b>336320</b>	electronic ignition parts, motor vehicle, manufacturing
<b>417320</b>	electronic intercommunication equipment merchant wholesalers
<b>417320</b>	electronic navigational equipment and devices merchant wholesalers
<b>323120</b>	electronic prepress services for the printing trade
<b>417320</b>	electronic rectifiers merchant wholesalers
<b>417320</b>	electronic replacement parts merchant wholesalers
<b>541710</b>	electronic research and development laboratories
<b>417320</b>	electronic resistors merchant wholesalers
<b>336320</b>	electronic sensors (e.g., air bag, brake, fuel, exhaust), manufacturing
<b>454110</b>	electronic shopping and mail order houses
<b>417310</b>	electronic smart boards merchant wholesalers
<b>417930</b>	electronic teaching machines (except computers) merchant wholesalers
<b>414210</b>	electronic television (TV) games merchant wholesalers
<b>334512</b>	electronic test equipment for testing electrical characteristics, manufacturing
<b>561990</b>	electronic timing sport events services
<b>334512</b>	electronic totalizing counters, manufacturing
<b>339930</b>	electronic toys and game machines (except coin-operated), manufacturing
<b>417320</b>	electronic tubes (e.g., receiving, transmitting, industrial) merchant wholesalers
<b>334512</b>	electrophoresis instruments, manufacturing
<b>333248</b>	electroplating machinery and equipment, manufacturing
<b>332810</b>	electroplating metals and metal products, for the trade
<b>332810</b>	electroplating, for the trade
<b>238320</b>	electrostatic painting on site (including of lockers and fixtures), contractors
<b>333413</b>	electrostatic precipitation equipment, manufacturing
<b>334512</b>	electrotherapeutic apparatus, manufacturing
<b>335110</b>	electrotherapeutic lamp units for ultra-violet and infra-red radiation, manufacturing
<b>334512</b>	electrotherapy units, manufacturing
<b>323120</b>	electrotype plate preparation services
<b>333248</b>	electrotyping machines, manufacturing
<b>334512</b>	elemental analyzers, manufacturing
<b>611110</b>	elementary schools
<b>611110</b>	elementary teacher, own account
<b>485110</b>	elevated railway operation
<b>417230</b>	elevating machinery and equipment (except farm) merchant wholesalers
<b>332329</b>	elevator guide rails, metal, manufacturing

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<b>238291</b>	elevator, escalator and moving sidewalk installation and repair, contractors
<b>417230</b>	elevators merchant wholesalers
<b>333920</b>	elevators or escalators, passenger and freight, manufacturing
<b>336410</b>	elevators, aircraft, manufacturing
<b>333920</b>	elevators, farm type, manufacturing
<b>325999</b>	embalming fluids, manufacturing
<b>812210</b>	embalming services
<b>339110</b>	embalming tables, manufacturing
<b>911410</b>	embassies, federal government
<b>919110</b>	embassy, foreign governments in Canada
<b>339910</b>	emblems (pins, medals, insignia), manufacturing
<b>314990</b>	emblems, textile, manufacturing
<b>313310</b>	embossing broad-woven fabrics, for the trade
<b>313310</b>	embossing fabrics, for the trade
<b>316990</b>	embossing leather goods, for the trade
<b>323120</b>	embossing plate preparation services
<b>313310</b>	embossing purchased fabrics (except wool and similar animal fibre)
<b>313310</b>	embossing purchased fabrics, of wool or similar animal fibre
<b>314990</b>	embroidering of advertising on clothing owned by others
<b>314990</b>	embroidering on clothing owned by others, on a contract basis
<b>314990</b>	embroidering on textile products for the trade
<b>333248</b>	embroidery machinery, manufacturing
<b>115210</b>	embryo transplant service, agricultural
<b>624230</b>	emergency and other relief services
<b>624230</b>	emergency measure associations
<b>913190</b>	emergency measures organization services, local government
<b>912190</b>	emergency measures organizations, provincial government
<b>911290</b>	emergency planning services, federal government
<b>611690</b>	emergency preparedness training
<b>912190</b>	emergency programs services, provincial government
<b>488410</b>	emergency road service, motor vehicle
<b>624220</b>	emergency shelter for victims of domestic violence and abuse
<b>327910</b>	emery cloth or paper, manufacturing
<b>212398</b>	emery mining
<b>811199</b>	emissions testing service, automotive, without repair
<b>485990</b>	employee and equipment transportation by amphibious vehicle
<b>541612</b>	employee assessment consulting services
<b>624190</b>	employee assistance program
<b>541612</b>	employee benefit consulting services
<b>485410</b>	employee bus service
<b>541612</b>	employee compensation consulting services
<b>621990</b>	employee drug testing services

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<b>561330</b>	employee leasing services
<b>561490</b>	employee relocation services
<b>813930</b>	employees' associations, for improvement of wages and working conditions
<b>813910</b>	employers' bargaining organization
<b>524129</b>	employers liability insurance
<b>561310</b>	employment agencies (except theatrical and motion picture)
<b>561310</b>	employment agencies, motion picture or video
<b>561310</b>	employment agencies, radio or television
<b>561310</b>	employment agencies, theatrical
<b>912210</b>	employment counselling services, provincial government
<b>911910</b>	employment insurance service
<b>814110</b>	employment of a nanny
<b>561310</b>	employment or labour registries
<b>561310</b>	employment placement agencies
<b>911310</b>	employment services (placement counselling), federal government
<b>325610</b>	emulsifiers (i.e., surface active agents), manufacturing
<b>325610</b>	emulsifiers and penetrants, manufacturing
<b>325510</b>	enamel paints, manufacturing
<b>212323</b>	enamel sand mining
<b>339110</b>	enamel, dental, manufacturing
<b>332999</b>	enamelled bathroom fixtures, manufacturing
<b>416120</b>	enamelled iron sanitary ware merchant wholesalers
<b>332210</b>	enamelled metal cooking utensils, manufacturing
<b>416320</b>	enamelled tileboard (hardboard) merchant wholesalers
<b>332810</b>	enamelling metals and metal products
<b>416340</b>	enamels merchant wholesalers
<b>339940</b>	enamels, china painting, manufacturing
<b>442298</b>	enamelware stores, retail
<b>335315</b>	enclosed electrical protective equipment, manufacturing
<b>414420</b>	encyclopedias merchant wholesalers
<b>511130</b>	encyclopedias, publishing and printing combined
<b>511130</b>	encyclopedias, publishing or publisher (except exclusively on Internet)
<b>337123</b>	end tables, wood, manufacturing
<b>111219</b>	endive farming (except under cover), field, bedding plant and seed production
<b>325410</b>	endocrine products, uncompounded, manufacturing
<b>325410</b>	endocrine system medical preparations (i.e., thyroid hormones, hypothalamic-pituitary hormones, corticosteroids), manufacturing
<b>325320</b>	endrin insecticides, manufacturing
<b>541690</b>	energy consulting services
<b>334512</b>	energy cut-off controls, residential and commercial types, manufacturing
<b>541350</b>	energy efficiency inspection services

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<b>311340</b>	energy food bar, manufacturing
<b>334512</b>	energy measuring equipment, electrical, manufacturing
<b>911910</b>	energy programs, federal administration
<b>912910</b>	energy resources programs, provincial government
<b>331490</b>	energy wire and cable, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>331420</b>	energy wire or cable, insulated, made in copper wire drawing plants
<b>811111</b>	engine (e.g., diesel, gas) repair, automotive
<b>332113</b>	engine and turbine forgings, unfinished, made from purchased metal
<b>336310</b>	engine block assemblies, automotive and truck gasoline engine, manufacturing
<b>331511</b>	engine block castings, iron, unfinished, manufacturing
<b>336320</b>	engine block heaters, manufacturing
<b>325999</b>	engine degreasers, manufacturing
<b>412110</b>	engine distillate merchant wholesalers
<b>336410</b>	engine heaters, aircraft, manufacturing
<b>336310</b>	engine parts (except diesel), automotive and truck, manufacturing
<b>325999</b>	engine starting fluids, manufacturing
<b>417990</b>	engine testing equipment merchant wholesalers
<b>541330</b>	engineering design services
<b>417930</b>	engineering instruments, equipment and supplies merchant wholesalers
<b>611210</b>	engineering schools (non-university)
<b>813920</b>	engineers' associations
<b>417930</b>	engineers' equipment and supplies merchant wholesalers
<b>541330</b>	engineers, private practice
<b>417990</b>	engines (except motor vehicle) merchant wholesalers
<b>811310</b>	engines and turbines repair services (except automotive)
<b>336310</b>	engines, dual fuel systems for motor vehicles, manufacturing
<b>333619</b>	engines, internal combustion (except aircraft and non-diesel automotive), manufacturing
<b>333619</b>	engines, military tanks (except turbines), manufacturing
<b>339930</b>	engines, miniature, manufacturing
<b>333619</b>	engines, natural gas or propane (except automotive), manufacturing
<b>332210</b>	engravers' hand tools, non-powered, manufacturing
<b>339910</b>	engraving (including laser engraving), etching or chasing precious or precious clad holloware and silverware
<b>332810</b>	engraving metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade

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<b>323120</b>	engraving printing plates, for the printing trades
<b>339910</b>	engraving, chasing or etching precious metal flatware
<b>333310</b>	enlargers, photographic, manufacturing
<b>315249</b>	ensemble dresses, women's and misses', cut and sewn from purchased fabric
<b>711130</b>	ensembles, musical
<b>333110</b>	ensilage blowers and cutters, manufacturing
<b>911910</b>	enterprise development assistance programs, federal administration
<b>519130</b>	entertainment sites (exclusively on Internet), operating
<b>532280</b>	entertainment video games, computer, rental
<b>541710</b>	entomological research and development laboratories
<b>115110</b>	entomological service, agricultural
<b>333247</b>	envelope making machinery, manufacturing
<b>561490</b>	envelope stuffing service
<b>333310</b>	envelope stuffing, sealing and addressing machinery, manufacturing
<b>322230</b>	envelopes (e.g., mailing, stationery), made from any material
<b>453210</b>	envelopes, paper, retail
<b>911910</b>	environment programs, federal government
<b>913910</b>	environment programs, local administration
<b>912910</b>	environment programs, provincial government
<b>541710</b>	environmental (pollution) research and development laboratories
<b>813310</b>	environmental advocacy groups
<b>562910</b>	environmental cleaning rivers
<b>912910</b>	environmental control programs, provincial government
<b>541330</b>	environmental engineering services
<b>911910</b>	environmental hazards researching, federal
<b>541380</b>	environmental laboratory testing services
<b>911910</b>	environmental pollution control programs, federal
<b>562910</b>	environmental remediation services
<b>339110</b>	environmental testing equipment, manufacturing
<b>321999</b>	environmentally-friendly heating logs manufacturing
<b>325410</b>	enzyme and isoenzyme in vitro diagnostic substances, manufacturing
<b>325190</b>	enzyme proteins (i.e., basic synthetic chemicals) (except pharmaceutical use), manufacturing
<b>325410</b>	enzyme proteins (i.e., basic synthetic chemicals), pharmaceutical use, manufacturing
<b>325130</b>	eosine dyes, manufacturing
<b>325410</b>	ephedrine and derivatives (i.e., basic chemicals), manufacturing
<b>325210</b>	epichlorohydrin bisphenol and diphenol, manufacturing



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<b>325210</b>	epichlorohydrin elastomers, manufacturing
<b>325520</b>	epoxy adhesives, manufacturing
<b>325510</b>	epoxy coatings, manufacturing
<b>418410</b>	epoxy repair products merchant wholesalers
<b>325210</b>	epoxy resins, manufacturing
<b>212398</b>	epsom salts, mining
<b>212398</b>	epsomite mining
<b>112920</b>	equines (i.e., horse), raising or ranching
<b>813910</b>	equipment distributors' association
<b>417930</b>	equipment for disabled merchant wholesalers
<b>238299</b>	equipment installation, millwright
<b>417990</b>	equipment parts for railroads, aircraft, ships and boats merchant wholesalers
<b>238910</b>	equipment rental with operator (except cranes)
<b>238910</b>	equipment rental, cat work (excavating, renting out), with operator
<b>526911</b>	equity funds, Canadian
<b>526912</b>	equity funds, foreign
<b>339940</b>	eraser guides and shields, manufacturing
<b>326290</b>	erasers, rubber, or rubber and abrasive combined, manufacturing
<b>213118</b>	erecting lease tank, oil and gas field, on a contract basis
<b>238120</b>	erecting structural steel
<b>339930</b>	erector sets, toy, manufacturing
<b>325410</b>	ergot alkaloids (i.e., basic chemicals), manufacturing
<b>541330</b>	erosion control engineering services
<b>111219</b>	escarole farming (except under cover), field, bedding plant and seed production
<b>812990</b>	escort service, social
<b>523990</b>	escrow agencies (except real estate)
<b>531390</b>	escrow agents, real estate
<b>453999</b>	esotericism shop
<b>418410</b>	essential oils merchant wholesalers
<b>325999</b>	essential oils, natural, manufacturing
<b>325190</b>	essential oils, synthetic, manufacturing
<b>523920</b>	establishments of trust companies engaged in portfolio management
<b>541990</b>	estate assessment (i.e., appraisal) services
<b>541110</b>	estate law, offices
<b>526989</b>	estate, trust and agency funds
<b>814110</b>	estates, private employing domestic personnel
<b>325210</b>	ester gum, manufacturing
<b>812190</b>	estheticians, services (i.e., hair removal)
<b>611510</b>	esthetics, cosmetology and hairdressing schools
<b>115310</b>	estimating timber
<b>454110</b>	e-tailing (electronic retailing)
<b>333248</b>	etching equipment, semiconductor, manufacturing
<b>333248</b>	etching machines (printing trades machinery), manufacturing

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<b>332810</b>	etching metals and metal products (except printing plates, precious metal jewellery and flatware), for the trade
<b>325110</b>	ethane, made from refined petroleum or natural gas liquids
<b>325190</b>	ethanol (ethyl alcohol), non-potable, made by the wet-mill process
<b>325190</b>	ethanol (ethyl alcohol), non-potable, manufacturing
<b>813410</b>	ethnic associations
<b>711512</b>	ethnic dancers, independent
<b>711322</b>	ethnic festival promoters, without facilities
<b>511110</b>	ethnic newspapers, publishing (except exclusively on Internet)
<b>325190</b>	ethyl acetate, natural, manufacturing
<b>325190</b>	ethyl acetate, synthetic, manufacturing
<b>325190</b>	ethyl alcohol (ethanol), non-potable, manufacturing
<b>312140</b>	ethyl alcohol, potable, manufacturing
<b>325190</b>	ethyl butyrate, manufacturing
<b>325190</b>	ethyl cellulose, non-plasticized, manufacturing
<b>325190</b>	ethyl chloride, manufacturing
<b>325190</b>	ethyl ether, manufacturing
<b>325190</b>	ethyl formate, manufacturing
<b>325190</b>	ethyl nitrite, manufacturing
<b>325190</b>	ethyl perhydrophenanthrene, manufacturing
<b>325110</b>	ethylbenzene, made from refined petroleum or natural gas liquids
<b>325210</b>	ethylcellulose plastics, manufacturing
<b>325110</b>	ethylene (ethene), made from refined petroleum or natural gas liquids
<b>325190</b>	ethylene dichloride (dichloroethane), manufacturing
<b>325190</b>	ethylene glycol ether, manufacturing
<b>325190</b>	ethylene glycol, manufacturing
<b>325190</b>	ethylene oxide, manufacturing
<b>324110</b>	ethylene, made in petroleum refineries
<b>325210</b>	ethylene-propylene rubber, manufacturing
<b>325210</b>	ethylene-propylene-nonconjugated diene (EPDM) rubber, manufacturing
<b>325210</b>	ethylene-vinyl acetate resins, manufacturing
<b>325999</b>	eucalyptus oil, manufacturing
<b>813110</b>	evangelical organizations
<b>413190</b>	evaporated salt merchant wholesalers
<b>339110</b>	evaporation apparatus, laboratory type, manufacturing
<b>334512</b>	evaporation meters, manufacturing
<b>333416</b>	evaporative condensers (i.e., heat transfer equipment), manufacturing
<b>238910</b>	excavating contractors
<b>417210</b>	excavating machinery and equipment merchant wholesalers
<b>213118</b>	excavating slush pits and cellars, on a contract basis
<b>238910</b>	excavating, earthmoving or land clearing, agricultural

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<b>238910</b>	excavating, earthmoving or land clearing, mining (except mine site overburden removal)
<b>238910</b>	excavating, earthmoving, or land clearing contractors
<b>333120</b>	excavators (e.g., power shovels), manufacturing
<b>321999</b>	excelsior (e.g., pads, wrappers), wood, manufacturing
<b>523990</b>	exchange clearinghouses, commodity or security
<b>335312</b>	exciter assemblies, motor and generator, manufacturing
<b>511130</b>	exclusive agents, books
<b>911910</b>	executive advisory commissions
<b>912910</b>	executive council office, provincial
<b>561110</b>	executive management services
<b>561310</b>	executive placement services
<b>561310</b>	executive recruitment services
<b>561310</b>	executive search services
<b>532280</b>	exercise (physical fitness) equipment rental
<b>322230</b>	exercise books and pads, made from purchased paper
<b>713940</b>	exercise centres
<b>339920</b>	exercise cycles, manufacturing
<b>532280</b>	exercise equipment rental
<b>339920</b>	exercising machines, manufacturing
<b>416120</b>	exhaust and air-moving equipment merchant wholesalers
<b>333413</b>	exhaust fans, industrial and commercial type, manufacturing
<b>336390</b>	exhaust headers and collectors, automotive, truck and bus, manufacturing
<b>336390</b>	exhaust systems and parts, automotive, truck and bus, manufacturing
<b>238220</b>	exhaust systems contractor (e.g., kitchens, industrial work areas)
<b>336410</b>	exhaust systems, aircraft, manufacturing
<b>337215</b>	exhibition booths of wood, manufacturing
<b>337215</b>	exhibition booths, manufacturing
<b>337215</b>	exhibition booths, of metal, manufacturing
<b>531120</b>	exhibition hall, operating
<b>326150</b>	expanded plastics (except polystyrene) products, manufacturing
<b>326140</b>	expanded polystyrene products, manufacturing
<b>332319</b>	expansion joints, metal, manufacturing
<b>541690</b>	expert witness testifying in court
<b>213119</b>	exploration services for metal mining, on a contract basis
<b>418410</b>	explosives, all kinds (except ammunition and fireworks) merchant wholesalers
<b>325920</b>	explosives, manufacturing
<b>419120</b>	export agents or brokers, wholesale trade
<b>911910</b>	export development programs, federal government

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<b>333310</b>	exposure meters, photographic, manufacturing
<b>623110</b>	extended care facilities
<b>622310</b>	extended care hospitals
<b>524129</b>	extended warranty for appliances
<b>335990</b>	extension cord sets (except appliance and automotive harnesses), manufacturing
<b>335990</b>	extension cords, made from purchased insulated wire, manufacturing
<b>321999</b>	extension ladders, wood, manufacturing
<b>321999</b>	extension planks, wood, manufacturing
<b>238310</b>	exterior insulation finish systems, installation
<b>238140</b>	exterior marble, granite or slate work, installation
<b>325320</b>	exterminating chemical products (e.g., fungicides, insecticides, pesticides), manufacturing
<b>911410</b>	external affairs services, federal government
<b>911420</b>	external aid services, federal government
<b>336410</b>	external power units, for hand inertia starters, aircraft, manufacturing
<b>333120</b>	extractors, piling, manufacturing
<b>311920</b>	extracts, essences and preparations, coffee or tea, manufacturing
<b>325190</b>	extracts, natural dyeing and tanning, manufacturing
<b>326290</b>	extruded, moulded or lathe-cut rubber goods, manufacturing
<b>333246</b>	extruding machinery for plastics and rubber, manufacturing
<b>333248</b>	extruding machinery, textile, manufacturing
<b>333519</b>	extruding machines, metalworking, manufacturing
<b>333519</b>	extrusion dies, for use with all materials, manufacturing
<b>331313</b>	extrusion ingot, made in primary aluminum plants
<b>325410</b>	eye and ear preparations, manufacturing
<b>621990</b>	eye bank
<b>339110</b>	eye examining instruments and apparatus (e.g., corneal microscopes, slit lamps), manufacturing
<b>323113</b>	eye glass frames, screen printing, for the trade
<b>417930</b>	eye glasses merchant wholesalers
<b>325620</b>	eye make-up (e.g., eye shadow, eyebrow pencils, mascara), manufacturing
<b>316990</b>	eyeglass cases, all materials, manufacturing
<b>339110</b>	eyeglass or spectacles frames, mountings, lenses and parts (i.e., temples and fronts), manufacturing
<b>446130</b>	eyeglasses, frames, mounting and spectacles, retail

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<b>111130</b>	fabia bean farming
<b>418410</b>	fabric softeners merchant wholesalers
<b>325610</b>	fabric softeners, manufacturing
<b>451130</b>	fabric stores
<b>238310</b>	fabric wall systems, noise insulating, installation
<b>493190</b>	fabric warehousing
<b>416210</b>	fabricated bar joists merchant wholesalers
<b>332319</b>	fabricated bar joists, manufacturing
<b>332999</b>	fabricated metal pipe fittings made from purchased lead, zinc, or tin pipe
<b>332999</b>	fabricated metal pipe fittings made from purchased pipe, aluminum
<b>332999</b>	fabricated metal pipe fittings made from purchased pipe, steel
<b>332319</b>	fabricated metal plate work, manufacturing
<b>332999</b>	fabricated pipe and pipe fittings, made from purchased metal pipe
<b>314990</b>	fabricated rope products (e.g., nets, slings), made in cordage or twine mills
<b>416210</b>	fabricated steel plate products merchant wholesalers
<b>332319</b>	fabricated structural shapes (e.g., for bridges, buildings), manufacturing
<b>811121</b>	fabrication of trailer bodies on a custom basis
<b>313210</b>	fabrics (e.g., flannel, ratine, terry), broad-woven, cotton, weaving
<b>313220</b>	fabrics (e.g., paper, glass, wool, cotton), narrow woven (i.e., 30 cm/12 in. or less in width), weaving
<b>414130</b>	fabrics and piece goods merchant wholesalers
<b>314990</b>	fabrics for reinforcing rubber tires, industrial belting and fuel cells, manufacturing
<b>313210</b>	fabrics, broad-woven, man-made fibre, weaving
<b>313210</b>	fabrics, broad-woven, wool, mohair and similar animal fibres, weaving
<b>313240</b>	fabrics, knit, made in warp knit fabrics mills
<b>313240</b>	fabrics, lace, made in lace mills
<b>325620</b>	face creams (e.g., cleansing, moisturizing), manufacturing
<b>335930</b>	face plates (wiring devices), manufacturing
<b>812115</b>	facial salons
<b>322291</b>	facial tissues, made from purchased paper
<b>322121</b>	facial tissues, made in paper mills
<b>812990</b>	facilities for do-it-yourself meal preparation onsite
<b>541514</b>	facilities management services, computer
<b>561210</b>	facilities support services (except computer)
<b>541514</b>	facilities support services, computer
<b>517310</b>	facilities-based competitive service providers
<b>517310</b>	facilities-based telecommunication carrier

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<b>333519</b>	facing machines, metalworking, manufacturing
<b>334210</b>	facsimile equipment, stand-alone, manufacturing
<b>417910</b>	facsimile machinery, sales and service, merchant wholesalers
<b>522299</b>	factoring accounts receivable
<b>522299</b>	factoring companies
<b>337127</b>	factory furniture (e.g., stools, work benches, tool stands, cabinets), manufacturing
<b>313210</b>	faillie fabrics, broad-woven, weaving
<b>711319</b>	fair organizers, agricultural, with facilities
<b>813110</b>	faith healers, religious organization
<b>911910</b>	family allowance program, federal administration
<b>624120</b>	family care, home-maker services
<b>448140</b>	family clothing stores, retail
<b>624190</b>	family counselling services
<b>912110</b>	family courts
<b>713120</b>	family fun centres
<b>912910</b>	family income supplement programs, provincial
<b>541110</b>	family law, offices
<b>624110</b>	family location services
<b>621110</b>	family physicians, general practice
<b>621410</b>	family planning (i.e., birth control clinic, planned parenthood) counselling services
<b>621410</b>	family planning centres
<b>722410</b>	family pub
<b>722511</b>	family restaurants (e.g., diners)
<b>624190</b>	family service agencies
<b>448210</b>	family shoe store, retail
<b>912910</b>	family welfare programs, provincial government
<b>326220</b>	fan belts, plastics, manufacturing
<b>326220</b>	fan belts, rubber or plastic, manufacturing
<b>334512</b>	fan controls, temperature responsive, manufacturing
<b>336320</b>	fans, electric cooling, automotive, truck and bus, manufacturing
<b>335210</b>	fans, household, electric (except attic fans), manufacturing
<b>333413</b>	fans, industrial and commercial type, manufacturing
<b>334512</b>	fare collection equipment, manufacturing
<b>417990</b>	fareboxes for public transit vehicles merchant wholesalers
<b>311211</b>	farina (except breakfast food), made in flour mills
<b>417110</b>	farm and garden ploughs, harrows and tillers merchant wholesalers
<b>417110</b>	farm and garden tractors merchant wholesalers
<b>541940</b>	farm animal health care services
<b>115210</b>	farm animal specialties breeding services
<b>236220</b>	farm building construction (except residential), general contractors

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<b>332311</b>	farm buildings, prefabricated, metal, manufacturing
<b>321992</b>	farm buildings, prefabricated, wood frame, manufacturing
<b>813910</b>	farm bureaus
<b>417110</b>	farm cream separators merchant wholesalers
<b>522299</b>	farm credit corporation
<b>417110</b>	farm cultivators, seeders or spreaders merchant wholesalers
<b>237990</b>	farm drainage tile installation
<b>532490</b>	farm equipment rental or leasing
<b>417110</b>	farm equipment sales and service
<b>418320</b>	farm field crop seeds merchant wholesalers
<b>417110</b>	farm grinders, mixers and crushers merchant wholesalers
<b>417110</b>	farm implement merchant wholesalers
<b>115110</b>	farm labour contractors
<b>115110</b>	farm labour pool (supplies help to farmers)
<b>417110</b>	farm machinery and equipment merchant wholesalers
<b>811310</b>	farm machinery and equipment, repair
<b>419120</b>	farm machinery and equipment, wholesale agents and brokers
<b>333110</b>	farm machinery, assembling
<b>115210</b>	farm management service (animal production)
<b>115110</b>	farm management service (crop production)
<b>522299</b>	farm mortgage companies
<b>418320</b>	farm potato, seeds merchant wholesalers
<b>115110</b>	farm produce (e.g., fruit, vegetable) packing service
<b>115110</b>	farm product (crop) sorting, grading or packing service (for the grower)
<b>493130</b>	farm product warehousing and storage, other than cold storage
<b>419120</b>	farm products (other than livestock and grain), wholesale agents and brokers
<b>484229</b>	farm products hauling, local
<b>531190</b>	farm rental
<b>417110</b>	farm sprayers and dusters merchant wholesalers
<b>332420</b>	farm storage tanks, heavy gauge metal, manufacturing
<b>444220</b>	farm supplies (primarily feed, seeds and chemical), retail store
<b>417110</b>	farm swathers and windrowers merchant wholesalers
<b>333110</b>	farm tractors and attachments, manufacturing
<b>333110</b>	farm wagons (such as hay wagons), manufacturing
<b>419110</b>	farm, lawn and garden machinery and equipment, business-to-business (B2B) electronic markets, wholesale
<b>813910</b>	farmers' association
<b>813910</b>	farmers' union

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<b>541710</b>	farms, experimental
<b>115210</b>	farriers (horseshoeing)
<b>238170</b>	fascia and soffit, metal and plastic, installation
<b>541490</b>	fashion design services
<b>541490</b>	fashion designer
<b>722512</b>	fast food concession
<b>722512</b>	fast food restaurant, drive-in
<b>722512</b>	fast food restaurants
<b>339990</b>	fasteners (e.g., glove, hook-and-eye, dome, slide zippers, snap), manufacturing
<b>444130</b>	fasteners (except clothing), retail
<b>416330</b>	fasteners, hardware, merchant wholesalers
<b>334511</b>	fathometers, manufacturing
<b>334512</b>	fatigue testing machines, industrial, mechanical, manufacturing
<b>311225</b>	fats and oils, made from purchased fats and oils
<b>311224</b>	fats and oils, made in oilseed crushing mills
<b>325190</b>	fatty acid esters and amines, manufacturing
<b>325190</b>	fatty acids (e.g., margaric, oleic (red oil), stearic), manufacturing
<b>325190</b>	fatty alcohols, manufacturing
<b>327110</b>	faucet handles, vitreous china and earthenware, manufacturing
<b>332910</b>	faucets, plumbing, manufacturing
<b>321999</b>	faucets, wood, manufacturing
<b>311614</b>	feather meal, manufacturing
<b>315220</b>	feather-filled clothing, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	feather-filled coats, jackets and vests, women's and misses', cut and sewn from purchased fabric
<b>339990</b>	feathers, preparing for use in clothing and textile products
<b>519110</b>	feature syndicate
<b>911910</b>	federal aviation administration (including control)
<b>911910</b>	federal communications commission
<b>911210</b>	federal court of equity
<b>911210</b>	federal court of queen's bench
<b>911210</b>	federal courts (i.e., customs, patent appeals, chancery, exchequer)
<b>522130</b>	federal credit unions
<b>524129</b>	federal crop insurance corporation
<b>524129</b>	federal deposit insurance corporation (FDIC)
<b>522299</b>	federal government lending agency
<b>911320</b>	federal immigration services
<b>911210</b>	federal judge, self-employed
<b>911230</b>	federal police services
<b>911240</b>	federal regulatory services
<b>524129</b>	federal savings and loan insurance corporation
<b>911910</b>	federal-provincial relations, federal government
<b>813210</b>	federated charities organizations



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<b>445110</b>	federated co-op association, retail (primarily food)
<b>813910</b>	federation of agriculture
<b>813930</b>	federation of labour
<b>418310</b>	feed for fur bearing animals merchant wholesalers
<b>311515</b>	feed grade dry milk products, manufacturing
<b>111190</b>	feed grain farms
<b>418310</b>	feed grains merchant wholesalers
<b>333110</b>	feed grinders (i.e., crushers and mixers), farm type, manufacturing
<b>333110</b>	feed processing equipment, farm type, manufacturing
<b>311119</b>	feed, specialty (e.g., for mice, guinea pig, mink, earthworm, rabbit), manufacturing
<b>335311</b>	feeder voltage regulators and boosters (electrical transformers), manufacturing
<b>333130</b>	feeders, sieves and screening equipment, mineral beneficiating type, manufacturing
<b>112410</b>	feedlots, lamb
<b>212326</b>	feldspar mining
<b>212326</b>	feldspar, crushed, ground or pulverized, mining
<b>313310</b>	felt fabric finishing
<b>414130</b>	felt merchant wholesalers
<b>322121</b>	felts, asphalt, made in paper mills
<b>313210</b>	felts, broad-woven (except wool and similar animal fibres), weaving
<b>331222</b>	fence gates, posts and fittings, iron or steel, made in wire drawing plants
<b>113311</b>	fence posts, cutting
<b>331110</b>	fence posts, iron or steel, made in steel mills
<b>238990</b>	fences and enclosures of any material, installation, erection or repair
<b>332329</b>	fences and gates (except wire), metal, manufacturing
<b>332619</b>	fencing and fence gates, made from purchased wire
<b>713991</b>	fencing clubs
<b>444190</b>	fencing dealers, retail
<b>339920</b>	fencing equipment (sporting goods), manufacturing
<b>238990</b>	fencing for highway, installation
<b>321999</b>	fencing, prefabricated sections, wood, manufacturing
<b>321999</b>	fencing, wood (except rough pickets, poles and rails), manufacturing
<b>212299</b>	ferberite, huebnerite, manganite or microlite mining
<b>333248</b>	fermentation equipment, chemical, manufacturing
<b>332420</b>	fermentation tanks (e.g., anaerobic digester), heavy gauge metal, manufacturing
<b>445310</b>	fermented malt beverages, retail
<b>325189</b>	ferric chloride, manufacturing
<b>325130</b>	ferric oxide pigments, manufacturing

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<b>325189</b>	ferric oxides (except pigment), manufacturing
<b>336611</b>	ferries or ferryboats, building
<b>483214</b>	ferries, operating on rivers or inland lakes (except Great Lakes), transportation of passengers
<b>483214</b>	ferries, operating on rivers or inland lakes, freight transportation (except Great Lake)
<b>483116</b>	ferries, passenger, operating on coastal waters or on the Great Lakes
<b>333310</b>	ferris wheels, manufacturing
<b>416210</b>	ferroalloys merchant wholesalers
<b>331110</b>	ferro-chromium, manufacturing
<b>325189</b>	ferrocyanides, manufacturing
<b>331110</b>	ferro-manganese, manufacturing
<b>331110</b>	ferro-molybdenum, manufacturing
<b>331110</b>	ferro-nickel, manufacturing
<b>331110</b>	ferroniobium, manufacturing
<b>331110</b>	ferro-phosphorus, manufacturing
<b>331110</b>	ferro-silicon, manufacturing
<b>331110</b>	ferro-titanium, manufacturing
<b>331110</b>	ferro-tungsten, manufacturing
<b>419120</b>	ferrous and non-ferrous metal ores and concentrates, combined, wholesale agents and brokers
<b>419120</b>	ferrous and non-ferrous metals, combination, wholesale agents and brokers
<b>332910</b>	ferrous fluid power hose fittings, made from purchased ferrous materials
<b>416210</b>	ferrous forgings merchant wholesalers
<b>332113</b>	ferrous forgings, unfinished, made from purchased iron or steel
<b>419120</b>	ferrous metal ores and concentrates, agents and brokers
<b>418920</b>	ferrous ores and concentrates merchant wholesalers
<b>416210</b>	ferrous wire rods merchant wholesalers
<b>416210</b>	ferrous wire screening merchant wholesalers
<b>331110</b>	ferro-vanadium, manufacturing
<b>621410</b>	fertility clinic
<b>418390</b>	fertilizer and fertilizer materials merchant wholesalers
<b>115110</b>	fertilizer application service
<b>325313</b>	fertilizer materials, nitrogenous and phosphatic, manufacturing
<b>325313</b>	fertilizers, mixed, made in plants producing nitrogenous fertilizer materials
<b>325313</b>	fertilizers, mixed, made in plants producing nitrogenous or phosphatic fertilizer materials
<b>325313</b>	fertilizers, mixed, made in plants producing phosphatic fertilizer materials
<b>325313</b>	fertilizers, natural organic (except compost), manufacturing
<b>325313</b>	fertilizers, of animal waste origin, manufacturing
<b>325313</b>	fertilizers, of sewage origin, manufacturing
<b>444220</b>	fertilizers, retail

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<b>333110</b>	fertilizing machinery, farm type, manufacturing
<b>711322</b>	festival of arts (except film) promoters, without facilities
<b>711322</b>	festival without facilities
<b>512130</b>	festivals, film, with or without facilities
<b>325410</b>	fever remedy preparations, manufacturing
<b>322219</b>	fibre cans and drums (i.e., fibre body, ends of any material), made from purchased paperboard
<b>418220</b>	fibre cans and drums merchant wholesalers
<b>335920</b>	fibre optic cable, made from purchased strand (live transmission of images)
<b>334410</b>	fibre optic connectors, manufacturing
<b>322219</b>	fibre spools, reels and blocks, made from purchased paperboard
<b>322219</b>	fibre tubes, made from purchased paperboard
<b>321216</b>	fibreboard, manufacturing
<b>326193</b>	fibreglass automobile body skins, manufacturing
<b>416390</b>	fibreglass building materials merchant wholesalers
<b>414130</b>	fibreglass fabrics merchant wholesalers
<b>313210</b>	fibreglass fabrics, broad-woven, weaving
<b>327990</b>	fibreglass insulation products, manufacturing
<b>326196</b>	fibreglass window and door manufacturing
<b>238210</b>	fibre-optic cable (except transmission lines), installation
<b>237130</b>	fibre-optic cable transmission lines, construction
<b>325220</b>	fibres and filaments, artificial, manufacturing
<b>325220</b>	fibres and filaments, cellulosic, manufacturing and texturizing
<b>325220</b>	fibres and filaments, non-cellulosic, manufacturing and texturizing
<b>325220</b>	fibres and filaments, synthetic, manufacturing
<b>335990</b>	fibres, carbon and graphite, manufacturing
<b>414420</b>	fiction books merchant wholesalers
<b>511130</b>	fiction books, publishing and printing combined
<b>511130</b>	fiction books, publishing or publishers (except exclusively on Internet)
<b>524129</b>	fidelity insurance
<b>531390</b>	fiduciaries, real estate
<b>523990</b>	fiduciary agencies (except real estate)
<b>111999</b>	field crop combination farm (except grain and oil seeds; or fruit and vegetable)
<b>315220</b>	field jackets, military, men's and boys', cut and sewn from purchased fabric
<b>111421</b>	field nurseries (e.g., growing ornamental plants, shrubs and trees)
<b>414470</b>	field sports equipment merchant wholesalers
<b>238140</b>	field stone, installation
<b>334512</b>	field strength and intensity measuring equipment, electrical, manufacturing

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<b>336211</b>	fifth wheel assemblies, manufacturing
<b>115310</b>	fighting forest fires using specialized water bombers
<b>711215</b>	figure skaters, independent
<b>713991</b>	figure skating clubs
<b>325220</b>	filament yarn, man-made, manufacturing
<b>335110</b>	filaments, for electric lamps, manufacturing
<b>418210</b>	file cards merchant wholesalers
<b>322230</b>	file folders (e.g., accordion, expanding, hanging, manila), made from purchased paper or paperboard
<b>418210</b>	file folders, tabs and accessories merchant wholesalers
<b>322230</b>	file separators and dividers, die-cut, made from purchased paper or paperboard
<b>333519</b>	files (i.e., machine tool accessory), manufacturing
<b>332210</b>	files and rasps, hand-held, manufacturing
<b>333519</b>	filing machines, metalworking, manufacturing
<b>212323</b>	fill dirt pits
<b>325510</b>	fillers, wood (e.g., dry, liquid, paste), manufacturing
<b>417990</b>	filling station equipment merchant wholesalers
<b>311990</b>	fillings, cake or pie (except fruit, meat, vegetable), manufacturing
<b>711512</b>	film actors, independent
<b>443145</b>	film and photographic supplies, retail
<b>519122</b>	film archives
<b>541380</b>	film badge testing services
<b>561310</b>	film casting bureau
<b>414430</b>	film developing and finishing equipment merchant wholesalers
<b>512120</b>	film distribution agencies
<b>512130</b>	film festival exhibitors
<b>512120</b>	film libraries, that own rights to films and distribute them
<b>812921</b>	film processing (except for the motion picture industry and the one-hour film developing service), laboratories
<b>512190</b>	film processing laboratories, motion picture
<b>711512</b>	film producers, independent
<b>512190</b>	film restoration services
<b>711512</b>	film technicians, independent
<b>326114</b>	film, plastics (except packaging), manufacturing
<b>326114</b>	film, plastics, manufacturing
<b>326114</b>	film, plastics, packaging, manufacturing
<b>325999</b>	film, sensitized (e.g., camera, motion picture, X-ray), manufacturing
<b>512190</b>	film, video and tape transfer service
<b>512110</b>	films, motion picture production with distribution
<b>418220</b>	filter papers merchant wholesalers
<b>212323</b>	filter sands, crude, mining
<b>327110</b>	filtering media, pottery, manufacturing

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<b>336390</b>	filters (e.g., air, engine oil, fuel), internal combustion engine (except motor vehicle), manufacturing
<b>336390</b>	filters (e.g., air, engine oil, fuel), internal combustion engine, manufacturing
<b>336390</b>	filters, automotive type (e.g., fuel, oil, air, etc.), manufacturing
<b>334410</b>	filters, electronic component type, manufacturing
<b>333990</b>	filters, industrial and general line (except for warm air furnaces and internal combustion engines), manufacturing
<b>322299</b>	filters, paper, made from purchased paper
<b>237110</b>	filtration plant, construction
<b>221310</b>	filtration plant, water, municipal
<b>212323</b>	filtration sand mining
<b>332999</b>	fin assemblies, mortar, manufacturing
<b>332999</b>	fin assemblies, torpedo and bomb, manufacturing
<b>912910</b>	finance, provincial administration
<b>911910</b>	financial affairs, federal government
<b>913910</b>	financial affairs, local administration
<b>523140</b>	financial futures brokerages
<b>523930</b>	financial investment advice services, customized, fees paid by clients
<b>532410</b>	financial leasing of construction, mining and forestry machinery
<b>511120</b>	financial magazines and periodicals, publishing and printing combined
<b>511120</b>	financial magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>541611</b>	financial management consulting services (except investment advice)
<b>524210</b>	financial planning and life insurance sales, agents and brokers
<b>523930</b>	financial planning services, customized, fees paid by clients
<b>524129</b>	financial responsibility insurance
<b>522329</b>	financial transactions processing (except central bank)
<b>522220</b>	financing of dealers by motor vehicle manufacturers' organizations
<b>541990</b>	fine art consultant
<b>611610</b>	fine arts schools
<b>322121</b>	fine paper stock, manufacturing
<b>418220</b>	fine papers (except stationery) merchant wholesalers
<b>722511</b>	fine-dining restaurants
<b>112510</b>	finfish hatcheries
<b>114114</b>	finfish, inland fishing (e.g., flounder, salmon, trout), fresh water
<b>114113</b>	finfish, salt water, fishing
<b>321215</b>	finger jointed lumber, manufacturing
<b>112510</b>	fingerlings, raising in freshwater or salt water
<b>561611</b>	fingerprint services

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<b>414410</b>	finished diamonds (gems) merchant wholesalers
<b>337215</b>	finished plastic furniture parts (e.g., frames), manufacturing
<b>414410</b>	finished precious stones (gems) merchant wholesalers
<b>414410</b>	finished precious stones merchant wholesalers
<b>314110</b>	finishing (e.g., dyeing) purchased rugs and carpets
<b>314110</b>	finishing (e.g., dyeing) rugs and carpets
<b>238340</b>	finishing (e.g., grinding, polishing, grouting) terrazzo or tile
<b>325610</b>	finishing agents, textile and leather, manufacturing
<b>238350</b>	finishing carpentry
<b>313310</b>	finishing fabrics, for the trade
<b>313310</b>	finishing knit fabrics, for the trade
<b>313310</b>	finishing purchased broad-woven fabrics, cotton
<b>313310</b>	finishing purchased broad-woven fabrics, man-made fibre and silk
<b>313310</b>	finishing purchased broad-woven fabrics, wool and similar animal fibre
<b>313310</b>	finishing purchased narrow woven fabrics
<b>313310</b>	finishing purchased warp knit fabrics
<b>313310</b>	finishing purchased weft knit fabrics
<b>313310</b>	finishing purchased yarn or thread (except wool or similar animal fibre)
<b>313310</b>	finishing purchased yarn or thread, wool or similar animal fibre
<b>611690</b>	finishing schools, charm and modelling
<b>313310</b>	finishing textile raw stock, thread and yarn, for the trade
<b>238210</b>	fire alarm systems, installation
<b>236110</b>	fire and flood damage clean-up, residential services
<b>236220</b>	fire and flood restoration of commercial and institutional buildings
<b>236110</b>	fire and flood restoration of multifamily buildings, by general contractors
<b>236110</b>	fire and flood restoration of residential homes, by general contractors
<b>524210</b>	fire auto insurance (general), agents and brokers
<b>327120</b>	fire brick, clay refractories, manufacturing
<b>212326</b>	fire clay mining
<b>913140</b>	fire department, local government
<b>334290</b>	fire detection and alarm systems, manufacturing
<b>334512</b>	fire detector systems, non-electric, manufacturing
<b>332321</b>	fire doors, metal, manufacturing
<b>238190</b>	fire escapes, installation
<b>332329</b>	fire escapes, metal, manufacturing
<b>325999</b>	fire extinguisher chemical preparations, manufacturing

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<b>418410</b>	fire extinguisher preparations merchant wholesalers
<b>418410</b>	fire extinguishers merchant wholesalers
<b>339990</b>	fire extinguishers, portable, manufacturing
<b>453999</b>	fire extinguishers, retail
<b>811310</b>	fire extinguishers, servicing and repairing
<b>314990</b>	fire hose, textile, made from purchased materials
<b>332910</b>	fire hydrant valves, manufacturing
<b>237110</b>	fire hydrant, installation
<b>416210</b>	fire hydrants merchant wholesalers
<b>332910</b>	fire hydrants, complete, manufacturing
<b>524124</b>	fire insurance underwriters
<b>541380</b>	fire insurance underwriters' laboratories
<b>913140</b>	fire investigating service, local government
<b>912140</b>	fire investigation service, provincial government
<b>524291</b>	fire loss appraisal
<b>912140</b>	fire marshal's office, provincial government
<b>912140</b>	fire prevention programs, provincial government
<b>541350</b>	fire protection inspection services
<b>313310</b>	fire resistance finishing of textile fabrics and products, for the trade
<b>325999</b>	fire retardant chemical preparations, manufacturing
<b>238220</b>	fire sprinkler systems, installation
<b>811119</b>	fire suppression equipment installation in off-road vehicles
<b>611510</b>	fire training school
<b>813310</b>	firearms advocacy organizations
<b>451119</b>	firearms and ammunition, retail
<b>418990</b>	firearms and ammunitions (except sporting equipment) merchant wholesalers
<b>811310</b>	firearms and ordnance, repair and maintenance
<b>611690</b>	firearms safety course
<b>336611</b>	fireboats or patrol boats, building
<b>315220</b>	fire-fighters' dress uniforms, men's, cut and sewn from purchased fabric
<b>813930</b>	fire-fighters' unions
<b>417990</b>	fire-fighting equipment merchant wholesalers
<b>333990</b>	fire-fighting sprinklers, automatic systems, manufacturing
<b>339110</b>	fire-fighting suits and accessories, manufacturing
<b>336120</b>	fire-fighting trucks (e.g., ladder, pumper), assembling on chassis of own manufacture
<b>336211</b>	fire-fighting trucks (e.g., ladder, pumper), assembling on purchased chassis
<b>481215</b>	fire-fighting, using general purpose aircraft
<b>442298</b>	fireplace accessories, retail
<b>332999</b>	fireplace fixtures and equipment, manufacturing
<b>333416</b>	fireplace inserts (i.e., heat directing), manufacturing
<b>238220</b>	fireplace installations (except masonry)

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<b>324190</b>	fireplace logs, made from refined petroleum or coal
<b>442298</b>	fireplace stores, retail
<b>238220</b>	fireplace, natural gas, installation
<b>238140</b>	fireplaces, masonry, installation
<b>238310</b>	fireproof flooring construction, contractors
<b>238310</b>	fireproofing buildings
<b>238310</b>	fireproofing buildings
<b>238310</b>	fireproofing buildings, contractor
<b>238310</b>	fireproofing buildings, contractor
<b>238310</b>	firestop contractors
<b>336370</b>	firewall, rocker and quarter panels, motor vehicle, metal, stamping
<b>321999</b>	firewood and fuel wood containing fuel binder, manufacturing
<b>418990</b>	firewood merchant wholesalers
<b>454319</b>	firewood or fuelwood dealers, retail
<b>713999</b>	fireworks display service
<b>414460</b>	fireworks merchant wholesalers
<b>325999</b>	fireworks, manufacturing
<b>453999</b>	fireworks, retail
<b>327110</b>	firing china, for the trade
<b>321920</b>	firkins and kits, wood, coopered, manufacturing
<b>621499</b>	first-aid centres
<b>339110</b>	first-aid equipment and supplies, manufacturing
<b>414520</b>	first-aid supplies merchant wholesalers
<b>611690</b>	first-aid training
<b>911910</b>	fiscal policies and measures, planning, development, federal administration
<b>722512</b>	fish and chips, take-out
<b>325410</b>	fish and cod liver oils, medicinal and uncompounded, manufacturing
<b>311710</b>	fish and seafood chowder and soup, canning
<b>445220</b>	fish and seafood markets or stores, retail
<b>419110</b>	fish and seafood, business-to-business (B2B) electronic markets, wholesale
<b>311710</b>	fish and seafood, curing, drying, pickling, salting, smoking and canning
<b>419120</b>	fish and seafood, wholesale agents and brokers
<b>333248</b>	fish and shellfish processing machinery, manufacturing
<b>541710</b>	fish biologist service
<b>112510</b>	fish breeding and propagating service, freshwater
<b>112510</b>	fish breeding and propagating service, salt water
<b>419120</b>	fish broker
<b>419120</b>	fish buyers
<b>311710</b>	fish egg bait, canning
<b>334511</b>	fish finders (i.e., sonar), manufacturing
<b>311119</b>	fish food (for feeding fish), manufacturing
<b>112510</b>	fish hatchery service (freshwater)
<b>112510</b>	fish hatchery service (salt water)
<b>311710</b>	fish meal, manufacturing



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<b>332210</b>	fish wire (i.e., electrical wiring tool), manufacturing
<b>311710</b>	fish, fresh or frozen, manufacturing
<b>541710</b>	fisheries research and development laboratories
<b>611510</b>	fisheries school
<b>912910</b>	fisheries support programs, provincial government
<b>911290</b>	fishery services (e.g., inspection, protection, patrol)
<b>417990</b>	fishing boats merchant wholesalers
<b>336611</b>	fishing boats, commercial, building
<b>336612</b>	fishing boats, recreational, building
<b>713991</b>	fishing clubs
<b>541690</b>	fishing consultant service, boundary issue disputes
<b>414470</b>	fishing equipment and supplies (except commercial) merchant wholesalers
<b>339920</b>	fishing equipment, manufacturing
<b>451119</b>	fishing equipment, retail
<b>213118</b>	fishing for tools, oil and gas field, on a contract basis
<b>911290</b>	fishing ground protection service
<b>713999</b>	fishing guide services
<b>314990</b>	fishing line, natural or man-made fibres, manufacturing
<b>314990</b>	fishing nets (except sport fishing), made from purchased materials
<b>314990</b>	fishing nets and seines, made in cordage or twine mills
<b>339920</b>	fishing nets, sport, manufacturing
<b>713992</b>	fishing piers, operation of
<b>451119</b>	fishing supplies (including worms, minnows), retail
<b>339920</b>	fishing tackle, manufacturing
<b>451119</b>	fishing tackle, sports, retail
<b>713940</b>	fitness and recreational sports centres
<b>713940</b>	fitness centres
<b>414470</b>	fitness equipment merchant wholesalers
<b>451119</b>	fitness equipment, retail
<b>326122</b>	fittings and unions, rigid plastics pipe, manufacturing
<b>331511</b>	fittings, soil and pressure pipe, cast iron, manufacturing
<b>339110</b>	fixation appliances, internal, manufacturing
<b>488119</b>	fixed base operations
<b>517410</b>	fixed-to-mobile satellite services
<b>325999</b>	fixers, prepared photograph, manufacturing
<b>337110</b>	fixture tops, plastic laminated, manufacturing
<b>337215</b>	fixtures, store, manufacturing
<b>453999</b>	flag shops, retail
<b>488490</b>	flagging service (i.e., traffic control)
<b>238990</b>	flagpole, installation
<b>332329</b>	flagpoles, metal, manufacturing
<b>321999</b>	flagpoles, wood, manufacturing

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<b>314990</b>	flags, textile (e.g., banners, bunting, emblems, pennants), made from purchased fabrics
<b>327990</b>	flagstones cutting
<b>331110</b>	flakes, iron or steel, made in steel mills
<b>331221</b>	flakes, made from purchased iron or steel
<b>812330</b>	flame and heat resistant clothing supply and laundering service
<b>334512</b>	flame photometers, manufacturing
<b>313310</b>	flame retardant finishing of textile fabrics and products, for the trade
<b>334512</b>	flame safety controls for furnaces and boilers, manufacturing
<b>332999</b>	flame throwers, manufacturing
<b>333519</b>	flange facing machines, metalworking, manufacturing
<b>332991</b>	flange units for ball or roller bearings, manufacturing
<b>332113</b>	flange, valve and pipe fitting forgings, unfinished, made from purchased iron or steel
<b>332910</b>	flanges and flange unions, pipe, metal, manufacturing
<b>313210</b>	flannel fabrics, broad-woven, wool, weaving
<b>315220</b>	flannel shirts, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	flannel shirts, women's and misses', cut and sewn from purchased fabric
<b>336410</b>	flaps, aircraft wing, manufacturing
<b>325999</b>	flares, manufacturing
<b>238170</b>	flashing installation, contractors
<b>335910</b>	flashlight batteries, manufacturing
<b>335110</b>	flashlight bulbs, photographic, manufacturing
<b>416110</b>	flashlights merchant wholesalers
<b>335120</b>	flashlights, manufacturing
<b>484239</b>	flat bed trucking, long distance
<b>331221</b>	flat bright steel strip, made from purchased steel
<b>327214</b>	flat glass (e.g., float, plate), made in glass-making plants
<b>332619</b>	flat or coil springs, light gauge (except clock and watch), made from purchased wire
<b>334110</b>	flat panel displays (i.e., complete units), computer peripheral equipment, manufacturing
<b>332611</b>	flat springs, heavy gauge, manufacturing
<b>336212</b>	flatbed trailers, commercial, manufacturing
<b>484223</b>	flatbed trucking service of forest products, local
<b>484233</b>	flatbed trucking service of forest products, long distance
<b>484229</b>	flat-bed trucking, local
<b>114113</b>	flatfish and salmon fishing
<b>531111</b>	flats or apartments, operators
<b>331110</b>	flats, iron or steel, made in steel mills
<b>321920</b>	flats, wood, greenhouse, manufacturing

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<b>448310</b>	flatware and hollow ware, precious metal, retail
<b>332210</b>	flatware or cutlery (e.g., forks, spoons, knives), base metal plated with precious metal, manufacturing
<b>332210</b>	flatware or cutlery (e.g., forks, spoons, knives), non-precious metal, manufacturing
<b>339910</b>	flatware, precious metal (except plated), manufacturing
<b>442298</b>	flatware, retail
<b>413190</b>	flavoring extracts merchant wholesalers
<b>311930</b>	flavouring and syrup concentrates (except coffee-based), manufacturing
<b>413190</b>	flavouring extract (except for fountain use) merchant wholesalers
<b>325190</b>	flavouring materials (i.e., basic synthetic chemicals such as coumarin), manufacturing
<b>311930</b>	flavouring pastes, powders and syrups, for soft drinks, manufacturing
<b>115110</b>	flax decorticating and retting service
<b>313110</b>	flax-type fibre yarns made from purchased fibre
<b>313110</b>	flax-type yarns made from purchased yarns, manufacturing
<b>454390</b>	flea market sales operation (used merchandise) temporary stall
<b>453310</b>	flea market sales operation (used merchandise), permanent stall
<b>531120</b>	flea market space renting
<b>454390</b>	flea markets related to selling of food, beverages and tobacco, temporary stall
<b>454390</b>	flea markets related to selling of textiles and clothing, temporary stall
<b>334110</b>	flexible (i.e., floppy) magnetic disk drives, manufacturing
<b>335920</b>	flexible cords, electric, insulated, manufacturing
<b>332999</b>	flexible metal hose and tubing, manufacturing
<b>322220</b>	flexible packaging sheet materials (except foil-paper laminates), made by coating or laminating purchased paper
<b>322220</b>	flexible packaging sheet materials, made by laminating purchased aluminum foil
<b>323120</b>	flexographic plate preparation services
<b>323119</b>	flexographic printing (except manifold business forms, textile fabrics), without publishing
<b>323119</b>	flexographic printing on purchased labels or tags
<b>333248</b>	flexographic printing presses, manufacturing
<b>334511</b>	flight and navigation sensors, transmitters and displays, manufacturing
<b>611510</b>	flight crew training instruction
<b>334511</b>	flight recorders (i.e., black boxes), manufacturing
<b>611510</b>	flight training for civilian rated aircraft

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<b>611510</b>	flight training school
<b>339990</b>	flints, lighter, manufacturing
<b>321111</b>	flitches (i.e., veneer stock), made from logs or bolts
<b>416340</b>	float and plate glass merchant wholesalers
<b>334512</b>	float controls, residential and commercial types, manufacturing
<b>327120</b>	floaters, glasshouse, clay, manufacturing
<b>332319</b>	floating covers, fabricated metal plate, manufacturing
<b>417220</b>	floating roof seals for oil and gas storage tanks merchant wholesalers
<b>561990</b>	floats, decoration of
<b>541490</b>	floats, design services
<b>314990</b>	flock (recovered textile fibres), processing
<b>313310</b>	flock printing (flocking) of textile fabrics, for the trade
<b>332810</b>	flocking metals and metal products, for the trade
<b>237990</b>	flood control project construction
<b>332319</b>	flood gates, metal plate, manufacturing
<b>335120</b>	floodlight fixtures, electric, manufacturing
<b>237990</b>	floodway and drainage canals and ditches, construction
<b>335210</b>	floor and desk fans, electric, manufacturing
<b>443143</b>	floor and rug care appliances, household, retail
<b>321919</b>	floor baseboards, wood, manufacturing
<b>523120</b>	floor brokers, securities
<b>561722</b>	floor cleaning and maintenance
<b>418410</b>	floor cleaning compounds merchant wholesalers
<b>414320</b>	floor covering (e.g., mats, runners, tile carpets, rugs) merchant wholesalers
<b>442210</b>	floor covering stores selling primarily to other businesses but also selling to household consumers
<b>444190</b>	floor covering stores, wood or ceramic tile only
<b>314110</b>	floor coverings (e.g., carpets, rugs, mats, matting), made of textile materials, weaving or knitting
<b>419110</b>	floor coverings, carpets, rugs and other, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	floor coverings, wholesale agents and brokers
<b>332319</b>	floor jacks, metal, manufacturing
<b>238330</b>	floor laying, scraping, finishing and refinishing, including painting, contractors
<b>326290</b>	floor mats (e.g., bath, door), rubber, manufacturing
<b>336370</b>	floor pans and fuel tank components, motor vehicle, metal, stamping
<b>332319</b>	floor posts, adjustable, metal, manufacturing
<b>532310</b>	floor sanding machine rental
<b>327390</b>	floor slabs, precast concrete, manufacturing

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<b>442210</b>	floor tile and sheets, installation combined with selling
<b>238330</b>	floor tile and sheets, installation only
<b>442210</b>	floor tile stores, retail (except ceramic tiles only and hardwood flooring only)
<b>414320</b>	floor tiles (except ceramic) merchant wholesalers
<b>419120</b>	floor tiles (except ceramic), wholesale agents and brokers
<b>326198</b>	floor tiles (i.e., linoleum, rubber, vinyl), manufacturing
<b>333310</b>	floor washing and polishing machines, commercial type, manufacturing
<b>335210</b>	floor waxers and polishers, household, electric, manufacturing
<b>532310</b>	floor waxing equipment rental
<b>561722</b>	floor waxing service
<b>332329</b>	flooring, open steel (i.e., grating), manufacturing
<b>332329</b>	flooring, sheet metal, manufacturing
<b>444190</b>	flooring, wood, retail
<b>334110</b>	floppy disk drives, manufacturing
<b>334610</b>	floppy disks, blank, manufacturing
<b>453110</b>	floral arrangements (e.g., potted plants, cut or fresh flowers), retail
<b>561420</b>	floral wire service
<b>453110</b>	florist shops, retail
<b>327110</b>	florists' articles (i.e., flowers pots), red earthenware, manufacturing
<b>322299</b>	florists' pots, moulded pulp, manufacturing
<b>333130</b>	flotation machinery, mining type, manufacturing
<b>311211</b>	flour (e.g., vegetable, buckwheat, corn, durum, graham, barley), manufacturing
<b>413190</b>	flour merchant wholesalers
<b>333248</b>	flour mill machinery, manufacturing
<b>311211</b>	flour milling
<b>311211</b>	flour mills, cereal grain, germ or flour (except rice, breakfast cereal and feed mills)
<b>311211</b>	flour mixes (e.g., pancake, cake, biscuit, doughnut), made in flour mills
<b>311824</b>	flour mixes, prepared (e.g., biscuit, cake, doughnut, pancake), made from purchased flour
<b>311824</b>	flour, blended or self-rising, made from purchased flour
<b>311214</b>	flour, malt, manufacturing
<b>335315</b>	flow actuated electrical switches, manufacturing
<b>334512</b>	flow instruments, industrial process type, manufacturing
<b>418320</b>	flower and field bulbs merchant wholesalers
<b>327420</b>	flower boxes, plaster of Paris, manufacturing
<b>444220</b>	flower bulbs, retail
<b>111422</b>	flower farm
<b>111422</b>	flower nursery
<b>326198</b>	flower pots, plastics, manufacturing

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<b>111422</b>	flower seed production
<b>453999</b>	flower shops, artificial or dried
<b>418320</b>	flower, garden and vegetable seeds, bulk and packaged merchant wholesalers
<b>111422</b>	flower, plant and bulb growing, greenhouse
<b>113210</b>	flower, wild, gathering
<b>111422</b>	flowers (i.e., cut or potted) and plants, greenhouse grown
<b>411130</b>	flowers and florists' supplies merchant wholesalers
<b>339990</b>	flowers, foliage and fruits, artificial (except glass or plastic), manufacturing
<b>327120</b>	flue lining, clay, manufacturing
<b>332329</b>	flues, stove and furnace, sheet metal, manufacturing
<b>332439</b>	fluid milk shipping containers, light gauge metal, manufacturing
<b>311511</b>	fluid milk substitutes, manufacturing
<b>311511</b>	fluid milk, processing
<b>332910</b>	fluid power (hydraulic or pneumatic) subassemblies, aircraft, manufacturing
<b>333990</b>	fluid power actuators, manufacturing
<b>333990</b>	fluid power cylinders, manufacturing
<b>332910</b>	fluid power hose assemblies, manufacturing
<b>333990</b>	fluid power motors, manufacturing
<b>333990</b>	fluid power pumps, manufacturing
<b>332910</b>	fluid power valves and hose fittings, manufacturing
<b>334512</b>	fluidic devices, circuits and systems for process control, manufacturing
<b>332319</b>	flumes, fabricated metal plate, manufacturing
<b>332329</b>	flumes, sheet metal, manufacturing
<b>325189</b>	fluoboric acid, manufacturing
<b>335110</b>	fluorescent and vapour lamps, electric, manufacturing
<b>335311</b>	fluorescent ballasts (transformers), manufacturing
<b>325130</b>	fluorescent dyes, manufacturing
<b>335110</b>	fluorescent lamp electrodes, cold cathode, manufacturing
<b>335930</b>	fluorescent light starters, manufacturing
<b>335120</b>	fluorescent lighting fixtures, manufacturing
<b>335110</b>	fluorescent tubes, manufacturing
<b>325120</b>	fluorinated hydrocarbon gases, manufacturing
<b>325189</b>	fluorine, manufacturing
<b>212398</b>	fluorite mining
<b>325210</b>	fluoro rubbers, manufacturing
<b>325210</b>	fluorocarbon derivative rubbers, manufacturing
<b>325220</b>	fluorocarbon fibres and filaments, manufacturing
<b>325120</b>	fluorocarbon gases, manufacturing
<b>325210</b>	fluorohydrocarbon resins, manufacturing
<b>325210</b>	fluoro-polymer resins, manufacturing
<b>334512</b>	fluoroscopes, manufacturing
<b>212398</b>	fluorspar mining

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<b>332999</b>	flush tanks, metal, manufacturing
<b>326191</b>	flush tanks, plastics, manufacturing
<b>332910</b>	flush valves, plumbing, manufacturing
<b>332910</b>	flushing hydrant, manufacturing
<b>212315</b>	flux stone, limestone, crude, mining
<b>325999</b>	fluxes (e.g., brazing, galvanizing, soldering, welding), manufacturing
<b>418390</b>	fly and animal sprays merchant wholesalers
<b>325320</b>	fly sprays, manufacturing
<b>339990</b>	fly swatters, manufacturing
<b>339990</b>	fly swatters, plastic, manufacturing
<b>541870</b>	flyer direct distribution services
<b>713991</b>	flying clubs
<b>488119</b>	flying fields operation
<b>481215</b>	flying schools, primarily providing air transportation services to the general public
<b>335120</b>	flytraps and insect lamps, electrical, manufacturing
<b>336310</b>	flywheels and ring gears, automotive and truck gasoline engine, manufacturing
<b>515110</b>	FM radio stations
<b>326150</b>	foam covers for garment hangers, manufacturing
<b>418220</b>	foam plastic food trays merchant wholesalers
<b>337910</b>	foam plastic mattress, manufacturing
<b>326150</b>	foam plastic products (except polystyrene) (e.g., cushion blocks, vacuum jugs, seat cushions), manufacturing
<b>326150</b>	foam plastics products (except polystyrene) (e.g., packaging, food containers, ice buckets), manufacturing
<b>337910</b>	foam rubber mattress, manufacturing
<b>418990</b>	foam rubber merchant wholesalers
<b>336320</b>	fog lights, motor vehicle, manufacturing
<b>322220</b>	foil bags, made from purchased foil
<b>332999</b>	foil containers (except bags), made from purchased metal foil
<b>331420</b>	foil, copper and copper alloy, made by rolling purchased metal or scrap
<b>331490</b>	foil, nickel, made by rolling purchased metal or scrap
<b>561910</b>	folding and refolding service, textiles and apparel
<b>322130</b>	folding boxboard stock, manufacturing
<b>322212</b>	folding boxes (except corrugated), made from purchased paperboard
<b>322211</b>	folding boxes, corrugated, made from purchased paper or paperboard
<b>322130</b>	folding boxes, made in paperboard mills
<b>322212</b>	folding containers (except corrugated), made from purchased paperboard
<b>418220</b>	folding paperboard boxes merchant wholesalers
<b>711120</b>	folk dance companies
<b>711512</b>	folk dancers, independent

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<b>336990</b>	food (vendor) carts on wheels, manufacturing
<b>911420</b>	food aid programs, federal government
<b>561990</b>	food and drug inspection services, on contract
<b>624210</b>	food banks
<b>722512</b>	food bars
<b>333248</b>	food choppers, grinders, mixers and slicers (i.e., food manufacturing type), manufacturing
<b>325130</b>	food colouring, synthetic, manufacturing
<b>311940</b>	food colourings, natural, manufacturing
<b>418220</b>	food container board merchant wholesalers
<b>326140</b>	food containers, polystyrene foam, manufacturing
<b>322219</b>	food containers, sanitary (except folding), made from purchased paper or paperboard
<b>722512</b>	food court
<b>333248</b>	food dehydration equipment (except household type), manufacturing
<b>445110</b>	food freezer plan, groceries (except direct sellers)
<b>445210</b>	food freezer plans (meat only), retail store
<b>335210</b>	food grinders, choppers and slicers, electric, domestic, manufacturing
<b>419110</b>	food groceries, business-to-business (B2B) electronic markets, wholesale
<b>446191</b>	food health (i.e., nutrition, vitamins, body enhancing) supplement, retail
<b>445110</b>	food markets, stores or groceries, retail
<b>327214</b>	food packaging containers, made in glass-making plants
<b>333990</b>	food packaging machinery, manufacturing
<b>443143</b>	food preparation appliances, household, retail
<b>417230</b>	food product manufacturing machinery merchant wholesalers
<b>541710</b>	food research and development laboratories
<b>722310</b>	food services under contract for airlines, railways, institutions
<b>414510</b>	food supplements for human merchant wholesalers
<b>541380</b>	food testing laboratory
<b>333310</b>	food warming equipment, commercial type, manufacturing
<b>335229</b>	food waste disposal units, household, manufacturing
<b>418220</b>	food wrapping board merchant wholesalers
<b>722512</b>	food, take-out services
<b>414520</b>	foot aids merchant wholesalers
<b>621390</b>	foot specialist, private practice
<b>713991</b>	football clubs
<b>414470</b>	football equipment and supplies merchant wholesalers
<b>339920</b>	football equipment, manufacturing
<b>451119</b>	football equipment, retail



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<b>316210</b>	footholds, rubber or plastic sole with fabric upper, manufacturing
<b>414120</b>	footwear (e.g., athletic, boots, overshoes, shoes, slippers) merchant wholesalers
<b>414120</b>	footwear (e.g., plastic, rubber, leather, waterproof) merchant wholesalers
<b>811430</b>	footwear and leather goods repair (without retail sales of new equipment)
<b>419110</b>	footwear and leather goods, business-to-business (B2B) electronic markets, wholesale
<b>326198</b>	footwear or shoe parts (e.g., heels, soles), plastics, manufacturing
<b>326290</b>	footwear parts (e.g., heels, soles, soling strips), rubber, manufacturing
<b>811430</b>	footwear repair service
<b>811430</b>	footwear repair shop, may include shoe dyeing on premises
<b>448210</b>	footwear stores, retail
<b>419120</b>	footwear, wholesale agents and brokers
<b>111940</b>	forage crops (except corn for grain) farming
<b>238220</b>	forced air furnaces, installation
<b>333416</b>	forced air heating furnaces (except household type), manufacturing
<b>911910</b>	foreign cultural activities, sponsoring, federal administration
<b>523130</b>	foreign currency exchange dealing (acting as a principal in dealing foreign currency to investors)
<b>523130</b>	foreign currency exchange services (selling to the public)
<b>911420</b>	foreign economic and social development services, federal government
<b>919110</b>	foreign government service, office in Canada
<b>911110</b>	foreign military aid
<b>919110</b>	foreign missions
<b>541380</b>	forensic laboratories (except medical)
<b>115310</b>	forest conservation services
<b>611690</b>	forest education programs for children
<b>115310</b>	forest fire fighting services (e.g., inspection, prevention, protection)
<b>113210</b>	forest gums (e.g., chestnut, hemlock, cherry, pine and spruce), gathering
<b>115310</b>	forest management
<b>113210</b>	forest nurseries for reforestation, growing trees
<b>115310</b>	forest patrol
<b>484233</b>	forest product trucking, long distance
<b>113210</b>	forest products (e.g., balsam needles, bark, cone) gathering
<b>484223</b>	forest products (e.g., log, pulpwood, timber) trucking, hauling or transportation, local (i.e., to the mill)
<b>484233</b>	forest products (e.g., logs, wood chips, lumber), trucking, long distance
<b>611510</b>	forest rangers' school
<b>611210</b>	forest technology schools

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<b>541330</b>	forestry consultants (own account engineering)
<b>541690</b>	forestry consulting services (except engineer)
<b>417210</b>	forestry equipment merchant wholesalers
<b>113110</b>	forestry farms
<b>811310</b>	forestry machinery and equipment repair
<b>417210</b>	forestry machinery, parts, accessories and supplies merchant wholesalers
<b>115310</b>	forestry maintenance (e.g., spacing and thinning trees, reforestation, mensuration services, measurement of trees)
<b>541710</b>	forestry research and development laboratories
<b>611510</b>	forestry school
<b>333519</b>	forging machinery and hammers, manufacturing
<b>332113</b>	forgings, ferrous, unfinished, made from purchased non-ferrous metal
<b>331110</b>	forgings, iron or steel, made in steel mills
<b>913910</b>	forgivable loan, local administration
<b>417210</b>	forklift trucks for logs merchant wholesalers
<b>333920</b>	forklift trucks, manufacturing
<b>332210</b>	forks, hand tools (e.g., garden, hay, manure, stone), manufacturing
<b>332619</b>	form ties, made from purchased wire
<b>331222</b>	form ties, made in wire drawing plants
<b>315220</b>	formal jackets, men's and boys', cut and sewn from purchased fabric
<b>325190</b>	formaldehyde, manufacturing
<b>325190</b>	formalin, manufacturing
<b>325190</b>	formic acid, manufacturing
<b>238190</b>	forming contractor
<b>333519</b>	forming machines, metalworking, manufacturing
<b>333511</b>	forms (i.e., moulds), industrial metal, manufacturing
<b>327110</b>	forms for dipped rubber products, pottery, manufacturing
<b>238190</b>	forms for poured concrete, erection and dismantling
<b>332329</b>	forms, concrete, sheet metal, manufacturing
<b>339910</b>	fossil material jewellery, manufacturing
<b>221112</b>	fossil-fuel electric power generation
<b>623999</b>	foster homes
<b>238390</b>	foundation coating or sealing
<b>238390</b>	foundation dampproofing (including installing rigid foam insulation)
<b>238910</b>	foundation digging (i.e., excavation)
<b>238910</b>	foundation drilling contractors
<b>526989</b>	foundation funds
<b>414110</b>	foundation garments (e.g., underwear, undergarments, lingerie) merchant wholesalers
<b>448199</b>	foundation garments, retail
<b>315210</b>	foundation garments, women's and girls', cut and sewn from materials owned by others

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<b>315249</b>	foundation garments, women's, misses' and girls', cut and sewn from purchased fabric
<b>325620</b>	foundations (i.e., make-up), manufacturing
<b>337910</b>	foundations, bed, spring, foam and platform, manufacturing
<b>238140</b>	foundations, building, block, stone or brick, contractors
<b>238110</b>	foundations, building, poured concrete, contractors
<b>238130</b>	foundations, building, wood, contractors
<b>339990</b>	foundations, honeycomb (beekeepers' supplies), manufacturing
<b>331529</b>	foundries, copper and copper alloy (except die-castings)
<b>331511</b>	foundries, iron (i.e., ductile, grey, malleable, semisteel)
<b>333511</b>	foundry casting moulds, manufacturing
<b>236210</b>	foundry construction
<b>325999</b>	foundry core oil, wash and wax, manufacturing
<b>417230</b>	foundry machinery and equipment merchant wholesalers
<b>332999</b>	foundry pattern making
<b>212323</b>	foundry sand mining
<b>413190</b>	fountain fruits and syrups merchant wholesalers
<b>335120</b>	fountain lighting fixtures, manufacturing
<b>332999</b>	fountains (except drinking), metal, manufacturing
<b>327420</b>	fountains, plaster of Paris, manufacturing
<b>333247</b>	fourdrinier machinery, manufacturing
<b>332619</b>	fourdrinier wire cloth, made from purchased wire
<b>326198</b>	fourdrinier wires, plastics, manufacturing
<b>211110</b>	fracking or hydraulic fracturing for natural gas and oil
<b>333248</b>	fractionating equipment, manufacturing
<b>211110</b>	fractionating natural gas liquids
<b>333310</b>	frame and body alignment equipment, motor vehicle, manufacturing
<b>811121</b>	frame repair shops, automotive
<b>332999</b>	frames and handles, handbag and luggage, metal, manufacturing
<b>339940</b>	frames for artists' canvases (i.e., stretchers), manufacturing
<b>337215</b>	frames for upholstered furniture, wood, manufacturing
<b>332321</b>	frames, door and window, metal, manufacturing
<b>321911</b>	frames, door and window, wood, manufacturing
<b>333248</b>	frames, doubling and twisting for textiles, manufacturing
<b>332999</b>	frames, lamp shade, metal (except wire), manufacturing
<b>337215</b>	frames, wooden, for upholstered furniture, manufacturing

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<b>238130</b>	framework, house, contractors
<b>238130</b>	framing contractors
<b>533110</b>	franchises, selling or licensing
<b>813410</b>	fraternal associations or lodges, social or civic
<b>813410</b>	fraternal lodges
<b>813410</b>	fraternal organization
<b>711512</b>	freelance broadcasters
<b>711512</b>	freelance cameraman
<b>711513</b>	freelance journalist
<b>621110</b>	freestanding emergency medical (M.D.) centres
<b>621499</b>	freestanding trauma centres (except hospitals)
<b>311420</b>	freeze-dried, food processing, fruits and vegetables
<b>445210</b>	freezer provisioners (meat only), retail store
<b>335223</b>	freezers, household, manufacturing
<b>443143</b>	freezers, household, retail
<b>333416</b>	freezers, laboratory type, manufacturing
<b>488519</b>	freight consolidation
<b>488519</b>	freight forwarding service
<b>488519</b>	freight forwarding, containerized freight
<b>488990</b>	freight packing and crating
<b>482113</b>	freight railway, mainline
<b>541619</b>	freight rate auditing services
<b>541619</b>	freight rate consulting services
<b>813910</b>	freight shippers' association
<b>481110</b>	freight transportation, air, scheduled
<b>484229</b>	freight transportation, using animal-drawn vehicle
<b>311410</b>	French fries, frozen, pre-cooked, manufacturing
<b>722330</b>	French fries, mobile
<b>311410</b>	French toast, waffles and pancakes, frozen, manufacturing
<b>325120</b>	Freon <sup>TM</sup> gas, manufacturing
<b>335312</b>	frequency changers, electric, manufacturing
<b>335312</b>	frequency converters (i.e., electric generators), manufacturing
<b>334512</b>	frequency meters (e.g., electrical, electronic, mechanical), manufacturing
<b>334512</b>	frequency synthesizers, manufacturing
<b>238310</b>	fresco work (i.e., decorative plaster finishing) contractors
<b>311710</b>	fresh and frozen seafood soups, chowders and broth, manufacturing
<b>311990</b>	fresh cut or peeled fruits and vegetables, manufacturing
<b>413140</b>	fresh fish merchant wholesalers
<b>413150</b>	fresh fruit packing house, merchant wholesalers
<b>419120</b>	fresh fruits and vegetables, wholesale agents and brokers
<b>413150</b>	fresh hot-house vegetables merchant wholesalers
<b>413160</b>	fresh meats merchant wholesalers

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<b>413140</b>	fresh or frozen freshwater fish (except frozen packaged) merchant wholesalers
<b>413140</b>	fresh or frozen lobsters (except frozen packaged) merchant wholesalers
<b>413140</b>	fresh or frozen oysters (except frozen packaged) merchant wholesalers
<b>413140</b>	fresh or frozen salt water fish (except frozen packaged) merchant wholesalers
<b>413140</b>	fresh or frozen scallops (except frozen packaged) merchant wholesalers
<b>311990</b>	fresh pasta, manufacturing
<b>413150</b>	fresh small fruit (berries, grapes) merchant wholesalers
<b>114114</b>	fresh water, seaweed or sponge gathering or catching turtles and frogs in the wild
<b>722512</b>	fried chicken, take-out
<b>311990</b>	fried noodles, packaged with other purchased dried ingredients (e.g., Chinese noodle soup), manufacturing
<b>624110</b>	friendship and counselling offered to young people
<b>624190</b>	friendship centre
<b>313220</b>	fringes, weaving
<b>325510</b>	frit, manufacturing
<b>112510</b>	frog, farm raising
<b>331110</b>	frogs, iron or steel, made in steel mills
<b>811119</b>	front end alignment shops, motor vehicle
<b>811119</b>	front end repair, automotive
<b>417210</b>	front-end loaders merchant wholesalers
<b>311410</b>	frozen ades, drinks and cocktail mixes, manufacturing
<b>722512</b>	frozen custard stands
<b>311520</b>	frozen custard, manufacturing
<b>413120</b>	frozen dairy products and desserts (e.g., ice cream and ices) merchant wholesalers
<b>311520</b>	frozen desserts (except bakery), manufacturing
<b>311410</b>	frozen dinners and side dishes (except seafood-based), manufacturing
<b>413190</b>	frozen dinners merchant wholesalers
<b>413140</b>	frozen fish (except packaged) merchant wholesalers
<b>311710</b>	frozen fish oils, manufacturing
<b>311710</b>	frozen fish or seafood products (e.g., blocks, fillets, ready-to-serve), manufacturing
<b>311410</b>	frozen food entrées (except seafood-based), manufacturing
<b>493120</b>	frozen food locker rental (except self storage)
<b>531130</b>	frozen food lockers, rental (self storage)
<b>493120</b>	frozen food storage service for the trade
<b>419110</b>	frozen foods, packaged, business-to-business (B2B) electronic markets, wholesale
<b>311410</b>	frozen fruit and vegetable, manufacturing
<b>413190</b>	frozen fruit pies merchant wholesalers
<b>413190</b>	frozen fruits merchant wholesalers

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<b>311410</b>	frozen fruits, fruit juices and vegetables, manufacturing
<b>413160</b>	frozen meat (except packaged) merchant wholesalers
<b>311611</b>	frozen meat and meat products (except poultry and small game), produced in slaughtering plants
<b>311410</b>	frozen meat entrées, prepared, manufacturing
<b>311614</b>	frozen meat pies (i.e., tourtières), made from purchased meat
<b>413190</b>	frozen meat pies merchant wholesalers
<b>311614</b>	frozen meats (except poultry, small game, pet food and baby food), made from purchased meat
<b>419120</b>	frozen packaged food, wholesale agents and brokers
<b>311410</b>	frozen pasta combined with other ingredients to make a dish, manufacturing
<b>311410</b>	frozen pasta dishes (plain), manufacturing
<b>445299</b>	frozen perogies, retail
<b>311410</b>	frozen pot pies and pizza manufacturing
<b>413190</b>	frozen poultry pies merchant wholesalers
<b>413140</b>	frozen seafood (except packaged) merchant wholesalers
<b>413190</b>	frozen soup merchant wholesalers
<b>311410</b>	frozen specialties based on fruits or vegetables
<b>413190</b>	frozen vegetables merchant wholesalers
<b>111330</b>	fruit and tree nut combination farming
<b>111993</b>	fruit and vegetable combination farming
<b>321920</b>	fruit and vegetable containers (e.g., baskets, boxes, crates, hampers, bushel baskets), wood, manufacturing
<b>321920</b>	fruit and vegetable crates, wood, wirebound, manufacturing
<b>115110</b>	fruit and vegetable drying service
<b>445230</b>	fruit and vegetable stores or markets, retail
<b>115110</b>	fruit and vegetable vacuum cooling service
<b>419110</b>	fruit and vegetables, fresh, business-to-business (B2B) electronic markets, wholesale
<b>326198</b>	fruit and vegetables, plastics, manufacturing
<b>312130</b>	fruit brandy, distilling
<b>311420</b>	fruit butters, manufacturing
<b>311420</b>	fruit cocktail, canned, manufacturing
<b>312110</b>	fruit drinks (except juice), manufacturing
<b>111419</b>	fruit farming, berry grown under cover
<b>311940</b>	fruit flavouring extracts (except coffee and meat), manufacturing
<b>311211</b>	fruit flour, meal and powders, manufacturing
<b>111330</b>	fruit growers (e.g., pome and stone fruits)
<b>333110</b>	fruit harvesting machines, manufacturing
<b>413190</b>	fruit juices and concentrates (except frozen) merchant wholesalers
<b>413190</b>	fruit juices merchant wholesalers
<b>115110</b>	fruit or vegetable precooling

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<b>413190</b>	fruit peel merchant wholesalers
<b>115110</b>	fruit picking service, hand (e.g., apple, strawberry, blueberry, cherry)
<b>311420</b>	fruit pie fillings, canning
<b>311420</b>	fruit pie fillings, made in dehydration plants
<b>413190</b>	fruit preparations merchant wholesalers
<b>454390</b>	fruit stand (temporary), road side, retail
<b>111421</b>	fruit stock (e.g., plants, seedlings, trees), growing
<b>311930</b>	fruit syrups, flavouring, manufacturing
<b>327215</b>	fruit, artificial, made from purchased glass
<b>454110</b>	fruit, mail order, retail
<b>311420</b>	fruit, sulphured, manufacturing
<b>335210</b>	fry pans, electric, manufacturing
<b>335210</b>	fryers, household, electric, manufacturing
<b>311340</b>	fudge (except chocolate), manufacturing
<b>311352</b>	fudge, chocolate, made from purchased chocolate
<b>415290</b>	fuel additives merchant wholesalers
<b>326290</b>	fuel bladders, rubber, manufacturing
<b>324190</b>	fuel briquettes or boulets, made from refined petroleum
<b>314990</b>	fuel cell reinforcement, cord and fabric, manufacturing
<b>333990</b>	fuel cell-powered, hand-held power tools, manufacturing
<b>335990</b>	fuel cells, electrochemical generators, manufacturing
<b>334410</b>	fuel cells, solid state, manufacturing
<b>334512</b>	fuel densitometers, aircraft engine, manufacturing
<b>811119</b>	fuel injection service
<b>336310</b>	fuel injection systems and parts, automotive and truck gasoline engine, manufacturing
<b>334512</b>	fuel level gauges, manufacturing
<b>334512</b>	fuel mixture indicators, aircraft engine, manufacturing
<b>238220</b>	fuel oil burner, installation
<b>454311</b>	fuel oil dealers, retail
<b>412110</b>	fuel oil merchant wholesalers
<b>324110</b>	fuel oils, made in petroleum refineries
<b>336320</b>	fuel pumps, electric, automotive, truck and bus, manufacturing
<b>811119</b>	fuel system conversion, automotive
<b>334512</b>	fuel system instruments, aircraft, manufacturing
<b>811119</b>	fuel system repair, motor vehicle
<b>332118</b>	fuel tank ends, unfinished metal, stamping
<b>336410</b>	fuel tanks, aircraft, manufacturing
<b>334512</b>	fuel totalizers, aircraft engine, manufacturing
<b>419110</b>	fuel, business-to-business (B2B) electronic markets
<b>418990</b>	fuel, coal and coke merchant wholesalers
<b>113311</b>	fuelwood cutting
<b>418990</b>	fuelwood merchant wholesalers
<b>321111</b>	fuelwood, made from logs or bolts

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<b>321999</b>	fuelwood, made from purchased sawmill waste
<b>212326</b>	fuller's earth mining
<b>541810</b>	full-service advertising agency
<b>722511</b>	full-service restaurants, licensed
<b>333990</b>	fume hoods, chemical, manufacturing
<b>418390</b>	fumigants merchant wholesalers
<b>332319</b>	fumigating or sterilizing chambers, fabricated metal plate, manufacturing
<b>334512</b>	function generators, manufacturing
<b>561490</b>	fund raising service, on a contract or fee basis, for charitable organizations
<b>813210</b>	fundraising by charitable organizations (collecting funds and giving grants)
<b>561490</b>	fundraising service, on a contract or fee basis, for charitable organizations
<b>334110</b>	funds transfer devices, manufacturing
<b>813210</b>	funds, unspecified (ruling as in scholarship)
<b>812210</b>	funeral directors
<b>813910</b>	funeral directors' association
<b>417920</b>	funeral equipment and morticians' goods merchant wholesalers
<b>812210</b>	funeral homes
<b>812210</b>	funeral parlours
<b>418390</b>	fungicides merchant wholesalers
<b>325320</b>	fungicides, manufacturing
<b>315210</b>	fur accessories and trimmings, cut and sewn from materials owned by others
<b>315210</b>	fur and artificial fur apparel (e.g., coats, hats), men's and boys', cut and sewn from material owned by others
<b>315281</b>	fur and artificial fur apparel or clothing (e.g., capes, coats, hats, jackets, pants, neckpieces, boleros, stoles), manufacturing
<b>315281</b>	fur and artificial fur trimmings (i.e., collars, cuffs, coat or glove linings), manufacturing
<b>315281</b>	fur and leather clothing manufacturing
<b>315210</b>	fur apparel (e.g., capes, coats, hats, jackets, neckpieces), women's, misses' and girls', cut and sewn from materials owned by others
<b>448191</b>	fur apparel made to custom order, retail
<b>419120</b>	fur apparel, wholesale agents and brokers
<b>414110</b>	fur clothing merchant wholesalers
<b>315210</b>	fur clothing, cut and sewn from materials owned by others
<b>414110</b>	fur coats, jackets and accessories merchant wholesalers
<b>448191</b>	fur coats, retail
<b>418190</b>	fur cuttings and scraps merchant wholesalers
<b>541490</b>	fur design services
<b>316110</b>	fur dressing and dyeing
<b>418310</b>	fur farm animal feeds, prepared cereal grain merchant wholesalers
<b>311119</b>	fur farm stock feed, manufacturing
<b>315210</b>	fur finishers, liners and buttonhole makers, on apparel owned by others



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<b>812320</b>	fur garments, cleaning, repairing and storage
<b>315990</b>	fur mittens, manufacturing
<b>115210</b>	fur pelting service
<b>315210</b>	fur plates and trimmings, cut and sewn from materials owned by others
<b>448191</b>	fur shops, retail
<b>493120</b>	fur storage service for the trade
<b>112930</b>	fur-bearing animal (e.g., chinchilla, fox, muskrat, rabbit, mink) raising
<b>238220</b>	furnace and oil burner controls, installation
<b>325189</b>	furnace black, manufacturing
<b>332329</b>	furnace casings, sheet metal, manufacturing
<b>238220</b>	furnace conversion from one fuel to another
<b>333413</b>	furnace filters, manufacturing
<b>332329</b>	furnace flues, sheet metal, manufacturing
<b>238220</b>	furnace humidifiers, installation
<b>238220</b>	furnace installation, maintenance and repair
<b>412110</b>	furnace oil merchant wholesalers
<b>416120</b>	furnaces and heaters merchant wholesalers
<b>333990</b>	furnaces and ovens for drying and redrying, industrial process, manufacturing
<b>333990</b>	furnaces and ovens, semiconductor wafer, manufacturing
<b>333990</b>	furnaces, industrial process, manufacturing
<b>333416</b>	furnaces, manufacturing
<b>448150</b>	furnishings stores, men's and boys', retail
<b>811420</b>	furniture (except office) repairing and refinishing shops
<b>444130</b>	furniture and cabinet fittings, retail
<b>416330</b>	furniture and cabinet hardware and fittings merchant wholesalers
<b>561740</b>	furniture and carpet cleaning on location, services
<b>417910</b>	furniture and fixtures for office and store merchant wholesalers
<b>337215</b>	furniture components, porcelain enamelled, manufacturing
<b>414330</b>	furniture coverings and protectors merchant wholesalers
<b>314120</b>	furniture covers, textile, manufacturing
<b>484110</b>	furniture delivery service, local (except used uncrated household goods)
<b>541420</b>	furniture design services
<b>541420</b>	furniture designers
<b>321919</b>	furniture dimension stock, unfinished wood, manufacturing
<b>337215</b>	furniture frames, manufacturing
<b>332510</b>	furniture hardware, metal, manufacturing
<b>321999</b>	furniture inlays, manufacturing
<b>337215</b>	furniture legs, wood, manufacturing
<b>484210</b>	furniture moving, used
<b>337215</b>	furniture parts and components, manufacturing
<b>337215</b>	furniture parts and components, plastic, manufacturing
<b>337215</b>	furniture parts, metal, manufacturing
<b>811420</b>	furniture reupholstering

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<b>332619</b>	furniture springs, unassembled, made from purchased wire
<b>321919</b>	furniture squares, unfinished hardwood, manufacturing
<b>493190</b>	furniture storage (without trucking)
<b>493190</b>	furniture storage service (used uncrated), household (without trucking)
<b>453310</b>	furniture stores, second-hand, retail
<b>811420</b>	furniture stripping and refinishing
<b>327215</b>	furniture tops, glass (e.g., bevelled, cut, polished), made from purchased glass
<b>314990</b>	furniture trimmings, made from purchased fabric
<b>711511</b>	furniture, artisanal production
<b>337127</b>	furniture, beauty shop and barber shop, manufacturing
<b>419110</b>	furniture, business-to-business (B2B) electronic markets, wholesale
<b>327390</b>	furniture, concrete (e.g., benches, tables), manufacturing
<b>327990</b>	furniture, cut stone (i.e., benches, tables, church), manufacturing
<b>442110</b>	furniture, household (without appliances and furnishings), retail
<b>337126</b>	furniture, household, metal, manufacturing
<b>337126</b>	furniture, household, plastics (including fibreglass), manufacturing
<b>811420</b>	furniture, household, repair shop
<b>337121</b>	furniture, household, upholstered on metal frames (except dual-purpose sleep furniture), manufacturing
<b>337121</b>	furniture, household, upholstered, manufacturing
<b>337127</b>	furniture, professional, manufacturing
<b>442110</b>	furniture, television, radio and appliance stores (primarily furniture)
<b>484210</b>	furniture, used, household, moving of
<b>337123</b>	furniture, wood household, manufacturing
<b>337123</b>	furniture, wood household, unassembled or knock-down, manufacturing
<b>337123</b>	furniture, wood household, unfinished, manufacturing
<b>414110</b>	furriers, merchant wholesalers
<b>448191</b>	furriers, retail
<b>332329</b>	furring channels, sheet metal, manufacturing
<b>316110</b>	furs, hides and skins processing (i.e., bleaching, colouring, currying, cutting, embossing, jpanning)
<b>335315</b>	fuse blocks and clips, manufacturing
<b>335315</b>	fuse clips and blocks, electric, manufacturing
<b>335315</b>	fuse mountings, electric power, manufacturing
<b>416110</b>	fuses and accessories merchant wholesalers
<b>335930</b>	fuses and parts (except power fuses), manufacturing
<b>325920</b>	fuses, detonating and safety, manufacturing
<b>335315</b>	fuses, electric, manufacturing

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**325190** fustic wood extract, manufacturing  
**523210** futures commodity contract exchanges  
**523130** futures commodity contracts dealing (acting as a principal in dealing commodities to investors)

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**313210** gabardine fabrics, broad-woven, weaving  
**212316** gabbro, crushed and broken stone, quarrying  
**212316** gabbro, quarrying  
**237990** gabion construction  
**713999** galleries, shooting  
**316210** galoshes and overshoes, rubber or plastic sole with fabric upper, manufacturing  
**416210** galvanized and stainless steel forms and shapes merchant wholesalers  
**416210** galvanized iron and steel products merchant wholesalers  
**238160** galvanized iron roofing, installation  
**331110** galvanized metals and metal formed products, made in steel mills  
**333519** galvanizing machinery, manufacturing  
**332810** galvanizing metals and metal products  
**334512** galvanometers (except geophysical), manufacturing  
**334512** galvanometers, geophysical, manufacturing  
**325190** gambier extract, manufacturing  
**713210** gambling cruises  
**912910** game and inland fish agencies, provincial government  
**339920** game calls (mouth blown signalling instruments), manufacturing  
**334610** game cartridge software, mass-reproducing  
**112930** game farm (fur-bearing animals)  
**519130** game sites (exclusively on Internet), operating  
**339930** games (except amusement park and playground), manufacturing  
**414460** games and toys merchant wholesalers  
**339930** games for children and adults (i.e., puzzles, bingo, marbles, poker chips and chess), manufacturing  
**334610** games, computer software, mass-reproducing  
**511211** games, computer software, packaged, publishers or publishing  
**611620** games, teaching of  
**419110** games, toys and hobby kits, business-to-business (B2B) electronic markets, wholesale  
**334512** gamma ray irradiation equipment, manufacturing  
**212317** ganister, quarrying  
**335990** garage door opener kits, manufacturing  
**238350** garage door, wooden, installation

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<b>332321</b>	garage doors, metal, manufacturing
<b>238350</b>	garage doors, residential type, installation
<b>444190</b>	garage doors, retail (wood)
<b>321911</b>	garage doors, wood, manufacturing
<b>417990</b>	garage equipment merchant wholesalers
<b>417990</b>	garage service equipment merchant wholesalers
<b>531120</b>	garages, do-it-yourself
<b>332311</b>	garages, prefabricated, metal, manufacturing
<b>321992</b>	garages, prefabricated, wood frame, manufacturing
<b>562210</b>	garbage (non-hazardous), disposal service for ships
<b>332329</b>	garbage chutes, sheet metal, manufacturing
<b>562110</b>	garbage collection
<b>562110</b>	garbage collection
<b>562110</b>	garbage collection
<b>562110</b>	garbage collection
<b>335229</b>	garbage compactor equipment (household trash compactor), manufacturing
<b>326198</b>	garbage containers (except bags), plastics, manufacturing
<b>562210</b>	garbage disposal by incinerator, combustor or landfill
<b>562210</b>	garbage disposal service, hazardous or non-hazardous
<b>333310</b>	garbage disposal units, commercial type, manufacturing
<b>335229</b>	garbage disposal units, household, manufacturing
<b>443143</b>	garbage disposers, electric, retail
<b>562210</b>	garbage dump operation
<b>532490</b>	garbage dumpster, rental and leasing
<b>327390</b>	garbage incinerators, precast concrete, manufacturing
<b>332439</b>	garbage or trash cans, light gauge metal, manufacturing
<b>562110</b>	garbage pick-up
<b>336211</b>	garbage truck bodies, manufacturing
<b>336120</b>	garbage trucks, assembling on chassis of own manufacture
<b>336211</b>	garbage trucks, assembling on purchased chassis
<b>444210</b>	garden and lawn tractor stores selling primarily to other businesses but open to the general public
<b>417110</b>	garden and lawn tractors merchant wholesalers
<b>236110</b>	garden apartments, construction, by general contractors
<b>236110</b>	garden apartments, construction, by operative builders
<b>444220</b>	garden centre, retail, flowers and plants
<b>813410</b>	garden clubs
<b>532280</b>	garden equipment rental
<b>337126</b>	garden furniture, metal, manufacturing

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<b>327390</b>	garden furniture, precast concrete, manufacturing
<b>327990</b>	garden furniture, stone, manufacturing
<b>332210</b>	garden hand tools, non-powered, manufacturing
<b>326220</b>	garden hose, plastics, manufacturing
<b>417110</b>	garden machinery and equipment merchant wholesalers
<b>561730</b>	garden maintenance services
<b>111421</b>	garden nursery
<b>541320</b>	garden planning services
<b>561730</b>	garden planting
<b>327110</b>	garden pottery, manufacturing
<b>332311</b>	garden sheds, prefabricated, metal, manufacturing
<b>321992</b>	garden sheds, prefabricated, wood, manufacturing
<b>444220</b>	garden supplies and tools, retail
<b>712130</b>	garden, zoological or botanical
<b>561730</b>	gardening, landscape
<b>339990</b>	garlands, wreaths and sprays, made from tree boughs and cones
<b>111219</b>	garlic farming (except under cover), field, bedding plant and seed production
<b>332619</b>	garment hangers, made from purchased wire
<b>812320</b>	garment pressing shops
<b>337215</b>	garment racks, manufacturing
<b>314910</b>	garment storage bags, manufacturing
<b>313320</b>	garments, oiling (i.e., waterproofing)
<b>212398</b>	garnet mining
<b>333248</b>	garnetting machines, textile, manufacturing
<b>314990</b>	garnetting of textile waste and rags
<b>315249</b>	garter belts, cut and sewn from purchased fabric
<b>315249</b>	garters, women's, misses' and girls', cut and sewn from purchased fabric
<b>334512</b>	gas analyzers, industrial process type, manufacturing
<b>334512</b>	gas analyzers, laboratory type, manufacturing
<b>334512</b>	gas and liquid analysis instruments, industrial process type, manufacturing
<b>416120</b>	gas and oil heating equipment merchant wholesalers
<b>523910</b>	gas and oil royalty dealers
<b>811412</b>	gas appliance repair service
<b>335229</b>	gas barbecues, manufacturing
<b>447190</b>	gas bars
<b>447190</b>	gas bars, retail
<b>334512</b>	gas burner automatic controls (except valves), manufacturing
<b>334512</b>	gas chromatographic instruments, industrial process type, manufacturing
<b>334512</b>	gas chromatographic instruments, laboratory type, manufacturing
<b>213118</b>	gas compressing (natural gas) at the fields, on a contract basis

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<b>417930</b>	gas detecting equipment and supplies
	merchant wholesalers
<b>211110</b>	gas extraction from shale deposits
<b>333416</b>	gas fireplaces, manufacturing
<b>238220</b>	gas fitting contractor
<b>334512</b>	gas flow instrumentation, industrial process type, manufacturing
<b>333990</b>	gas generating machinery, general purpose type, manufacturing
<b>416120</b>	gas household appliances merchant wholesalers
<b>335120</b>	gas lamp manufacturing
<b>334512</b>	gas leak detectors, manufacturing
<b>523990</b>	gas lease brokers, offices
<b>418990</b>	gas lighting fixtures merchant wholesalers
<b>335120</b>	gas lighting fixtures, manufacturing
<b>238220</b>	gas line hookup, contractors
<b>333248</b>	gas liquefying machinery, manufacturing
<b>339110</b>	gas masks, manufacturing
<b>213111</b>	gas or oil well drilling or re-drilling, on a contract basis
<b>541380</b>	gas pipeline testing services (except aerial)
<b>333310</b>	gas ranges, commercial type, manufacturing
<b>447110</b>	gas selling and convenience store
<b>333990</b>	gas separating machinery, general purpose type, manufacturing
<b>333416</b>	gas space heaters, manufacturing
<b>447190</b>	gas station
<b>336390</b>	gas tanks, assembled, automotive, truck and bus, manufacturing
<b>333611</b>	gas turbine generator set units, manufacturing
<b>333611</b>	gas turbines (except aircraft type), manufacturing
<b>336410</b>	gas turbines, aircraft, manufacturing
<b>332910</b>	gas valves, industrial type, manufacturing
<b>335229</b>	gas water heaters, domestic, manufacturing
<b>333990</b>	gas welding equipment, manufacturing
<b>333130</b>	gas well machinery and equipment, manufacturing
<b>213118</b>	gas well surveying, contract services (except seismographic), in combination with exploration
<b>418410</b>	gases (except petroleum) merchant wholesalers
<b>325120</b>	gases, industrial (i.e., compressed, liquefied, solid), manufacturing
<b>339990</b>	gasket material (plastic with fibreglass), manufacturing
<b>339990</b>	gaskets, packing and sealing devices, manufacturing
<b>334512</b>	gasmeters, consumption, registering, manufacturing
<b>412110</b>	gasoline (except bulk stations and terminals) merchant wholesalers
<b>334512</b>	gasoline dispensing meters (except pumps), manufacturing

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<b>336410</b>	gasoline engine parts (except carburetors, pistons, piston rings, valves), aircraft, manufacturing
<b>336310</b>	gasoline engine parts, automotive and truck, manufacturing
<b>333619</b>	gasoline engines (except aircraft and automotive), manufacturing
<b>336410</b>	gasoline engines, aircraft, manufacturing
<b>336310</b>	gasoline engines, automotive and truck, manufacturing
<b>412110</b>	gasoline merchant wholesalers
<b>486910</b>	gasoline pipeline transport service
<b>238299</b>	gasoline pump installation, contractors
<b>447190</b>	gasoline service stations
<b>447190</b>	gasoline station operated in conjunction with a repair garage, or a restaurant
<b>447110</b>	gasoline station with convenience store
<b>447110</b>	gasoline station with convenience store and repair services
<b>454319</b>	gasoline, buying in bulk and selling to farmers
<b>324110</b>	gasoline, made in petroleum refineries
<b>336510</b>	gasoline-electric locomotives, manufacturing
<b>333990</b>	gasoline-powered, hand-held power tools, manufacturing
<b>313310</b>	gassing yarn (i.e., singeing)
<b>332329</b>	gates, holding, sheet metal, manufacturing
<b>332329</b>	gates, metal (except wire), manufacturing
<b>311710</b>	gathering & processing of seafood into canned seafood in factory ships (i.e. factory ships that also fish)
<b>237120</b>	gathering and distribution systems, gas and oil pipeline
<b>418190</b>	gathering and preparation of forest biomass for resale
<b>311710</b>	gathering and processing seafood into fresh or frozen seafood in factory ships (i.e., factory fish that also fish)
<b>113210</b>	gathering berries in the forest
<b>113210</b>	gathering of non-cultivated berries
<b>113210</b>	gathering of wild mushrooms and truffles
<b>332210</b>	gauge blocks, machinists' precision tools, manufacturing
<b>332210</b>	gauges (except optical), machinists' precision tools, manufacturing
<b>334512</b>	gauges (i.e., analog, digital), industrial process type, manufacturing
<b>334512</b>	gauges for computing pressure-temperature corrections, manufacturing
<b>333310</b>	gauges, machinists' precision tools, optical, manufacturing
<b>313210</b>	gauze fabrics, broad-woven, weaving
<b>321999</b>	gavels, wood, manufacturing
<b>332311</b>	gazebos, metal frame, manufacturing
<b>333519</b>	gear chamfering machines, metalworking, manufacturing

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<b>333519</b>	gear cutting and finishing machines, metalworking, manufacturing
<b>332210</b>	gear pullers, hand tools, manufacturing
<b>333519</b>	gear rolling machines, metalworking, manufacturing
<b>333619</b>	garmotors (i.e., power transmission equipment), manufacturing
<b>336350</b>	gears (i.e., crown, pinion, spider), automotive, truck and bus, manufacturing
<b>417230</b>	gears merchant wholesalers
<b>333619</b>	gears, industrial power transmission, manufacturing
<b>333619</b>	gears, power transmission (except motor vehicle and aircraft), manufacturing
<b>334512</b>	Geiger counters, manufacturing
<b>334410</b>	geiger tubes, manufacturing
<b>325999</b>	gelatin capsules, empty, manufacturing
<b>311990</b>	gelatin dessert preparations, manufacturing
<b>311990</b>	gelatin, for cooking, manufacturing
<b>339910</b>	gem cutting
<b>212398</b>	gem stone mining
<b>448310</b>	gem stones, rough, retail
<b>541380</b>	gemologist services
<b>333248</b>	gemstone processing machinery, manufacturing
<b>812990</b>	genealogical investigation service
<b>812990</b>	genealogists, private practice
<b>522299</b>	general and industrial loan institutions
<b>524210</b>	general and life insurance, agents and brokers
<b>811111</b>	general automotive repair
<b>912910</b>	general economics statistics agencies, provincial
<b>336212</b>	general freight trailers, truck, manufacturing
<b>484122</b>	general freight trucking, long distance, less than truck-load, multiple shippers
<b>484121</b>	general freight trucking, long distance, truckload, single shipper
<b>524210</b>	general insurance agency
<b>524210</b>	general insurance broker
<b>561320</b>	general labour contractors (personnel suppliers)
<b>419120</b>	general line building material, wholesale agents and brokers
<b>413110</b>	general line groceries merchant wholesalers
<b>419120</b>	general line of food, wholesale agents and brokers
<b>419120</b>	general line of merchandise, wholesale agents and brokers
<b>541611</b>	general management consulting services
<b>622111</b>	general medical and surgical hospitals
<b>621110</b>	general medical practice, physicians
<b>551114</b>	general partner
<b>621110</b>	general practitioners, medical, private practice
<b>418410</b>	general purpose cleaners merchant wholesalers



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<b>416210</b>	general purpose steel springs merchant wholesalers
<b>532310</b>	general rental centres
<b>452999</b>	general store (except primarily food)
<b>445110</b>	general store (primarily food)
<b>236110</b>	general technical repair and maintenance of residential building installations
<b>484110</b>	general trucking, local
<b>413110</b>	general-line food merchant wholesalers
<b>335312</b>	generating apparatus and parts, electrical (except auto and arc welding), manufacturing
<b>336320</b>	generating apparatus and parts, for internal combustion engines, manufacturing
<b>333990</b>	generating apparatus and parts, welding, electrical, manufacturing
<b>237130</b>	generating plants or stations (except hydro), construction
<b>811119</b>	generator repair, automotive
<b>333611</b>	generator set, turbine (e.g., steam, gas, hydraulic), manufacturing
<b>335312</b>	generator sets, gasoline, diesel and dual fuel, manufacturing
<b>335311</b>	generator voltage regulators, electric induction and step type, manufacturing
<b>335312</b>	generators and motors, d.c. (except automotive), manufacturing
<b>335312</b>	generators and sets, electric (except auto, welding and turbo-generators), manufacturing
<b>444210</b>	generators, electric, portable, retail
<b>416110</b>	generators, electrical merchant wholesalers
<b>336320</b>	generators, for internal combustion engines, manufacturing
<b>332999</b>	generators, smoke, manufacturing
<b>541710</b>	genetics research and development laboratories
<b>541710</b>	genomics proteomics research and development laboratories or services
<b>541690</b>	geochemical consulting services
<b>321992</b>	geodesic domes, prefabricated, wood, manufacturing
<b>541370</b>	geodesy and global positioning system (GPS) surveying
<b>541370</b>	geodetic (geodesy) surveying services
<b>541370</b>	geographic information system (GIS) base mapping and quality control services
<b>541330</b>	geological engineering services
<b>911910</b>	geological survey service, federal
<b>541360</b>	geological surveying services
<b>541690</b>	geology consultant
<b>541710</b>	geology research and development laboratories
<b>541330</b>	geophysical engineering services
<b>541360</b>	geophysical mapping and surveying services
<b>541690</b>	geopolitical consulting
<b>541690</b>	geo-political consulting services

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<b>541370</b>	geospatial mapping services
<b>213119</b>	geotechnical drilling services
<b>541380</b>	geotechnical testing laboratory
<b>237110</b>	geothermal drilling, contractors
<b>325190</b>	geraniol, manufacturing
<b>622310</b>	geriatric hospitals
<b>331410</b>	germanium smelting and primary refining
<b>331490</b>	germanium, recovering from scrap and/or alloying purchased metals
<b>711513</b>	ghost writers, independent
<b>453220</b>	gift shops, retail
<b>453220</b>	gift wrap supplies, retail
<b>561910</b>	gift wrapping service
<b>913910</b>	gifted financing of house down payment by local government
<b>418990</b>	gifts and novelties merchant wholesalers
<b>453220</b>	gifts, novelties and souvenirs, retail
<b>418990</b>	giftware merchant wholesalers
<b>453220</b>	giftware, retail
<b>212398</b>	gilsonite mining
<b>332210</b>	gimlets (i.e., edge tools), manufacturing
<b>111219</b>	ginger root farming (except under cover), field, bedding plant and seed production
<b>111999</b>	ginseng and echinacea herb growing (except greenhouse grown)
<b>332319</b>	girders for bridges and buildings, fabricated metal, manufacturing
<b>315190</b>	girdles or corsets and other foundation garments, made in knitting mills
<b>315249</b>	girdles, women's, misses' and girls', cut and sewn from purchased fabric
<b>813410</b>	girl guiding organization
<b>721213</b>	girls' camps
<b>325410</b>	glandular derivatives, including pituitary gland, manufacturing
<b>238150</b>	glass and glazing contractors
<b>325610</b>	glass and tile cleaning preparations, manufacturing
<b>327215</b>	glass blanks for electric light bulbs, made from purchased glass
<b>327214</b>	glass blanks for electric light bulbs, made in glass-making plants
<b>238140</b>	glass block laying
<b>327214</b>	glass blocks and bricks, made in glass-making plants
<b>238150</b>	glass cladding installation
<b>327214</b>	glass cord for reinforcing rubber tires, made in glass-making plants
<b>313210</b>	glass fabrics, broad-woven, weaving
<b>327214</b>	glass fibre, unsheathed, made in glass-making plants
<b>416340</b>	glass for mirrors and table tops merchant wholesalers
<b>325510</b>	glass frit, manufacturing
<b>238150</b>	glass installation (except automotive), contractors

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<b>327214</b>	glass lamp covers or shades, made in glass-making plants
<b>417230</b>	glass or plastic bottles merchant wholesalers
<b>327215</b>	glass packaging containers, made from purchased glass
<b>327214</b>	glass packaging containers, made in glass-making plants
<b>238150</b>	glass partitions, installation
<b>327214</b>	glass products (e.g., ashtray, ovenware, stemware, vase), made in glass-making plants
<b>327215</b>	glass products (except containers), made from purchased glass
<b>327214</b>	glass products (except packaging containers), made in glass-making plants
<b>212323</b>	glass sand mining
<b>418190</b>	glass scrap merchant wholesalers
<b>444190</b>	glass stores, retail
<b>238150</b>	glass tinting, construction
<b>314990</b>	glass tire cord and tire cord fabrics, manufacturing
<b>238140</b>	glass unit (i.e., glass block) masonry
<b>327214</b>	glass yarn, made in glass-making plants
<b>327215</b>	glass, automotive, made from purchased glass
<b>327214</b>	glass, automotive, made in glass-making plants
<b>323113</b>	glass, screen printing, for the trade
<b>444190</b>	glass, sheet and plate, retail
<b>333310</b>	glasses, field or opera, manufacturing
<b>327120</b>	glasshouse refractories, manufacturing
<b>322299</b>	glassine wrapping paper, made from purchased paper
<b>322121</b>	glassine wrapping paper, made in paper mills
<b>711511</b>	glass-making and blowing, by hand
<b>333248</b>	glass-making machinery (e.g., blowing, moulding, forming), manufacturing
<b>453310</b>	glassware and china, used, retail
<b>327215</b>	glassware for industrial, scientific and technical use, made from purchased glass
<b>327214</b>	glassware for industrial, scientific and technical use, made in glass-making plants
<b>327215</b>	glassware for lighting fixtures, made from purchased glass
<b>327214</b>	glassware for lighting fixtures, made in glass-making plants
<b>453310</b>	glassware, antique, retail
<b>327215</b>	glassware, art, decorative and novelty, made from purchased glass
<b>327214</b>	glassware, art, decorative and novelty, made in glass-making plants
<b>327215</b>	glassware, cut and engraved, made from purchased glass
<b>325189</b>	Glauber's salt, manufacturing
<b>212398</b>	Glauber's salt, mining

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<b>416340</b>	glaziers' materials and supplies merchant wholesalers
<b>325510</b>	glaziers' putty, manufacturing
<b>332810</b>	glazing metals and metal products, for the trade
<b>238150</b>	glazing work, contractors
<b>334511</b>	glide slope instrumentation, manufacturing
<b>487990</b>	glider rides operations
<b>336410</b>	gliders, blimps and dirigibles (i.e., aircraft), manufacturing
<b>417320</b>	global positioning equipment merchant wholesalers
<b>419120</b>	global positioning equipment, wholesale agents and brokers
<b>334220</b>	global positioning system (GPS) equipment, manufacturing
<b>339990</b>	globes, geographic, manufacturing
<b>315990</b>	glove linings (except fur), manufacturing
<b>339110</b>	gloves (e.g., surgeons', electricians', household), rubber, manufacturing
<b>315210</b>	gloves and mittens (except athletic), cut and sewn from materials owned by others
<b>315990</b>	gloves and mittens (except athletic, metal, rubber), made from purchased fabric
<b>315190</b>	gloves, knit, made in knitting mills
<b>448150</b>	gloves, men's, retail
<b>339110</b>	gloves, safety, all material, manufacturing
<b>339920</b>	gloves, sport and athletic (e.g., boxing, baseball, racquetball, handball, hockey), manufacturing
<b>448150</b>	gloves, women's, retail
<b>335110</b>	glow lamp bulbs, manufacturing
<b>325520</b>	glue (except dental), manufacturing
<b>418410</b>	glue merchant wholesalers
<b>321215</b>	glued-laminated timber (glulam), manufacturing
<b>311221</b>	gluten feed, flour and meal, made by wet-milling corn
<b>325610</b>	glycerin (i.e., glycerol), natural, manufacturing
<b>325190</b>	glycerin (i.e., glycerol), synthetic, manufacturing
<b>325410</b>	glycosides, uncompounded, manufacturing
<b>112420</b>	goat farming
<b>411110</b>	goats merchant wholesalers
<b>713992</b>	go-cart tracks, recreational
<b>336990</b>	go-carts (except children's), manufacturing
<b>532280</b>	go-carts rental
<b>339930</b>	go-carts, children's, manufacturing
<b>441220</b>	go-carts, retail
<b>339110</b>	goggles or eye glasses (e.g., sun, safety, industrial, underwater), manufacturing
<b>325910</b>	gold and bronze printing inks, manufacturing
<b>331490</b>	gold and gold alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>339910</b>	gold and silver engraving (for the trade)

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<b>322220</b>	gold and silver foil laminates, made from purchased foil
<b>212220</b>	gold and silver ore mining
<b>332810</b>	gold and silver plating metals and metal products, for the trade
<b>331490</b>	gold and silver, recovering from scrap and/or alloying purchased metals
<b>339910</b>	gold articles with or without precious stones, manufacturing
<b>332999</b>	gold beating (i.e., to manufacture leaf and foil)
<b>331410</b>	gold bullion or dore bar, produced in primary smelting and refining mills
<b>212220</b>	gold bullion production at mine site
<b>212220</b>	gold concentrates, mining
<b>212220</b>	gold dredging and panning
<b>331490</b>	gold foil and leaf, made by rolling purchased metal or scrap
<b>332999</b>	gold foil and leaf, made from purchased foil
<b>212220</b>	gold hydraulic or gravity mining
<b>339910</b>	gold jewellery, manufacturing
<b>418920</b>	gold ore merchant wholesalers
<b>212220</b>	gold ore mining
<b>212220</b>	gold placer mining
<b>212220</b>	gold quartz ore mining
<b>331490</b>	gold rolling and drawing, purchased metal or scrap
<b>331410</b>	gold smelting and primary refining
<b>323120</b>	gold stamping books, for the trade
<b>414410</b>	gold, silver and platinum jewellery merchant wholesalers
<b>813410</b>	golden age club
<b>112510</b>	goldfish production in freshwater, farm raising
<b>713910</b>	golf and country clubs
<b>414470</b>	golf carts (except self-propelled) merchant wholesalers
<b>336990</b>	golf carts and similar motorized passenger carriers, manufacturing
<b>441220</b>	golf carts, powered, retail
<b>713910</b>	golf clubs, membership
<b>713910</b>	golf courses (except miniature), public
<b>713992</b>	golf driving and practice ranges
<b>414470</b>	golf equipment and supplies merchant wholesalers
<b>451111</b>	golf equipment and supplies specialty stores
<b>339920</b>	golf equipment, manufacturing
<b>451111</b>	golf goods and equipment, retail
<b>451111</b>	golf professionals, operating retail stores
<b>316210</b>	golf shoes, men's, manufacturing
<b>316210</b>	golf shoes, women's, manufacturing
<b>711215</b>	golfers, independent
<b>335990</b>	gongs, electric, manufacturing
<b>332210</b>	gouges, woodworking, manufacturing
<b>453999</b>	gourmet or gift baskets, various products, retail
<b>911910</b>	government administration services

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<b>519122</b>	government archive, operating
<b>523110</b>	government bond underwriters
<b>522299</b>	government business financing companies and agencies
<b>912910</b>	government health insurance agencies and boards, provincial
<b>912910</b>	government house, provincial
<b>522299</b>	government lending agency
<b>524123</b>	government owned automobile insurance carriers
<b>522190</b>	government savings offices, deposit-accepting, lending only to governments
<b>919110</b>	government service-foreign government
<b>911910</b>	governor general's office
<b>336310</b>	governors for automotive gasoline engines, manufacturing
<b>336410</b>	governors, aircraft propeller feathering, manufacturing
<b>333619</b>	governors, diesel engine, manufacturing
<b>333611</b>	governors, steam, manufacturing
<b>315289</b>	gowns (e.g., academic, choir, clerical), cut and sewn from purchased fabric
<b>315210</b>	gowns (e.g., academic, choir, clerical), men's and boys', cut and sewn from material owned by others
<b>315210</b>	gowns (e.g., academic, choir, clerical), women's, misses' and girls', cut and sewn from materials owned by others
<b>315249</b>	gowns, formal, women's and misses', cut and sewn from purchased fabric
<b>333120</b>	grader attachments, elevating, manufacturing
<b>417210</b>	graders merchant wholesalers
<b>333120</b>	graders, road, manufacturing
<b>418120</b>	grading and baling recyclable paper merchant wholesalers
<b>237310</b>	grading for highways, roads, streets or airport runways
<b>561990</b>	grading lumber services
<b>333248</b>	grading, cleaning and sorting machinery (i.e., food manufacturing type), manufacturing
<b>333110</b>	grading, cleaning and sorting machinery, farm type, manufacturing
<b>238910</b>	grading, construction site
<b>334512</b>	gradual switches, pneumatic, manufacturing
<b>339110</b>	grafts, artificial, for surgery-made of braided or mesh artificial fibres, manufacturing
<b>212398</b>	grahamite mining
<b>312140</b>	grain alcohol, beverage purposes, manufacturing
<b>325190</b>	grain alcohol, non-potable, manufacturing
<b>111999</b>	grain and forage crops
<b>236220</b>	grain and storage elevator, construction
<b>111999</b>	grain and sugar beets, farming
<b>111150</b>	grain corn (except sweet corn) farming
<b>411120</b>	grain corn merchant wholesalers

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<b>333110</b>	grain drills, manufacturing
<b>115110</b>	grain drying service
<b>411120</b>	grain elevators (except storage only) merchant wholesalers
<b>493130</b>	grain elevators (storage only)
<b>523210</b>	grain exchanges
<b>111190</b>	grain farms (except wheat, rice, corn and soybeans)
<b>115110</b>	grain fumigation service
<b>111190</b>	grain growing (except rice, wheat and corn)
<b>488210</b>	grain levelling and trimming service, in railroad cars
<b>321999</b>	grain measures, wood, turned and shaped, manufacturing
<b>411120</b>	grain merchant wholesalers
<b>333248</b>	grain mill machinery, manufacturing
<b>311211</b>	grain mills (except rice, breakfast cereal and animal feed)
<b>311214</b>	grain mills, brown rice and head rice
<b>333110</b>	grain stackers, manufacturing
<b>416390</b>	grain storage bins merchant wholesalers
<b>332311</b>	grain storage buildings, metal, manufacturing
<b>312120</b>	grain, brewers', spent, manufacturing
<b>419110</b>	grain, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	grain, wholesale agents and brokers
<b>327910</b>	grains, abrasive, natural and artificial, manufacturing
<b>212314</b>	granite chemical and metallurgical stone, rough, mining
<b>212314</b>	granite crushing, on a contract basis
<b>238340</b>	granite installation (interior work)
<b>212314</b>	granite mining and quarrying
<b>238140</b>	granite, exterior, contractors
<b>238140</b>	granite, installation (exterior work)
<b>311340</b>	granola bars and clusters (except chocolate-coated), manufacturing
<b>311230</b>	granola breakfast cereal (except bars and clusters), manufacturing
<b>813210</b>	grant-making and giving services
<b>813210</b>	grant-making foundation
<b>911910</b>	grants and incentives programs, industrial
<b>333246</b>	granulating and pelletizing machinery for plastics, manufacturing
<b>333990</b>	granulators, laboratory, manufacturing
<b>312130</b>	grape growing and making wine
<b>111320</b>	grapefruit groves
<b>325999</b>	grapefruit oil, manufacturing
<b>417930</b>	graphic art equipment merchant wholesalers
<b>541430</b>	graphic arts and related design
<b>325999</b>	graphic arts plates, sensitized, manufacturing
<b>541430</b>	graphic design consulting services
<b>334512</b>	graphic recording meters, electric, manufacturing
<b>335990</b>	graphite and carbon packing rings and seals, manufacturing

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<b>335990</b>	graphite block for railway wheel casting moulds
<b>335990</b>	graphite electrodes and contacts, electric, manufacturing
<b>212398</b>	graphite mining
<b>327120</b>	graphite refractories, manufacturing
<b>327990</b>	graphite, natural (e.g., ground, pulverized, refined, blended), manufacturing
<b>333110</b>	grass mowing equipment (except lawn and garden), manufacturing
<b>111999</b>	grass, clover and alfalfa seed growing
<b>335210</b>	grates, electric, manufacturing
<b>333310</b>	gratings, diffraction, manufacturing
<b>238910</b>	grave excavation, contractors
<b>212323</b>	gravel and sand grinding and screening
<b>212323</b>	gravel and sand pits
<b>416390</b>	gravel merchant wholesalers
<b>212323</b>	gravel pit
<b>453999</b>	gravestones, finished, retail
<b>541360</b>	gravity geophysical surveying services
<b>323120</b>	gravure plates and cylinders preparation services
<b>323119</b>	gravure printing (except manifold business forms, textile fabrics), without publishing
<b>323119</b>	gravure printing on metal
<b>323119</b>	gravure printing on purchased labels or tags
<b>333248</b>	gravure printing presses, manufacturing
<b>311990</b>	gravy (except dry mix), manufacturing
<b>311420</b>	gravy, canning
<b>311614</b>	grease rendering
<b>811199</b>	greasing motor vehicle
<b>483115</b>	Great Lakes and St. Lawrence seaway freight transportation (except by ferries)
<b>483115</b>	Great Lakes and St. Lawrence seaway transportation of passengers (except by ferries)
<b>111219</b>	green bean farming, field and seed production
<b>111219</b>	green lima bean farming, field and seed production
<b>111219</b>	green pea farming, field and seed production
<b>238990</b>	green roof system installation
<b>444220</b>	greenhouse accessories, retail
<b>111422</b>	greenhouses, growing of floral products
<b>332311</b>	greenhouses, prefabricated, metal, manufacturing
<b>212398</b>	greensand mining
<b>212314</b>	greenstone, dimension, quarrying
<b>453220</b>	greeting card shops, retail
<b>323119</b>	greeting cards (e.g., birthday, holiday, sympathy), printing without publishing
<b>511190</b>	greeting cards and postcards, publishing (except exclusively on Internet)
<b>418210</b>	greeting cards merchant wholesalers
<b>511190</b>	greeting cards, publishing and printing combined
<b>332999</b>	grenade launchers, manufacturing

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<b>335210</b>	griddles and grills, household, electric, manufacturing
<b>335990</b>	grids, electric, manufacturing
<b>332619</b>	grilles and grillwork, made from purchased wire
<b>332329</b>	grills and grillwork, sheet metal, manufacturing
<b>332329</b>	grillwork, ornamental metal, manufacturing
<b>333990</b>	grinders, hand-held power-driven, manufacturing
<b>332810</b>	grinding aluminum castings for the trade
<b>331511</b>	grinding balls, cast iron, manufacturing
<b>327910</b>	grinding balls, ceramic, manufacturing
<b>321999</b>	grinding bark for mulch
<b>332810</b>	grinding copper and copper alloy castings for the trade
<b>332810</b>	grinding iron castings, for the trade
<b>333519</b>	grinding machines, metalworking, manufacturing
<b>332810</b>	grinding non-ferrous castings (except aluminum and copper) for the trade
<b>212323</b>	grinding sand mining
<b>327910</b>	grindstones, manufacturing
<b>326290</b>	grips and handles, rubber, manufacturing
<b>311211</b>	grits and flakes, corn, for brewers' use, manufacturing
<b>212317</b>	grits, crushed and broken stone mining
<b>419110</b>	groceries, general line, business-to-business (B2B) electronic markets, wholesale
<b>322220</b>	grocers' bags and sacks, made from purchased uncoated paper
<b>333920</b>	grocery carts, manufacturing
<b>445110</b>	grocery stores, with or without fresh meat, retail
<b>493190</b>	grocery warehouse
<b>417230</b>	grommets merchant wholesalers
<b>326290</b>	grommets, rubber, manufacturing
<b>813410</b>	grooming snowmobile and all terrain vehicle (ATV) trails
<b>335930</b>	ground clamps (i.e., electric wiring devices), manufacturing
<b>418390</b>	ground phosphate rock merchant wholesalers
<b>238910</b>	ground thawing for construction site digging, service of
<b>611510</b>	ground training service for air crew
<b>114113</b>	groundfish, fishing
<b>561730</b>	groundskeeper, independent
<b>322220</b>	groundwood paper, coated, made from purchased paper
<b>322121</b>	groundwood paper, coated, made in paper mills
<b>322122</b>	groundwood paper, uncoated, made in paper mills
<b>623999</b>	group foster homes
<b>524210</b>	group insurance brokerage
<b>621110</b>	group practice, osteopaths

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<b>621110</b>	group practice, physicians
<b>238110</b>	grouting foundation work, contractors
<b>813910</b>	growers' association
<b>111330</b>	growing edible nuts chiefly for food
<b>111994</b>	growing maple trees for the harvest of maple sap
<b>111330</b>	growing nuts used chiefly for oil extraction
<b>111211</b>	growing vegetables and melons and selling them at roadside stands (if potatoes are greater than 50%)
<b>111219</b>	growing vegetables and melons and selling them at roadside stands (if potatoes are less than 50%)
<b>212398</b>	guano mining
<b>524129</b>	guaranty of titles
<b>561612</b>	guard and security patrol services
<b>561612</b>	guard dog services
<b>812910</b>	guard dog training
<b>237310</b>	guardrail construction on highways
<b>332329</b>	guards, bannisters and railings, sheet metal, manufacturing
<b>332619</b>	guards, wire, made from purchased wire
<b>334511</b>	guidance instruments manufacturing
<b>812910</b>	guide dog training
<b>713999</b>	guide services
<b>519130</b>	guide, periodical, journal and magazine publishing, exclusively on Internet (e.g., school, technical, television, trade)
<b>336410</b>	guided missile and space vehicle parts, manufacturing
<b>417990</b>	guided missiles and space vehicles merchant wholesalers
<b>336410</b>	guided missiles and space vehicles, manufacturing
<b>336410</b>	guided missiles, complete, assembling
<b>323119</b>	guides or travel books, printing without publishing
<b>511130</b>	guides, street, publishers or publishing (except exclusively on Internet)
<b>112999</b>	guinea pig and hamster, raising
<b>418410</b>	gum and wood chemicals merchant wholesalers
<b>325190</b>	gum or wood chemicals, manufacturing
<b>418220</b>	gummed kraft paper merchant wholesalers
<b>322220</b>	gummed paper products (e.g., labels, sheets, tapes), made from purchased paper
<b>339920</b>	gun cases (sporting equipment), manufacturing
<b>713991</b>	gun clubs
<b>813310</b>	gun control organizations
<b>331110</b>	gun forgings, made in steel mills
<b>332113</b>	gun forgings, unfinished, made from purchased iron or steel
<b>332999</b>	gun sights (except optical), manufacturing
<b>333310</b>	gun sights, optical, manufacturing
<b>332619</b>	gun springs, manufacturing
<b>321919</b>	gun stock blanks, manufacturing

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<b>332510</b>	gun trigger locks, manufacturing
<b>238110</b>	gunite work on construction projects
<b>334410</b>	Gunn effect devices, manufacturing
<b>238110</b>	gunning concrete
<b>325920</b>	gunpowder, manufacturing
<b>414470</b>	guns (i.e., sporting equipment) merchant wholesalers
<b>811490</b>	gunsmith shops (without retail sales of new equipment)
<b>811490</b>	gunsmithing
<b>339110</b>	gut strings, ligatures and sutures, surgical, manufacturing
<b>561799</b>	gutter cleaning services
<b>326198</b>	gutters and down spouts, plastics, manufacturing
<b>332118</b>	gutters and down spouts, sheet metal, roll formed, manufacturing
<b>238170</b>	gutters, seamless roof, formed and installed on-site
<b>332329</b>	gutters, sheet metal (except custom roll formed), manufacturing
<b>315220</b>	gym clothing, men's and boys', cut and sewn from purchased fabric
<b>339920</b>	gymnasium and playground equipment, manufacturing
<b>414470</b>	gymnasium equipment merchant wholesalers
<b>451119</b>	gymnasium equipment, retail
<b>713940</b>	gymnasiums
<b>611620</b>	gymnastics and cheerleading instruction
<b>339110</b>	gynecological supplies and appliances (e.g., speculums), manufacturing
<b>621110</b>	gynecologists' offices
<b>327420</b>	gypsum board, manufacturing
<b>327420</b>	gypsum building products, manufacturing
<b>327420</b>	gypsum product manufacturing
<b>327420</b>	gypsum products (e.g., block, board, plaster, lath, rock, tile), manufacturing
<b>334511</b>	gyrocompasses, manufacturing
<b>334511</b>	gyrogimbals, manufacturing
<b>334511</b>	gyroscopes, manufacturing

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<b>332210</b>	hack saw blades, manufacturing
<b>621990</b>	haematological services, blood bank laboratory
<b>414130</b>	hair accessories merchant wholesalers
<b>326290</b>	hair care products (e.g., combs, curlers), rubber, manufacturing
<b>414520</b>	hair care products (e.g., sprays, shampoos, colours, dyes, dressings, tonics) merchant wholesalers
<b>335210</b>	hair clippers for human use, electric, manufacturing
<b>325620</b>	hair colouring preparations, manufacturing

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<b>335210</b>	hair curlers, electric, manufacturing
<b>332999</b>	hair curlers, metal, manufacturing
<b>443143</b>	hair driers, household, retail
<b>333310</b>	hair dryers, beauty parlour type, manufacturing
<b>335210</b>	hair dryers, electric (except equipment designed for beauty parlour use), manufacturing
<b>339990</b>	hair nets, made from purchased netting
<b>325620</b>	hair preparations (e.g., conditioners, dyes, rinses, shampoos), manufacturing
<b>414520</b>	hair preparations merchant wholesalers
<b>812190</b>	hair removal (e.g., by electrolysis)
<b>812190</b>	hair replacement service
<b>325620</b>	hair sprays, manufacturing
<b>335210</b>	hair styling equipment, domestic, electric, manufacturing
<b>812115</b>	hair stylist shops for women
<b>812190</b>	hair weaving service
<b>313310</b>	hair, horse, preparation (e.g., dressing, heckling, teasing, willowing)
<b>418990</b>	hairbrushes merchant wholesalers
<b>339990</b>	hairpins (except rubber), manufacturing
<b>326290</b>	hairpins, rubber, manufacturing
<b>332619</b>	hairsprings (except clock and watch), manufacturing
<b>623999</b>	halfway group homes for persons with social or personal problems
<b>623999</b>	halfway homes for delinquents and offenders
<b>334410</b>	hall effect devices, manufacturing
<b>335110</b>	halogen bulbs, manufacturing
<b>325190</b>	halogenated aromatic hydrocarbon derivatives, manufacturing
<b>325190</b>	halogenated hydrocarbon (except aromatics) derivatives, manufacturing
<b>311340</b>	halvah, manufacturing
<b>311614</b>	ham, canned or preserved, made from purchased meat
<b>722512</b>	hamburger stand
<b>332113</b>	hammer forgings, unfinished, made from purchased metal
<b>333130</b>	hammer mill machinery (i.e., rock and ore crushing machines), stationary, manufacturing
<b>333120</b>	hammer mills (i.e., rock and ore crushing machines), portable, manufacturing
<b>332210</b>	hammers, hand tools, manufacturing
<b>321999</b>	hammers, meat, wood, manufacturing
<b>333120</b>	hammers, pneumatic, hand-operated, manufacturing
<b>314990</b>	hammocks, fabric, manufacturing
<b>337126</b>	hammocks, metal or fabric and metal combination, manufacturing
<b>337123</b>	hampers, laundry (except metal), manufacturing
<b>326198</b>	hampers, laundry, plastics, manufacturing

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<b>332439</b>	hampers, laundry, sheet metal, manufacturing
<b>327215</b>	hand blowing purchased glass
<b>325610</b>	hand cleansers, manufacturing
<b>333310</b>	hand dryers, commercial type, manufacturing
<b>416330</b>	hand edge tools merchant wholesalers
<b>444130</b>	hand edge tools, retail
<b>313240</b>	hand knitting lace or flat (warp) fabric products
<b>812320</b>	hand laundries
<b>114114</b>	hand lining and long lining fishing, freshwater
<b>114113</b>	hand lining and long lining fishing, salt water
<b>332210</b>	hand operated spreaders (e.g., seed, fertilizer, lime), manufacturing
<b>416330</b>	hand saws merchant wholesalers
<b>332210</b>	hand saws, all non-powered types, manufacturing
<b>325610</b>	hand soaps (e.g., hard, liquid, soft), manufacturing
<b>334512</b>	hand stamps (e.g., date, time), timing mechanism operated, manufacturing
<b>339940</b>	hand stamps, stencils and brands, manufacturing
<b>416330</b>	hand tools (except automotive and machinists' precision) merchant wholesalers
<b>332210</b>	hand tools, metal blade (e.g., putty knives, scrapers, screwdrivers), non-powered, manufacturing
<b>333990</b>	hand tools, power-driven, manufacturing
<b>444130</b>	hand tools, retail
<b>333920</b>	hand trucks, industrial, manufacturing
<b>313210</b>	hand weaving fabrics (more than 30 cm/12 in.) in width
<b>313220</b>	hand weaving narrow fabrics (i.e., 30 cm/12 in. or less in width)
<b>414110</b>	handbags and pocketbooks merchant wholesalers
<b>448150</b>	handbags and pocketbooks, retail
<b>316990</b>	handbags and purses (except precious metal), manufacturing
<b>811430</b>	handbags, repairing
<b>713940</b>	handball, racquetball, squash or tennis clubs
<b>332999</b>	handcuffs, manufacturing
<b>334110</b>	hand-held computer (e.g., PDA's), manufacturing
<b>333120</b>	hand-held construction drilling equipment, manufacturing
<b>332210</b>	hand-held edge tools, non-powered, manufacturing
<b>333130</b>	hand-held mine drilling equipment, manufacturing
<b>811411</b>	handheld powered lawn and garden tools, including lawn mower repair shops
<b>335120</b>	handheld searchlights, manufacturing
<b>453220</b>	handicraft (e.g., ceramics, macramé), retail

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<b>414460</b>	handicraft and hobbycraft kits merchant wholesalers
<b>339930</b>	handicraft supplies, manufacturing
<b>453220</b>	handicrafted goods (novelties, souvenirs), retail
<b>611610</b>	handicrafts school
<b>321999</b>	handicrafts, wood (e.g., carvings), manufacturing
<b>448150</b>	handkerchief retailing
<b>315990</b>	handkerchiefs (except paper), made from purchased fabric
<b>321919</b>	handle stock, sawed or planed, manufacturing
<b>321999</b>	handles (e.g., broom, brush, mop, hand tool), wood, manufacturing
<b>326198</b>	handles (e.g., brush, tool, umbrella), plastics, manufacturing
<b>316990</b>	handles (e.g., luggage, whip), leather, manufacturing
<b>332999</b>	handles (e.g., parasol, umbrella), metal, manufacturing
<b>326290</b>	handles, rubber, manufacturing
<b>339910</b>	handles, umbrella and parasol, gold and silver, manufacturing
<b>339990</b>	hand-operated carpet sweeper, manufacturing
<b>541990</b>	handwriting expert and analysis services
<b>561799</b>	handyman (repair and maintenance to buildings and dwellings)
<b>236220</b>	handyman construction services, commercial and institutional buildings
<b>236110</b>	handyman construction services, residential buildings
<b>336410</b>	hang gliders, manufacturing
<b>332321</b>	hangar doors, metal, manufacturing
<b>488119</b>	hangar operation
<b>237990</b>	harbour and port facility construction
<b>483214</b>	harbour ferry service, freight
<b>483214</b>	harbour ferry service, passengers
<b>488339</b>	harbour navigational operations
<b>488310</b>	harbour operation
<b>487210</b>	harbour sightseeing tours
<b>311340</b>	hard candies, manufacturing
<b>413220</b>	hard cider (2.5% or greater alcohol content) merchant wholesalers
<b>324190</b>	hard coal fuel briquettes, manufacturing
<b>212114</b>	hard coal underground mining
<b>334110</b>	hard disk drives, manufacturing
<b>334610</b>	hard drive media, manufacturing
<b>313110</b>	hard fibre yarns made from purchased yarns (e.g., ramie, jute, paper, etc.)
<b>333246</b>	hard plastics and rubber working machinery, manufacturing
<b>326290</b>	hard rubber, manufacturing
<b>416320</b>	hardboard merchant wholesalers
<b>321216</b>	hardboard, manufacturing
<b>325210</b>	hardened protein resins, manufacturing

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<b>332810</b>	hardening (i.e., heat treating) metals and metal products, for the trade
<b>334512</b>	hardness testing equipment, manufacturing
<b>326198</b>	hardware (except motor vehicle), plastics, manufacturing
<b>332619</b>	hardware cloth, woven wire, made from purchased wire
<b>416330</b>	hardware purchasing, packaging and selling to retailers
<b>444130</b>	hardware stores selling primarily to businesses but also selling to household consumers
<b>444130</b>	hardware stores, retail
<b>419110</b>	hardware, business-to-business (B2B) electronic markets, wholesale
<b>326193</b>	hardware, plastics, motor vehicle, manufacturing
<b>419120</b>	hardware, wholesale agents and brokers
<b>325190</b>	hardwood distillates, manufacturing
<b>238330</b>	hardwood flooring, installation
<b>442210</b>	hardwood flooring, installation combined with selling
<b>321919</b>	hardwood flooring, manufacturing
<b>321211</b>	hardwood plywood composites, manufacturing
<b>334410</b>	harness assemblies (insulated wire and connectors) for electronic use, including printer cables, monitor cables and similar, manufacturing
<b>711213</b>	harness drivers
<b>418990</b>	harness equipment merchant wholesalers
<b>332999</b>	harness parts, metal, manufacturing
<b>711213</b>	harness race tracks
<b>811430</b>	harness repair
<b>316990</b>	harnesses and harness parts, leather, manufacturing
<b>333110</b>	harrows (e.g., disc, spring, tine), manufacturing
<b>315990</b>	harvest hats, straw, manufacturing
<b>417110</b>	harvesting machinery and equipment merchant wholesalers
<b>333110</b>	harvesting machinery and equipment, manufacturing
<b>337121</b>	hassocks (ottomans), upholstered on wood frames, manufacturing
<b>414130</b>	hat and cap material merchant wholesalers
<b>315990</b>	hat bodies (e.g., fur-felt, straw, wool-felt), made from purchased fabric
<b>316990</b>	hat boxes (except paper or paperboard), manufacturing
<b>812320</b>	hat cleaning and blocking
<b>315990</b>	hat findings, made from purchased fabric
<b>315990</b>	hat linings and trimmings, made from purchased fabric
<b>333248</b>	hat making machinery, manufacturing
<b>321999</b>	hat racks, wood, manufacturing

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<b>112340</b>	hatchery services (e.g., chick, poultry, pheasant, turkey poult)
<b>332210</b>	hatchets, manufacturing
<b>414110</b>	hats (i.e., women's, misses', girls', children's and infants') merchant wholesalers
<b>315210</b>	hats and caps (except fur), cut and sewn from materials owned by others
<b>315210</b>	hats and caps, fur, cut and sewn from materials owned by others
<b>448150</b>	hats and caps, men's and boys', retail
<b>315990</b>	hats, cloth, made from purchased fabric
<b>315281</b>	hats, fur, men's, manufacturing
<b>315281</b>	hats, fur, women's, manufacturing
<b>315990</b>	hats, fur-felt, straw and wool-felt, made from purchased fabric
<b>448150</b>	hats, ladies', retail
<b>315190</b>	hats, made in knitting mills
<b>315990</b>	hats, trimmed, made from purchased fabric
<b>484110</b>	hauling, farm to market, local
<b>713999</b>	haunted houses
<b>418310</b>	hay and fodder merchant wholesalers
<b>333110</b>	hay balers and presses, farm type, manufacturing
<b>333920</b>	hay conveyors, manufacturing
<b>111940</b>	hay farming
<b>332210</b>	hay forks, manufacturing
<b>115110</b>	hay mowing, raking, baling and chopping
<b>417110</b>	haying machinery merchant wholesalers
<b>333110</b>	haying machines, manufacturing
<b>562110</b>	hazardous garbage collection with specialized equipment
<b>562210</b>	hazardous or non hazardous waste material treatment and disposal sites
<b>562110</b>	hazardous waste collection
<b>562110</b>	hazardous waste transfer station
<b>334610</b>	head cleaners for magnetic tape equipment, manufacturing
<b>551114</b>	head office
<b>624410</b>	head start centres (except formal schooling)
<b>315990</b>	headbands, made from purchased fabric
<b>337123</b>	headboards, wood, manufacturing
<b>321920</b>	heading, barrel (i.e., cooperage stock), wood, manufacturing
<b>335930</b>	headlight switches, manufacturing
<b>336320</b>	headlights (i.e., lighting fixtures), motor vehicle, manufacturing
<b>334310</b>	headphones (e.g., radio, stereo, computer), manufacturing
<b>334410</b>	heads (e.g., recording, read/write), manufacturing
<b>334511</b>	heads-up display (HUD) systems, aeronautical, manufacturing
<b>315241</b>	headwear, infants', cut and sewn from purchased fabric
<b>448150</b>	headwear, women's, retail
<b>621390</b>	healers, Christian Science



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<b>541710</b>	health (e.g., cancer, cerebral palsy) research and development laboratories
<b>524132</b>	health and accident reinsurance underwriters or carriers
<b>236220</b>	health and athletic club construction
<b>446120</b>	health and beauty aids, retail
<b>911910</b>	health and medical care programs, federal government
<b>419120</b>	health and personal grooming products, wholesale agents and dealers
<b>446199</b>	health appliance stores
<b>446199</b>	health appliance stores selling primarily to other businesses but also selling to household consumers
<b>813210</b>	health awareness fundraising organization
<b>813920</b>	health care standards agencies
<b>713940</b>	health club, physical fitness
<b>912910</b>	health extension services, provincial
<b>413190</b>	health food merchant wholesalers
<b>446191</b>	health food stores, retail
<b>912910</b>	health grants, provincial administration
<b>912910</b>	health inspection services, provincial
<b>236220</b>	health institutions (e.g., medical clinics, hospitals, first-aid station, sanatoria), construction
<b>524129</b>	health insurance for pets
<b>912910</b>	health insurance, registration board, provincial
<b>621510</b>	health laboratory (e.g., cytology, mycology, parasitology, toxicology)
<b>335110</b>	health lamps, infra-red and ultra-violet-radiation, manufacturing
<b>621494</b>	health maintenance organization
<b>541690</b>	health management consulting services
<b>624190</b>	health oriented community action group
<b>813920</b>	health professionals' associations
<b>912910</b>	health programs, provincial government
<b>911910</b>	health promotion programs, federal administration
<b>911910</b>	health protection program, federal administration
<b>813210</b>	health research fundraising organization
<b>541690</b>	health risk management consultants
<b>621990</b>	health screening service
<b>721111</b>	health spas (i.e., physical fitness facilities) with hotel accommodations
<b>713940</b>	health spas (without lodging), physical fitness
<b>911910</b>	health standard services, federal
<b>912910</b>	health statistics centres, provincial
<b>713940</b>	health studio, physical fitness
<b>335910</b>	hearing aid batteries, manufacturing
<b>417930</b>	hearing aids merchant wholesalers
<b>334512</b>	hearing aids, electronic, manufacturing
<b>446199</b>	hearing aids, retail
<b>621499</b>	hearing testing service (by medical practitioners)

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<b>336211</b>	hearse bodies, manufacturing
<b>485320</b>	hearse or limousine rental with driver
<b>532111</b>	hearses and limousines, rental without driver
<b>336110</b>	hearses assembling on chassis of own manufacture
<b>336211</b>	hearses, assembling on purchased chassis
<b>334512</b>	heart-lung machines, manufacturing
<b>332410</b>	heat exchangers, manufacturing
<b>238220</b>	heat pump installation
<b>416120</b>	heat pumps merchant wholesalers
<b>333416</b>	heat pumps, manufacturing
<b>325999</b>	heat sensitized (i.e., thermal) paper, made from purchased paper
<b>332810</b>	heat treating metals and metal products
<b>333990</b>	heat treating ovens, industrial process type, manufacturing
<b>335210</b>	heaters and heating apparatus, domestic, electric, manufacturing
<b>333416</b>	heaters, swimming pool, electric, manufacturing
<b>333416</b>	heating and air-conditioning combination units, manufacturing
<b>334512</b>	heating and cooling systems controls, residential and commercial, manufacturing
<b>238220</b>	heating boiler (i.e., household), installation and repair
<b>238220</b>	heating boiler installation and repair
<b>333416</b>	heating boilers, manufacturing
<b>335920</b>	heating cable, electric, insulated, manufacturing
<b>238220</b>	heating equipment installation, contractors
<b>416120</b>	heating equipment radiators merchant wholesalers
<b>333416</b>	heating equipment, hot water (except hot water heaters), manufacturing
<b>412110</b>	heating oil merchant wholesalers
<b>324110</b>	heating oils, made in petroleum refineries
<b>335210</b>	heating pads, electric, manufacturing
<b>221330</b>	heating plant
<b>416120</b>	heating radiators and parts merchant wholesalers
<b>334512</b>	heating regulators, manufacturing
<b>335210</b>	heating units, for electric appliances, manufacturing
<b>238220</b>	heating, ventilation, and air conditioning (HVAC ) contractors
<b>416120</b>	heating, wood burning stoves merchant wholesalers
<b>493190</b>	heavy construction equipment, storage
<b>484229</b>	heavy equipment hauling, local
<b>484239</b>	heavy equipment hauling, long distance
<b>332420</b>	heavy gauge containers specially designed for use by one or more modes of transportation, including tanks for tanker trailers, manufacturing
<b>416330</b>	heavy hardware merchant wholesalers
<b>333120</b>	heavy logging equipment manufacturing

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<b>238910</b>	heavy machinery operations (construction), rental with operator
<b>238320</b>	heavy machinery painting
<b>211141</b>	heavy oil in place, solution gas drive recovering
<b>211141</b>	heavy oil, thermal in situ recovering
<b>336120</b>	heavy trucks, assembling on chassis of own manufacture
<b>336211</b>	heavy trucks, assembling on purchased chassis
<b>325189</b>	heavy water (i.e., deuterium oxide), manufacturing
<b>336120</b>	heavy-duty truck manufacturing
<b>811411</b>	hedge and lawn trimmers, repair service (without retail sales of new equipment)
<b>332210</b>	hedge shears and trimmers, non-electric, manufacturing
<b>321999</b>	heels, boot and shoe, finished wood, manufacturing
<b>326290</b>	heels, shoe, rubber, manufacturing
<b>332611</b>	helical springs, heavy gauge, manufacturing
<b>332619</b>	helical springs, light gauge, made from purchased wire
<b>481215</b>	helicopter carriers, non-scheduled service
<b>481110</b>	helicopter carriers, passenger, scheduled
<b>487990</b>	helicopter rides, scenic and sightseeing
<b>336410</b>	helicopters, manufacturing
<b>211110</b>	helium content from natural gas, recovery of
<b>325120</b>	helium, manufacturing
<b>339920</b>	helmets, athletic, manufacturing
<b>561320</b>	help supply service
<b>624110</b>	helping hand services
<b>414510</b>	hematinic medicines merchant wholesalers
<b>325410</b>	hematology in vitro diagnostic substances, manufacturing
<b>325410</b>	hematology in vivo diagnostic substances, manufacturing
<b>325410</b>	hematology products (except diagnostic substances), manufacturing
<b>325190</b>	hemlock extract, manufacturing
<b>313110</b>	hemp bags and ropes, made in spinning mills
<b>313210</b>	hemp fabrics, broad-woven, weaving
<b>111999</b>	hemp growing
<b>453999</b>	hemp product, retail
<b>313310</b>	hemp scutching
<b>325110</b>	heptane, made from refined petroleum or natural gas liquids
<b>325110</b>	heptene, made from refined petroleum or natural gas liquids
<b>111419</b>	herb and spice crops grown under cover
<b>111419</b>	herb farming (e.g., ginseng, echinacea, etc.), greenhouse grown
<b>111999</b>	herb farming (except greenhouse grown)
<b>446191</b>	herbal medicines, retail
<b>446191</b>	herbal supplement stores
<b>414510</b>	herbal supplements merchant wholesalers

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<b>621390</b>	herbalists, private practice
<b>418390</b>	herbicides merchant wholesalers
<b>325320</b>	herbicides, manufacturing
<b>541940</b>	herd inspecting and testing services, veterinary
<b>912910</b>	heritage and other cultural affairs, provincial government
<b>711322</b>	heritage festivals promoters, without facilities
<b>712120</b>	heritage villages
<b>238150</b>	hermetically sealed glass for window units, installation
<b>238150</b>	hermetically sealed window units, commercial type, installation
<b>332321</b>	hermetically sealed window units, metal frame, manufacturing
<b>325190</b>	hexadecanol, manufacturing
<b>325190</b>	hexamethylenediamine, manufacturing
<b>325190</b>	hexamethylenetetramine, manufacturing
<b>325110</b>	hexane, made from refined petroleum or natural gas liquids
<b>325190</b>	hexanol, manufacturing
<b>325190</b>	hexylene glycol, manufacturing
<b>335229</b>	hibachis-barbeques, manufacturing
<b>316110</b>	hides, tanning, currying, dressing and finishing
<b>337123</b>	high chairs, children's, wood, manufacturing
<b>443143</b>	high fidelity (hi-fi) equipment, retail
<b>311221</b>	high fructose corn syrup (HFCS), manufacturing
<b>331110</b>	high percentage non-ferrous alloying elements (i.e., ferro-alloys), manufacturing
<b>331110</b>	high purity ferro-alloy additive elements, manufacturing
<b>611110</b>	high schools
<b>611110</b>	high schools, academic
<b>611110</b>	high schools, offering both vocational or technical courses
<b>236110</b>	high-rise apartments, construction, by general contractors
<b>236110</b>	high-rise apartments, construction, by operative builders
<b>912910</b>	highway and transport programs, provincial government
<b>332329</b>	highway guardrails, sheet metal, manufacturing
<b>238210</b>	highway lighting and electrical signal construction, contractors
<b>333120</b>	highway line marking machinery, manufacturing
<b>336120</b>	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on chassis of own manufacture
<b>336211</b>	highway maintenance motor vehicles (e.g., road oilers, sanders), assembling on purchased chassis
<b>336120</b>	highway tractors (i.e., for semi-trailers), assembling on chassis of own manufacture

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<b>336211</b>	highway tractors (i.e., for semi-trailers), assembling on purchased chassis
<b>415120</b>	highway trucks (for use on road) merchant wholesalers
<b>237310</b>	highway, road, street and bridge, construction management
<b>238210</b>	highway, street and bridge lighting systems and electrical signal installation
<b>416330</b>	hinges and butts merchant wholesalers
<b>332510</b>	hinges, metal, manufacturing
<b>541720</b>	historic and cultural preservation research and development services
<b>813410</b>	historical clubs
<b>712120</b>	historical forts
<b>336390</b>	hitches, trailer, automotive, truck and bus, manufacturing
<b>325410</b>	HIV test kits, manufacturing
<b>451120</b>	hobby kits, model, retail
<b>451120</b>	hobby shops, retail
<b>451120</b>	hobby supplies retail
<b>339930</b>	hobbycraft kits, manufacturing
<b>339930</b>	hobbyhorses, manufacturing
<b>333519</b>	hobs (i.e., metal gear cutting tool), manufacturing
<b>417230</b>	hobs merchant wholesalers
<b>713991</b>	hockey clubs
<b>339920</b>	hockey equipment (e.g., pants, pads, shinguards), manufacturing
<b>414470</b>	hockey equipment and supplies merchant wholesalers
<b>451119</b>	hockey equipment, retail
<b>611620</b>	hockey schools
<b>332210</b>	hoes, garden and masons' hand tools, manufacturing
<b>112210</b>	hog and pig farming
<b>333110</b>	hog feeding and watering equipment, manufacturing
<b>112210</b>	hog feedlot
<b>112210</b>	hog, pig and swine (including breeding, farrowing, nursery and finishing activities) farming
<b>411110</b>	hogs merchant wholesalers
<b>112991</b>	hogs, cattle and horses, farms
<b>321920</b>	hogsheads, coopered wood, manufacturing
<b>417230</b>	hoisting machinery and equipment (except construction and forestry) merchant wholesalers
<b>333920</b>	hoists, manufacturing
<b>339990</b>	holders, cigar and cigarette, manufacturing
<b>339940</b>	holders, pencil, manufacturing
<b>339110</b>	holders, surgical needle, manufacturing
<b>551113</b>	holding companies, government
<b>551113</b>	holding management companies
<b>333310</b>	hole punches (except hand operated), office type, manufacturing
<b>339940</b>	hole punches, hand operated, manufacturing
<b>621390</b>	holistic medicine

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<b>621390</b>	holistic medicine, practitioners' offices
<b>448310</b>	holloware, precious metal, retail
<b>111422</b>	holly growing
<b>316990</b>	holsters, leather, manufacturing
<b>452991</b>	home and auto supplies stores
<b>238210</b>	home automation system installation
<b>236110</b>	home builder, multiple residential
<b>236110</b>	home builder, single residential
<b>236110</b>	home builders, operative
<b>236110</b>	home builders, single-family, general contractors
<b>624120</b>	home care of elderly
<b>444110</b>	home centres (building supplies), retail
<b>236110</b>	home construction, multiple residential
<b>236110</b>	home construction, single residential
<b>454390</b>	home delivery (house-to-house) of dairy products by the milkman, retail
<b>454390</b>	home delivery (house-to-house) of purchased bakery goods by breadman, retail
<b>454390</b>	home delivery, food and beverage, retail
<b>541990</b>	home economist
<b>419120</b>	home electronics, wholesale agents and brokers
<b>623999</b>	home for terminally ill patient, with no treatment provided
<b>442298</b>	home furnishing stores
<b>451119</b>	home gym equipment, retail
<b>621610</b>	home health care services
<b>532280</b>	home health equipment, rental
<b>454311</b>	home heating oil dealer, retail
<b>236110</b>	home improvement (e.g., additions, remodelling, renovations), multifamily buildings, by operative builders
<b>236110</b>	home improvement (e.g., additions, remodelling, renovations), single-family
<b>444110</b>	home improvement and repair supplies dealers
<b>236110</b>	home improvements and repairs, general contractor
<b>541350</b>	home inspection services
<b>624120</b>	home maintenance, home-maker services
<b>414430</b>	home movie apparatus, accessories and projection equipment merchant wholesalers
<b>414430</b>	home movie cameras, equipment and supplies merchant wholesalers
<b>621610</b>	home nursing services (except own-account-private practice)
<b>813990</b>	home owners' associations
<b>621610</b>	home physiotherapy and occupational therapy services (except own-account-private practice)
<b>454390</b>	home provisioners, frozen food service, direct seller, retail
<b>236110</b>	home renovations
<b>453999</b>	home security equipment, retail
<b>454110</b>	home shopping, television, retail
<b>541410</b>	home staging services

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<b>334310</b>	home stereo systems, manufacturing
<b>334310</b>	home tape recorders and players (e.g., cartridge, cassette, reel), manufacturing
<b>334310</b>	home theatre audio and video equipment, manufacturing
<b>238210</b>	home theatre installation
<b>532210</b>	home video equipment, rental
<b>532280</b>	home video movie rental
<b>333519</b>	home workshop metal cutting machine tools (except hand tools), manufacturing
<b>453310</b>	homefurnishing stores, second-hand, retail
<b>414390</b>	homefurnishings art accessories for wall merchant wholesalers
<b>624120</b>	home-maker services
<b>611510</b>	homemaking school
<b>621390</b>	homeopath
<b>623991</b>	homes for battered women
<b>623999</b>	homes for children in need of protection
<b>624220</b>	homes for destitute men and women
<b>623992</b>	homes for emotionally disturbed children
<b>623210</b>	homes for persons with developmental disabilities
<b>623222</b>	homes for persons with mental health related disabilities
<b>623999</b>	homes for single mothers
<b>623993</b>	homes for the deaf or blind
<b>623222</b>	homes for the psychiatrically disabled
<b>311211</b>	hominy grits (except breakfast food), manufacturing
<b>311420</b>	hominy, canned, manufacturing
<b>333248</b>	homogenizing machinery, food, manufacturing
<b>112910</b>	honey and beeswax production
<b>311990</b>	honey processing
<b>115210</b>	honey straining on the farm
<b>445299</b>	honey, retail
<b>333519</b>	honing and lapping machines, metalworking, manufacturing
<b>333519</b>	honing heads (i.e., machine tool accessory), manufacturing
<b>336370</b>	hood and door frames and skin, metal, motor vehicle, stamping
<b>332319</b>	hoods, industrial, fabricated metal plate, manufacturing
<b>332329</b>	hoods, range (except household type), sheet metal, manufacturing
<b>332720</b>	hook and eye latches, manufacturing
<b>313220</b>	hook and loop fastener fabric, manufacturing
<b>332720</b>	hooks (i.e., general purpose fasteners), metal, manufacturing
<b>332319</b>	hooks, crane, laminated metal plate, manufacturing
<b>332210</b>	hooks, hand tools (e.g., baling, bush, grass, husking), manufacturing
<b>332720</b>	hooks, metal gate, manufacturing
<b>331110</b>	hoops, made in steel mills

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<b>332999</b>	hoops, metal (except wire), made from purchased metal
<b>321920</b>	hoops, sawed or split wood, for tight or slack cooperage, manufacturing
<b>413190</b>	hop extract merchant wholesalers
<b>311940</b>	hop extract, manufacturing
<b>111999</b>	hop, growing or farming
<b>336510</b>	hopper cars (except underground mining), manufacturing
<b>333519</b>	hopper feed devices (i.e., machine tool accessory), manufacturing
<b>332319</b>	hoppers, fabricated metal plate, manufacturing
<b>332439</b>	hoppers, light gauge metal, manufacturing
<b>111999</b>	hops and grain growing, combination
<b>411190</b>	hops merchant wholesalers
<b>334511</b>	horizon situation instrumentation, manufacturing
<b>237990</b>	horizontal drilling (e.g., cable, pipeline, sewer installation)
<b>414510</b>	hormonal medicines merchant wholesalers
<b>325410</b>	hormone in vitro diagnostic substances, manufacturing
<b>325410</b>	hormone preparations (except in vitro diagnostics), manufacturing
<b>325410</b>	hormones and derivatives, uncompounded, manufacturing
<b>339990</b>	horn products, manufacturing (animal)
<b>336320</b>	horns, motor vehicle, manufacturing
<b>339930</b>	horns, toy, manufacturing
<b>112991</b>	horse and cattle, raising
<b>332999</b>	horse bits, manufacturing
<b>314120</b>	horse blankets, made from purchased fabrics
<b>314120</b>	horse blankets, made from purchased fabrics (except wool)
<b>314120</b>	horse blankets, made from purchased wool fabric
<b>316990</b>	horse boots and muzzles, manufacturing
<b>411110</b>	horse dealers merchant wholesalers
<b>311111</b>	horse meat processing, cat and dog food
<b>711213</b>	horse race tracks
<b>711213</b>	horse race tracks, operation of
<b>713999</b>	horse rental services, recreational
<b>711319</b>	horse show promoters, with facilities
<b>336215</b>	horse trailers (except fifth wheel type), manufacturing
<b>487110</b>	horse-drawn carriages, sightseeing
<b>417990</b>	horse-drawn vehicles merchant wholesalers
<b>311420</b>	horseradish (except sauce), canning
<b>311940</b>	horseradish, prepared sauce, manufacturing
<b>115210</b>	horses, boarding (except racehorses)
<b>331222</b>	horseshoe nails, iron or steel, made in wire drawing plants
<b>541710</b>	horticulture or botany research and development

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<b>332910</b>	hose and tube assemblies, fluid power (i.e., hydraulic and pneumatic), manufacturing
<b>332720</b>	hose clamps, metal, manufacturing
<b>332910</b>	hose couplings and fittings (except fluid power), metal, manufacturing
<b>313220</b>	hose fabrics, tubular, weaving
<b>332910</b>	hose fittings, fluid power, manufacturing
<b>332910</b>	hose nozzles and couplings, manufacturing
<b>326220</b>	hose, reinforced, made from purchased plastics
<b>326220</b>	hose, reinforced, made from purchased rubber
<b>326220</b>	hose, rubberized fabric, manufacturing
<b>315110</b>	hosiery and sock mills
<b>333248</b>	hosiery machinery, manufacturing
<b>315110</b>	hosiery mill
<b>448150</b>	hosiery stores, retail
<b>448150</b>	hosiery stores, women's, retail
<b>315110</b>	hosiery, manufacturing
<b>448150</b>	hosiery, men's and boys', retail
<b>813920</b>	hospital administrators' associations
<b>912910</b>	hospital and medical insurance plans, provincial government
<b>813910</b>	hospital associations
<b>417930</b>	hospital beds merchant wholesalers
<b>417930</b>	hospital equipment and supplies merchant wholesalers
<b>622210</b>	hospital for emotionally disturbed children
<b>339110</b>	hospital furniture (e.g., hospital beds, operating room furniture), manufacturing
<b>417930</b>	hospital furniture merchant wholesalers
<b>812330</b>	hospital gown supply service (industrial) , uniform
<b>541619</b>	hospital management consulting services
<b>315220</b>	hospital service apparel, washable, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	hospital service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
<b>622310</b>	hospitals, specialty (except psychiatric)
<b>417990</b>	hot air balloon merchant wholesalers
<b>487990</b>	hot air balloon rides
<b>333310</b>	hot beverage vending machines, manufacturing
<b>332810</b>	hot dip galvanizing metals and metal products, for the trade
<b>722512</b>	hot dog stands
<b>332113</b>	hot forgings, unfinished, made from purchased metal
<b>333519</b>	hot strip mill machinery, metalworking, manufacturing
<b>414470</b>	hot tubs merchant wholesalers
<b>321920</b>	hot tubs, coopered, manufacturing
<b>326191</b>	hot tubs, plastics or fibreglass, manufacturing
<b>453999</b>	hot tubs, whirlpools and sauna, retail

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<b>326290</b>	hot water bottles, rubber, manufacturing
<b>335229</b>	hot water heaters, household, manufacturing
<b>238220</b>	hot water heating systems, installation
<b>532210</b>	hot water tank (waterheater), rental
<b>417920</b>	hotel and restaurant equipment and supplies merchant wholesalers
<b>721111</b>	hotel lodging services (except apartment hotel)
<b>721111</b>	hotel management services (i.e., providing management and operating staff to run hotel)
<b>337127</b>	hotel or motel furniture, manufacturing
<b>561590</b>	hotel reservation services
<b>327110</b>	hotel tableware and kitchen articles, vitreous china, manufacturing
<b>721111</b>	hotel, accommodation service (except apartment hotel)
<b>721111</b>	hotels (except casino hotels) with integrated health spa facilities
<b>721111</b>	hotels (except residential)
<b>236220</b>	hotels and motels construction
<b>331110</b>	hot-rolled iron and steel products, made in steel mills
<b>331221</b>	hot-rolling purchased steel
<b>236110</b>	house construction by custom home builders
<b>236110</b>	house construction, by merchant builders
<b>236110</b>	house construction, by operative builders
<b>238910</b>	house demolishing contractors
<b>523910</b>	house flipping services
<b>911910</b>	house of commons
<b>812990</b>	house sitting services
<b>541410</b>	house staging services
<b>453930</b>	house trailer and mobile home dealers, retail
<b>532120</b>	house trailer and popup camper rental
<b>418990</b>	house trailers merchant wholesalers
<b>532280</b>	houseboats rental
<b>336612</b>	houseboats, building
<b>315249</b>	housecoats, girls', cut and sewn from purchased fabric
<b>315190</b>	housecoats, made in knitting mills
<b>315249</b>	housecoats, women's and misses', cut and sewn from purchased fabric
<b>315249</b>	housedresses, women's and misses", cut and sewn from purchased fabric
<b>418410</b>	household and commercial soaps, detergents and cleansers merchant wholesalers
<b>339990</b>	household and industrial brooms (e.g., whisk, street sweeping, wire, etc.), manufacturing
<b>339990</b>	household and industrial brushes (e.g., wire, paint, push, shaving, non electric tooth brush, etc.), manufacturing
<b>443143</b>	household appliance stores, electric or gas, retail
<b>419110</b>	household appliance, electric, business-to-business (B2B) electronic markets, wholesale

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<b>811412</b>	household appliances repair service (without retail sales of new equipment)
<b>811412</b>	household appliances, repair
<b>414390</b>	household art and decorative ware merchant wholesalers
<b>414390</b>	household baskets, boxes, cans and bags merchant wholesalers
<b>624120</b>	household care, home-maker services
<b>414310</b>	household china and glassware merchant wholesalers
<b>419110</b>	household china and glassware, business-to-business (B2B) electronic markets, wholesale
<b>414390</b>	household containers merchant wholesalers
<b>414310</b>	household crockery, pottery, ceramic and earthenware merchant wholesalers
<b>414390</b>	household cutlery merchant wholesalers
<b>414220</b>	household electric appliances merchant wholesalers
<b>414220</b>	household electric smoke detectors merchant wholesalers
<b>414220</b>	household electric stoves, cooking or heating merchant wholesalers
<b>811412</b>	household electrical appliance repair shop
<b>414390</b>	household food preparation and storage utensils merchant wholesalers
<b>414220</b>	household freezers merchant wholesalers
<b>414330</b>	household furnishings tapestries merchant wholesalers
<b>337126</b>	household furniture (except wood and upholstered) manufacturing
<b>337126</b>	household furniture (except wooden and upholstered), manufacturing
<b>337126</b>	household furniture (i.e., rattan, reed, malacca, fibre, glass, willow and wicker), manufacturing
<b>442110</b>	household furniture and appliances, retail
<b>337123</b>	household furniture components, wooden, assembling and finishing
<b>414390</b>	household furniture merchant wholesalers
<b>532280</b>	household furniture rental
<b>419120</b>	household furniture, wholesale agents and brokers
<b>493190</b>	household goods (used uncrated), storage service
<b>419110</b>	household goods, business-to-business (B2B) electronic markets, wholesale
<b>493190</b>	household goods, warehousing and storage (excluding self-storage, without trucking)
<b>414390</b>	household kitchen utensils merchant wholesalers
<b>335120</b>	household lamps (e.g., boudoir, desk, table, floor, pole, wall), manufacturing
<b>414330</b>	household linens merchant wholesalers
<b>414220</b>	household microwave ovens merchant wholesalers

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<b>418220</b>	household paper products merchant wholesalers
<b>419110</b>	household paper products, including stationary, business-to-business (B2B) electronic markets, wholesale
<b>414210</b>	household tape players and recorders merchant wholesalers
<b>414390</b>	household trays merchant wholesalers
<b>327110</b>	household type earthenware, semivitreous, manufacturing
<b>325320</b>	household type insecticides, manufacturing
<b>414210</b>	household type radios merchant wholesalers
<b>327110</b>	household type tableware and kitchen articles, vitreous china, manufacturing
<b>334512</b>	household type timing mechanisms, manufacturing
<b>321999</b>	household type woodenware, manufacturing
<b>442298</b>	household utensils, retail
<b>414220</b>	household vacuum cleaners merchant wholesalers
<b>414220</b>	household vacuum systems (built-in-type) merchant wholesalers
<b>414390</b>	household wall decorations merchant wholesalers
<b>814110</b>	household, private employing domestic personnel
<b>814110</b>	housekeeper
<b>561722</b>	housekeeping (i.e., cleaning service)
<b>721192</b>	housekeeping cottages and cabins
<b>236110</b>	houses, construction, general contractors
<b>321991</b>	houses, manufactured or prefabricated mobile homes, manufacturing
<b>238990</b>	houses, moving (i.e., raising from one site, moving, and placing on a new foundation)
<b>236110</b>	houses, multifamily, construction
<b>321992</b>	houses, prefabricated (except mobile homes), wood frame, manufacturing
<b>332311</b>	houses, prefabricated, metal, manufacturing
<b>236110</b>	houses, single-attached, construction
<b>454390</b>	house-to-house or party-plan selling (e.g., brushes, candles, cosmetics, encyclopedias, houseware), retail
<b>454390</b>	house-to-house selling of coffee, soda, beer, bottled water, or other products, retail
<b>442298</b>	houseware stores, retail
<b>561990</b>	household appliance installation
<b>531310</b>	housing authorities, operating (managers)
<b>531112</b>	housing for low income elderly
<b>911910</b>	housing programs, federal government
<b>913910</b>	housing programs, local government
<b>912910</b>	housing programs, provincial government
<b>332118</b>	housings for business machines, unfinished metal, stamping
<b>487210</b>	hovercraft operation (sightseeing)
<b>332999</b>	howitzers, manufacturing
<b>321999</b>	hubs, wood, manufacturing
<b>113210</b>	huckleberry greens, gathering of

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<b>454390</b>	hucksters, retail
<b>115110</b>	hulling and shelling of almonds, filberts, nuts, peanuts, pecans and walnuts
<b>333110</b>	hulling machinery, farm type, manufacturing
<b>712115</b>	human history museums
<b>911310</b>	human resource centre (job placement or manpower), federal
<b>912210</b>	human resource centre (manpower), provincial
<b>541612</b>	human resource consulting services
<b>813310</b>	human rights advocacy organizations
<b>911910</b>	human rights commission, federal government
<b>912910</b>	human rights commission, provincial government
<b>813310</b>	humane society (advocacy group)
<b>812910</b>	humane society facilities (animal shelters)
<b>611310</b>	humanities education, university
<b>541720</b>	humanities research and development services
<b>416120</b>	humidifiers and dehumidifiers (except portable) merchant wholesalers
<b>335210</b>	humidifiers and dehumidifiers, electric, portable, manufacturing
<b>333416</b>	humidifying equipment (except portable), manufacturing
<b>334512</b>	humidistats (e.g., duct, skeleton, wall), manufacturing
<b>334512</b>	humidity controls, air-conditioning type, manufacturing
<b>334512</b>	humidity instruments (except industrial process and air-conditioning type), manufacturing
<b>334512</b>	humidity instruments, industrial process type, manufacturing
<b>112399</b>	Hungarian partridge production
<b>611690</b>	hunting and trapping training (education)
<b>114210</b>	hunting and trapping, wild animals for furs (except seals)
<b>713991</b>	hunting clubs
<b>315220</b>	hunting coats and vests, men's and boys', cut and sewn from purchased fabric
<b>339920</b>	hunting equipment (except firearms), manufacturing
<b>414470</b>	hunting equipment and supplies merchant wholesalers
<b>451119</b>	hunting equipment, retail
<b>713999</b>	hunting guide services
<b>332210</b>	hunting or fishing knives, manufacturing
<b>114210</b>	hunting or game preserves
<b>336310</b>	hybrid engines, manufacturing
<b>334410</b>	hybrid integrated circuits stencil, manufacturing
<b>334410</b>	hybrid integrated circuits, manufacturing
<b>237110</b>	hydrant and flushing hydrant installation
<b>331511</b>	hydrants, unfinished iron castings, manufacturing

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<b>332910</b>	hydraulic aircraft sub-assemblies, manufacturing
<b>417230</b>	hydraulic and pneumatic pistons and valves merchant wholesalers
<b>333990</b>	hydraulic cylinders, fluid power, manufacturing
<b>324110</b>	hydraulic fluids, made in petroleum refineries
<b>325999</b>	hydraulic fluids, synthetic, manufacturing
<b>326220</b>	hydraulic hose (without fittings), plastics, manufacturing
<b>326220</b>	hydraulic hose (without fittings), rubber, manufacturing
<b>332910</b>	hydraulic hose fittings, fluid power, manufacturing
<b>333990</b>	hydraulic pumps, fluid power, manufacturing
<b>336340</b>	hydraulic slave cylinders, automotive, truck and bus, manufacturing
<b>333611</b>	hydraulic turbine generator set units, manufacturing
<b>333611</b>	hydraulic turbines, manufacturing
<b>332910</b>	hydraulic valves, fluid power, manufacturing
<b>417920</b>	hydraulic, beauty and barber shop chairs merchant wholesalers
<b>325189</b>	hydrazine, manufacturing
<b>325189</b>	hydrochloric acid, manufacturing
<b>325189</b>	hydrocyanic acid, manufacturing
<b>238910</b>	hydrodemolition (i.e., demolition with pressurized water), contractor
<b>237990</b>	hydroelectric generating facilities construction
<b>221111</b>	hydro-electric power generation
<b>237990</b>	hydroelectric power plant construction
<b>325189</b>	hydrofluoric acid, manufacturing
<b>325189</b>	hydrofluosilicic acid, manufacturing
<b>336611</b>	hydrofoil vessels and hovercrafts, building and repairing in shipyards
<b>336612</b>	hydrofoil vessels and hovercrafts, recreational type, manufacturing
<b>335990</b>	hydrogen fuel cells, manufacturing
<b>333990</b>	hydrogen generators (gas producers), manufacturing
<b>325189</b>	hydrogen peroxide, manufacturing
<b>325189</b>	hydrogen sulphide, manufacturing
<b>325120</b>	hydrogen, manufacturing
<b>311225</b>	hydrogenating purchased oils
<b>541370</b>	hydrographic mapping and surveying services
<b>541690</b>	hydrology consulting services
<b>334512</b>	hydrometers (except industrial process type), manufacturing
<b>334512</b>	hydrometers, industrial process type, manufacturing
<b>334512</b>	hydronic circulator controls, automatic, manufacturing
<b>416120</b>	hydronic heating equipment and supplies merchant wholesalers
<b>238220</b>	hydronic heating systems, installation

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**334512** hydronic limit, pressure and temperature controls, manufacturing  
**711214** hydroplane race tracks, operation of  
**111419** hydroponic crops, grown under cover  
**325190** hydroquinone, manufacturing  
**541380** hydrostatic testing laboratories  
**333990** hydrostatic transmissions, manufacturing  
**325189** hydrosulphites, manufacturing  
**212395** hydrous calcium sulphate (gypsum) mining  
**212398** hydrous sodium sulphate (Glauber's salt), mining  
**325210** hydroxyethylcellulose, manufacturing  
**334512** hygrometers (except industrial process type), manufacturing  
**334512** hygrometers, industrial process type, manufacturing  
**334512** hygrothermographs, manufacturing  
**611690** hypnosis schools  
**325410** hypnotic drugs, uncompounded, manufacturing  
**621390** hypnotist  
**325189** hypochlorites, manufacturing  
**339110** hypodermic needles and syringes, manufacturing  
**325189** hypophosphites, manufacturing

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**238170** ice apron, roof, installation  
**334512** ice bank controls, manufacturing  
**335223** ice boxes, household, manufacturing  
**326198** ice buckets, plastics (except foam), manufacturing  
**326150** ice chests or coolers, foam plastics (except polystyrene), manufacturing  
**326198** ice chests or coolers, plastics (except foam), manufacturing  
**417990** ice cleaning or resurfacing equipment (zamboni) merchant wholesalers  
**445299** ice cream (i.e., packaged) stores, retail  
**311520** ice cream and milk specialties, manufacturing  
**417910** ice cream cabinets merchant wholesalers  
**311821** ice cream cones and wafers, manufacturing  
**413190** ice cream cones merchant wholesalers  
**332210** ice cream dippers, manufacturing  
**333248** ice cream making machinery, manufacturing  
**722512** ice cream parlour  
**454390** ice cream selling from a bicycle  
**722512** ice cream stand  
**454390** ice cream wagons, retail  
**311520** ice cream, manufacturing  
**335210** ice crushers, electric, manufacturing  
**333990** ice crushers, industrial and commercial, manufacturing  
**445299** ice dealers, retail

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<b>334512</b>	ice maker controls, manufacturing
<b>561990</b>	ice making for skating rinks, on contract
<b>333416</b>	ice making machinery, manufacturing
<b>417910</b>	ice making machines merchant wholesalers
<b>312110</b>	ice manufacturing for food purposes
<b>312110</b>	ice manufacturing for nonfood purposes
<b>311515</b>	ice milk mix, manufacturing
<b>325999</b>	ice packs, manufacturing
<b>711190</b>	ice skating shows (except theatrical)
<b>312110</b>	iced tea or coffee, manufacturing
<b>212398</b>	Iceland spar (i.e., optical grade calcite), mining
<b>561990</b>	identification of valuables and theft prevention
<b>332999</b>	identification plates, metal, manufacturing
<b>414430</b>	identity recorders for photographing cheques and fingerprints merchant wholesalers
<b>812990</b>	identity theft protection services
<b>334512</b>	ignition controls for gas appliances and furnaces, automatic, manufacturing
<b>336320</b>	ignition points and condensers, for internal combustion engines, manufacturing
<b>811119</b>	ignition service, automotive
<b>334512</b>	ignition testing instruments, manufacturing
<b>321215</b>	I-joists, wood, manufacturing
<b>324190</b>	illuminating oils, petroleum, made from refined petroleum
<b>541430</b>	illustrators, commercial
<b>327420</b>	images, small gypsum, manufacturing
<b>323120</b>	imagesetting services, pre-press
<b>312220</b>	imitation tobacco cigarettes, manufacturing
<b>335210</b>	immersion heaters for water, electric, manufacturing
<b>911320</b>	immigrant admissions, adjudicating, federal
<b>911910</b>	immigration and border police
<b>541190</b>	immigration consultant
<b>911320</b>	immigration services (i.e., recruitment and selection of immigrant), federal
<b>333990</b>	impact wrenches, hand-held power-driven, manufacturing
<b>334512</b>	impedance measuring equipment, manufacturing
<b>334512</b>	impeller and counter driven flow meters, manufacturing
<b>419120</b>	import agents or brokers of computers
<b>419120</b>	import agents or brokers of tobacco
<b>419120</b>	import agents or brokers of toys
<b>541690</b>	import and export trade consulting services
<b>413220</b>	importers of alcoholic beverages
<b>414130</b>	importers of piece goods, notions and other dry goods, merchant wholesalers
<b>419120</b>	import-export agents and brokers, wholesale trade
<b>313320</b>	impregnating and coating of fabrics
<b>325410</b>	in vitro diagnostic substances, manufacturing
<b>325410</b>	in vivo diagnostic substances, manufacturing
<b>325410</b>	in vivo radioactive reagents, manufacturing

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<b>334512</b>	in-built thermostats, filled system and bimetal types, manufacturing
<b>335110</b>	incandescent filament lamp bulbs, complete, manufacturing
<b>335120</b>	incandescent lighting fixtures, manufacturing
<b>335120</b>	incandescent mantles, manufacturing
<b>325999</b>	incense, manufacturing
<b>334512</b>	incinerator control systems, residential and commercial types, manufacturing
<b>562210</b>	incinerator operation, hazardous or non-hazardous waste
<b>333990</b>	incinerators, industrial process type, manufacturing
<b>327390</b>	incinerators, precast concrete, manufacturing
<b>911910</b>	income security programs, federal administration
<b>911910</b>	income tax collection, federal administration
<b>912910</b>	income tax collection, provincial administration
<b>541213</b>	income tax return preparation or compilation services without accounting, auditing, or bookkeeping services
<b>333310</b>	incoming mail handling equipment (e.g., opening, sorting, scanning), manufacturing
<b>446199</b>	incontinence products (e.g., diapers), retail
<b>339110</b>	incubators, infant, manufacturing
<b>339110</b>	incubators, laboratory type, manufacturing
<b>333110</b>	incubators, poultry, manufacturing
<b>517310</b>	incumbent local exchange carriers (ILECs), facilities-based
<b>325999</b>	indelible inks, manufacturing
<b>711513</b>	independent advertising copywriter
<b>541430</b>	independent artists, medical illustration
<b>541430</b>	independent graphic artists
<b>541430</b>	independent graphic designers
<b>611620</b>	independent sports instructors
<b>711512</b>	independent stage managers
<b>488490</b>	independent truck driver to road transportation (except owner/operator)
<b>322230</b>	index and other die-cut cards, made from purchased cardboard
<b>325999</b>	India inks manufacturing
<b>339920</b>	Indian clubs, manufacturing
<b>417230</b>	indicating instruments and accessories merchant wholesalers
<b>334512</b>	indicator testers, turntable, manufacturing
<b>334512</b>	indicators, industrial process control type, manufacturing
<b>335229</b>	indirect water heaters and converters, electric, domestic, manufacturing
<b>325189</b>	indium chloride, manufacturing
<b>814110</b>	individual employing a care-giver
<b>523910</b>	individuals investing in financial contracts on own account
<b>713120</b>	indoor play areas
<b>531120</b>	indoor soccer dome facility rental

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<b>333990</b>	induction heating equipment, industrial process type, manufacturing
<b>335312</b>	induction motors, electric, a.c., manufacturing
<b>334410</b>	inductors, electronic component type (e.g., chokes, coils, transformers), manufacturing
<b>418410</b>	industrial alcohol merchant wholesalers
<b>339990</b>	industrial and commercial sewing needles, manufacturing
<b>238990</b>	industrial and residential fencing, erecting
<b>813910</b>	industrial associations
<b>812320</b>	industrial bag cleaning service
<b>314990</b>	industrial belting reinforcement, cord and fabric, manufacturing
<b>417230</b>	industrial belting, hose and packing merchant wholesalers
<b>418990</b>	industrial brushes merchant wholesalers
<b>236210</b>	industrial building construction, by operative builders
<b>236210</b>	industrial building or plant construction, general contractors
<b>419110</b>	industrial chemicals, business-to-business (B2B) electronic markets, wholesale
<b>238299</b>	industrial communications equipment, installation
<b>418410</b>	industrial compound catalysts merchant wholesalers
<b>335315</b>	industrial controls (e.g., push button, selector switches and pilot), manufacturing
<b>417230</b>	industrial cranes merchant wholesalers
<b>522299</b>	industrial credit company
<b>417230</b>	industrial crushing machinery and equipment merchant wholesalers
<b>541420</b>	industrial design consulting services
<b>541420</b>	industrial design services
<b>913910</b>	industrial development assistance, local administration
<b>522299</b>	industrial development bank
<b>541320</b>	industrial development planning service (i.e., urban planning)
<b>911910</b>	industrial development programs, federal administration
<b>912910</b>	industrial development, trade and commerce, provincial administration
<b>339910</b>	industrial diamonds, cut and polished, manufacturing
<b>335312</b>	industrial electrical motor rebuilding
<b>541330</b>	industrial engineering services
<b>339910</b>	industrial engraving on precious metal, engraving (including laser) and etching precious jewellery
<b>419110</b>	industrial equipment (e.g., navigational, communications and electronic components), business-to-business (B2B) electronic markets, wholesale
<b>811310</b>	industrial equipment and machinery, repair and maintenance

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<b>417230</b>	industrial equipment merchant wholesalers
<b>561990</b>	industrial equipment, contract operator
<b>236210</b>	industrial establishments (e.g., canneries, textiles or rubber factories) construction
<b>417230</b>	industrial fans merchant wholesalers
<b>417230</b>	industrial fittings merchant wholesalers
<b>417230</b>	industrial furnaces, kilns and ovens merchant wholesalers
<b>315210</b>	industrial garments, men's and boys', cut and sewn from material owned by others
<b>315210</b>	industrial garments, women's, misses' and girls', cut and sewn from materials owned by others
<b>325120</b>	industrial gas manufacturing
<b>418410</b>	industrial gases merchant wholesalers
<b>419120</b>	industrial gases, wholesale agents and brokers
<b>417230</b>	industrial heat exchange equipment merchant wholesalers
<b>236210</b>	industrial incinerators, furnaces, blast furnaces and kiln construction, general contractors
<b>813930</b>	industrial labour unions
<b>812330</b>	industrial launderers
<b>336510</b>	industrial locomotives and parts, manufacturing
<b>532490</b>	industrial machinery and equipment, rental and leasing
<b>419120</b>	industrial machinery and equipment, wholesale agents and brokers
<b>419110</b>	industrial machinery, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>335120</b>	industrial mercury lighting fixtures, manufacturing
<b>416110</b>	industrial motor controls merchant wholesalers
<b>333511</b>	industrial moulds (except steel ingots), manufacturing
<b>331511</b>	industrial moulds for casting steel ingots, manufacturing
<b>335120</b>	industrial or institutional lighting fixtures, electric, manufacturing
<b>417230</b>	industrial paint spray equipment merchant wholesalers
<b>531190</b>	industrial park operating
<b>561320</b>	industrial personnel services (personnel suppliers)
<b>417230</b>	industrial pistons and valves merchant wholesalers
<b>236210</b>	industrial plant appurtenance construction, general contractors
<b>334512</b>	industrial process control instruments, manufacturing
<b>238220</b>	industrial process piping installation
<b>325510</b>	industrial product finishes and coatings (i.e., paint), manufacturing

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<b>417230</b>	industrial pulverizing machinery and equipment merchant wholesalers
<b>911310</b>	industrial relations services, federal government
<b>912210</b>	industrial relations services, provincial government
<b>541710</b>	industrial research and development laboratories (except testing)
<b>417930</b>	industrial safety devices (e.g., first-aid kits, face and eye masks) merchant wholesalers
<b>611690</b>	industrial safety training
<b>325999</b>	industrial salt, manufacturing
<b>418410</b>	industrial salts merchant wholesalers
<b>212323</b>	industrial sand mining
<b>333990</b>	industrial scales, manufacturing
<b>611510</b>	industrial school, government (except corrective or reform school)
<b>912120</b>	industrial school, provincial government (reform school)
<b>417230</b>	industrial screening machinery and equipment merchant wholesalers
<b>417230</b>	industrial sewing machines merchant wholesalers
<b>417230</b>	industrial sewing thread merchant wholesalers
<b>417230</b>	industrial shelving merchant wholesalers
<b>562210</b>	industrial sludge disposal sites
<b>417230</b>	industrial stackers merchant wholesalers
<b>417230</b>	industrial storage batteries merchant wholesalers
<b>541380</b>	industrial testing laboratories
<b>541420</b>	industrial tool design services
<b>417230</b>	industrial tractors merchant wholesalers
<b>417230</b>	industrial trailers merchant wholesalers
<b>811310</b>	industrial truck (plant and warehouse), repair
<b>333920</b>	industrial truck cranes, manufacturing
<b>532490</b>	industrial truck rental and leasing
<b>417230</b>	industrial trucks (plant and warehouse) merchant wholesalers
<b>333920</b>	industrial trucks and tractors (plant and warehouse), manufacturing
<b>332910</b>	industrial type valves (e.g., angle, control, ball, butterfly, cross, plug, stop), manufacturing
<b>812330</b>	industrial uniform supply service
<b>418410</b>	industrial washing compounds merchant wholesalers
<b>417230</b>	industrial water pumps merchant wholesalers
<b>417230</b>	industrial wheels merchant wholesalers
<b>315220</b>	industrial work clothing, washable, men' s and boys', cutting and sewing purchased fabric
<b>315249</b>	industrial work clothing, washable, women's, misses' and girls', cut and sewn from purchased fabrics
<b>414130</b>	industrial yarn merchant wholesalers

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<b>418410</b>	industrial, heavy and household chemicals merchant wholesalers
<b>417230</b>	industrial, natural and crude diamonds merchant wholesalers
<b>327214</b>	industrial, technical and scientific glassware and glass products, pressed or blown, made in glass-making plants
<b>411120</b>	inedible beans merchant wholesalers
<b>311611</b>	inedible products (e.g., hides, skins, pulled wool, wool grease), produced in slaughtering plants
<b>334511</b>	inertial navigation systems, aeronautical, manufacturing
<b>311420</b>	infant and junior food, canning
<b>448130</b>	infants and toddlers clothing, retail
<b>414110</b>	infants' clothing merchant wholesalers
<b>315210</b>	infants' clothing, cut and sewn from materials owned by others
<b>315241</b>	infants' clothing, cut and sewn from purchased fabric
<b>315190</b>	infants' clothing, made in knitting mills
<b>311515</b>	infants' formulas, manufacturing
<b>316210</b>	infant's or children's footwear (except orthopedic extension shoes), manufacturing
<b>448130</b>	infants' wear stores, retail
<b>911910</b>	infectious diseases quarantine enforcement, federal administration
<b>623110</b>	infirmary, providing personal nursing care
<b>336612</b>	inflatable boats (except toy), heavy-duty, all materials, manufacturing
<b>336612</b>	inflatable rafts, any material (non recreational i.e., life rafts for ships), manufacturing
<b>333416</b>	infloor radiant heat system, manufacturing
<b>541514</b>	information management system design services, computer
<b>541619</b>	information service, freight rate
<b>541514</b>	information technology (IT) consulting services done by consultants
<b>335110</b>	infra red lamps and lamp bulbs, manufacturing
<b>334512</b>	infrared analytical instruments, laboratory type, manufacturing
<b>334511</b>	infrared homing systems, aeronautical, manufacturing
<b>334512</b>	infrared instruments, industrial process type, manufacturing
<b>335120</b>	infrared lamp fixtures, manufacturing
<b>333990</b>	infrared ovens, industrial process type, manufacturing
<b>334410</b>	infrared sensors, solid state, manufacturing
<b>331110</b>	ingot, made in steel mills
<b>331313</b>	ingot, primary aluminum, manufacturing
<b>238990</b>	in-ground outdoor swimming pools, residential, construction
<b>621390</b>	inhalation therapists, registered

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<b>339110</b>	inhalators (inhalation therapy equipment), surgical and medical, manufacturing
<b>325999</b>	inhibitors (e.g., corrosion, oxidation, polymerization), manufacturing
<b>333246</b>	injection moulding machinery for plastics, manufacturing
<b>325610</b>	ink eradicators, manufacturing
<b>811210</b>	ink jet cartridges, recycling (i.e., cleaning and re-filling)
<b>333248</b>	inking rollers, manufacturing
<b>325910</b>	inkjet cartridges, manufacturing
<b>325999</b>	inks (e.g., drawing, stamping, writing), manufacturing
<b>114114</b>	inland finfish fishing, freshwater
<b>114114</b>	inland fishing (i.e., gill netting, trap net, prairie jigging, pound netting, trolling), freshwater fish
<b>316990</b>	inner soles, leather, manufacturing
<b>337910</b>	inner spring mattresses, manufacturing
<b>326210</b>	inner tubes, manufacturing
<b>721111</b>	inns, furnishing food and lodging
<b>325130</b>	inorganic pigments (except carbon, bone and lamp black), manufacturing
<b>518210</b>	input preparation services, computer
<b>334110</b>	input/output equipment, computer, manufacturing
<b>332619</b>	insect screening, made from purchased wire
<b>712115</b>	insectaria or insectarium
<b>115110</b>	insecticide and weed spraying service, crops and plants
<b>444220</b>	insecticides and weed killers, retail
<b>418390</b>	insecticides merchant wholesalers
<b>325320</b>	insecticides, manufacturing
<b>333519</b>	inserts, cutting tool, manufacturing
<b>114113</b>	inshore or coastal finfish fishing, salt water
<b>115110</b>	inspection and grading of agricultural products (crop)
<b>488390</b>	inspection and weighing services connected to water transportation
<b>488490</b>	inspection or weighing service connected to truck transportation
<b>811199</b>	inspection service, automotive
<b>811210</b>	installation and repair of taxi instruments and signs
<b>238220</b>	installation of cooling towers and other industrial or commercial cooling equipment
<b>238299</b>	installation of engines and turbines in buildings, contractors
<b>237990</b>	installation of geomembrane containment liners for landfill
<b>238310</b>	installation of insulation (e.g., foam, glass fibre, cellulosic fibre, wool)
<b>238310</b>	installation of insulation panel or rigid boards (i.e., polystyrene or other foamed material for insulation)
<b>238990</b>	installation of interlocking brick (interlock) for streets or driveways

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<b>238990</b>	installation of interlocking stone, driveways
<b>238210</b>	installation of invisible fence for pets
<b>238210</b>	installation of photovoltaics panels
<b>561730</b>	installation of ponds, fountains and waterfalls
<b>238299</b>	installation of speed changers in pumps stations
<b>238350</b>	installation of windows, wooden
<b>711512</b>	installing and dismantling concert stages, sound and lighting equipment, on a contract basis
<b>522220</b>	installment sales finance company
<b>311920</b>	instant and herbal tea, manufacturing
<b>311230</b>	instant cereal beverage, manufacturing
<b>323114</b>	instant printing (i.e., quick printing)
<b>611210</b>	institute of marine technology, post-secondary
<b>611210</b>	institutes of technology (non-university)
<b>236220</b>	institutional building construction, by operative builders
<b>236220</b>	institutional buildings construction (e.g., educational buildings, hospitals, libraries)
<b>337127</b>	institutional display racks for merchandise, manufacturing
<b>337127</b>	institutional furniture (e.g., churches, schools, restaurants), manufacturing
<b>454110</b>	institutional pharmacies, off-site, exclusively on Internet
<b>454110</b>	institutional pharmacies, off-site, mail order
<b>446110</b>	institutional pharmacies, on-site
<b>912120</b>	institutions, correctional, provincial
<b>316990</b>	instrument cases, all materials, manufacturing
<b>336320</b>	instrument control panels (i.e., assembling purchased gauges), automotive, truck and bus, manufacturing
<b>334511</b>	instrument landing system instrumentation, airborne or airport, manufacturing
<b>333310</b>	instrument lenses, manufacturing
<b>334512</b>	instrument panels, assembling using gauges made in the same establishment
<b>335315</b>	instrument relays, all types, manufacturing
<b>332619</b>	instrument springs, precision (except clock and watch), manufacturing
<b>334410</b>	instrument transformer, electronic, manufacturing
<b>335311</b>	instrument transformers (except portable), manufacturing
<b>334512</b>	instrumentation for reactor controls, auxiliary, manufacturing
<b>334512</b>	instruments (e.g., hematology, microbiology, immunology), manufacturing
<b>334512</b>	instruments for measuring electrical quantities, manufacturing
<b>334512</b>	instruments, laboratory analysis type, manufacturing

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<b>331317</b>	insulated aluminum wire (e.g., apparatus, energy, coaxial, communication) made in aluminum wire drawing plants
<b>335920</b>	insulated coaxial cable, non-ferrous, manufacturing
<b>335920</b>	insulated fibre-optic cable, made from purchased strand (data transmission), manufacturing
<b>335920</b>	insulated power cables, electric, manufacturing
<b>331222</b>	insulated steel cable capable of being used as a conductor, made in steel wire-drawing plants
<b>332321</b>	insulated windows, hermetically sealed, metal frame, manufacturing
<b>335920</b>	insulated wire and cable, made from purchased wire
<b>416110</b>	insulated wire merchant wholesalers
<b>416110</b>	insulated wire rope or cable merchant wholesalers
<b>331317</b>	insulated wire, cable and magnet wire, made in aluminum wire drawing plants
<b>327990</b>	insulating batts, fills or blankets, fibreglass, manufacturing
<b>322299</b>	insulating batts, fills or blankets, made from purchased paper
<b>327120</b>	insulating firebrick and shapes, clay, manufacturing
<b>327215</b>	insulating glass, sealed units, made from purchased glass
<b>327214</b>	insulating glass, sealed units, made in glass-making plants
<b>321999</b>	insulating materials, cork, manufacturing
<b>325999</b>	insulating oils, manufacturing
<b>335920</b>	insulating purchased copper wire and cable
<b>326150</b>	insulation and cushioning, foam plastics (except polystyrene), manufacturing
<b>321216</b>	insulation board, cellular fibre or hard pressed wood, manufacturing
<b>238310</b>	insulation installation (e.g., polystyrene foam, polystyrene, urethane)
<b>444190</b>	insulation material, building, retail
<b>416390</b>	insulation materials (e.g., fibreglass, mineral wool) merchant wholesalers
<b>238310</b>	insulation work (e.g., building, roof) contractors
<b>335930</b>	insulators, bakelite, manufacturing
<b>335930</b>	insulators, electrical (except glass and ceramic), manufacturing
<b>327214</b>	insulators, electrical, glass, made in glass-making plants
<b>327215</b>	insulators, electrical, made from purchased glass
<b>335930</b>	insulators, hard rubber, manufacturing (electric)
<b>325410</b>	insulin, manufacturing
<b>524299</b>	insurance advisory services



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<b>524210</b>	insurance agents and brokers
<b>813910</b>	insurance association
<b>524291</b>	insurance claim adjusters
<b>524210</b>	insurance commercial, agents and brokers
<b>911240</b>	insurance commission, federal government
<b>524299</b>	insurance educational services
<b>524299</b>	insurance information bureaus
<b>524299</b>	insurance inspection and investigation (except claims investigation), services
<b>524291</b>	insurance inspectors and adjusters
<b>524210</b>	insurance office, agents and brokers
<b>621499</b>	insurance physical examination service (except by physicians)
<b>524299</b>	insurance professional standards services
<b>524299</b>	insurance rate making services
<b>524210</b>	insurance sales and service, agents and brokers
<b>524129</b>	insurance, surety
<b>323119</b>	intaglio printing
<b>334410</b>	integrated microcircuits, manufacturing
<b>334410</b>	integrated optical circuits (IOC), manufacturing
<b>515110</b>	integrated radio and television broadcasting system (primarily radio)
<b>515120</b>	integrated radio and television broadcasting system (primarily television)
<b>512250</b>	integrated record companies
<b>512250</b>	integrated record production and distribution
<b>334512</b>	integrated-circuit testers, manufacturing
<b>334512</b>	integrating electricity meters, manufacturing
<b>334512</b>	integrating meters, non-electric, manufacturing
<b>533110</b>	intellectual property holders (except copyright)
<b>813310</b>	intellectually and developmentally disabled advocacy groups
<b>334290</b>	intercom systems and equipment, manufacturing
<b>811210</b>	intercommunication equipment, commercial, repair
<b>811210</b>	intercommunication equipment, household type, repair
<b>238210</b>	intercommunication systems, installation
<b>419120</b>	intercommunications equipment, wholesale agents and brokers
<b>332410</b>	intercooler shells, manufacturing
<b>334410</b>	interface cards (e.g., sound, video, controllers, network), manufacturing
<b>333310</b>	interferometers, manufacturing
<b>913910</b>	intergovernmental affairs, local administration
<b>912910</b>	intergovernmental affairs, provincial
<b>416110</b>	interior and exterior electrical construction materials merchant wholesalers
<b>541410</b>	interior decorating consulting service
<b>541410</b>	interior decorators consulting service (except painters)

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<b>541410</b>	interior design consulting services
<b>541410</b>	interior design services
<b>541410</b>	interior lighting consultants
<b>416110</b>	interior wire and cables merchant wholesalers
<b>416110</b>	interior wiring materials merchant wholesalers
<b>313210</b>	interlining fabrics, broad-woven (except wool, hair or similar animal fibre), weaving
<b>313210</b>	interlining fabrics, broad-woven, wool or hair, weaving
<b>315990</b>	interlinings, made from purchased fabric
<b>623110</b>	intermediate care facilities
<b>522299</b>	intermediate investment banks
<b>334512</b>	internal combustion engine analyzers (i.e., testing electrical characteristics), manufacturing
<b>336410</b>	internal combustion engines, aircraft, manufacturing
<b>336310</b>	internal combustion gasoline engines, automotive and truck, manufacturing
<b>912910</b>	international affairs, provincial administration
<b>911410</b>	international agency representation, federal
<b>911420</b>	international development assistance, federal government
<b>911420</b>	international development research services, federal
<b>624230</b>	international disaster or conflict refugee services
<b>911410</b>	international exchange services (scientific, academic), federal government
<b>919110</b>	international monetary fund, office in Canada
<b>919110</b>	international organization services
<b>522299</b>	international trade financing
<b>454110</b>	Internet auctions, retail
<b>519130</b>	Internet broadcasting (e.g., audio, radio)
<b>519130</b>	Internet broadcasting (e.g., television, video)
<b>722511</b>	Internet café combined with full-service restaurants
<b>511140</b>	Internet domain registration services
<b>541514</b>	Internet page design services, custom
<b>519130</b>	Internet publishing and broadcasting, and Web search portals
<b>519130</b>	Internet search portal and Web sites, operating
<b>517310</b>	Internet service provider (ISP), facilities-based
<b>517911</b>	Internet service provider (ISP), resale
<b>611310</b>	Internet-based learning, universities
<b>712190</b>	interpretive centres, natural wonders
<b>711120</b>	interpretive dance companies
<b>711512</b>	interpretive dancers, independent
<b>912910</b>	interprovincial relations, provincial government
<b>482114</b>	interurban passenger railways
<b>483213</b>	intracoastal water transportation, freight
<b>483213</b>	intracoastal water transportation, passengers

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<b>339110</b>	intrauterine devices, manufacturing
<b>325410</b>	intravenous (iv) solution preparations, manufacturing
<b>453220</b>	Inuit carvings, retail
<b>533110</b>	inventors, self-employed
<b>561990</b>	inventory computing service
<b>541619</b>	inventory planning and control management consulting services
<b>561990</b>	inventory taking service
<b>311310</b>	invert sugar, manufacturing
<b>335312</b>	inverter and rectifying equipment, industrial, manufacturing
<b>335990</b>	inverters, nonrotating, electrical, manufacturing
<b>335312</b>	inverters, rotating, electrical, manufacturing
<b>561611</b>	investigation services (except credit)
<b>523930</b>	investment advice counselling services, customized, fees paid by clients
<b>523930</b>	investment advisory services, customized, fees paid by clients
<b>523110</b>	investment banking
<b>331529</b>	investment castings, aluminum, unfinished, manufacturing
<b>331529</b>	investment castings, copper, unfinished, manufacturing
<b>331529</b>	investment castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
<b>331514</b>	investment castings, steel, unfinished, manufacturing
<b>523910</b>	investment clubs
<b>523910</b>	investment companies investing on own account
<b>523920</b>	investment companies, government
<b>523910</b>	investment companies, investing in financial contracts
<b>522299</b>	investment contract company branches
<b>551113</b>	investment holding companies
<b>523930</b>	investment research, customized, fees paid by clients
<b>811490</b>	invisible mending, textiles and clothing
<b>325189</b>	iodides, manufacturing
<b>325189</b>	iodine, crude or resublimed, manufacturing
<b>334512</b>	ion chambers, manufacturing
<b>325210</b>	ion exchange resins, manufacturing
<b>325210</b>	ionomer resins, manufacturing
<b>325190</b>	ionone, manufacturing
<b>331490</b>	iridium bar, sheet, strip and tubing, made from purchased metal or scrap
<b>331410</b>	iridium smelting and primary refining
<b>331490</b>	iridium, recovering from scrap and/or alloying purchased metals
<b>212210</b>	iron agglomerate and pellet production
<b>416210</b>	iron and steel bearing piles merchant wholesalers
<b>416210</b>	iron and steel flat products merchant wholesalers

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<b>416210</b>	iron and steel in primary forms and shapes merchant wholesalers
<b>416210</b>	iron and steel primary forms and structural shapes merchant wholesalers
<b>419120</b>	iron and steel primary forms and structural shapes, agents and brokers
<b>416210</b>	iron and steel products, castings and forgings merchant wholesalers
<b>416210</b>	iron and steel rough castings merchant wholesalers
<b>418110</b>	iron and steel scrap merchant wholesalers
<b>416210</b>	iron and steel semifinished products merchant wholesalers
<b>416210</b>	iron and steel structural shapes merchant wholesalers
<b>416210</b>	iron and steel tubing merchant wholesalers
<b>416210</b>	iron and steel wire merchant wholesalers
<b>325130</b>	iron based pigments, manufacturing
<b>331221</b>	iron basic shapes (except pipe, tube or wire), made from purchased iron
<b>331511</b>	iron castings, unfinished, manufacturing
<b>212210</b>	iron concentrates, mining
<b>332113</b>	iron forgings, unfinished, made from purchased iron
<b>332113</b>	iron or steel semifinished shapes, manufacturing
<b>212210</b>	iron ore dressing (beneficiation) plants
<b>418920</b>	iron ore merchant wholesalers
<b>213117</b>	iron ore mine diamond drilling, contract services
<b>213119</b>	iron ore mine shaft sinking, contract services
<b>212210</b>	iron ore mining
<b>331110</b>	iron ore recovery from open hearth slag
<b>416210</b>	iron pipe merchant wholesalers
<b>331110</b>	iron sinter, made in steel mills
<b>325189</b>	iron sulphate, manufacturing
<b>238120</b>	iron work, structural, contractors
<b>335229</b>	ironers and mangles, household type, manufacturing
<b>314120</b>	ironing board pads, made from purchased fabrics or felts
<b>332999</b>	ironing boards, metal, manufacturing
<b>321999</b>	ironing boards, wood, manufacturing
<b>335210</b>	irons, electric, manufacturing
<b>339940</b>	irons, marking or branding, manufacturing
<b>334512</b>	irradiation apparatus and tubes (e.g., industrial, medical diagnostic, medical therapeutic, research, scientific), manufacturing
<b>334512</b>	irradiation equipment (X-ray, gamma ray, beta ray), manufacturing
<b>115110</b>	irradiation of fruits and vegetables
<b>913910</b>	irrigation districts, nonoperating
<b>417110</b>	irrigation equipment merchant wholesalers
<b>333110</b>	irrigation equipment, agricultural, manufacturing
<b>327330</b>	irrigation pipe, concrete, manufacturing

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<b>332329</b>	irrigation pipe, sheet metal, manufacturing
<b>237110</b>	irrigation project, construction
<b>221310</b>	irrigation system operation
<b>325110</b>	isobutene, made from refined petroleum or natural gas liquids
<b>325210</b>	isobutylene resins, manufacturing
<b>325210</b>	isocyanate rubber, manufacturing
<b>325190</b>	isocyanates, manufacturing
<b>622310</b>	isolation hospital
<b>335311</b>	isolation transformers, manufacturing
<b>325210</b>	isoprene rubber, manufacturing
<b>325110</b>	isoprene, made from refined petroleum or natural gas liquids
<b>325190</b>	isopropyl alcohol, manufacturing

## J

<b>335210</b>	jackets for circulating type water heaters, manufacturing
<b>315249</b>	jackets, girls', cut and sewn from purchased fabric
<b>332319</b>	jackets, industrial, fabricated metal plate, manufacturing
<b>315220</b>	jackets, jeans, men's and boys', cut and sewn from purchased fabric
<b>315281</b>	jackets, leather (except welders') or sheepskin-lined, men's and boys', manufacturing
<b>315281</b>	jackets, leather or sheepskin-lined, women's and misses, manufacturing
<b>315220</b>	jackets, lumber, men's and boys', cut and sewn from purchased fabric
<b>315210</b>	jackets, men's and boys', cut and sewn from materials owned by others
<b>315190</b>	jackets, men's and boys', made in knitting mills
<b>448199</b>	jackets, men's and boys', retail
<b>315220</b>	jackets, non-tailored work, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jackets, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	jackets, service apparel (e.g., laboratory, medical), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jackets, service apparel (e.g., laboratory, medical), women's, misses' and girls', cut and sewn from purchased fabric
<b>315220</b>	jackets, ski, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jackets, ski, women's and misses', cut and sewn from purchased fabric
<b>315249</b>	jackets, tailored (except fur, leather, sheepskin-lined), girls', cut and sewn from purchased fabric

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<b>315220</b>	jackets, tailored (except fur, leather, sheepskin-lined), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jackets, tailored (except fur, leather, sheepskin-lined), women's and misses', cut and sewn from purchased fabric
<b>316990</b>	jackets, welders', leather, manufacturing
<b>315190</b>	jackets, women's and girls', made in knitting mills
<b>315210</b>	jackets, women's, misses' and girls', cut and sewn from materials owned by others
<b>333120</b>	jackhammers, manufacturing
<b>332210</b>	jacks (except hydraulic and pneumatic), manufacturing
<b>332210</b>	jacks (screw and ratchet), motor vehicle, manufacturing
<b>333990</b>	jacks, hydraulic and pneumatic, manufacturing
<b>333120</b>	jacks, mud, manufacturing
<b>333248</b>	jacquard card cutting machinery, manufacturing
<b>313210</b>	jacquard fabrics, broad-woven, weaving
<b>212398</b>	jade mining
<b>913120</b>	jail, local
<b>561210</b>	jails and correctional facilities, support services to operations
<b>912120</b>	jails, provincial government
<b>332321</b>	jalousies, metal, manufacturing
<b>444190</b>	jalousies, retail
<b>321911</b>	jalousies, wood frame, manufacturing
<b>413190</b>	jams, jellies and marmalades merchant wholesalers
<b>417920</b>	janitorial machinery and equipment merchant wholesalers
<b>561722</b>	janitorial services
<b>561722</b>	janitorial services (except window cleaning)
<b>561722</b>	janitorial work
<b>417920</b>	janitors' supplies merchant wholesalers
<b>332810</b>	japanning metals and metal products, for the trade
<b>325510</b>	japans, manufacturing
<b>326290</b>	jar rings, rubber, manufacturing
<b>326198</b>	jars, plastics, manufacturing
<b>711120</b>	jazz dance companies
<b>711512</b>	jazz dancers, independent
<b>711130</b>	jazz music artist, independent
<b>711130</b>	jazz music groups
<b>315220</b>	jean-cut casual slacks, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jean-cut casual slacks, women's and misses', cut and sewn from purchased fabric
<b>448140</b>	jeans stores, retail
<b>315249</b>	jeans, girls', cut and sewn from purchased fabric
<b>315241</b>	jeans, infants', cut and sewn from purchased fabric

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<b>315210</b>	jeans, men's and boys', cut and sewn from materials owned by others
<b>315220</b>	jeans, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jeans, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	jeans, women's, misses' and girls', cut and sewn from materials owned by others
<b>311340</b>	jelly candies, manufacturing
<b>311990</b>	jelly powders, manufacturing
<b>315190</b>	jerseys, made in knitting mills
<b>315220</b>	jerseys, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jerseys, women's and misses', cut and sewn from purchased fabric
<b>336410</b>	jet assisted takeoff devices (JATO), manufacturing
<b>711214</b>	jet car race tracks, operation of
<b>324110</b>	jet fuels, made in petroleum refineries
<b>336410</b>	jet propulsion and internal combustion engines and parts, aircraft, manufacturing
<b>332999</b>	jet propulsion projectiles (except guided missiles), manufacturing
<b>237990</b>	jetty construction, general contractors
<b>339910</b>	jewel bearings, synthetic, manufacturing
<b>339910</b>	jewel cutting, drilling, polishing, recutting, or setting, manufacturing
<b>339910</b>	jewel preparing, for instruments, tools, watches, and jewellery, manufacturing
<b>339910</b>	jewel settings and mountings, manufacturing
<b>339910</b>	jewel settings and mountings, precious metal, manufacturing
<b>339910</b>	jewellers' findings and materials, manufacturing
<b>332210</b>	jewellers' hand tools, non-powered, manufacturing
<b>339910</b>	jewellery and silverware, metal embossing or filigreeing for the trade
<b>419120</b>	jewellery and watch, wholesale agents and brokers
<b>541990</b>	jewellery appraisal and evaluation, service
<b>418990</b>	jewellery boxes merchant wholesalers
<b>339910</b>	jewellery boxes or cases, precious metal, manufacturing
<b>541490</b>	jewellery design services
<b>414410</b>	jewellery diamonds merchant wholesalers
<b>339910</b>	jewellery engraving, chasing or etching for the trade
<b>414410</b>	jewellery imitation stones and pearls merchant wholesalers
<b>414410</b>	jewellery merchant wholesalers
<b>339910</b>	jewellery parts, unassembled, manufacturing
<b>811490</b>	jewellery repair service (e.g., pearl restringing, watch repair), without retail sales of new equipment
<b>339910</b>	jewellery soldering or polishing, for the trade, manufacturing

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<b>448310</b>	jewellery stores
<b>339910</b>	jewellery, made of precious metal or precious or semiprecious stones, manufacturing
<b>454110</b>	jewellery, mail order, retail
<b>339910</b>	jewellery, natural or cultured pearls, manufacturing
<b>339910</b>	jewellery, plastic, manufacturing
<b>448310</b>	jewellery, precious stones and precious metals (including custom made), retail
<b>453310</b>	jewellery, used, retail
<b>333245</b>	jig saws, woodworking type, stationary, manufacturing
<b>333519</b>	jigs (e.g., inspection, gauging, checking), manufacturing
<b>333519</b>	jigs and fixtures, for use with machine tools, manufacturing
<b>417230</b>	jigs merchant wholesalers
<b>323119</b>	job printing, lithographic and offset (except quick)
<b>711213</b>	jockeys, horse racing
<b>339920</b>	jogging machines, manufacturing
<b>315220</b>	jogging or sweat suits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	jogging suits, girls', cut and sewn from purchased fabric
<b>315249</b>	jogging suits, women's and misses', cut and sewn from purchased fabric
<b>325520</b>	joint compounds (except gypsum-based), manufacturing
<b>327420</b>	joint compounds, gypsum-based, manufacturing
<b>333245</b>	jointers, woodworking, manufacturing
<b>333619</b>	joints, swivel (except motor vehicle and aircraft), manufacturing
<b>333619</b>	joints, universal (except motor vehicle and aircraft), manufacturing
<b>327390</b>	joists, girders and beams, prestressed concrete, manufacturing
<b>332319</b>	joists, open web steel, long-span series, manufacturing
<b>332329</b>	joists, sheet metal, manufacturing
<b>453220</b>	joke shops
<b>711513</b>	journalists, print, independent
<b>711512</b>	journalists, radio and television, independent
<b>323119</b>	journals and magazines, trade, printing without publishing
<b>323119</b>	journals, scholarly, printing without publishing
<b>334110</b>	joystick devices, manufacturing
<b>611620</b>	judo and jiu-jitsu instruction
<b>333248</b>	juice extractors, fruit and vegetable (i.e., food manufacturing type), manufacturing
<b>311520</b>	juice pops, frozen, manufacturing
<b>311420</b>	juice, fruit or vegetable, fresh, manufacturing
<b>335210</b>	juicers, electric, domestic, manufacturing
<b>713999</b>	juke box, concession operators in facilities owned by others
<b>334310</b>	jukeboxes, manufacturing



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<b>315249</b>	jumpsuits, girls', cut and sewn from purchased fabric
<b>315249</b>	jumpsuits, women's and misses', cut and sewn from purchased fabric
<b>335930</b>	junction boxes and covers, electrical, manufacturing
<b>813910</b>	junior chambers of commerce
<b>611210</b>	junior colleges
<b>541190</b>	jury consulting services
<b>313210</b>	jute fabrics, broad-woven, weaving
<b>623999</b>	juvenile correctional homes
<b>913110</b>	juvenile courts
<b>337126</b>	juvenile furniture, metal, manufacturing
<b>337126</b>	juvenile furniture, rattan and reed, manufacturing
<b>337121</b>	juvenile furniture, upholstered on wood frames (except convertible bed), manufacturing
<b>337123</b>	juvenile furniture, wood (except upholstered), manufacturing
<b>511120</b>	juvenile magazines and periodicals, publishing and printing combined
<b>511120</b>	juvenile magazines and periodicals, publishing or publisher (except exclusively on Internet)

## K

<b>111219</b>	kale farming, field, bedding plant and seed production
<b>212326</b>	kaolin mining
<b>334310</b>	karaoke machines, manufacturing
<b>611620</b>	karate school
<b>327420</b>	keene's cement, manufacturing
<b>332439</b>	kegs, light gauge metal, manufacturing
<b>321920</b>	kegs, wood, coopered, manufacturing
<b>311119</b>	kelp meal and pellets, for use as animal feed, manufacturing
<b>325410</b>	kelp processing (i.e., for medicinal use)
<b>334512</b>	kelvin or wheatstone bridges (i.e., electrical measuring instruments), manufacturing
<b>112999</b>	kennels, breeding and raising stock (i.e., dogs and cats) for sale
<b>212398</b>	kernite mining
<b>211110</b>	kerogen processing
<b>335120</b>	kerosene lamps, manufacturing
<b>412110</b>	kerosene merchant wholesalers
<b>333416</b>	kerosene space heaters, manufacturing
<b>324110</b>	kerosene, made in petroleum refineries
<b>311420</b>	ketchup, manufacturing
<b>335210</b>	kettles, electric, manufacturing
<b>332420</b>	kettles, heavy gauge metal, manufacturing
<b>332510</b>	key blanks, manufacturing
<b>316990</b>	key cases (except metal), manufacturing
<b>333519</b>	key cutting machines, manufacturing
<b>811490</b>	key duplicating service

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<b>332619</b>	key rings, made from purchased wire
<b>339990</b>	keyboard instruments and parts (e.g., piano hammers, concertinas, pianos, organs), manufacturing
<b>417310</b>	keying equipment merchant wholesalers
<b>336320</b>	keyless entry systems, automotive, truck and bus, manufacturing
<b>334210</b>	keysets, telephone, manufacturing
<b>621499</b>	kidney (renal, hemodialysis) dialysis centres
<b>313310</b>	kier bleaching, continuous machine, for the trade
<b>321999</b>	kiln drying of lumber
<b>327120</b>	kiln furniture, clay, manufacturing
<b>333990</b>	kilns (except cement, chemical, wood), manufacturing
<b>333248</b>	kilns (i.e., cement, wood, chemical), manufacturing
<b>611110</b>	kindergartens
<b>334512</b>	kinematic test and measuring equipment, manufacturing
<b>621390</b>	kinesiologists' office
<b>621340</b>	kinesiology (human kinetics), provides the analysis, preservation and enhancement of human movement
<b>336211</b>	kit car bodies, manufacturing
<b>561910</b>	kit packaging services
<b>443143</b>	kitchen appliances, household, retail
<b>419120</b>	kitchen appliances, wholesale agents and brokers
<b>327110</b>	kitchen articles, coarse earthenware, manufacturing
<b>419120</b>	kitchen cabinet units (to be built-in), wholesale agents and brokers
<b>337110</b>	kitchen cabinets (except free standing), wood, manufacturing
<b>238350</b>	kitchen cabinets and counters, constructed on site
<b>238350</b>	kitchen cabinets and counters, prefabricated wood, installation only
<b>337110</b>	kitchen cabinets and counters, prefabricated wood, manufacturing and installation combined
<b>238350</b>	kitchen cabinets, installation
<b>337110</b>	kitchen cabinets, wood (except free standing), custom made, manufacturing
<b>337110</b>	kitchen counter tops, manufacturing
<b>325610</b>	kitchen degreasing and cleaning preparations, manufacturing
<b>332210</b>	kitchen equipment for cafeterias, restaurants, manufacturing
<b>414390</b>	kitchen furniture merchant wholesalers
<b>442110</b>	kitchen furniture, household, retail
<b>337123</b>	kitchen furniture, wood, manufacturing
<b>238220</b>	kitchen sinks and hardware, installation
<b>414390</b>	kitchen tools and utensils (except precious metal flatware) merchant wholesalers

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<b>332210</b>	kitchen utensils (e.g., colanders, garlic presses, ice cream scoops, spatulas), fabricated metal, manufacturing
<b>332210</b>	kitchen utensils (except cutting type), fabricated metal, manufacturing
<b>326198</b>	kitchen utensils, plastic, manufacturing
<b>238390</b>	kitchens, custom metal counters and cabinets, installation
<b>321999</b>	kitchenware (e.g., utensils, rolling pins), wood, manufacturing
<b>414390</b>	kitchenware (except earthen) merchant wholesalers
<b>442298</b>	kitchenware stores, retail
<b>327110</b>	kitchenware, china, earthenware, pottery or stoneware, manufacturing
<b>327110</b>	kitchenware, commercial and household type, vitreous china, manufacturing
<b>327110</b>	kitchenware, semivitreous earthenware, manufacturing
<b>451120</b>	kite (toy) stores, retail
<b>339930</b>	kites, manufacturing
<b>813410</b>	Kiwanis club
<b>334410</b>	klystron tubes, manufacturing
<b>314910</b>	knapsacks (e.g., backpacks, book bags), manufacturing
<b>315220</b>	knickers, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	knickers, women's and misses', cut and sewn from purchased fabric
<b>332210</b>	knife blanks, manufacturing
<b>335210</b>	knife sharpeners, electric, manufacturing
<b>335315</b>	knife switches, electric, manufacturing
<b>813410</b>	knights of Columbus
<b>414130</b>	knit fabrics merchant wholesalers
<b>315990</b>	knit gloves, made from purchased fabric
<b>414110</b>	knit wear merchant wholesalers
<b>448199</b>	knit wear, ladies', retail
<b>313110</b>	knitting and crochet thread, manufacturing
<b>313240</b>	knitting and finishing flat (warp) fabric
<b>313240</b>	knitting flat (warp) fabric
<b>315110</b>	knitting hosiery, on a contract basis
<b>333248</b>	knitting machinery, manufacturing
<b>315190</b>	knitting men's and boys' clothing (except hosiery), on a contract basis
<b>313240</b>	knitting textile products (e.g., bedspreads, curtains, linens), made elsewhere
<b>313240</b>	knitting textile products (except apparel), made elsewhere
<b>315190</b>	knitting women's and girls' clothing (except hosiery), on a contract basis
<b>451130</b>	knitting yarn and accessories, retail
<b>414130</b>	knitting yarns merchant wholesalers
<b>335210</b>	knives, electric, domestic, manufacturing
<b>332210</b>	knives, machine (except metal cutting), manufacturing
<b>332210</b>	knives, shear (metalworking), manufacturing
<b>321999</b>	knobs, wood, manufacturing

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333248 knot tying machinery, textile, manufacturing  
 333519 knurling machines, manufacturing  
 322121 kraft paper stock, manufacturing  
 212326 kyanite mining

L

339940 label making equipment, hand-held, manufacturing  
 333990 labelling (i.e., packaging machinery), manufacturing  
 561910 labelling services  
 313310 labels, cotton, printing, for the trade  
 322220 labels, gummed, made from purchased paper  
 323119 labels, printing on a job-order basis  
 313220 labels, weaving  
 621510 laboratories, biological, medical, X-ray (picture and treatment)  
 621510 laboratories, combined medical and radiological  
 621510 laboratories, dental X-ray  
 541710 laboratories, physical research and development  
 541380 laboratories, product testing  
 334512 laboratory analytical instruments (except optical), manufacturing  
 311119 laboratory animal feeds, manufacturing  
 112999 laboratory animal production (e.g., rats, mice, guinea pigs)  
 315220 laboratory coats, men's and boys', cut and sewn from purchased fabric  
 315249 laboratory coats, women's, misses' and girls', cut and sewn from purchased fabric  
 417930 laboratory equipment (except medical or dental) merchant wholesalers  
 417930 laboratory equipment merchant wholesalers  
 333990 laboratory furnaces, manufacturing  
 337127 laboratory furniture (e.g., cabinets, benches, tables, stools), manufacturing  
 238390 laboratory furniture and equipment, installation  
 327214 laboratory glassware (e.g., beakers, test tubes, vials), made in glass-making plants  
 327215 laboratory glassware (e.g., test tubes, vials, beakers), made from purchased glass  
 811210 laboratory instrument (except electric) repair  
 417930 laboratory instruments and apparatus merchant wholesalers  
 621510 laboratory services, medical  
 334512 laboratory standards testing equipment (e.g., capacitance, electrical resistance, inductance), manufacturing  
 541380 laboratory testing service (except clinical and veterinary)

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<b>333990</b>	laboratory type equipment (e.g., furnaces, centrifuges), manufacturing
<b>561320</b>	labour pool services (personnel suppliers)
<b>561320</b>	labour pools (except farm labour)
<b>911310</b>	labour relations board, federal government
<b>541612</b>	labour relations consulting services
<b>813930</b>	labour unions
<b>333248</b>	lace and net machinery, manufacturing
<b>414130</b>	lace fabrics merchant wholesalers
<b>313240</b>	lace products (except clothing), made in lace mills
<b>314990</b>	lace, burnt-out, manufacturing
<b>313240</b>	lace, manufacturing
<b>316990</b>	laces (e.g., shoe), leather, manufacturing
<b>313220</b>	laces (e.g., shoe), textile, manufacturing
<b>332810</b>	lacquering metals and metal products
<b>713991</b>	lacrosse clubs
<b>339920</b>	lacrosse equipment, manufacturing
<b>325190</b>	lactic acid, manufacturing
<b>311515</b>	lactose, manufacturing
<b>332999</b>	ladder jacks, metal, manufacturing
<b>321999</b>	ladder jacks, wood, manufacturing
<b>321919</b>	ladder rounds or rungs, hardwood, manufacturing
<b>416330</b>	ladders merchant wholesalers
<b>326198</b>	ladders, fibreglass, manufacturing
<b>332329</b>	ladders, for permanent installation, metal, manufacturing
<b>332999</b>	ladders, portable, metal, manufacturing
<b>321999</b>	ladders, wood, manufacturing
<b>448120</b>	ladies clothing, retail
<b>448120</b>	ladies' fashions, retail
<b>448120</b>	ladies' ready to wear shop
<b>448210</b>	ladies' shoes, retail
<b>448199</b>	ladies' sportswear, retail
<b>332319</b>	ladle bails, fabricated metal plate, manufacturing
<b>332319</b>	ladles, fabricated metal plate, manufacturing
<b>312120</b>	lager, porter, stout, ale, brewing
<b>237110</b>	lagoons, sewage treatment construction
<b>483213</b>	lake (except Great Lakes) transportation (except ferries), passengers
<b>483213</b>	lake (except Great Lakes) transportation of freight (except ferries)
<b>325130</b>	lakes (i.e., organic pigments), manufacturing
<b>413160</b>	lamb (except frozen packaged) merchant wholesalers
<b>112410</b>	lamb or sheep farming
<b>112991</b>	lamb, pork, chicken, goats and horses, farming
<b>322220</b>	laminated gift wrap, made from purchased paper
<b>327215</b>	laminated glass, made from purchased glass
<b>327214</b>	laminated glass, made in glass-making plants
<b>335311</b>	laminated magnetic cores, manufacturing

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<b>321216</b>	laminated particle board (except plywood), manufacturing
<b>321215</b>	laminated veneer lumber (LVL), manufacturing
<b>333245</b>	laminating and gluing machines, woodworking, manufacturing
<b>322220</b>	laminating purchased foil and paper for packaging uses, foil as primary component
<b>322220</b>	laminating purchased paper for non-packaging applications
<b>322220</b>	laminating purchased paper for packaging applications
<b>322220</b>	laminating purchased paperboard
<b>313320</b>	laminating purchased textile fabrics
<b>313320</b>	laminating textile fabrics, for the trade
<b>335311</b>	laminations for transformers, manufacturing
<b>335120</b>	lamp (fixture) holders, manufacturing
<b>442298</b>	lamp and lighting fixture stores selling to other business but also selling to household consumers
<b>335311</b>	lamp ballasts, manufacturing
<b>327110</b>	lamp bases, pottery, manufacturing
<b>325189</b>	lamp black, manufacturing
<b>416110</b>	lamp bulbs merchant wholesalers
<b>332619</b>	lamp frames, wire, made from purchased wire
<b>332329</b>	lamp posts, metal, manufacturing
<b>335120</b>	lamp shades (except glass, plastic), manufacturing
<b>327215</b>	lamp shades, made from purchased glass
<b>326198</b>	lamp shades, plastics, manufacturing
<b>335930</b>	lamp sockets and receptacles (i.e., electric wiring devices), manufacturing
<b>335120</b>	lamp, office, manufacturing
<b>335110</b>	lamp, photoflash or photoflood, manufacturing
<b>335120</b>	lamps and lamp parts (except electric), manufacturing
<b>335120</b>	lamps and lanterns, gasoline, manufacturing
<b>416110</b>	lamps and lighting fixtures (e.g., floor, boudoir, desk, overhead, etc.) merchant wholesalers
<b>442298</b>	lamps and lighting fixtures, electric, retail
<b>335110</b>	lamps, mercury vapour, manufacturing
<b>334512</b>	lamps, X-ray, manufacturing
<b>812320</b>	lampshades, textile material, cleaning and repairing of
<b>237210</b>	land (except cemeteries) subdividers
<b>237210</b>	land acquisition, assembling and developing
<b>531390</b>	land agent or land man (right-of-way acquisition)
<b>912910</b>	land and farm development programs, provincial
<b>541190</b>	land and/or title search, service
<b>238910</b>	land clearing, contractors
<b>237990</b>	land drainage contractor
<b>238910</b>	land levelling, irrigation, contractors

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<b>333110</b>	land preparation machinery, agricultural, manufacturing
<b>237210</b>	land servicing (hydro, sewer and water) and land subdivision
<b>523910</b>	land speculation
<b>611210</b>	land surveying institutes
<b>541370</b>	land surveying services (except geophysical)
<b>541320</b>	land use planning services
<b>332319</b>	landing mats, aircraft, metal, manufacturing
<b>336410</b>	landing skis and tracks, aircraft, manufacturing
<b>531120</b>	landlords of commercial and industrial buildings
<b>913110</b>	landlord-tenant courts
<b>531390</b>	landman or land agent (mineral rights acquisition agent), independent
<b>531390</b>	landman services
<b>561730</b>	landscape contractors
<b>541320</b>	landscape planning services
<b>561730</b>	landscape services
<b>541720</b>	language research and development services
<b>611630</b>	language schools
<b>541930</b>	language translation services
<b>335120</b>	lanterns, electric, gas, carbide, kerosene, and gasoline, manufacturing
<b>414410</b>	lapel pins merchant wholesalers
<b>417230</b>	lapidary equipment merchant wholesalers
<b>451120</b>	lapidary supplies, retail
<b>339910</b>	lapidary work
<b>334110</b>	laptop computers, manufacturing
<b>311611</b>	lard and tallow produced in slaughtering plants
<b>413160</b>	lard merchant wholesalers
<b>311614</b>	lard, made from purchased fat
<b>333519</b>	laser boring, drilling and milling machines, metalworking, manufacturing
<b>621110</b>	laser cosmetic clinic
<b>334410</b>	laser diodes, manufacturing
<b>334610</b>	laser disks, pre-recorded video, mass-reproducing
<b>334512</b>	laser equipment, electromedical, manufacturing
<b>621110</b>	laser eye surgery clinic
<b>417920</b>	laser light equipment merchant wholesalers
<b>711512</b>	laser show services
<b>334512</b>	laser systems and equipment, medical, manufacturing
<b>713992</b>	laser tag facilities
<b>333990</b>	laser welding equipment, manufacturing
<b>316990</b>	lashes (i.e., whips), manufacturing
<b>326290</b>	latex foam rubber, manufacturing
<b>325510</b>	latex paints (i.e., water-based), manufacturing
<b>325210</b>	latex rubber, synthetic, manufacturing
<b>332329</b>	lath, expanded metal, manufacturing
<b>327420</b>	lath, gypsum, manufacturing

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<b>321111</b>	lath, made from logs or bolts
<b>321919</b>	lath, wood, made by resawing purchased lumber
<b>333519</b>	lathes, metal cutting, manufacturing
<b>333245</b>	lathes, woodworking type, manufacturing
<b>812330</b>	laundered mat and rug supply service
<b>812320</b>	laundresses, own account
<b>812310</b>	laundromat
<b>812310</b>	laundromat
<b>812310</b>	laundromat or launderette
<b>812310</b>	laundromat or launderette
<b>812320</b>	laundry and drycleaning agents
<b>314910</b>	laundry bags, made from purchased woven or knitted materials
<b>325610</b>	laundry bleaches, formulated for household use, manufacturing
<b>333920</b>	laundry carts, manufacturing
<b>812320</b>	laundry collecting and distributing outlets operated by power laundries
<b>333310</b>	laundry extractors, manufacturing
<b>332439</b>	laundry hampers, light gauge metal, manufacturing
<b>333310</b>	laundry machinery and equipment (except household type), manufacturing
<b>417920</b>	laundry machinery and equipment merchant wholesalers
<b>335229</b>	laundry machinery, household (including coin-operated), manufacturing
<b>314990</b>	laundry nets, made from purchased materials
<b>812320</b>	laundry pick-up and delivery station (except operated by laundries)
<b>418410</b>	laundry soap, chips and powder merchant wholesalers
<b>325610</b>	laundry soap, chips and powder, manufacturing
<b>418410</b>	laundry starch merchant wholesalers
<b>325610</b>	laundry starches, manufacturing
<b>416120</b>	laundry tubs merchant wholesalers
<b>326191</b>	laundry tubs, plastics, manufacturing
<b>325190</b>	lauric acid esters and amines, manufacturing
<b>332999</b>	lavatories, metal, manufacturing
<b>327110</b>	lavatories, vitreous china, manufacturing
<b>541110</b>	law firm
<b>541110</b>	law offices
<b>611310</b>	law schools
<b>813920</b>	law society
<b>811411</b>	lawn and garden equipment, repair service (without retail sales of new equipment)
<b>332210</b>	lawn and garden hand tools, non-powered, manufacturing
<b>444220</b>	lawn and garden ornaments and supplies, retail
<b>333110</b>	lawn and garden powered hand tools ( i.e., hedge and edge trimmers), manufacturing
<b>333110</b>	lawn and garden powered tractors and lawn mowers, manufacturing



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<b>333110</b>	lawn and garden type machinery (e.g., seeders, spreaders, tillers), manufacturing
<b>713991</b>	lawn bowling clubs
<b>418390</b>	lawn care chemical products merchant wholesalers
<b>561730</b>	lawn care services
<b>561730</b>	lawn fertilizing services
<b>337126</b>	lawn furniture (except wood, metal, stone and concrete), manufacturing
<b>414390</b>	lawn furniture merchant wholesalers
<b>337126</b>	lawn furniture, metal, manufacturing
<b>417110</b>	lawn machinery and equipment merchant wholesalers
<b>332210</b>	lawn mowers, non-powered, manufacturing
<b>561730</b>	lawn mowing services
<b>561730</b>	lawn seeding services
<b>561730</b>	lawn spraying services
<b>238220</b>	lawn sprinkler system installation, contractors
<b>541110</b>	lawyers, private practice
<b>325410</b>	laxative preparations, manufacturing
<b>414510</b>	laxatives merchant wholesalers
<b>326121</b>	lay flat tubing, plastics, manufacturing
<b>541410</b>	layouts-office, factory (designers, interior)
<b>212291</b>	leaching of uranium or radium ore at mine site
<b>335910</b>	lead acid storage batteries, manufacturing
<b>331490</b>	lead and lead alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>416210</b>	lead and zinc fabricated basic products merchant wholesalers
<b>325320</b>	lead arsenate insecticides, manufacturing
<b>325130</b>	lead based pigments, manufacturing
<b>331529</b>	lead castings (except die-castings), unfinished, manufacturing
<b>212231</b>	lead concentrates
<b>331523</b>	lead die-castings, unfinished, manufacturing
<b>332999</b>	lead foil, made from purchased foil
<b>238390</b>	lead lining walls for X-ray room, contractor
<b>416210</b>	lead merchant wholesalers
<b>418920</b>	lead ore merchant wholesalers
<b>212231</b>	lead ore milling
<b>325189</b>	lead oxides (except pigments), manufacturing
<b>562910</b>	lead paint removal contractors
<b>325130</b>	lead pigments, manufacturing
<b>416210</b>	lead primary forms and basic shapes merchant wholesalers
<b>331490</b>	lead rolling, drawing or extruding, purchased metal or scrap
<b>325189</b>	lead silicate, manufacturing
<b>331410</b>	lead smelting and primary refining
<b>327990</b>	lead, black (i.e., natural graphite), ground, refined or blended, manufacturing
<b>331490</b>	lead, recovering from scrap and/or alloying purchased metals

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<b>212231</b>	lead, zinc and lead-zinc ore, beneficiating and mining
<b>335110</b>	lead-in wires, electric lamp, made from purchased wire, manufacturing
<b>212231</b>	lead-zinc ore mining
<b>113210</b>	leaf collecting
<b>332210</b>	leaf skimmers and rakes, swimming pool, non-powered, manufacturing
<b>112910</b>	leafcutter bees raising
<b>919110</b>	league of Arab states
<b>813920</b>	learned societies
<b>541720</b>	learning disability research and development services
<b>532280</b>	lease and maintenance of aquariums
<b>532490</b>	lease and rent air compressor units
<b>532410</b>	lease semi-mobile cranes (without operator)
<b>316990</b>	leashes or collars for dog, manufacturing
<b>532210</b>	leasing and renting mobile charging kiosk
<b>531120</b>	leasing non-residential buildings
<b>531120</b>	leasing of commercial space
<b>518210</b>	leasing of computer time
<b>532490</b>	leasing of industrial machinery and equipment
<b>531111</b>	leasing of residential buildings
<b>522220</b>	leasing, in combination with sales financing
<b>448199</b>	leather (including suede) clothing stores
<b>418990</b>	leather and cut stock merchant wholesalers
<b>417230</b>	leather belting, packing merchant wholesalers
<b>315281</b>	leather clothing (e.g., capes, coats, hats, jackets), children's, manufacturing
<b>315210</b>	leather clothing, men's and boys', cut and sewn from material owned by others
<b>315210</b>	leather clothing, women's and misses' and girls', cut and sewn from materials owned by others
<b>315281</b>	leather coats (jackets) for men's and boys', manufacturing
<b>315281</b>	leather coats (jackets) for women's and misses', manufacturing
<b>316990</b>	leather cut stock, boot and shoe, manufacturing
<b>325610</b>	leather finishing assistants, manufacturing
<b>316210</b>	leather footwear, manufacturing
<b>812320</b>	leather garments cleaning
<b>339990</b>	leather gasket, packing and sealing devices (e.g., oil seals, grease retainers, washers, etc.), manufacturing
<b>315990</b>	leather gloves and mittens (except athletic), manufacturing
<b>315990</b>	leather gloves, manufacturing
<b>418990</b>	leather goods (except footwear) merchant wholesalers
<b>811430</b>	leather goods repair shops
<b>316990</b>	leather goods, small personal (e.g., coin purses, eyeglass cases, key cases), manufacturing

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<b>316990</b>	leather handbags and purses, manufacturing
<b>316990</b>	leather handicrafts, manufacturing
<b>316990</b>	leather luggage, manufacturing
<b>316210</b>	leather shoes, women's, manufacturing
<b>316110</b>	leather tanning, currying and finishing
<b>316990</b>	leather welting, manufacturing
<b>333248</b>	leather working machinery, manufacturing
<b>313320</b>	leather, artificial, made from purchased fabric
<b>322220</b>	leatherboard (i.e., paperboard-based), made from purchased paperboard
<b>322130</b>	leatherboard (i.e., paperboard-based), manufacturing
<b>311990</b>	leavening compounds, manufacturing
<b>311225</b>	lecithin, made from purchased oils
<b>711512</b>	lecturers, independent
<b>111219</b>	leek farming, field, bedding plant and seed production
<b>315110</b>	leg warmers, manufacturing
<b>541110</b>	legal aid services
<b>541690</b>	legal information consultant (advice to the general public)
<b>524129</b>	legal insurance
<b>919110</b>	legation services, foreign government in Canada
<b>315241</b>	leggings, infants', cut and sewn from purchased fabric
<b>315110</b>	leggings, knitting
<b>315249</b>	leggings, women's, misses' and girls', cut and sewn from purchased fabric
<b>912910</b>	legislative assemblies, provincial government
<b>111130</b>	legume (forage) farming
<b>111130</b>	leguminous crop plant (e.g., dry peas, beans, lentils, dry pulses) growing
<b>111320</b>	lemon groves
<b>325999</b>	lemon oil, manufacturing
<b>313210</b>	leno fabrics, broad-woven, weaving
<b>327215</b>	lens blanks, optical and ophthalmic, made from purchased glass
<b>327214</b>	lens blanks, optical and ophthalmic, made in glass-making plants
<b>326198</b>	lens blanks, optical and ophthalmic, plastics, manufacturing
<b>339110</b>	lens coating, ophthalmic, manufacturing
<b>333310</b>	lens grinding, mounting, polishing and coating (except ophthalmic)
<b>339110</b>	lens grinding, ophthalmic (except in retail stores)
<b>333310</b>	lenses (e.g., photographic, camera, projection), manufacturing
<b>333310</b>	lenses (except ophthalmic), manufacturing
<b>315190</b>	leotards (one-piece, tight-fitting garment that covers the torso like those worn by dancers), made in knitting mills
<b>315249</b>	leotards, women's, misses' and girls', cut and sewn from purchased fabric
<b>212398</b>	lepidolite mining

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<b>531120</b>	lessors of piers, docks and associated buildings and facilities
<b>531190</b>	lessors of property (except railroad, buildings or mobile home sites)
<b>531190</b>	lessors of railroad property
<b>531111</b>	lessors of residential buildings and dwellings (except social housing)
<b>492110</b>	letter delivery, private (air)
<b>491110</b>	letter delivery, private (except air)
<b>333310</b>	letter folding, stuffing and sealing machines, manufacturing
<b>333519</b>	letter pins (e.g., gauging, measuring), manufacturing
<b>453999</b>	lettering and designing of monuments, retail
<b>339940</b>	lettering instruments, artists', manufacturing
<b>541899</b>	lettering services, door and window
<b>323120</b>	letterpress plate preparation services
<b>323119</b>	letterpress printing
<b>323119</b>	letterpress printing (except manifold business forms, textile fabrics)
<b>333248</b>	letterpress printing presses, manufacturing
<b>339950</b>	letters and numerals (except wood and paper), for signs, manufacturing
<b>339950</b>	letters and numerals, plastic, manufacturing
<b>322230</b>	letters, die-cut, made from purchased cardboard
<b>237990</b>	levee and jetty construction, general contractors
<b>334512</b>	level and bulk measuring instruments, industrial process type, manufacturing
<b>334512</b>	level gauges, radiation type, manufacturing
<b>334512</b>	levels and tapes, surveying, manufacturing
<b>332210</b>	levels, carpenters', manufacturing
<b>524129</b>	liability insurance
<b>911910</b>	liability insurance service (non-commercial), federal administration
<b>519121</b>	libraries (e.g., reference, lending, public)
<b>519121</b>	libraries (except motion picture and video tape stock footage)
<b>512190</b>	libraries, video tape, stock footage
<b>337127</b>	library furniture, manufacturing
<b>912910</b>	license plate issuer (government office), provincial government
<b>912910</b>	licensing and inspection of utilities, provincial
<b>913910</b>	licensing and permit for retail trade, local
<b>332118</b>	lids, jar, metal, stamping
<b>561611</b>	lie detection service
<b>334512</b>	lie detectors, manufacturing
<b>912910</b>	lieutenant-governor's office, provincial government
<b>524210</b>	life and health insurance, agents and brokers
<b>524210</b>	life disability group general insurance, agents and brokers
<b>524210</b>	life insurance agency
<b>524210</b>	life insurance and annuities, agents and brokers
<b>524210</b>	life insurance broker

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<b>526989</b>	life insurance funds (self insurance) solely for the benefit of the sponsor, firm, it's employees or members
<b>339110</b>	life jackets, inflatable, manufacturing
<b>339110</b>	life preservers, inflatable, manufacturing
<b>524210</b>	life, accident and sickness insurance, agents and brokers
<b>524210</b>	life, health, travel insurance, agents and brokers
<b>561320</b>	lifeguard supply service
<b>611690</b>	lifeguard training
<b>339110</b>	lifejackets, plastics, manufacturing
<b>446199</b>	lift devices for homes and automobiles for persons with disabilities, retail
<b>417230</b>	lift trucks merchant wholesalers
<b>333248</b>	light bulb and tube (i.e., electric lamp) making machinery, manufacturing
<b>334410</b>	light emitting diodes (led), manufacturing
<b>236210</b>	light industrial buildings or manufacturing plants, construction
<b>333310</b>	light meters, photographic, manufacturing
<b>336510</b>	light rail cars and equipment, manufacturing
<b>237990</b>	light rail system construction
<b>485110</b>	light rail systems
<b>334511</b>	light reconnaissance and surveillance systems and equipment, manufacturing
<b>334512</b>	light responsive appliance controls, manufacturing
<b>332329</b>	light standards, metal, manufacturing
<b>336110</b>	light utility trucks, assembling on chassis of own manufacture
<b>488390</b>	lighter (lighterage) operation services (e.g., unloading services, cargo or personnel, ship to shore)
<b>325999</b>	lighter fluids (e.g., charcoal, cigarette), manufacturing
<b>339990</b>	lighters, cigar and cigarette (except precious metal and motor vehicle), manufacturing
<b>488310</b>	lighthouse operation
<b>335990</b>	lighting and welding carbons, manufacturing
<b>444190</b>	lighting fixture stores
<b>335120</b>	lighting fixtures, airport, runway, approach, taxi and ramp, manufacturing
<b>419110</b>	lighting fixtures, residential, commercial and industrial, business-to-business (B2B) electronic markets, wholesale
<b>336320</b>	lighting fixtures, vehicular, manufacturing
<b>561799</b>	lighting maintenance service (e.g., bulb and fuse replacement and cleaning)
<b>238210</b>	lighting systems, electric, installation
<b>711512</b>	lighting technicians, theatrical, independent
<b>335311</b>	lighting transformers, fluorescent, manufacturing
<b>335311</b>	lighting transformers, street and airport, manufacturing
<b>416110</b>	lightning arresters merchant wholesalers
<b>335930</b>	lightning arrestors and coils, manufacturing

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<b>238299</b>	lightning protection equipment contractor
<b>335930</b>	lightning protection equipment, manufacturing
<b>238299</b>	lightning rods and conductors, installation
<b>335930</b>	lightning rods, manufacturing
<b>335120</b>	lights, yard, electric, manufacturing
<b>325210</b>	lignin plastics, manufacturing
<b>324190</b>	lignite coal fuel briquettes, manufacturing
<b>212116</b>	lignite coal preparation plants
<b>212116</b>	lignite mining
<b>327410</b>	lime (e.g., agricultural, calcium hydroxide, calcium oxide, dolomitic), manufacturing
<b>416390</b>	lime (except agricultural) merchant wholesalers
<b>444190</b>	lime and plaster dealers, retail
<b>111320</b>	lime groves
<b>327410</b>	lime manufacturing
<b>325999</b>	lime oil, manufacturing
<b>212315</b>	lime rock, ground, mining
<b>115110</b>	lime spreading service, agricultural
<b>325320</b>	lime sulphur fungicides, manufacturing
<b>212315</b>	limestone crushing, on contract
<b>212315</b>	limestone cutting (quarrying)
<b>416390</b>	limestone merchant wholesalers
<b>334512</b>	limit controls (e.g., air-conditioning, appliance, heating), manufacturing
<b>511190</b>	limited edition art prints, publishing
<b>722512</b>	limited-service restaurant
<b>722512</b>	limited-service restaurant, licensed
<b>811121</b>	limousine conversion on a custom basis
<b>485320</b>	limousine service (except scheduled)
<b>485990</b>	limousine service to airports or stations, scheduled
<b>325320</b>	lindane pesticides, manufacturing
<b>334512</b>	line or limit controls for electric heat, manufacturing
<b>331210</b>	line pipe for oil or gas, made from purchased steel
<b>561730</b>	line slash (rights-of-way) maintenance
<b>238910</b>	line slashing or cutting (except maintenance)
<b>335311</b>	line voltage regulators, manufacturing
<b>334512</b>	linear counters, manufacturing
<b>325220</b>	linear esters fibres and filaments, manufacturing
<b>339110</b>	linemen's safety belts, manufacturing
<b>313210</b>	linen fabrics, broad-woven, weaving
<b>313310</b>	linen fabrics, dyeing and finishing, for the trade
<b>442298</b>	linen shops, retail
<b>812330</b>	linen supply and laundering service
<b>419110</b>	linen, drapery and other textile furnishings, business-to-business (B2B) electronic markets, wholesale
<b>339940</b>	linen, tracing, manufacturing
<b>419120</b>	linens, draperies and other textile furnishings, wholesale agents and brokers
<b>314120</b>	linens, made from purchased materials

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<b>322130</b>	liner board, manufacturing
<b>327120</b>	liner brick and plates, vitrified clay, manufacturing
<b>418220</b>	linerboard, paperboard merchant wholesalers
<b>332319</b>	liners, industrial, fabricated metal plate, manufacturing
<b>414110</b>	lingerie merchant wholesalers
<b>448199</b>	lingerie stores, retail
<b>315249</b>	lingerie, loungewear and nightwear, women's and girls', cut and sewn from purchased fabric
<b>313210</b>	lining fabrics (except wool and similar animal fibre), broad-woven, weaving
<b>313210</b>	lining fabrics, wool and similar animal fibre, broad-woven, weaving
<b>315990</b>	linings (e.g., coat, dress, millinery, necktie, suit), made from purchased fabric
<b>313210</b>	linings (except wool and similar animal fibre), made in broad fabric weaving mills
<b>316990</b>	linings and soles, boot and shoe, leather, manufacturing
<b>314990</b>	linings for handbag, pocketbook, luggage, shoe and casket, textile fabric, manufacturing
<b>332999</b>	linings, safe and vault, metal, manufacturing
<b>313210</b>	linings, wool, made in broad fabric weaving mills
<b>325190</b>	linoleic acid esters and amines, manufacturing
<b>414320</b>	linoleum floor covering merchant wholesalers
<b>326198</b>	linoleum floor coverings, manufacturing
<b>238330</b>	linoleum installation contractors
<b>442210</b>	linoleum stores, retail
<b>442210</b>	linoleum, installation combined with selling
<b>333248</b>	linotype machinery, manufacturing
<b>111120</b>	linseed (flaxseed) growing
<b>418410</b>	linseed oil merchant wholesalers
<b>327390</b>	lintels, concrete, manufacturing
<b>325620</b>	lipsticks, manufacturing
<b>488990</b>	liquefaction and regasification of natural gas for purposes of transport
<b>454312</b>	liquefied petroleum gas (bottle gas) dealers
<b>332420</b>	liquefied petroleum gas (LPG) cylinders, manufacturing
<b>454312</b>	liquefied petroleum gas (LPG), delivered to customers' premises, retail
<b>412110</b>	liquefied petroleum gases (except bulk stations and terminals) merchant wholesalers
<b>211110</b>	liquefied petroleum gases (LPG) from natural gas, production, mining
<b>324110</b>	liquefied petroleum gases (LPG), made in petroleum refineries
<b>412110</b>	liquefied petroleum gases merchant wholesalers

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<b>312140</b>	liqueurs, manufacturing
<b>334512</b>	liquid analysis instruments, industrial process type, manufacturing
<b>418390</b>	liquid chemical fertilizers merchant wholesalers
<b>334512</b>	liquid chromatographic instruments, laboratory type, manufacturing
<b>334512</b>	liquid concentration instruments, industrial process type, manufacturing
<b>334410</b>	liquid crystal display (LCD) unit screens, manufacturing
<b>334512</b>	liquid flow meters, manufacturing
<b>334512</b>	liquid level controls, residential and commercial heating types, manufacturing
<b>334512</b>	liquid level instruments, industrial process type, manufacturing
<b>332420</b>	liquid oxygen tanks, manufacturing
<b>325410</b>	liquid pharmaceutical preparations (e.g., decoctions, ointments, solutions, syrups, infusions), manufacturing
<b>325410</b>	liquid pharmaceutical preparations (e.g., honeys, tinctures, elixirs, fluid extracts), manufacturing
<b>492210</b>	liquor delivery services (dial-a-bottle)
<b>445310</b>	liquor stores, retail
<b>312140</b>	liquor-based coolers, manufacturing
<b>311340</b>	liquorice candy, manufacturing
<b>413220</b>	liquors and wines merchant wholesalers
<b>312140</b>	liquors, distilling and blending (except brandy)
<b>339940</b>	list finders and rotary address files, manufacturing
<b>531390</b>	listing services, real estate
<b>711411</b>	literary agents
<b>325130</b>	litharge, manufacturing
<b>212398</b>	lithium mineral mining
<b>323120</b>	lithographic plate preparation services
<b>323119</b>	lithographic printing (except manifold business forms, quick printing, textile fabrics), without publishing
<b>323119</b>	lithographic printing on metal
<b>323119</b>	lithographic printing on purchased labels or tags
<b>333248</b>	lithographic printing presses, manufacturing
<b>323119</b>	lithographic, flexographic or gravure newspapers printing
<b>325130</b>	lithopone, manufacturing
<b>334512</b>	lithotripters, manufacturing
<b>322220</b>	litmus paper, made from purchased paper
<b>419110</b>	live animals, business-to-business (B2B) electronic markets, wholesale
<b>711311</b>	live arts centres, promoting events
<b>411110</b>	live bait merchant wholesalers
<b>711311</b>	live exotic peep shows
<b>411110</b>	live farm animals merchant wholesalers
<b>411110</b>	live fish merchant wholesalers
<b>411110</b>	live frogs merchant wholesalers



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<b>411110</b>	live poultry merchant wholesalers
<b>711311</b>	live theatres, promoting events
<b>814110</b>	live-in babysitter
<b>814110</b>	live-in caregiver
<b>814110</b>	live-in housekeeper
<b>814110</b>	live-in nanny
<b>112991</b>	livestock and animal specialty farms, general
<b>112991</b>	livestock and poultry combination farm
<b>541690</b>	livestock breeding consulting services
<b>112991</b>	livestock combination farm
<b>112991</b>	livestock combination feedlots
<b>332329</b>	livestock corrals, cattle holders and stalls, metal, manufacturing
<b>488990</b>	livestock feeding station service, livestock in transit
<b>484239</b>	livestock hauling, long distance
<b>334410</b>	livestock identification tags manufacturing
<b>411110</b>	livestock merchant wholesalers
<b>115210</b>	livestock registration services
<b>541710</b>	livestock research and development
<b>453999</b>	livestock sales barns by auction, retail
<b>115210</b>	livestock spraying (with insecticide) services
<b>336212</b>	livestock trailers, manufacturing
<b>482113</b>	livestock transportation service, mainline railway
<b>484229</b>	livestock trucking, local
<b>541940</b>	livestock veterinary services
<b>419120</b>	livestock, wholesale agents and brokers
<b>442110</b>	living room furniture, retail
<b>337121</b>	living room furniture, upholstered on wood frames (except convertible bed), manufacturing
<b>238990</b>	living wall system installation
<b>112999</b>	llama, dromedary and camel raising
<b>334410</b>	loaded computer boards, manufacturing
<b>417210</b>	loaders merchant wholesalers
<b>333120</b>	loaders, shovel, manufacturing
<b>332999</b>	loading and assembling bombs
<b>488210</b>	loading and unloading rail freight cars
<b>488320</b>	loading and unloading ships or boats
<b>333130</b>	loading machines, underground mining type, manufacturing
<b>334410</b>	loading of electronic components onto circuit boards
<b>488119</b>	loading service, aircraft
<b>236210</b>	loading station construction, mine, general contractors
<b>522291</b>	loan companies (i.e., unsecured cash loans to personal, student, consumer)
<b>522299</b>	loan correspondents
<b>541820</b>	lobbying services (i.e., lobbyists)
<b>114113</b>	lobster pound operation
<b>321999</b>	lobster traps, wood, manufacturing
<b>311710</b>	lobster, shellfish, salmon or fish cannery
<b>541514</b>	local area network (LAN) systems design services
<b>541514</b>	local area network (LAN) systems integrators

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<b>485110</b>	local bus service
<b>522130</b>	local credit unions
<b>492210</b>	local delivery service, small parcels
<b>492210</b>	local messenger service
<b>813940</b>	local political organization
<b>517911</b>	local service reselling
<b>517310</b>	local telephone carrier, facilities-based
<b>485110</b>	local transit system operation
<b>485110</b>	local, urban and suburban transit systems, mixed mode
<b>237990</b>	lock and waterway construction, general contractors
<b>332720</b>	lock washers, metal, manufacturing
<b>417920</b>	lockers (except refrigerated) merchant wholesalers
<b>337215</b>	lockers (except refrigerated), manufacturing
<b>332510</b>	locks (except coin-operated and time), manufacturing
<b>416330</b>	locks and related materials merchant wholesalers
<b>333310</b>	locks, coin-operated, manufacturing
<b>417920</b>	locksmith equipment and supplies merchant wholesalers
<b>561622</b>	locksmith services, with or without sales of locking devices, safes, and security vaults
<b>561622</b>	locksmithing
<b>336320</b>	locomotive and railroad car light fixtures, manufacturing
<b>333920</b>	locomotive cranes, manufacturing
<b>333619</b>	locomotive diesel engines, manufacturing
<b>488210</b>	locomotives and railroad cars, repair
<b>417990</b>	locomotives merchant wholesalers
<b>336510</b>	locomotives, manufacturing
<b>336510</b>	locomotives, rebuilding
<b>212220</b>	lode gold mining
<b>721310</b>	lodging houses operated by organizations for members only
<b>721310</b>	lodging houses, private
<b>113311</b>	log barking, rossing and peeling on contract
<b>113312</b>	log booming, bucking, salvaging, skidding and yarding on contract
<b>321992</b>	log cabins, prefabricated wood, manufacturing
<b>113311</b>	log cutting (forest trees)
<b>333247</b>	log debarking machinery, stationary, manufacturing
<b>113311</b>	log decking
<b>113312</b>	log grading, scaling and sorting on contract
<b>113311</b>	log grading, scaling, sorting
<b>113312</b>	log hauling in the forest with logging
<b>115310</b>	log hauling in the forest, without logging
<b>236110</b>	log home construction, by operative builders
<b>236110</b>	log home, construction
<b>418910</b>	log marketing boards
<b>113311</b>	log or timber driving
<b>483115</b>	log rafting and towing, coastal

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<b>483213</b>	log rafting and towing, inland waters (except Great Lakes)
<b>333120</b>	log splitters, portable, manufacturing
<b>113311</b>	logging (except contract)
<b>113311</b>	logging camp
<b>113312</b>	logging contractor (felling, cutting, bucking)
<b>541330</b>	logging engineering services
<b>532410</b>	logging equipment rental or leasing
<b>417210</b>	logging machinery and equipment merchant wholesalers
<b>482112</b>	logging railways
<b>336212</b>	logging trailers, manufacturing
<b>113311</b>	logging, logs for lumber
<b>113311</b>	logging, pulpwood logs
<b>334512</b>	logic circuit testers, manufacturing
<b>541619</b>	logistics management consulting services
<b>418910</b>	logs and bolts merchant wholesalers
<b>113311</b>	logs and bolts, logging
<b>419120</b>	logs and wood chips, wholesale agents and brokers
<b>113312</b>	logs contract stump to truck
<b>333416</b>	logs, gas fireplace, manufacturing
<b>325190</b>	logwood extract, manufacturing
<b>517911</b>	long distance telecommunication resellers
<b>517310</b>	long-distance telephone carrier, facilities-based
<b>488320</b>	longshoremen service
<b>333248</b>	loom bobbins, manufacturing
<b>333248</b>	looms, textile, manufacturing
<b>333248</b>	loopers, textile, manufacturing
<b>323119</b>	looseleaf binders and devices, manufacturing
<b>418210</b>	looseleaf binders merchant wholesalers
<b>323119</b>	looseleaf binding fittings, manufacturing
<b>322230</b>	looseleaf fillers and paper, made from purchased paper
<b>322121</b>	looseleaf fillers and paper, made in paper mills
<b>339110</b>	lorgnettes, manufacturing
<b>325620</b>	lotions (e.g., body, face, hand), manufacturing
<b>713291</b>	lotteries
<b>713291</b>	lotteries, operation of
<b>532490</b>	lottery terminal equipment, leasing and maintenance
<b>334110</b>	lottery terminals, manufacturing
<b>713291</b>	lottery ticket sales agents or vendors (except retail stores)
<b>443143</b>	loud speakers, retail
<b>334310</b>	loudspeakers or speaker systems, manufacturing
<b>315210</b>	lounging robes and dressing gowns, men's and boys', cut and sewn from materials owned by others
<b>315220</b>	lounging robes and dressing gowns, men's and boys', cut and sewn from purchased fabric

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<b>315210</b>	lounging robes and dressing gowns, women's, misses' and girls', cut and sewn from materials owned by others
<b>315190</b>	lounging robes, dressing gowns and bathrobes, made in knitting mills
<b>315249</b>	lounging robes, girls', cut and sewn from purchased fabric
<b>315249</b>	lounging robes, women's and misses', cut and sewn from purchased fabric
<b>333310</b>	loupes (e.g., jewellers'), manufacturing
<b>321911</b>	louvre windows and doors, wood frame, made from purchased glass
<b>332329</b>	louvres, sheet metal, manufacturing
<b>332321</b>	louvres, window, metal, manufacturing
<b>236110</b>	low income housing, construction, by operative builders
<b>238160</b>	low slope roofing installation (cold or hot apply)
<b>335315</b>	low voltage air circuit breakers, manufacturing
<b>238210</b>	low voltage electrical work
<b>335315</b>	low voltage switchboards, fused or circuit breakers, manufacturing
<b>336212</b>	lowbed trailers, manufacturing
<b>333920</b>	lowering devices, burial, manufacturing
<b>236110</b>	low-rental projects, multiple residential
<b>236110</b>	low-rental projects, single residential
<b>236110</b>	low-rise apartments, construction, by general contractors
<b>412110</b>	lubricating oils and greases merchant wholesalers
<b>324110</b>	lubricating oils and greases, made in petroleum refineries
<b>325999</b>	lubricating oils and greases, synthetic, manufacturing
<b>336410</b>	lubricating systems, aircraft, manufacturing
<b>324190</b>	lubricating, cutting, grinding or penetrating oils and greases, made from refined petroleum
<b>811199</b>	lubrication services (quick lube shop - oil change), automotive
<b>336510</b>	lubrication systems, locomotive (except pumps), manufacturing
<b>448320</b>	luggage and leather goods stores (e.g., attaché cases, travelling cases, suitcases, storage or travel trunks), retail
<b>416330</b>	luggage and trunk fittings merchant wholesalers
<b>332510</b>	luggage hardware, metal, manufacturing
<b>418990</b>	luggage merchant wholesalers
<b>336390</b>	luggage racks, car top, manufacturing
<b>811430</b>	luggage repair shop
<b>321111</b>	lumber (i.e., rough, dressed), made from logs or bolts
<b>444110</b>	lumber and building materials dealers, retail
<b>444190</b>	lumber and planing mill product dealers, retail

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<b>416320</b>	lumber and planing mill products merchant wholesalers
<b>321114</b>	lumber and plywood, treating with creosote or other preservatives
<b>416320</b>	lumber dealers merchant wholesalers
<b>113312</b>	lumber jack contractor, log, tree felling
<b>493190</b>	lumber terminals, storage
<b>416320</b>	lumber yard merchant wholesalers
<b>321919</b>	lumber, dimension, made by resawing purchased lumber
<b>321111</b>	lumber, hardwood dimension (e.g., 2x4), made from logs or bolts
<b>419120</b>	lumber, plywood and millwork, wholesale agents and brokers
<b>321111</b>	lumber, softwood dimension (e.g., 2x4), made from logs or bolts
<b>335120</b>	lumiline fixtures, manufacturing
<b>335120</b>	luminous panel ceilings, manufacturing
<b>335311</b>	luminous tube transformers, manufacturing
<b>722512</b>	lunch bar
<b>332439</b>	lunch boxes, light gauge metal, manufacturing
<b>722330</b>	lunch wagon
<b>311614</b>	luncheon meat (except poultry), made from purchased meat (i.e., pastrami, salami, smoked meat, bologna)
<b>337215</b>	lunchroom fixtures, manufacturing
<b>325610</b>	lye, household type, manufacturing

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<b>413190</b>	macaroni merchant wholesalers
<b>332210</b>	machetes, manufacturing
<b>332999</b>	machine bases, metal, manufacturing
<b>339910</b>	machine chain, platinum or karat gold, manufacturing
<b>332329</b>	machine guards, sheet metal, manufacturing
<b>418990</b>	machine guns merchant wholesalers
<b>115110</b>	machine harvesting of crops, including grains, fruits and vegetables
<b>332720</b>	machine keys, manufacturing
<b>333519</b>	machine knives, metalworking, manufacturing
<b>238299</b>	machine rigging, contractors
<b>417230</b>	machine tool accessories merchant wholesalers
<b>333519</b>	machine tool attachments and accessories, manufacturing
<b>335311</b>	machine tool transformers, manufacturing
<b>417230</b>	machine tools merchant wholesalers
<b>238299</b>	machine tools, installation
<b>333519</b>	machine tools, metal cutting, manufacturing
<b>333519</b>	machine tools, metal forming, manufacturing
<b>333519</b>	machine tools, rebuilding
<b>524129</b>	machinery and equipment insurance

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<b>417230</b>	machinery and equipment, industrial (except farm and electrical) merchant wholesalers
<b>417230</b>	machinery cleaning machines (industrial) merchant wholesalers
<b>332113</b>	machinery forgings, unfinished, made from purchased iron or steel
<b>417990</b>	machinery, equipment and parts for railroad locomotives, aircraft, ships and boats merchant wholesalers
<b>332710</b>	machining metal parts on a job order basis
<b>332710</b>	machining plastic and composite materials parts
<b>417230</b>	machinists' precision tools merchant wholesalers
<b>334511</b>	machometers, manufacturing
<b>315220</b>	mackinaws, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	mackinaws, women's and misses', cut and sewn from purchased fabric
<b>451120</b>	macramé supplies, retail
<b>541840</b>	magazine advertising representatives, independent
<b>541840</b>	magazine advertising representatives, offices of
<b>511120</b>	magazine publishers, publishing and printing combined (except exclusively on Internet)
<b>511120</b>	magazine publishing (except exclusively on Internet)
<b>454390</b>	magazine subscription agency
<b>454390</b>	magazine subscription sales (except mail order), retail
<b>323119</b>	magazines and periodicals, printing without publishing
<b>414420</b>	magazines merchant wholesalers
<b>511120</b>	magazines, publishing and printing combined
<b>339930</b>	magic lanterns (toys), manufacturing
<b>711190</b>	magic shows
<b>711512</b>	magicians, independent
<b>913110</b>	magistrate courts
<b>327120</b>	magnesia refractory cement, manufacturing
<b>325410</b>	magnesia, medicinal, uncompounded, manufacturing
<b>212326</b>	magnesite mining
<b>327120</b>	magnesite refractories, manufacturing
<b>327990</b>	magnesite, crude (e.g., calcined, dead-burned, ground), manufacturing
<b>331490</b>	magnesium and magnesium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>325189</b>	magnesium carbonate, manufacturing
<b>331529</b>	magnesium castings (except die-castings), unfinished, manufacturing
<b>325189</b>	magnesium chloride, manufacturing
<b>331523</b>	magnesium die-castings, unfinished, manufacturing

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<b>331490</b>	magnesium foil, made by rolling purchased metal or scrap
<b>332999</b>	magnesium foil, made from purchased foil
<b>212315</b>	magnesium limestone, crude, mining
<b>331490</b>	magnesium rolling, drawing or extruding, purchased metal or scrap
<b>331410</b>	magnesium smelting and primary refining
<b>212398</b>	magnesium sulphate mine
<b>212299</b>	magnesium, pyrochlore or titania concentrates, mining
<b>331490</b>	magnesium, recovering from scrap and/or alloying purchased metals
<b>335920</b>	magnet wire and cable, insulated, manufacturing
<b>331420</b>	magnet wire, insulated, made in copper wire drawing plants
<b>331490</b>	magnet wire, insulated, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>334512</b>	magnetic counters, manufacturing
<b>334512</b>	magnetic flow meters, industrial process type, manufacturing
<b>333519</b>	magnetic forming machines, metalworking, manufacturing
<b>541360</b>	magnetic geophysical surveying services
<b>334110</b>	magnetic ink recognition devices, computer peripheral equipment, manufacturing
<b>417910</b>	magnetic recording tape merchant wholesalers
<b>334512</b>	magnetic resonance imaging (MRI) devices, medical diagnostic equipment, manufacturing
<b>334610</b>	magnetic tape, pre-recorded audio, mass-reproducing
<b>334610</b>	magnetic tapes, cassettes and disks (i.e., audio, data, video), blank, manufacturing
<b>334110</b>	magnetic/optical combination storage units for computers, manufacturing
<b>212210</b>	magnetite ore mining
<b>334512</b>	magnetometers, manufacturing
<b>541370</b>	magnetometric survey services (except geophysical)
<b>334410</b>	magnetron tubes, manufacturing
<b>327110</b>	magnets, permanent, ceramic or ferrite, manufacturing
<b>332999</b>	magnets, permanent, metallic, manufacturing
<b>333310</b>	magnifying glasses (except vision correcting type), manufacturing
<b>339110</b>	magnifying glasses, vision correcting type, manufacturing
<b>212210</b>	magnoferrite and manganiferous ore valued for iron content, mining
<b>561722</b>	maid cleaning services
<b>315249</b>	maids' uniforms, cut and sewn from purchased fabric
<b>561430</b>	mail box centres, private

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<b>238990</b>	mail boxes erection (residential - outdoor)
<b>332439</b>	mail boxes, light gauge metal, manufacturing
<b>484110</b>	mail carriers, bulk, contract, local
<b>332329</b>	mail chutes, sheet metal, manufacturing
<b>561490</b>	mail consolidation services
<b>491110</b>	mail delivery, private (except air)
<b>333310</b>	mail handling machinery, post office type, manufacturing
<b>417910</b>	mail handling machines merchant wholesalers
<b>454110</b>	mail order houses, retail
<b>454110</b>	mail order offices of department stores, retail
<b>491110</b>	mail service, contract
<b>481110</b>	mail transportation, air, scheduled
<b>322219</b>	mailing cases and tubes, paper fibre (i.e., fibre body, ends of any material), made from purchased paperboard
<b>417910</b>	mailing machines merchant wholesalers
<b>337215</b>	mailing racks, postal service, manufacturing
<b>334110</b>	mainframe computers, manufacturing
<b>561722</b>	maintenance and cleaning of shopping malls
<b>561730</b>	maintenance of plants and shrubs in buildings
<b>561730</b>	maintenance of rights-of-way (i.e., controlling vegetation)
<b>488210</b>	maintenance of rights-of-way and structures, railway
<b>335223</b>	major kitchen appliance manufacturing
<b>325620</b>	make-up (i.e., cosmetics), manufacturing
<b>711512</b>	make-up artist, independent
<b>523110</b>	making markets for securities
<b>325320</b>	malathion insecticides, manufacturing
<b>325190</b>	maleic anhydride, manufacturing
<b>332210</b>	mallets (e.g., rubber, wood), household, manufacturing
<b>321999</b>	mallets and mauls of wood, used for hunting or fishing, manufacturing
<b>339920</b>	mallets, sports (e.g., polo, croquet), manufacturing
<b>325190</b>	malonic dinitrile (malononitrile), manufacturing
<b>311214</b>	malt (e.g., rice, brewers', distillers', barley), manufacturing
<b>311940</b>	malt extract, manufacturing
<b>312120</b>	malt liquor, brewing
<b>413190</b>	malt merchant wholesalers
<b>333248</b>	malt mill machinery, manufacturing
<b>311515</b>	malted milk, manufacturing
<b>311214</b>	malting (germinating and drying grain)
<b>311221</b>	maltodextrins and gluten, manufacturing
<b>711411</b>	management agencies for artists, entertainers and other public figures
<b>561990</b>	management and administration of loyalty programs
<b>541611</b>	management consultant hospitality industry
<b>541514</b>	management information systems design consulting services



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<b>531310</b>	management of government buildings
<b>561490</b>	management of provincial construction tendering system
<b>551113</b>	management offices, subsidiary
<b>561110</b>	management service, with no operating staff furnished (except complete operations of client business)
<b>112510</b>	management services for freshwater aquaculture industry
<b>112510</b>	management services for salt water aquaculture industry
<b>711311</b>	managers of arts events, with facilities
<b>531310</b>	managers of commercial real estate
<b>531310</b>	managers of other real estate
<b>531310</b>	managers of residential real estate
<b>711311</b>	managers or promoters of live performing arts productions (e.g., concerts), with facilities
<b>711411</b>	managers, artists
<b>711412</b>	managers, sports figures
<b>561110</b>	managing dentists' offices, specialist or general
<b>561110</b>	managing doctors' offices
<b>523920</b>	managing investment funds, closed-end
<b>523920</b>	managing investment funds, open-end
<b>561110</b>	managing lawyers' offices
<b>523920</b>	managing mutual funds, on contract
<b>561110</b>	managing physicians' and surgeons' offices
<b>531310</b>	managing senior citizens self contained apartment
<b>325189</b>	manganese dioxide, manufacturing
<b>331110</b>	manganese metal ferro-alloys, manufacturing
<b>111219</b>	mangel growing
<b>325190</b>	mangrove extract, manufacturing
<b>237110</b>	manhole construction, contractors
<b>327390</b>	manhole covers and frames, concrete, manufacturing
<b>331511</b>	manhole covers, cast iron, manufacturing
<b>812115</b>	manicure and pedicure salons
<b>414520</b>	manicure preparations merchant wholesalers
<b>325620</b>	manicure preparations, manufacturing
<b>418210</b>	manifold business forms merchant wholesalers
<b>336310</b>	manifolds (i.e., intake and exhaust), automotive and truck gasoline engine, manufacturing
<b>332999</b>	manifolds, pipe, made from purchased metal pipe
<b>322230</b>	manila folders, die-cut, made from purchased paper or paperboard
<b>313210</b>	man-made fabrics, broad-woven, weaving
<b>313110</b>	man-made fibre thread, manufacturing
<b>325220</b>	man-made fibres and filaments, manufacturing
<b>418410</b>	man-made fibres merchant wholesalers
<b>541899</b>	mannequin decorating services

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<b>417910</b>	mannequins merchant wholesalers
<b>339990</b>	mannequins, manufacturing
<b>334512</b>	manometers, industrial process type, manufacturing
<b>561320</b>	manpower pools
<b>238340</b>	mantel work (stone) installation
<b>238340</b>	mantel, marble or stone, installation
<b>314120</b>	manufacture and retail sale of draperies and blinds in retail stores
<b>322220</b>	manufacture of precious metal foil laminates from purchased foil, for non-packaging applications
<b>418990</b>	manufactured or natural ice merchant wholesalers
<b>413310</b>	manufactured tobacco products merchant wholesalers
<b>419120</b>	manufacturers' agents of floor covering
<b>419120</b>	manufacturers' agents of trailers
<b>419120</b>	manufacturers' agents of women's and children outerwear
<b>813910</b>	manufacturers' associations
<b>332710</b>	manufacturing 3D printing hubs
<b>333248</b>	manufacturing additive manufacturing machinery (3D printing)
<b>327310</b>	manufacturing dry-batched ready-mix concrete
<b>339990</b>	manufacturing e-cigarettes
<b>339920</b>	manufacturing face masks for sports
<b>311990</b>	manufacturing fresh perogies
<b>311410</b>	manufacturing frozen perogies
<b>321999</b>	manufacturing household type range hoods, sheet metal
<b>417230</b>	manufacturing industries machinery and equipment merchant wholesalers
<b>325999</b>	manufacturing liquid chemical for aquarium
<b>339920</b>	manufacturing nets (except in weaving mills)
<b>324190</b>	manufacturing of crude oil from plastic
<b>326196</b>	manufacturing of polycarbonate garage doors
<b>541619</b>	manufacturing operations improvement consulting services
<b>221210</b>	manufacturing or alteration (purification or blending) of natural gas
<b>332319</b>	manufacturing portable aluminum helipads
<b>321991</b>	manufacturing portable wooden structure built on a chassis equipped with wheels
<b>321992</b>	manufacturing portable wooden structure built on a chassis without wheels
<b>332311</b>	manufacturing re-locatable buildings made of metal
<b>321991</b>	manufacturing re-locatable buildings made of wood, on wheels
<b>321992</b>	manufacturing re-locatable buildings made of wood, without wheels
<b>334110</b>	manufacturing smart cards
<b>325210</b>	manufacturing styrene-butadiene rubber, containing more than 50% styrene

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<b>333248</b>	manufacturing three-dimensional (3D) commercial printers
<b>333990</b>	manufacturing three-dimensional (3D) personal printers
<b>453310</b>	manuscripts, rare, retail
<b>541370</b>	map drafting services
<b>413190</b>	maple sugar and syrup merchant wholesalers
<b>541370</b>	mapmaking (except geophysical) services
<b>541370</b>	mapping services, topographic
<b>414420</b>	maps merchant wholesalers
<b>323119</b>	maps, printing without publishing
<b>511130</b>	maps, publishing and printing combined
<b>511130</b>	maps, publishing or publisher (except exclusively on Internet)
<b>416390</b>	marble and granite building stone merchant wholesalers
<b>212316</b>	marble crushing, on contract
<b>212316</b>	marble cutting (quarrying)
<b>238140</b>	marble installation (exterior work)
<b>212316</b>	marble quarry
<b>238340</b>	marble, granite and slate work (interior), contractors
<b>339930</b>	marbles, manufacturing
<b>212398</b>	marcasite mining
<b>311225</b>	margarine (including imitation), made from purchased fats and oils
<b>311221</b>	margarine and other corn oils, made by wet-milling corn
<b>413190</b>	margarine merchant wholesalers
<b>311224</b>	margarine, cooking oil and similar oil and fat products, made in oilseed crushing mills
<b>311225</b>	margarine-butter blend, made from purchased fats and oils
<b>111419</b>	marijuana, grown under cover
<b>713930</b>	marinas
<b>335315</b>	marine and navy auxiliary controls, manufacturing
<b>416330</b>	marine and rigging hardware merchant wholesalers
<b>488320</b>	marine cargo handling
<b>237990</b>	marine construction, general contractors
<b>611210</b>	marine engineering school, post-secondary
<b>541330</b>	marine engineering services
<b>417990</b>	marine engines and turbines merchant wholesalers
<b>333619</b>	marine engines, manufacturing
<b>114113</b>	marine finfish fishing (e.g., flounder, salmon, trout)
<b>332510</b>	marine hardware, metal, manufacturing
<b>332999</b>	marine horns, compressed air or steam, metal, manufacturing
<b>524129</b>	marine insurance
<b>237990</b>	marine landing stage facilities, construction
<b>712115</b>	marine museums
<b>611510</b>	marine navigational schools
<b>488331</b>	marine or ship salvaging service

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<b>325510</b>	marine paints, manufacturing
<b>332410</b>	marine power boilers, manufacturing
<b>417990</b>	marine propulsion machinery and equipment merchant wholesalers
<b>334220</b>	marine radio communications and earth station equipment, manufacturing
<b>447190</b>	marine service stations, retail
<b>114113</b>	marine shellfish fishing (e.g., clam, crab, oyster, shrimp)
<b>488511</b>	marine shipping agency (e.g., inland, international, overseas)
<b>441220</b>	marine supply dealers, retail
<b>541990</b>	marine surveyor (i.e., ship appraisal) services
<b>524291</b>	marine surveyors and settling agents (insurance inspectors and adjusters)
<b>488390</b>	marine surveyors, cargo
<b>488339</b>	marine vessel traffic reporting
<b>418110</b>	marine wrecking, ships for scrap merchant wholesalers
<b>339930</b>	marionettes (puppets), manufacturing
<b>339940</b>	marker and white boards, manufacturing
<b>339940</b>	marker boards (i.e., whiteboards), manufacturing
<b>339940</b>	markers, soft tip (e.g., felt, fabric, plastic), manufacturing
<b>541910</b>	market analysis or research services
<b>541619</b>	market consulting services
<b>111219</b>	market gardening
<b>111419</b>	market gardening, greenhouse
<b>524210</b>	market insurance, agents and brokers
<b>411110</b>	marketing of swine breeding stock
<b>418210</b>	marking devices, pens and pencils merchant wholesalers
<b>333519</b>	marking machines, metalworking, manufacturing
<b>561990</b>	marking of valuables in the home
<b>212315</b>	marl bed or pit
<b>311420</b>	marmalade, manufacturing
<b>321999</b>	marquetry, wood, manufacturing
<b>624190</b>	marriage (family) counselling services
<b>812990</b>	marriage bureau
<b>812990</b>	marrying services
<b>311340</b>	marshmallows, manufacturing
<b>611620</b>	martial arts clubs (instruction)
<b>335990</b>	maser amplifiers, manufacturing
<b>322220</b>	masking tape, made from purchased paper
<b>339920</b>	masks, sports (e.g., baseball, fencing, hockey), manufacturing
<b>813410</b>	Masonic lodge
<b>321216</b>	Masonite™ (hardboard), manufacturing
<b>416390</b>	masonry bricks, blocks, tile and stone, builders' supply merchant wholesalers
<b>419120</b>	masonry bricks, blocks, tile and stone, builders' supply, wholesale agents and brokers
<b>238140</b>	masonry contractors

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<b>238140</b>	masonry pointing, cleaning or caulking
<b>332210</b>	masons' hand tools, manufacturing
<b>416390</b>	masons' materials merchant wholesalers
<b>334610</b>	mass reproduction of pre-packaged software
<b>334512</b>	mass spectrometers, manufacturing
<b>334512</b>	mass spectroscopy instrumentation, manufacturing
<b>812190</b>	massage parlours
<b>611510</b>	massage training school
<b>446199</b>	mastectomy prosthesis, retail
<b>512250</b>	master recordings, leasing and licensing
<b>321999</b>	masts, wood, manufacturing
<b>812330</b>	mat and rug launders
<b>325999</b>	matches and match books, manufacturing
<b>418990</b>	matches merchant wholesalers
<b>562920</b>	material recovery facilities
<b>238299</b>	materials handling equipment in buildings, installation
<b>417230</b>	materials handling equipment merchant wholesalers
<b>238299</b>	materials handling equipment, installation
<b>532490</b>	materials handling machinery and equipment, rental
<b>541619</b>	materials management consulting services
<b>236210</b>	materials recovery facilities, construction
<b>562920</b>	materials recovery facility MRF (i.e., sorting non-metal recyclable materials)
<b>315249</b>	maternity bras and corsets, cut and sewn from purchased fabric
<b>622310</b>	maternity hospitals
<b>448120</b>	maternity shops, retail
<b>541710</b>	mathematics research and development services
<b>332619</b>	mats and matting, made from purchased wire
<b>326290</b>	mats and matting, rubber, manufacturing
<b>326290</b>	mattress protectors, rubber, manufacturing
<b>811490</b>	mattress renovating and repair shops (without retail sales of new equipment)
<b>332619</b>	mattress springs and spring units, made from purchased wire
<b>442110</b>	mattress stores (including custom made), retail
<b>337910</b>	mattress stuffing, tufting and quilting, manufacturing
<b>414390</b>	mattresses and box springs merchant wholesalers
<b>337910</b>	mattresses for waterbeds, manufacturing
<b>326198</b>	mattresses, air, plastics, manufacturing
<b>326290</b>	mattresses, air, rubber, manufacturing
<b>337910</b>	mattresses, box spring, manufacturing
<b>332210</b>	mauls, metal, manufacturing
<b>812220</b>	mausoleum
<b>311940</b>	mayonnaise and prepared mustard, manufacturing
<b>913110</b>	mayors' courts
<b>913910</b>	mayor's office

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<b>336330</b>	McPherson struts, manufacturing
<b>416320</b>	mdf (medium density fibreboard) merchant wholesalers
<b>624210</b>	meal delivery programs (e.g., meals on wheels), social services
<b>812990</b>	meal preparation to take home
<b>115310</b>	measurement of trees
<b>811210</b>	measuring and controlling instrument repair, mechanical
<b>334512</b>	measuring instruments and meters, electric, manufacturing
<b>334512</b>	measuring instruments, industrial process control type, manufacturing
<b>332210</b>	measuring tools, machinists' (except optical), manufacturing
<b>334512</b>	measuring wheels, manufacturing
<b>413160</b>	meat (e.g., beef, pork), cooked or prepared (except canned), merchant wholesalers
<b>311614</b>	meat and bone meal, and tankage, processed in rendering plants
<b>419120</b>	meat and meat products, wholesale agents and brokers
<b>413160</b>	meat carcasses (e.g., beef, pork) merchant wholesalers
<b>311614</b>	meat curing, drying, salting, smoking or pickling, made from purchased meat
<b>311614</b>	meat extracts (except poultry and small game), made from purchased meat
<b>311611</b>	meat extracts (except poultry and small game), produced in slaughtering plants
<b>561990</b>	meat grading service, on contract
<b>333248</b>	meat grinders (i.e., food manufacturing type), manufacturing
<b>311614</b>	meat pastes (except poultry, small game and baby food), made from purchased meat
<b>112391</b>	meat poultry and egg farm combined
<b>413160</b>	meat preparations (except canned) merchant wholesalers
<b>311614</b>	meat products canning (except poultry, small game, pet food and baby food), made from purchased meat
<b>311111</b>	meat products, dog and cat, pet food, canning, made from purchased carcasses
<b>311611</b>	meat, cured or smoked (except poultry and small game), produced in slaughtering plants
<b>311611</b>	meat, fresh, chilled or frozen (except poultry and small game), produced in slaughtering plants
<b>311614</b>	meats, fresh, chilled or frozen (except poultry, small game, pet food, baby food), made from purchased meat
<b>417230</b>	mechanical and power transmission equipment merchant wholesalers
<b>417910</b>	mechanical beverage and drinking water coolers, merchant wholesalers
<b>414410</b>	mechanical clocks merchant wholesalers
<b>238220</b>	mechanical contractors

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<b>417910</b>	mechanical drinking water coolers merchant wholesalers
<b>541330</b>	mechanical engineering services
<b>238299</b>	mechanical equipment insulation (e.g., thermal pipe covering, heater boiler jackets)
<b>313310</b>	mechanical finishing men's and boys' clothing, for the trade
<b>313310</b>	mechanical finishing women's and girls' clothing, for the trade
<b>334512</b>	mechanical measuring instruments, industrial process type, manufacturing
<b>339940</b>	mechanical pencil refills, manufacturing
<b>339940</b>	mechanical pencils, manufacturing
<b>417230</b>	mechanical power transmission equipment and supplies merchant wholesalers
<b>811310</b>	mechanical power transmission equipment repair
<b>322111</b>	mechanical pulp mills
<b>326290</b>	mechanical rubber goods (i.e., extruded, lathe-cut, moulded), manufacturing
<b>417230</b>	mechanical rubber goods merchant wholesalers
<b>541380</b>	mechanical testing, laboratories
<b>333920</b>	mechanics' creepers, manufacturing
<b>325610</b>	mechanics' hand soaps and pastes, manufacturing
<b>332210</b>	mechanics' hand tools, non-powered, manufacturing
<b>416330</b>	mechanics' tools merchant wholesalers
<b>416330</b>	mechanics' tools, sold from mobile truck to tradesmen
<b>334512</b>	mechanisms for clockwork operated devices, manufacturing
<b>333310</b>	mechanisms for coin-operated machines, manufacturing
<b>414410</b>	medallions merchant wholesalers
<b>339910</b>	medals, precious or semi-precious metal, manufacturing
<b>541840</b>	media advertising representatives, independent
<b>541840</b>	media advertising representatives, offices of
<b>541830</b>	media buying agencies
<b>541840</b>	media representatives, independent
<b>541840</b>	media representatives, offices of
<b>912210</b>	mediation and conciliation services, provincial government
<b>334110</b>	media-to-media data conversion equipment, computer peripheral equipment, manufacturing
<b>325410</b>	medical agents (i.e., analgesics, anti-migraines, anti-convulsives, mood stabilizers), manufacturing
<b>325410</b>	medical agents such as psychoanaleptics (e.g., antidepressants, psychostimulants), manufacturing

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<b>325410</b>	medical agents such as psycholeptics (e.g., anxiolytics, antipsychotics, hypnotics, sedatives), manufacturing
<b>561621</b>	medical alarm, monitoring and service
<b>339110</b>	medical and related instruments, apparatus and equipment (except electro-medical), manufacturing
<b>325410</b>	medical anticancer agents (i.e., antimetabolites, alkylating, spindle poisons, antineoplastic, topoisomerase inhibitors), manufacturing
<b>813920</b>	medical associations
<b>325410</b>	medical cardiac preparations (e.g., antianginals, antihypertensives, vasodilators, beta blockers), manufacturing
<b>325410</b>	medical cardiac preparations (e.g., calcium channel blockers, renin-angiotensin like ace inhibitors and antihyperlipidemics), manufacturing
<b>621990</b>	medical care management services
<b>621990</b>	medical case management services
<b>339110</b>	medical cleaning equipment, ultrasonic, manufacturing
<b>417930</b>	medical diagnostic equipment merchant wholesalers
<b>621110</b>	medical doctors, private practice
<b>532490</b>	medical equipment rental and leasing, commercial and industrial
<b>811210</b>	medical equipment repair (except electric)
<b>811210</b>	medical equipment repair, electrical
<b>334512</b>	medical equipment, ultrasonic, manufacturing
<b>621410</b>	medical family planning centres, services by nurses and other medical professionals (except doctors)
<b>414520</b>	medical glass merchant wholesalers
<b>327215</b>	medical glassware, made from purchased glass
<b>327214</b>	medical glassware, made in glass-making plants
<b>238299</b>	medical imaging equipment installation
<b>339110</b>	medical instruments (e.g., bronchoscopes, cystoscopes, gastroscopes, otoscopes) (except electromedical), manufacturing
<b>339110</b>	medical instruments and diagnostic devices for physicians (e.g., stethoscopes, stethographs, tongue depressors, pelvimeters), manufacturing
<b>524299</b>	medical insurance claims, processing of, contract or fee basis
<b>621510</b>	medical laboratories (clinical)
<b>621110</b>	medical offices, general physicians
<b>621110</b>	medical offices, specialist and surgeons
<b>339110</b>	medical or dental laboratory equipment (e.g., hotplates, dryers, Bunsen burners), manufacturing
<b>621110</b>	medical pathologists' offices

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<b>621510</b>	medical pathology laboratories
<b>541920</b>	medical photography services
<b>325410</b>	medical preparations (e.g., anabolic steroids, anti-inflammatories (NSAIDs)), manufacturing
<b>325410</b>	medical preparations (e.g., antirrhematics, muscle relaxants and bisphodphonates), manufacturing
<b>325410</b>	medical preparations for infections or infestations (i.e., antibiotics, antifungals, antivirals, vaccines), manufacturing
<b>325410</b>	medical preparations for infections or infestations (i.e., antiparasitics, antiprotozoals and anthelmintics), manufacturing
<b>334512</b>	medical radiation therapy equipment, manufacturing
<b>541710</b>	medical research and development laboratories or services (except clinical)
<b>325410</b>	medical respiratory preparations (i.e., decongestants, bronchodilators, cough medicines and h1 antagonist), manufacturing
<b>414520</b>	medical rubber goods merchant wholesalers
<b>611310</b>	medical schools
<b>315220</b>	medical service apparel, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	medical service apparel, women's, misses' and girls', cut and sewn from purchased fabric
<b>339110</b>	medical thermometers, manufacturing
<b>417930</b>	medical X-ray machines and parts merchant wholesalers
<b>621510</b>	medical X-ray services
<b>417930</b>	medical, surgical, hospital equipment merchant wholesalers
<b>912910</b>	medicare
<b>325410</b>	medicinal chemicals, uncompounded, manufacturing
<b>414510</b>	medicinals and botanicals merchant wholesalers
<b>414520</b>	medicine cabinet sundries merchant wholesalers
<b>611690</b>	meditation instruction
<b>321216</b>	medium density fibreboard (MDF) baseboards, manufacturing
<b>321216</b>	medium density fibreboard (MDF), manufacturing
<b>212398</b>	meerscham mining or quarrying
<b>531120</b>	meeting hall operating
<b>325210</b>	melamine resins, manufacturing
<b>111219</b>	melon farming, field, bedding plant and seed production
<b>313230</b>	melt-blown nonwoven fabrics, manufacturing
<b>332319</b>	melting pots, for metal, fabricated metal plate, manufacturing
<b>315220</b>	melton jackets, men's and boys', cut and sewn from purchased fabric

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<b>315249</b>	melton jackets, women's and misses', cut and sewn from purchased fabric
<b>813410</b>	membership associations, civic or social
<b>721111</b>	membership hotel
<b>812220</b>	memorial gardens (i.e., burial place)
<b>334410</b>	memory boards, manufacturing
<b>334410</b>	memory card for digital camera, personal digital assistant (PDA), laptop and cellular telephone), manufacturing
<b>334410</b>	memory chips, semiconductor, manufacturing
<b>313310</b>	mending fabrics, for the trade
<b>313310</b>	mending purchased wool fabrics
<b>811310</b>	mending service, fish net
<b>414110</b>	men's and boys' apparel belts merchant wholesalers
<b>414110</b>	men's and boys' beachwear merchant wholesalers
<b>414110</b>	men's and boys' caps merchant wholesalers
<b>414110</b>	men's and boys' casual clothing merchant wholesalers
<b>414110</b>	men's and boys' clothing accessories merchant wholesalers
<b>414110</b>	men's and boys' clothing and furnishings merchant wholesalers
<b>315210</b>	men's and boys' clothing contractors
<b>414110</b>	men's and boys' clothing merchant wholesalers
<b>414110</b>	men's and boys' coats merchant wholesalers
<b>315190</b>	men's and boys' coats, made in knitting mills
<b>315220</b>	men's and boys' custom made shirts
<b>315220</b>	men's and boys' cut and sew shirt manufacturing
<b>315220</b>	men's and boys' cut and sew suit, coat and overcoat manufacturing
<b>315220</b>	men's and boys' cut and sew trouser, slack and jean manufacturing
<b>315220</b>	men's and boys' cut and sew underwear and nightwear manufacturing
<b>414110</b>	men's and boys' fine or dress clothing merchant wholesalers
<b>414110</b>	men's and boys' gloves (all materials) merchant wholesalers
<b>414110</b>	men's and boys' handkerchiefs merchant wholesalers
<b>414110</b>	men's and boys' hats and caps merchant wholesalers
<b>414110</b>	men's and boys' hosiery merchant wholesalers
<b>414110</b>	men's and boys' leather and sheep-lined clothing merchant wholesalers
<b>414110</b>	men's and boys' mittens merchant wholesalers
<b>414110</b>	men's and boys' mufflers merchant wholesalers
<b>414110</b>	men's and boys' neckwear merchant wholesalers

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<b>414110</b>	men's and boys' outerwear merchant wholesalers
<b>419120</b>	men's and boys' outerwear, wholesale agents and brokers
<b>414110</b>	men's and boys' overcoats merchant wholesalers
<b>414110</b>	men's and boys' raincoats merchant wholesalers
<b>414110</b>	men's and boys' robes merchant wholesalers
<b>414110</b>	men's and boys' scarves merchant wholesalers
<b>414110</b>	men's and boys' shirts merchant wholesalers
<b>414110</b>	men's and boys' sleepwear or nightwear merchant wholesalers
<b>315110</b>	men's and boys' socks, knitting
<b>414110</b>	men's and boys' sports jackets and slacks merchant wholesalers
<b>414110</b>	men's and boys' sportswear merchant wholesalers
<b>315190</b>	men's and boys' suits and jackets, made in knitting mills
<b>414110</b>	men's and boys' suits merchant wholesalers
<b>315220</b>	men's and boys' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
<b>414110</b>	men's and boys' ties merchant wholesalers
<b>414110</b>	men's and boys' trousers merchant wholesalers
<b>414110</b>	men's and boys' umbrellas merchant wholesalers
<b>414110</b>	men's and boys' underwear merchant wholesalers
<b>414110</b>	men's and boys' uniforms merchant wholesalers
<b>414110</b>	men's and boys' waterproof outer garments merchant wholesalers
<b>414110</b>	men's and boys' work clothing merchant wholesalers
<b>448110</b>	men's clothing stores
<b>419120</b>	men's clothing, wholesale agents and brokers
<b>316210</b>	men's footwear (except orthopedic extension shoes), manufacturing
<b>812114</b>	men's hair stylist shop
<b>448110</b>	men's wearing apparel, retail
<b>414120</b>	men's, women's and children's footwear merchant wholesalers
<b>622210</b>	mental hospitals
<b>912910</b>	mental public health programs, provincial
<b>561450</b>	mercantile credit reporting bureaus
<b>333248</b>	mercerizing machinery, manufacturing
<b>313310</b>	mercerizing textile fibres and fabrics, for the trade
<b>326111</b>	merchandise or grocery bags, plastics film, single or multi-wall, manufacturing
<b>454110</b>	merchandise retailing via Internet

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<b>337215</b>	merchandise storage and display racks or stands, manufacturing
<b>454210</b>	merchandising, automatic (sale of products through vending machines), retail
<b>522299</b>	merchant banking
<b>414390</b>	merchant wholesaler of pewter ware products
<b>417930</b>	merchant wholesalers of airport scanner (e. g., baggage, body)
<b>418990</b>	merchant wholesalers of baby or child car seats
<b>418220</b>	merchant wholesalers of bubble packaging materials
<b>416390</b>	merchant wholesalers of cement and plaster
<b>413190</b>	merchant wholesalers of cleaned dry foods and spices
<b>417110</b>	merchant wholesalers of elevators, elevating machinery and equipment for farms
<b>418310</b>	merchant wholesalers of feed
<b>416390</b>	merchant wholesalers of fireplace mantels
<b>413190</b>	merchant wholesalers of frozen perogies
<b>416210</b>	merchant wholesalers of iron manhole covers
<b>416390</b>	merchant wholesalers of non-residential portable buildings
<b>417230</b>	merchant wholesalers of ocean container
<b>415290</b>	merchant wholesalers of parts for tractor trailer
<b>415290</b>	merchant wholesalers of remote starters for motor vehicle
<b>418220</b>	merchant wholesalers of shipping and packaging materials (e.g., stretch swrap, styrofoam loose fill, boxes)
<b>417320</b>	merchant wholesalers of smart cards system
<b>417320</b>	merchant wholesalers of solar canopy for golf cart
<b>418990</b>	merchant wholesalers of synthetic turf
<b>415120</b>	merchant wholesalers of utility bucket trucks
<b>411190</b>	merchant wholesalers or dealers of raw farm products (except grain, field beans, and livestock)
<b>813910</b>	merchants' associations
<b>335990</b>	mercury arc rectifiers (i.e., electrical apparatus), manufacturing
<b>325189</b>	mercury chloride, manufacturing
<b>416210</b>	mercury merchant wholesalers
<b>325189</b>	mercury oxide, manufacturing
<b>335120</b>	mercury vapour lighting fixtures, manufacturing
<b>332619</b>	mesh, made from purchased wire
<b>331490</b>	mesh, wire, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>331110</b>	mesh, wire, made in steel mills
<b>561420</b>	message service, telephone answering
<b>492110</b>	messenger service, courier
<b>325410</b>	metabolite in vivo diagnostic substances, manufacturing

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<b>416390</b>	metal and/or plastic hand and guard railings merchant wholesalers
<b>416210</b>	metal bars merchant wholesalers
<b>416390</b>	metal buildings merchant wholesalers
<b>333248</b>	metal casting machinery, manufacturing
<b>416330</b>	metal chain merchant wholesalers
<b>337215</b>	metal chair frames, manufacturing
<b>337127</b>	metal chairs, folding and stacking, auditorium or theatre (portable), manufacturing
<b>238220</b>	metal chimney liner installation, for oil to gas conversions, wood burning fireplace inserts
<b>418920</b>	metal concentrates and ores (ferrous) merchant wholesalers
<b>417230</b>	metal crowns and closures merchant wholesalers
<b>332210</b>	metal cutting saw blades, manufacturing
<b>418410</b>	metal cyanides merchant wholesalers
<b>333519</b>	metal deposit forming machines, manufacturing
<b>334512</b>	metal detectors, manufacturing
<b>416390</b>	metal doors, sash and trim merchant wholesalers
<b>416120</b>	metal fireplaces merchant wholesalers
<b>333519</b>	metal forming machine tools, manufacturing
<b>238190</b>	metal furring, contractors
<b>339990</b>	metal grave vault, manufacturing
<b>333990</b>	metal melting furnaces, industrial process type, manufacturing
<b>213119</b>	metal mine exploration, on a contract basis
<b>213117</b>	metal mining, prospect drilling for, on a contract basis
<b>333511</b>	metal moulds (e.g., for working plastics, rubber, glass), manufacturing
<b>334410</b>	metal oxide silicon (MOS) devices, manufacturing
<b>417230</b>	metal pails merchant wholesalers
<b>238390</b>	metal partitions (e.g., office, washroom), installation
<b>333248</b>	metal pickling equipment, manufacturing
<b>339990</b>	metal picture frames, manufacturing
<b>416210</b>	metal pipes and tubes merchant wholesalers
<b>325610</b>	metal polishes (i.e., tarnish removers), manufacturing
<b>416210</b>	metal posts merchant wholesalers
<b>414390</b>	metal pots and pans merchant wholesalers
<b>332118</b>	metal pressings (i.e., stampings) (except automotive, cans, coins), manufacturing
<b>416210</b>	metal rails and accessories merchant wholesalers
<b>236210</b>	metal refineries, construction
<b>417230</b>	metal refining machinery and equipment merchant wholesalers
<b>418410</b>	metal salts merchant wholesalers
<b>416120</b>	metal sanitary ware merchant wholesalers
<b>416210</b>	metal sheets merchant wholesalers

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<b>416390</b>	metal siding and roofing materials merchant wholesalers
<b>238170</b>	metal siding, installation
<b>339950</b>	metal signs and metal sign letters, manufacturing
<b>332118</b>	metal stampings (except automotive, cans, coins), unfinished, manufacturing
<b>238120</b>	metal storage tank erection
<b>416210</b>	metal tubing merchant wholesalers
<b>562920</b>	metal waste and scrap recovery facilities
<b>337920</b>	metal window blinds and associated hardware, manufacturing
<b>418410</b>	metal working compounds merchant wholesalers
<b>417230</b>	metal working machinery merchant wholesalers
<b>418920</b>	metallic concentrates merchant wholesalers
<b>416340</b>	metallic paints merchant wholesalers
<b>325130</b>	metallic pigments, inorganic, manufacturing
<b>325190</b>	metallic soap, manufacturing
<b>313320</b>	metallizing textile fabrics
<b>541380</b>	metallurgical testing laboratories
<b>238299</b>	metallurgy machinery, installation
<b>416210</b>	metals (except precious) merchant wholesalers
<b>419110</b>	metals and ores, business-to-business (B2B) electronic markets, wholesale
<b>453220</b>	metalwork, handicraft, retail
<b>417230</b>	metalworking dies merchant wholesalers
<b>532490</b>	metalworking machinery and equipment rental
<b>417230</b>	metalworking machinery merchant wholesalers
<b>417230</b>	metalworking tools, drills, taps, dies, grinding wheels, files merchant wholesalers
<b>334512</b>	meteorologic tracking systems, manufacturing
<b>811210</b>	meteorological instrument repair
<b>334512</b>	meteorological instruments, manufacturing
<b>541990</b>	meteorological services
<b>561990</b>	meter reading services (e.g., water, gas, electricity), contract
<b>334512</b>	metering devices (except electrical and industrial process control), manufacturing
<b>334512</b>	meters (except electrical and industrial process control), manufacturing
<b>416110</b>	meters, demand and watt-hour merchant wholesalers
<b>334512</b>	meters, electrical (i.e., graphic recording, panelboard, pocket, portable), manufacturing
<b>334512</b>	meters, industrial process control type, manufacturing
<b>211110</b>	methane gas extraction
<b>325190</b>	methanol (methyl alcohol), natural, manufacturing
<b>325320</b>	methoxychlor insecticides, manufacturing
<b>325190</b>	methyl acetone, manufacturing

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<b>325210</b>	methyl acrylate resins, manufacturing
<b>325190</b>	methyl alcohol (methanol), synthetic, manufacturing
<b>325210</b>	methyl cellulose resins, manufacturing
<b>325190</b>	methyl chloride, manufacturing
<b>325210</b>	methyl methacrylate resins, manufacturing
<b>325190</b>	methyl perhydrofluorine, manufacturing
<b>325190</b>	methyl salicylate, manufacturing
<b>325130</b>	methyl violet toners, manufacturing
<b>325190</b>	methylamine, manufacturing
<b>325190</b>	methylene chloride, manufacturing
<b>212398</b>	mica mining
<b>327990</b>	mica products, manufacturing
<b>212316</b>	mica schist, crushed and broken stone, quarrying
<b>212316</b>	mica schist, dimension, quarrying
<b>311119</b>	micro and macro feed premixes for animals (except dogs and cats), manufacturing
<b>325410</b>	microbiology, virology and serology in vitro diagnostic substances, manufacturing
<b>334110</b>	microcomputers, manufacturing
<b>334410</b>	microcontroller or microprocessor chips, manufacturing
<b>333310</b>	microfilm and microfiche equipment (e.g., cameras, projectors, readers), manufacturing
<b>417910</b>	microfilm equipment and supplies merchant wholesalers
<b>518210</b>	microfilm recording and imaging service
<b>333248</b>	micro-lithography equipment, semiconductor, manufacturing
<b>332210</b>	micrometers, machinists' precision tools, manufacturing
<b>334310</b>	microphones, manufacturing
<b>334512</b>	microprobes (e.g., electron, ion, laser, X-ray), manufacturing
<b>333310</b>	microscopes (except electron and proton), manufacturing
<b>334512</b>	microscopes, electron and proton, manufacturing
<b>811210</b>	microscopes, repair
<b>339110</b>	microsurgical and surgical instruments and apparatus (except electromedical), manufacturing
<b>339110</b>	microtomes, manufacturing
<b>237990</b>	microtunneling contractors
<b>414220</b>	microwave and convection ovens merchant wholesalers
<b>335223</b>	microwave and convection ovens, household (including portable), manufacturing
<b>443143</b>	microwave and convection ovens, retail
<b>321999</b>	microwave cabinets, free standing, wood, manufacturing
<b>517911</b>	microwave communications resellers
<b>334410</b>	microwave components, manufacturing
<b>333310</b>	microwave ovens, commercial type, manufacturing
<b>237130</b>	microwave relay towers, construction

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<b>334512</b>	microwave test equipment, manufacturing
<b>334220</b>	microwave transmitting equipment (except telephone and telegraph), manufacturing
<b>334220</b>	microwave transmitting equipment (telephone and telegraph), manufacturing
<b>517310</b>	microwaves network system operator
<b>326198</b>	microwaveware, plastics, manufacturing
<b>315249</b>	middies, girls', cut and sewn from purchased fabric
<b>315241</b>	middies, infants', cut and sewn from purchased fabric
<b>315249</b>	middies, women's and misses', cut and sewn from purchased fabric
<b>621390</b>	midwives' offices
<b>313310</b>	mildew proofing textile fabrics and products, for the trade
<b>611110</b>	military academies, elementary
<b>611110</b>	military academies, secondary
<b>911110</b>	military airdrome
<b>911110</b>	military barracks and camps
<b>911110</b>	military bases and camps
<b>911110</b>	military courts
<b>911110</b>	military defence services
<b>315220</b>	military dress uniforms, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	military dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
<b>622111</b>	military hospital
<b>332999</b>	military insignia, metal, manufacturing
<b>314990</b>	military insignia, textile, manufacturing
<b>722410</b>	military messes, non public funds (NPF)
<b>911110</b>	military messes, public funds (PF)
<b>712115</b>	military museums
<b>911110</b>	military police
<b>611310</b>	military training schools (university degree-granting)
<b>445299</b>	milk and other dairy products specialty stores
<b>112110</b>	milk breeding stock, raising
<b>322220</b>	milk carton board stock, made from purchased paperboard
<b>322130</b>	milk carton board, made in paperboard mills
<b>322219</b>	milk cartons, made from purchased paper or paperboard
<b>411190</b>	milk cooling stations, operated by farm assemblers
<b>112991</b>	milk farm, cattle and pigs, raising
<b>411190</b>	milk marketing board
<b>311511</b>	milk processing (e.g., bottling, homogenizing, pasteurizing, vitaminizing)
<b>333248</b>	milk processing machinery (i.e., food manufacturing type), manufacturing
<b>112420</b>	milk production, goat farm
<b>417230</b>	milk products manufacturing machinery and equipment merchant wholesalers
<b>311511</b>	milk substitutes, manufacturing



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<b>115210</b>	milk testing for butterfat
<b>112991</b>	milk, beef and pigs, producing
<b>311515</b>	milk, concentrated, condensed, dried, evaporated or powdered, manufacturing
<b>311511</b>	milk, fluid (except canned), manufacturing
<b>112991</b>	milk, hogs, cattle, producing
<b>311515</b>	milk, UHT (ultra-high temperature), manufacturing
<b>311511</b>	milk-based drinks (e.g., chocolate, acidophilus, buttermilk) (except dietary), manufacturing
<b>311515</b>	milk-based drinks, dietary, manufacturing
<b>417110</b>	milking machines and equipment merchant wholesalers
<b>333110</b>	milking machines, manufacturing
<b>311515</b>	milkshake mixes, manufacturing
<b>451130</b>	mill end stores, retail
<b>314990</b>	mill menders, contract, woven fabrics
<b>316990</b>	mill strapping for textile mills, leather, manufacturing
<b>417230</b>	mill supplies merchant wholesalers
<b>414110</b>	millinery merchant wholesalers
<b>448150</b>	millinery stores, retail
<b>414130</b>	millinery supplies merchant wholesalers
<b>315990</b>	millinery trimmings, made from purchased fabric
<b>315990</b>	millinery, made from purchased fabric
<b>311119</b>	milling grain to make livestock feed
<b>333519</b>	milling machines, metalworking, manufacturing
<b>238350</b>	millwork installation
<b>416320</b>	millwork products merchant wholesalers
<b>321114</b>	millwork, treating
<b>111190</b>	milo farming
<b>417910</b>	mimeograph equipment merchant wholesalers
<b>333920</b>	mine conveyors, manufacturing
<b>334511</b>	mine detectors, sending out and responding to a signal, manufacturing
<b>213119</b>	mine development for metal mining, on a contract basis
<b>213119</b>	mine development, on a contract basis
<b>213119</b>	mine exploration, non-metallic minerals (except fuels), on a contract basis
<b>333920</b>	mine hoists, manufacturing
<b>541690</b>	mine lighting consultant
<b>236210</b>	mine loading and discharge station, construction
<b>321114</b>	mine props and ties, wood, treating
<b>562910</b>	mine reclamation services, integrated (e.g., demolition, hazardous material removal, soil remediation)
<b>213119</b>	mine shaft sinking services for non-metallic minerals (except fuels), on a contract basis
<b>213119</b>	mine shaft sinking, metal mining, on a contract basis
<b>113311</b>	mine timbers, cutting

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<b>212398</b>	mine, miscellaneous, non-metal
<b>413210</b>	mineral and spring waters merchant wholesalers
<b>333130</b>	mineral and stone beneficiating machinery, manufacturing
<b>417220</b>	mineral beneficiation machinery merchant wholesalers
<b>325130</b>	mineral colours and pigments, manufacturing
<b>212398</b>	mineral pigment mining
<b>912910</b>	mineral resources programs, provincial government
<b>533110</b>	mineral rights, selling and leasing
<b>523910</b>	mineral royalties or leases, dealing
<b>445299</b>	mineral water, retail
<b>312110</b>	mineral waters, purifying and bottling
<b>327990</b>	mineral wool products (e.g., board, insulation, tile), manufacturing
<b>335120</b>	miners' lamps, manufacturing
<b>713992</b>	miniature (mini putt) golf courses
<b>337920</b>	mini-blinds, plastic, manufacturing
<b>334110</b>	minicomputers, manufacturing
<b>331110</b>	mini-mills, steel
<b>333130</b>	mining and oil and gas field machinery manufacturing
<b>311940</b>	mining and processing of table salt
<b>236210</b>	mining appurtenance construction, general contractors
<b>813910</b>	mining associations
<b>333130</b>	mining cars, manufacturing
<b>212233</b>	mining copper bearing ores
<b>541330</b>	mining engineering services
<b>333130</b>	mining equipment rebuilding
<b>213119</b>	mining exploration
<b>336510</b>	mining locomotives and parts, manufacturing
<b>417220</b>	mining machinery (e.g., agitators, crushers, classifiers) merchant wholesalers
<b>532410</b>	mining machinery and equipment, rental
<b>811310</b>	mining machinery and equipment, repair
<b>419120</b>	mining machinery and equipment, wholesale agents and brokers
<b>531190</b>	mining property leasing
<b>213119</b>	mining support services (except oil and gas)
<b>336110</b>	mini-vans, assembling on chassis of own manufacture
<b>531130</b>	mini-warehouse rental or leasing
<b>112510</b>	minnow and trout farms, freshwater
<b>411110</b>	minnows merchant wholesalers
<b>339910</b>	minting of coins
<b>238150</b>	mirror installation
<b>811490</b>	mirror repair shops
<b>414390</b>	mirrors (except automotive) merchant wholesalers
<b>327215</b>	mirrors, framed or unframed, made from purchased glass
<b>333310</b>	mirrors, optical, manufacturing

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<b>323120</b>	miscellaneous activities related to printing, such as punching and drilling, folding, embossing
<b>561990</b>	miscellaneous business services on contract
<b>237990</b>	miscellaneous heavy and civil engineering construction, construction management
<b>339990</b>	miscellaneous plastic items, manufacturing
<b>237990</b>	missile facilities construction and/or maintenance, general contractors
<b>561611</b>	missing person tracing service
<b>911410</b>	missions established in foreign countries, federal government
<b>813110</b>	missions, religious organization
<b>418390</b>	miticides merchant wholesalers
<b>332210</b>	mitre boxes, manufacturing
<b>315190</b>	mittens, knit, made in knitting mills
<b>327320</b>	mixed concrete (i.e., central, ready, transit, truck), manufacturing
<b>312140</b>	mixed drinks, alcoholic, manufacturing
<b>711215</b>	mixed martial arts fighters
<b>111120</b>	mixed oilseeds (except soybean) farming
<b>111219</b>	mixed vegetables growing
<b>333120</b>	mixers for concrete, mortar or slag, portable, manufacturing
<b>311824</b>	mixes (e.g., pancake, cake, cookie, dough, bread, roll), made from purchased flour
<b>325314</b>	mixing purchased fertilizer materials
<b>416330</b>	mobile automotive mechanics tools merchant wholesalers
<b>722330</b>	mobile beverage bars and carts
<b>722330</b>	mobile canteens, food service
<b>811192</b>	mobile car wash (trucks, cars)
<b>561740</b>	mobile cleaning, carpets and rugs
<b>334220</b>	mobile communications equipment, manufacturing
<b>212323</b>	mobile crushing of sands and gravel
<b>517310</b>	mobile data services
<b>722330</b>	mobile food concession stand
<b>531190</b>	mobile home park operating
<b>236110</b>	mobile home repair, on site, contractors
<b>238990</b>	mobile home site set up and tie down, contractors
<b>531190</b>	mobile home sites, operators of
<b>484229</b>	mobile home towing service, local
<b>484239</b>	mobile home towing service, long distance
<b>418990</b>	mobile homes merchant wholesalers
<b>517310</b>	mobile Internet service
<b>517310</b>	mobile messaging service (text, picture, video)
<b>562210</b>	mobile PCB (polychlorinated biphenyl) destruction facilities
<b>712115</b>	mobile scientific museum
<b>517310</b>	mobile telephone communications carriers, facilities-based
<b>811199</b>	mobile tire repair services
<b>811192</b>	mobile truck wash service
<b>517911</b>	mobile virtual network operators (MVNO)

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<b>811192</b>	mobile wash unit (trucks, autos)
<b>316210</b>	moccasins, manufacturing
<b>414460</b>	model building kits merchant wholesalers
<b>414460</b>	model kits merchant wholesalers
<b>339930</b>	model kits, manufacturing
<b>561310</b>	model registries
<b>339930</b>	model rocket engines, model building
<b>561320</b>	model supply services
<b>339940</b>	modeling clay, manufacturing
<b>711411</b>	modelling agents
<b>339940</b>	modelling clay, manufacturing
<b>541420</b>	modelling services (for scale models)
<b>711512</b>	models, independent
<b>339930</b>	models, toy and hobby (e.g., airplane, boat, ship, railroad equipment), manufacturing
<b>417320</b>	modems merchant wholesalers
<b>334210</b>	modems, carrier equipment, manufacturing
<b>334410</b>	modems, personal computer, manufacturing
<b>711120</b>	modern dance companies
<b>337213</b>	modular and panel furniture systems, wood office, manufacturing
<b>321992</b>	modular buildings, prefabricated, wood frame, manufacturing
<b>238390</b>	modular furniture attachment and installation, partition installation, laboratory equipment furniture installation
<b>238390</b>	modular furniture system attachment and installation
<b>236110</b>	modular houses, assembly on site, by operative builders
<b>236110</b>	modular housing assembly and installation on site, construction
<b>337214</b>	modular or panel furniture systems, office (except wood), manufacturing
<b>236110</b>	modular, panellized or prefabricated houses, assembly on site, by general contractors
<b>334512</b>	modules for clocks and watches, manufacturing
<b>313110</b>	mohair and wool yarn, twisting or winding purchased yarn
<b>313210</b>	mohair fabrics, broad-woven, weaving
<b>112420</b>	mohair production
<b>334512</b>	moisture analysers, laboratory type, manufacturing
<b>334512</b>	moisture meters, industrial process type, manufacturing
<b>413190</b>	molasses merchant wholesalers
<b>311310</b>	molasses, blackstrap, manufacturing
<b>311310</b>	molasses, manufacturing
<b>311710</b>	mollusc cleaning and preparation for market, contract services
<b>331317</b>	molten aluminum, made from purchased aluminum
<b>212299</b>	molybdenite, molybdite or wulfenite mining
<b>331490</b>	molybdenum and molybdenum alloy bar, sheet, strip and tubing, made from purchased metal or scrap

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<b>212299</b>	molybdenum ore mining
<b>331490</b>	molybdenum rolling, drawing or extruding, from purchased metal or scrap
<b>331110</b>	molybdenum silicon ferro-alloys, manufacturing
<b>813110</b>	monasteries (except schools)
<b>212299</b>	monazite mining
<b>316990</b>	money belts, any material, made from purchased fabric
<b>332999</b>	money or bank chests, metal, manufacturing
<b>522390</b>	money order issuance services
<b>316990</b>	money pouches, personal (except metal), manufacturing
<b>541990</b>	monitoring the treatment of laboratory animals
<b>334512</b>	monochrometers, laboratory type, manufacturing
<b>325190</b>	monohydric alcohol, manufacturing
<b>334410</b>	monolithic integrated circuits (solid-state), manufacturing
<b>325190</b>	monomethylparaminophenol sulfate, manufacturing
<b>237990</b>	monorail construction
<b>333920</b>	monorail systems (except passenger), manufacturing
<b>485110</b>	monorail transport, urban
<b>487110</b>	monorails, scenic and sightseeing
<b>325190</b>	monosodium glutamate, manufacturing
<b>212316</b>	monumental and ornamental stone, marble, rough, mining
<b>236220</b>	monuments (i.e., buildings), construction
<b>418990</b>	monuments and grave markers merchant wholesalers
<b>327990</b>	monuments and tombstones, cut stone (except finishing or lettering to order only), manufacturing
<b>453999</b>	monuments, finished to custom order, retail
<b>333310</b>	mop wringers, manufacturing
<b>415190</b>	mopeds merchant wholesalers
<b>339990</b>	mops (e.g., dish, dust, floor), manufacturing
<b>325130</b>	mordant dyes, manufacturing
<b>325610</b>	mordants, manufacturing
<b>325410</b>	morphine and derivatives (i.e., basic chemicals), manufacturing
<b>212323</b>	mortar sands, mining
<b>327120</b>	mortars, clay refractory, manufacturing
<b>332999</b>	mortars, manufacturing
<b>327120</b>	mortars, nonclay refractory, manufacturing
<b>522310</b>	mortgage and loan brokerages
<b>522310</b>	mortgage and loan brokers' or agents' offices
<b>522299</b>	mortgage banking (i.e., non-depository mortgage lending)
<b>524129</b>	mortgage insurance or guaranty
<b>522299</b>	mortgage investment companies
<b>526989</b>	mortgage investment funds (except REITs)
<b>526989</b>	mortgage REITs (except owning or operating property)

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<b>526989</b>	mortgage trust funds
<b>523910</b>	mortgages, buying and selling (rediscounting)
<b>812210</b>	morticians or undertakers
<b>333245</b>	mortisers, woodworking, manufacturing
<b>812210</b>	mortuaries
<b>327120</b>	mosaic tile, ceramic, manufacturing
<b>238340</b>	mosaic work, contractors
<b>813110</b>	mosques, religious
<b>561710</b>	mosquito eradication services
<b>113210</b>	moss (e.g., Spanish, sphagnum), gathering of
<b>115110</b>	moss ginning service
<b>411190</b>	moss merchant wholesalers
<b>561110</b>	motel or hotel management, with no operating staff furnished (except complete operations of client business)
<b>721114</b>	motel, accommodation services
<b>325320</b>	moth repellents, manufacturing
<b>334290</b>	motion detectors, manufacturing
<b>512190</b>	motion picture and video post-production services
<b>512110</b>	motion picture and video production
<b>512190</b>	motion picture booking agencies
<b>417920</b>	motion picture cameras, equipment and supplies merchant wholesalers
<b>561310</b>	motion picture casting bureau
<b>541690</b>	motion picture consulting services
<b>711512</b>	motion picture directors, independent
<b>512120</b>	motion picture distribution, without any production
<b>532490</b>	motion picture equipment rental
<b>512130</b>	motion picture exhibitors
<b>512130</b>	motion picture exhibitors for airlines
<b>519122</b>	motion picture film libraries, archives
<b>512120</b>	motion picture film libraries, commercial distribution
<b>512190</b>	motion picture film library, stock footage
<b>532280</b>	motion picture film or tape rental to the general public
<b>493190</b>	motion picture film shipping and storage
<b>325999</b>	motion picture film, manufacturing
<b>512190</b>	motion picture film, television tape and video processing, editing, titling and sub-titling
<b>512190</b>	motion picture laboratories
<b>512190</b>	motion picture or video titling or sub-titling
<b>711512</b>	motion picture producers, independent
<b>512110</b>	motion picture production and distribution
<b>512190</b>	motion picture production special effects, post-production
<b>333310</b>	motion picture projectors and cameras, manufacturing
<b>417920</b>	motion picture studio and theatre equipment merchant wholesalers
<b>417920</b>	motion picture studio equipment and supplies (production, development and duplication) merchant wholesalers

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<b>512110</b>	motion picture studios, producing motion pictures and videos
<b>512130</b>	motion picture theatres, drive-ins
<b>512130</b>	motion picture theatres, indoor
<b>512130</b>	motion picture theatres, outdoor
<b>335312</b>	motor and generator manufacturing
<b>441220</b>	motor bicycles, retail
<b>912910</b>	motor carrier board, provincial administration
<b>485210</b>	motor coach operation, interurban and rural
<b>415120</b>	motor coaches merchant wholesalers
<b>335315</b>	motor control accessories (including overload relays), manufacturing
<b>335315</b>	motor controls, electric, manufacturing
<b>721112</b>	motor court
<b>336310</b>	motor cycle pistons and piston rings, manufacturing
<b>484122</b>	motor freight carrier, general, long distance, less than-truckload
<b>484121</b>	motor freight carrier, general, long distance, truckload
<b>335312</b>	motor generator sets (except automotive and turbogenerators), manufacturing
<b>532120</b>	motor home rental
<b>336215</b>	motor home, travel trailer and camper manufacturing
<b>415190</b>	motor homes merchant wholesalers
<b>336215</b>	motor homes, self-contained, assembling on purchased chassis
<b>336120</b>	motor homes, self-contained, mounted on heavy truck chassis of own manufacture
<b>336110</b>	motor homes, self-contained, mounted on light duty truck chassis of own manufacture
<b>721112</b>	motor hotel
<b>335312</b>	motor housings, manufacturing
<b>326290</b>	motor mounting rings, rubber, manufacturing
<b>324190</b>	motor oil, hydraulic brake fluids and transmission fluids made from refined petroleum
<b>325999</b>	motor oils, synthetic, manufacturing
<b>811310</b>	motor repair, electric
<b>415190</b>	motor scooters merchant wholesalers
<b>336990</b>	motor scooters, mopeds and motorcycles, manufacturing
<b>441220</b>	motor scooters, retail
<b>335315</b>	motor starters, contactors and controllers, industrial, manufacturing
<b>912910</b>	motor transport board, provincial administration
<b>561590</b>	motor travel clubs
<b>333990</b>	motor truck scales, manufacturing
<b>488410</b>	motor vehicle (automotive) towing and recovery
<b>811111</b>	motor vehicle (except motorcycle), general repair service
<b>336390</b>	motor vehicle air conditioning compressors, manufacturing
<b>441310</b>	motor vehicle batteries, retail dealer

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<b>415190</b>	motor vehicle campers merchant wholesalers
<b>441110</b>	motor vehicle dealers, new and used cars-retail
<b>811199</b>	motor vehicle emissions testing, without repairs
<b>336310</b>	motor vehicle engine pistons, piston rings, intake and exhaust valves, manufacturing
<b>811112</b>	motor vehicle exhaust system replacement, repair and installation services
<b>415290</b>	motor vehicle filters (i.e., air, oil) merchant wholesalers
<b>238299</b>	motor vehicle garage and service station mechanical equipment (e.g., hoists, lifts), installation
<b>332510</b>	motor vehicle hardware, metal, manufacturing
<b>326220</b>	motor vehicle hoses and belts rubber, manufacturing
<b>326220</b>	motor vehicle hoses, plastics, manufacturing
<b>334512</b>	motor vehicle instruments (e.g., fuel level gauges, oil pressure, speedometers, tachometers, water temperature), manufacturing
<b>336360</b>	motor vehicle interior systems (e.g., headliners, panels, seats, trim), manufacturing
<b>561990</b>	motor vehicle licences, issuer, private franchise
<b>912910</b>	motor vehicle license bureau, provincial government
<b>912910</b>	motor vehicle licensing and inspection offices, provincial
<b>336370</b>	motor vehicle metal stamping
<b>336370</b>	motor vehicle or automotive metal stampings body parts (e.g., fenders, hub caps, roofs, trims, mouldings, bumpers), manufacturing
<b>811121</b>	motor vehicle painting and body repair
<b>325510</b>	motor vehicle paints, manufacturing
<b>419110</b>	motor vehicle parts and accessories, new, business-to-business (B2B) electronic markets, wholesale
<b>326193</b>	motor vehicle plastic parts (e.g., bumper components, lenses, mudguards), manufacturing
<b>415290</b>	motor vehicle refrigeration units merchant wholesalers
<b>912910</b>	motor vehicle registration services, provincial
<b>531120</b>	motor vehicle repair space, rental
<b>336360</b>	motor vehicle seats, manufacturing
<b>336360</b>	motor vehicle seats, metal framed, manufacturing
<b>811119</b>	motor vehicle suspension shops
<b>326210</b>	motor vehicle tires, manufacturing
<b>336350</b>	motor vehicle transmission and power train parts manufacturing



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<b>336360</b>	motor vehicle trimmings, fabric, manufacturing
<b>415290</b>	motor vehicle voltage regulators merchant wholesalers
<b>419120</b>	motor vehicles (except automobiles, trucks and buses), wholesale agents and brokers
<b>811490</b>	motor, outboard or inboard, repair and maintenance
<b>441220</b>	motorboat dealers, retail
<b>336612</b>	motorboats including fibreglass, inboard or outboard, manufacturing
<b>419120</b>	motorcycle agents and brokers
<b>419110</b>	motorcycle and parts, business-to-business (B2B) electronic markets, wholesale
<b>441220</b>	motorcycle dealer, also retailing parts and accessories
<b>441220</b>	motorcycle dealers, retail
<b>333619</b>	motorcycle engines, manufacturing
<b>711214</b>	motorcycle race tracks, operation of
<b>711214</b>	motorcycle racing teams
<b>811490</b>	motorcycle repair service
<b>441320</b>	motorcycle tire dealers, new and used, retail
<b>488410</b>	motorcycle towing and emergency road services
<b>532280</b>	motorcycles and motor-scooters, rental and leasing
<b>415190</b>	motorcycles merchant wholesalers
<b>415190</b>	motorized professional go-carts merchant wholesalers
<b>335312</b>	motors, electric (except starting motors), manufacturing
<b>335312</b>	motors, railway and vehicle, electric, ac and dc, manufacturing
<b>336320</b>	motors, starter, for internal combustion engines, manufacturing
<b>322299</b>	moulded pulp products (e.g., egg cartons, food containers, food trays), manufacturing
<b>322299</b>	moulded sanitary pulp products (e.g., cups, dishes, trays), manufacturing
<b>238350</b>	moulding or trim, wood or plastic, installation
<b>212323</b>	moulding sand mining
<b>321919</b>	mouldings, wood and covered wood, manufacturing
<b>333511</b>	moulds for forming materials (e.g., plastics, rubber, glass), manufacturing
<b>333511</b>	moulds for metal casting (except steel ingots), manufacturing
<b>333511</b>	moulds for plastics and rubber working machinery, manufacturing
<b>711215</b>	mountain bike free riders
<b>332510</b>	mounting hardware for TV's, security cameras and monitors, manufacturing
<b>561910</b>	mounting merchandise on cards
<b>339910</b>	mountings, gold and silver (e.g., pens, leather goods, umbrellas), manufacturing
<b>314990</b>	mouse pads (textile material laminated to a foam backing), manufacturing

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<b>339990</b>	mouthpieces, pipe (except rubber), manufacturing
<b>325620</b>	mouthwashes (except medicinal), manufacturing
<b>325410</b>	mouthwashes, medicated, manufacturing
<b>334512</b>	movements, watch or clock, manufacturing
<b>532280</b>	movie rental (video)
<b>532280</b>	moving supplies and equipment, rental
<b>484210</b>	moving used goods, office or institutional
<b>561730</b>	mowing services, highway and road
<b>334310</b>	mp3 players, manufacturing
<b>325520</b>	mucilage adhesives, manufacturing
<b>238110</b>	mud-jacking contractors
<b>722512</b>	muffins produced and sold at location
<b>722512</b>	muffins, coffee shop, pastries
<b>811112</b>	muffler (automotive) replacement shop, sale and installation
<b>336390</b>	mufflers and resonators, automotive, truck and bus, manufacturing
<b>315190</b>	mufflers, made in knitting mills
<b>315990</b>	mufflers, men's and boys', made from purchased fabric
<b>315990</b>	mufflers, women's and girls', made from purchased fabric
<b>333110</b>	mulchers, lawn and garden type, manufacturing
<b>411110</b>	mules merchant wholesalers
<b>517310</b>	multichannel multipoint distribution services (MMDS), facilities-based
<b>236110</b>	multifamily building construction, by general contractors
<b>524210</b>	multi-line insurance sales
<b>334610</b>	multimedia products, pre-recorded, mass-reproducing
<b>334512</b>	multimeters, manufacturing
<b>334210</b>	multiplex equipment, telephone, manufacturing
<b>517310</b>	multipoint distribution systems (MDS), facilities-based
<b>624190</b>	multiservice centres, neighbourhood
<b>322220</b>	multiwall shipping sacks, made from purchased uncoated paper
<b>912910</b>	municipal affairs, provincial government
<b>913910</b>	municipal board/council
<b>331511</b>	municipal castings (manhole covers, sewer gratings), iron, manufacturing
<b>913110</b>	municipal courts of law
<b>913140</b>	municipal fire-fighting services
<b>913910</b>	municipal health programs administration
<b>913130</b>	municipal police services
<b>221310</b>	municipal water system operation
<b>913910</b>	municipal welfare programs administration
<b>711111</b>	murder mystery theatre
<b>212396</b>	muriate of potash, mining
<b>212398</b>	muscovite mining
<b>541490</b>	museum exhibit design service
<b>111411</b>	mushroom cellars or houses

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<b>111411</b>	mushroom growing
<b>111411</b>	mushroom spawn farming
<b>519122</b>	music archives
<b>711512</b>	music arrangers, independent
<b>512230</b>	music books (i.e., bound sheet music), publishers or publishing
<b>323119</b>	music books, printing and binding without publishing
<b>323119</b>	music books, printing without publishing
<b>414440</b>	music cassettes, tapes and compact disc (CD's) merchant wholesalers
<b>512230</b>	music copyright buying and licensing
<b>512230</b>	music copyright, authorizing use
<b>454110</b>	music downloading websites
<b>711311</b>	music festival promoters, with facilities
<b>711322</b>	music festival promoters, without facilities
<b>711130</b>	music productions, live (except musical theatre)
<b>512230</b>	music publishers or publishing
<b>519130</b>	music publishing or publishers (exclusively on Internet)
<b>611610</b>	music school
<b>451140</b>	music store, retail
<b>512240</b>	music studio recording services
<b>611610</b>	music teachers, own account
<b>711512</b>	music video disc jockey
<b>512110</b>	music video production
<b>512110</b>	music video, production with distribution
<b>512230</b>	music, publishing and printing combined
<b>323119</b>	music, sheet, printing without publishing
<b>711130</b>	musical artists, independent
<b>339990</b>	musical boxes or chests, manufacturing
<b>711130</b>	musical groups
<b>419120</b>	musical instrument and accessory, wholesale agents and brokers
<b>316990</b>	musical instrument cases, all materials, manufacturing
<b>532280</b>	musical instrument rental (e.g., piano, guitar, violins, cellos)
<b>418990</b>	musical instruments (e.g., brass, reed, string, wind) merchant wholesalers
<b>811490</b>	musical instruments (e.g., piano, organ) repairing and tuning (without retail sales of new equipment)
<b>339990</b>	musical instruments (except toy), manufacturing
<b>339990</b>	musical instruments accessories (e.g., reeds, mouthpieces, stands, synthesizers), manufacturing
<b>451140</b>	musical instruments and supplies (e.g., drums, guitars, organs, pianos, sheet music, amplifying equipment), retail
<b>418990</b>	musical instruments, accessories and supplies merchant wholesalers
<b>711511</b>	musical instruments, artisanal production
<b>339930</b>	musical instruments, toy, manufacturing

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<b>453310</b>	musical instruments, used or second-hand, retail
<b>512230</b>	musical performance rights, publishing and licensing of
<b>711112</b>	musical theatre and opera companies
<b>711130</b>	musicians, independent
<b>313210</b>	muslin fabrics, broad-woven, weaving
<b>111120</b>	mustard seed farming
<b>413160</b>	mutton (except frozen packaged) merchant wholesalers
<b>522291</b>	mutual benefit associations (loan association)
<b>523120</b>	mutual fund agencies (i.e., brokerages)
<b>523120</b>	mutual fund agents (i.e., brokers), offices
<b>523920</b>	mutual fund management companies
<b>325190</b>	myrobalans extract, manufacturing

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<b>333519</b>	nail heading machines, manufacturing
<b>325620</b>	nail polish removers, manufacturing
<b>325620</b>	nail polishes, manufacturing
<b>321215</b>	nailed-laminated lumber beams, manufacturing
<b>331222</b>	nails and mesh, iron or steel, made in wire drawing plants
<b>332619</b>	nails, brads and staples, made from purchased wire
<b>331490</b>	nails, made in non-ferrous (except aluminum, copper) wire drawing plants
<b>332999</b>	name plate blanks, metal, manufacturing
<b>814110</b>	nanny housekeeper
<b>541710</b>	nanobiotechnologies research and experimental development laboratories
<b>325999</b>	napalm, manufacturing
<b>325190</b>	naphtha, made by distillation of coal tar
<b>324110</b>	naphtha, made in petroleum refineries
<b>325190</b>	naphthalene sulfonic acid, manufacturing
<b>325190</b>	naphthalene, made by distillation of coal tar
<b>325110</b>	naphthalene, made from refined petroleum or natural gas liquids
<b>324110</b>	naphthalene, made in petroleum refineries
<b>325190</b>	naphthenic acid soaps, manufacturing
<b>325190</b>	naphthenic acids, made from refined petroleum or natural gas
<b>324110</b>	naphthenic acids, made in petroleum refineries
<b>325190</b>	naphthol, alpha and beta, manufacturing
<b>325190</b>	naphtholsulfonic acids, manufacturing
<b>812330</b>	napkin, laundered, supply service, on contract basis
<b>333248</b>	napping machinery, textile, manufacturing
<b>313310</b>	napping textile fabrics, for the trade
<b>211110</b>	naphtha content from natural gas, recovery of
<b>414510</b>	narcotic medicines merchant wholesalers
<b>414130</b>	narrow fabrics merchant wholesalers

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<b>313310</b>	narrow fabrics, dyeing and finishing of purchased
<b>313310</b>	narrow fabrics, dyeing and finishing, for the trade
<b>911910</b>	national aeronautics and space administration
<b>912910</b>	national assembly, provincial government
<b>911240</b>	national credit union administration
<b>522321</b>	national office supervising credit unions (similar to oversight of banks by central bank)
<b>712190</b>	national parks
<b>911910</b>	national science foundation
<b>311420</b>	nationality specialty foods, canning
<b>311410</b>	nationality specialty foods, frozen, manufacturing
<b>327310</b>	natural (i.e., calcined earth) cement, manufacturing
<b>212398</b>	natural abrasives (except sand) mining
<b>211110</b>	natural butane, ethane, isobutane and propane production
<b>313110</b>	natural fibre (e.g., hemp, linen, ramie) thread, manufacturing
<b>211110</b>	natural gas absorption plant
<b>211110</b>	natural gas cleaning and preparation plants
<b>221210</b>	natural gas distribution
<b>417220</b>	natural gas field production equipment merchant wholesalers
<b>412110</b>	natural gas liquids merchant wholesalers
<b>211110</b>	natural gas liquids recovering and mining
<b>237120</b>	natural gas pipelines, construction
<b>238220</b>	natural gas piping, installation
<b>237120</b>	natural gas processing plant, construction
<b>211110</b>	natural gas production
<b>211110</b>	natural gas pumping, mining
<b>493190</b>	natural gas storage
<b>211110</b>	natural gas washing and scrubbing, mining
<b>211110</b>	natural gasoline production
<b>313220</b>	natural hard fibre fabrics (e.g., flax, jute, hemp, ramie), narrow woven, weaving
<b>313210</b>	natural hard fibre fabrics (e.g., linen, jute, hemp, ramie), broad-woven, weaving
<b>313110</b>	natural hard fibre yarns (e.g., flax, hemp, jute, ramie, paper), made from purchased fibre
<b>712115</b>	natural history museums
<b>911910</b>	natural resource conservation programs, federal government
<b>813310</b>	natural resource preservation organizations
<b>212323</b>	natural sand, other than metal-bearing, manufacturing
<b>712115</b>	natural science museums
<b>211110</b>	natural sour gas processing, mining
<b>712190</b>	natural wonders, tourist attractions
<b>312110</b>	naturally carbonated water, purifying and bottling
<b>712190</b>	nature centres

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<b>712190</b>	nature parks
<b>712190</b>	nature reserves
<b>621390</b>	naturopaths' offices
<b>811210</b>	nautical and navigational instrument, repair
<b>334511</b>	nautical instruments (except electronic), manufacturing
<b>334511</b>	nautical instruments, electronic, manufacturing
<b>334511</b>	nautical instruments, manufacturing
<b>911110</b>	naval base
<b>336611</b>	naval ships or submarines, building
<b>611510</b>	navigation and fisheries school
<b>334511</b>	navigational instruments (except electronic), manufacturing
<b>334511</b>	navigational instruments, electronic, manufacturing
<b>334511</b>	navigational instruments, manufacturing
<b>315190</b>	neckties, made in knitting mills
<b>315990</b>	neckties, men's and boys', made from purchased fabric
<b>315990</b>	neckties, women's, misses' and juniors', made from purchased fabric
<b>315210</b>	neckwear, cut and sewn from materials owned by others
<b>315990</b>	neckwear, made from purchased fabric
<b>315190</b>	neckwear, made in knitting mills
<b>448150</b>	neckwear, men's and boys', retail
<b>315990</b>	neckwear, women's, misses' and juniors', made from purchased fabric
<b>448150</b>	neckwear, women's, retail
<b>313230</b>	needle loomed felts, manufacturing
<b>339990</b>	needles and pins, manufacturing
<b>333248</b>	needles for knitting machinery, manufacturing
<b>339990</b>	needles, hand knitting, manufacturing
<b>334410</b>	needles, phonograph and stylus, manufacturing
<b>314990</b>	needlework art, done on clothing owned by others
<b>451130</b>	needlework stores, retail
<b>315190</b>	negligees or slips, made in knitting mills
<b>315249</b>	negligees, girls', cut and sewn from purchased fabric
<b>315249</b>	negligees, women's and misses', cut and sewn from purchased fabric
<b>624190</b>	neighbourhood centres
<b>813310</b>	neighbourhood development advocacy groups
<b>624210</b>	neighbourhood meal and soup kitchen services
<b>722410</b>	neighbourhood pub
<b>417920</b>	neon signs merchant wholesalers
<b>339950</b>	neon signs, manufacturing
<b>325120</b>	neon, manufacturing
<b>325210</b>	neoprene, manufacturing
<b>212326</b>	nepheline syenite mining
<b>212326</b>	nepheline syenite quarrying

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<b>334512</b>	nephelometers (except meteorological), manufacturing
<b>334512</b>	nephoscopes, manufacturing
<b>333248</b>	net and lace making machinery, manufacturing
<b>414130</b>	net goods merchant wholesalers
<b>313210</b>	nets and nettings, broad-woven, weaving
<b>313240</b>	netting made on a lace or net machine
<b>313240</b>	netting, made in warp knitting mills
<b>326198</b>	netting, plastics, manufacturing
<b>332619</b>	netting, woven wire, made from purchased wire
<b>541514</b>	network systems integration, computer
<b>622310</b>	neurological hospitals
<b>621110</b>	neurologists' offices
<b>312140</b>	neutral spirits, beverage (except fruit), manufacturing
<b>312130</b>	neutral spirits, beverage, fruit, manufacturing
<b>334512</b>	neutron activation analysis instruments, manufacturing
<b>419120</b>	new and rebuilt auto parts, wholesale agents and brokers
<b>417230</b>	new and reconditioned barrels and drums merchant wholesalers
<b>415110</b>	new and used automobiles (cars) merchant wholesalers
<b>414220</b>	new and used electrical household appliances merchant wholesalers
<b>415190</b>	new and used trailers for trucks merchant wholesalers
<b>415290</b>	new automotive accessories merchant wholesalers
<b>415290</b>	new automotive air-conditioners merchant wholesalers
<b>415290</b>	new automotive batteries merchant wholesalers
<b>415290</b>	new automotive engine electrical equipment merchant wholesalers
<b>415290</b>	new automotive engines merchant wholesalers
<b>415290</b>	new automotive parts merchant wholesalers
<b>415290</b>	new automotive stampings merchant wholesalers
<b>415290</b>	new automotive supplies merchant wholesalers
<b>451113</b>	new bicycles combined with repair, repair as primary source of receipts, retail
<b>448320</b>	new luggage and leather goods, retail and repair
<b>415290</b>	new motor vehicle parts and accessories merchant wholesalers
<b>415290</b>	new motor vehicle radios and tape decks merchant wholesalers
<b>415290</b>	new motor vehicle sound systems merchant wholesalers
<b>415290</b>	new motor vehicle sound systems merchant wholesalers

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<b>415290</b>	new motorcycle parts merchant wholesalers
<b>451140</b>	new musical instruments combined with repair, repair as primary source of receipts, retail
<b>417110</b>	new or used farm implements merchant wholesalers
<b>417110</b>	new or used farm machinery merchant wholesalers
<b>417110</b>	new or used tractors (farm) merchant wholesalers
<b>541619</b>	new product development and other marketing consulting services
<b>451119</b>	new sporting goods and equipment (except golf, ski, and cycling), retail
<b>415290</b>	new trucks parts merchant wholesalers
<b>415290</b>	new wheels, motor vehicle merchant wholesalers
<b>519110</b>	news agencies
<b>414420</b>	news agents merchant wholesalers
<b>519190</b>	news and press clipping service
<b>711513</b>	news correspondents, independent
<b>451310</b>	news dealers, retail
<b>519110</b>	news feature syndicates
<b>519110</b>	news picture gathering and distributing service
<b>519110</b>	news reporting service
<b>519110</b>	news syndicates
<b>519110</b>	news ticker service
<b>511120</b>	newsletters publishing (except exclusively on Internet)
<b>323119</b>	newsletters, printing without publishing
<b>511120</b>	newsletters, publishing and printing combined
<b>541840</b>	newspaper advertising representatives, independent
<b>541840</b>	newspaper advertising representatives, offices of
<b>451310</b>	newspaper and magazine stands or stores, retail
<b>511110</b>	newspaper branch offices, editorial and advertising (except exclusively on Internet)
<b>711513</b>	newspaper columnists, independent
<b>454390</b>	newspaper distributor, newspaper boy, retail
<b>519110</b>	newspaper feature syndicate
<b>333248</b>	newspaper inserting equipment, manufacturing
<b>511110</b>	newspaper publishing and commercial printing combined
<b>511110</b>	newspaper publishing and job printing combined
<b>414420</b>	newspapers merchant wholesalers
<b>454390</b>	newspapers, home delivery
<b>511110</b>	newspapers, publishing (except exclusively on Internet)
<b>519130</b>	newspapers, publishing (exclusively on Internet)
<b>511110</b>	newspapers, publishing and printing



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<b>418220</b>	newsprint merchant wholesalers
<b>322122</b>	newsprint mills
<b>322122</b>	newsprint stock, manufacturing
<b>419120</b>	newsprint, wholesale agents and brokers
<b>339940</b>	nibs (i.e., pen points), manufacturing
<b>331523</b>	nickel alloy die-castings, unfinished, manufacturing
<b>325189</b>	nickel ammonium sulphate, manufacturing
<b>331490</b>	nickel and nickel alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>416210</b>	nickel and nickel alloy primary forms and basic shapes merchant wholesalers
<b>335910</b>	nickel cadmium storage batteries, manufacturing
<b>325189</b>	nickel carbonate, manufacturing
<b>331529</b>	nickel castings (except die-castings), unfinished, manufacturing
<b>331523</b>	nickel die-castings, unfinished, manufacturing
<b>332999</b>	nickel foil, made from purchased foil
<b>212232</b>	nickel ore dressing, beneficiating, milling and mining
<b>331490</b>	nickel rolling, drawing and extruding, purchased metal or scrap
<b>331410</b>	nickel smelting and primary refining
<b>325189</b>	nickel sulphate, manufacturing
<b>331490</b>	nickel, recovering from scrap and/or alloying purchased metals
<b>212232</b>	nickel-copper concentrates
<b>212232</b>	nickel-copper ore mining
<b>325320</b>	nicotine insecticides, manufacturing
<b>722410</b>	nightclubs
<b>713999</b>	nightclubs or discotheques, not serving alcoholic beverages
<b>315249</b>	nightgowns, girls', cut and sewn from purchased fabric
<b>315241</b>	nightgowns, infants', cut and sewn from purchased fabric
<b>315249</b>	nightgowns, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	nightshirts, men's and boys', cut and sewn from purchased fabric
<b>315190</b>	nightwear, made in knitting mills
<b>331410</b>	niobium smelting and primary refining
<b>326290</b>	nipples and teething rings, rubber, manufacturing
<b>332999</b>	nipples, metal, made from purchased pipe
<b>325190</b>	nitrated hydrocarbon derivatives, manufacturing
<b>325313</b>	nitric acid, manufacturing
<b>325210</b>	nitrile rubber, manufacturing
<b>325210</b>	nitrile-butadiene rubber, manufacturing
<b>325210</b>	nitrile-chloroprene rubber, manufacturing
<b>325190</b>	nitroaniline, manufacturing
<b>325190</b>	nitrobenzene, manufacturing
<b>325210</b>	nitrocellulose (i.e., pyroxylin) resins, manufacturing

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<b>325220</b>	nitrocellulose fibres, manufacturing
<b>325120</b>	nitrogen, manufacturing
<b>325313</b>	nitrogenous fertilizer materials, manufacturing
<b>325314</b>	nitrogenous, phosphatic or potassic fertilizers, made by mixing purchased materials
<b>325920</b>	nitroglycerin explosive materials, manufacturing
<b>325190</b>	nitrophenol, manufacturing
<b>325190</b>	nitrosated hydrocarbon derivatives, manufacturing
<b>325130</b>	nitroso dyes, manufacturing
<b>325190</b>	nitrous ether, manufacturing
<b>325120</b>	nitrous oxide, manufacturing
<b>311830</b>	nixtamal milling
<b>325410</b>	n-methylpiperazine, manufacturing
<b>313310</b>	noils, wool and similar animal fibre, manufacturing
<b>111330</b>	non citrus fruit farming
<b>541380</b>	non destructive testing services
<b>562110</b>	non hazardous recyclable material, collection
<b>312120</b>	non-alcoholic beer (e.g., near beer), brewing
<b>419120</b>	non-alcoholic beverages, wholesale agents and brokers
<b>311919</b>	non-baked snack foods (e.g., corn chips, tortilla chips, pretzels), manufacturing
<b>325220</b>	non-cellulosic fibres and filaments, manufacturing
<b>325220</b>	non-cellulosic filament yarn, manufacturing
<b>325220</b>	non-cellulosic staple fibres and filaments, manufacturing
<b>111330</b>	non-citrus fruit and tree nut farming
<b>111330</b>	non-citrus fruits (e.g., apricot, nectarine, peach), orchards and farms
<b>327120</b>	nonclay refractories (e.g., block, brick, mortar, tile), manufacturing
<b>712111</b>	non-commercial art museums and galleries
<b>311515</b>	non-dairy creamers, dry, manufacturing
<b>311511</b>	non-dairy creamers, liquid, manufacturing
<b>311515</b>	non-dairy drinks (i.e., soy and almond), manufacturing
<b>523990</b>	nondeposit trust companies
<b>418410</b>	non-edible gelatin merchant wholesalers
<b>416120</b>	non-electric furnaces, stoves and heaters merchant wholesalers
<b>416120</b>	non-electric heating and cooking equipment merchant wholesalers
<b>416120</b>	non-electric heating boilers merchant wholesalers
<b>416120</b>	non-electric heating radiators merchant wholesalers
<b>333416</b>	non-electric household forced air furnaces, manufacturing
<b>333416</b>	non-electric permanent mount room space heaters, manufacturing

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<b>414520</b>	non-electric razors and blades merchant wholesalers
<b>416120</b>	non-electric space and water heating stoves merchant wholesalers
<b>333416</b>	non-electric swimming pool heaters (i.e., oil, gas or solar), manufacturing
<b>325110</b>	nonene, made from refined petroleum or natural gas liquids
<b>517911</b>	non-facilities based Internet service provider (ISP)
<b>311515</b>	nonfat dry milk, manufacturing
<b>332113</b>	non-ferrous (except copper and aluminum) forgings, unfinished, made from purchased non-ferrous metal
<b>331490</b>	non-ferrous alloys (except aluminum, copper), made from purchased metals
<b>331410</b>	non-ferrous alloys, made in primary smelting and refining mills (except aluminum)
<b>331410</b>	non-ferrous metal (except aluminum) smelting and refining
<b>331529</b>	non-ferrous metal (except aluminum, copper) castings (except die-castings), manufacturing
<b>331529</b>	non-ferrous metal (except aluminum, copper) foundries (except die-castings)
<b>331490</b>	non-ferrous metal (except aluminum, copper) powder, paste and flakes, made from purchased metals
<b>331490</b>	non-ferrous metal (except aluminum, copper) shapes, made by rolling, drawing and extruding purchased metal
<b>331490</b>	non-ferrous metal (except aluminum, copper), recovering from scrap
<b>419120</b>	non-ferrous metal and metal products, agents and brokers
<b>416210</b>	non-ferrous metal bars merchant wholesalers
<b>418920</b>	non-ferrous metal concentrates and ores merchant wholesalers
<b>419120</b>	non-ferrous metal ores and concentrates, agents and brokers
<b>416210</b>	non-ferrous metal plates merchant wholesalers
<b>416210</b>	non-ferrous metal primary forms and basic shapes merchant wholesalers
<b>416210</b>	non-ferrous metal rods merchant wholesalers
<b>418110</b>	non-ferrous metal scrap merchant wholesalers
<b>416210</b>	non-ferrous metal sheet merchant wholesalers
<b>331410</b>	non-ferrous metals (except aluminum), smelting and primary refining
<b>416210</b>	non-ferrous metals ingots merchant wholesalers
<b>416210</b>	non-ferrous metals refinery shapes and secondary forms merchant wholesalers

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<b>418920</b>	non-ferrous ores and concentrates merchant wholesalers
<b>511130</b>	non-fiction books, publishers or publishing (except exclusively on Internet)
<b>511130</b>	non-fiction books, publishing and printing combined
<b>519130</b>	non-fiction, professional or religious books, publishing (exclusively on Internet)
<b>533110</b>	non-financial intangible assets leasing
<b>488990</b>	non-government space flight operations centres (except providing space transportation)
<b>721213</b>	non-instructional summer camps with overnight stays
<b>624120</b>	non-medical home care for persons with developmental disabilities
<b>562920</b>	non-metal waste and scrap recovery facilities
<b>339990</b>	nonmetallic mineral gaskets (i.e., asbestos gaskets), grease and oil seals, and packing, manufacturing
<b>327990</b>	non-metallic mineral products (e.g., barite, flint, pyrophyllite, talc), processing beyond beneficiating
<b>327990</b>	non-metallic mineral products (e.g., kaolin, baryum, mica, feldspar), processing beyond beneficiating
<b>416120</b>	non-portable electric baseboard heaters merchant wholesalers
<b>325410</b>	non-prescription drug preparations, manufacturing
<b>414520</b>	non-prescription medicinal herbs merchant wholesalers
<b>416120</b>	non-refrigerated drinking fountains merchant wholesalers
<b>321991</b>	non-residential building, manufacturing
<b>531120</b>	non-residential buildings, operators
<b>326198</b>	non-rigid hull inflatable plastic boats, manufacturing
<b>326198</b>	non-rigid hull inflatable plastic dinghies, manufacturing
<b>326290</b>	non-rigid hull inflatable rubber boats, manufacturing
<b>326290</b>	non-rigid hull inflatable rubber dinghies, manufacturing
<b>484110</b>	non-specialized freight transportation, local
<b>524139</b>	non-specialized reinsurance carriers
<b>454390</b>	non-store retailing, direct sales (door-to-door), retail
<b>315220</b>	non-tailored coats and jackets, men's and boys' (e.g., ski suits, windbreakers), manufacturing
<b>526112</b>	non-trusteed pension fund
<b>113210</b>	nonwood forest products gathering
<b>313230</b>	nonwoven fabric tapes, manufacturing
<b>313230</b>	nonwoven fabrics, manufacturing
<b>313230</b>	nonwoven felts (e.g., hair, jute, pressed, punched, wool), manufacturing

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<b>311990</b>	noodle mixes, made from purchased dried ingredients (e.g., pad thai noodle mix)
<b>311420</b>	noodle mixes, made in dehydration plants
<b>339940</b>	notarial seals, metal, engraved, manufacturing
<b>541190</b>	notaries public, private practice (outside Québec)
<b>541120</b>	notary services (Québec)
<b>322230</b>	notebooks (including mechanically bound by wire or plastic), made from purchased paper
<b>322121</b>	notebooks, made in paper mills
<b>453210</b>	notepaper and notebooks, retail
<b>451130</b>	notions and piece goods store, retail
<b>414130</b>	notions merchant wholesalers
<b>451130</b>	notions, sewing thread and needles, retail
<b>419120</b>	notions, wholesale agents and brokers
<b>316990</b>	novelties (e.g., cigarette lighter covers, key fobs), leather, manufacturing
<b>332999</b>	novelties and specialties, non-precious metal, manufacturing
<b>332999</b>	novelties and specialties, precious plated metal, manufacturing
<b>322299</b>	novelties, paper, manufacturing
<b>321999</b>	novelties, wood fibre, manufacturing
<b>339990</b>	novelty desk sets, manufacturing
<b>337126</b>	novelty furniture, metal, manufacturing
<b>418990</b>	novelty glassware merchant wholesalers
<b>454110</b>	novelty merchandise, mail order, retail
<b>453220</b>	novelty merchandise, retail
<b>326198</b>	nozzles, aerosol spray, plastics, manufacturing
<b>332910</b>	nozzles, fire fighting, manufacturing
<b>332910</b>	nozzles, lawn hose, manufacturing
<b>325210</b>	n-type rubber, manufacturing
<b>332910</b>	nuclear application valves, manufacturing
<b>332410</b>	nuclear bundles and control rods, made from purchased fuel
<b>221113</b>	nuclear electric power generation
<b>541690</b>	nuclear energy consulting services
<b>325189</b>	nuclear fuel scrap reprocessing
<b>325189</b>	nuclear fuels, inorganic, manufacturing
<b>334512</b>	nuclear instrument modules, manufacturing
<b>325410</b>	nuclear medicine radioactive isotopes, manufacturing
<b>237130</b>	nuclear power plants, construction
<b>334512</b>	nuclear radiation detection instruments, manufacturing
<b>237130</b>	nuclear reactor containment structure construction, general contractors
<b>332410</b>	nuclear reactor control rod drive mechanisms, manufacturing
<b>332410</b>	nuclear reactor steam supply systems, manufacturing
<b>332410</b>	nuclear reactors, manufacturing
<b>541710</b>	nuclear research reactors, operation of
<b>332319</b>	nuclear shielding, fabricated metal plate, manufacturing

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<b>332420</b>	nuclear waste casks, heavy gauge metal, manufacturing
<b>237990</b>	nuclear waste disposal site construction
<b>541710</b>	nucleic acid chemistry research and experimental development laboratories
<b>721213</b>	nudist camps
<b>713999</b>	nudist camps without accommodation
<b>339940</b>	numbering machines, hand, manufacturing
<b>339940</b>	numbering stamps, with rubber type, hand, manufacturing
<b>333519</b>	numerically controlled metal cutting machine tools, manufacturing
<b>453999</b>	numismatic supplies, retail
<b>453999</b>	numismatist shops, retail
<b>334290</b>	nurse call systems, manufacturing
<b>444220</b>	nursery and garden centres selling primarily to other businesses but also selling to household consumers
<b>111421</b>	nursery farm
<b>337126</b>	nursery furniture, metal, manufacturing
<b>337123</b>	nursery furniture, wood, manufacturing
<b>624410</b>	nursery or playschool
<b>411130</b>	nursery stock and plant merchant wholesalers
<b>419110</b>	nursery stock and plants, business-to-business (B2B) electronic markets, wholesale
<b>111421</b>	nursery stock growing
<b>411130</b>	nursery stock merchant wholesalers
<b>444220</b>	nursery stock, seeds and bulbs, retail
<b>611510</b>	nurses' aides schools
<b>813920</b>	nurses' associations
<b>611510</b>	nurses' schools, practical
<b>315249</b>	nurses' uniforms, women's and misses', cut and sewn from purchased fabric
<b>621390</b>	nurses, practical, private practice
<b>621390</b>	nurses, registered and practical, offices of (except home health care services)
<b>621390</b>	nursing aide, nursing services, private practice
<b>611510</b>	nursing assistants' school
<b>621390</b>	nursing care, registered nurse, private practice
<b>623110</b>	nursing homes
<b>623310</b>	nursing homes for the aged
<b>611210</b>	nursing schools
<b>621390</b>	nursing services, registered nurse, private
<b>622310</b>	nursing stations
<b>332999</b>	nut crackers and pickers, metal, manufacturing
<b>331110</b>	nut rods, iron or steel, made in steel mills
<b>331221</b>	nut rods, made from purchased iron or steel
<b>333110</b>	nut shellers, farm type, manufacturing
<b>445292</b>	nut shops, retail
<b>325410</b>	nutraceuticals, botanical based, manufacturing
<b>621390</b>	nutritionists, offices of

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**413190** nuts or seeds (e.g., canned, roasted, salted) merchant wholesalers  
**311352** nuts, chocolate-covered, made from purchased chocolate  
**311340** nuts, covered (except chocolate covered), manufacturing  
**311911** nuts, kernels and seeds, roasting and processing  
**332720** nuts, metal, manufacturing  
**313210** nylon fabrics, broad-woven, weaving  
**325220** nylon fibres and filaments, manufacturing  
**325210** nylon resins, manufacturing  
**315110** nylons, sheer, women's, misses' and girls' full-length and knee-length, knitting

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**325190** oak extract, manufacturing  
**321999** oars, wood, manufacturing  
**111190** oat farming, field and seed production  
**411120** oats merchant wholesalers  
**812910** obedience training services, pet  
**453310** objects of art, antique, retail  
**713999** observation towers, operation of  
**541710** observatories, astronomical  
**622310** obstetrical hospital  
**621110** obstetricians' offices  
**315190** occupational clothing, made in knitting mills  
**315249** occupational clothing, women's, misses' and girls', cut and sewn from purchased fabric  
**541690** occupational health and safety consulting services  
**541690** occupational health and well being consultant  
**911240** occupational safety and health standards services, federal government  
**912150** occupational safety and health standards services, provincial government  
**813920** occupational therapists' associations  
**621340** occupational therapists, offices of  
**483115** ocean shipping, freight  
**483115** ocean transportation, passenger  
**483115** ocean-borne transportation (freight)  
**483115** ocean-borne transportation (passengers)  
**541370** oceanic surveying (except geophysical) services  
**541360** oceanic surveying, geophysical  
**541710** oceanographic research and development laboratories  
**212398** ocher mining  
**325130** ochre pigments, manufacturing  
**621110** oculists' offices  
**621110** oculists, private practice  
**334512** odometers, manufacturing  
**624190** offender rehabilitation agencies  
**624190** offender self-help organizations

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<b>336990</b>	off-highway tracked vehicles (except construction, armoured military), manufacturing
<b>561110</b>	office administration services
<b>531120</b>	office and desk space, rental service
<b>332311</b>	office and factory buildings, prefabricated, metal, manufacturing
<b>531120</b>	office and other commercial building rental and leasing
<b>414390</b>	office and public building chairs merchant wholesalers
<b>453210</b>	office and school supplies (except furniture), retail
<b>419110</b>	office and store machinery and equipment, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	office and store machinery and equipment, wholesale agents and brokers
<b>541514</b>	office automation system design services
<b>541514</b>	office automation, computer systems integration
<b>236220</b>	office buildings and complexes, construction
<b>811210</b>	office business machines (e.g., typewriters, duplicating equipment, photocopiers, desk calculators), repair
<b>811420</b>	office chair reupholstering and upholstery repair
<b>561722</b>	office cleaning service
<b>454390</b>	office coffee-break service
<b>453210</b>	office equipment stores selling primarily to other businesses
<b>337215</b>	office fixtures (except metal and wood), manufacturing
<b>337214</b>	office furniture (e.g., benches, chairs, rotating stools, desks, tables), manufacturing (except wood)
<b>337214</b>	office furniture (except wood), manufacturing
<b>417910</b>	office furniture merchant wholesalers
<b>484210</b>	office furniture moving, used
<b>532420</b>	office furniture rental
<b>811420</b>	office furniture repair (without retail sales of new equipment)
<b>442110</b>	office furniture stores
<b>238390</b>	office furniture, modular systems, installation
<b>337213</b>	office furniture, wood, padded, upholstered, or plain, manufacturing
<b>561320</b>	office help supply service
<b>238299</b>	office machinery, installation
<b>417910</b>	office machines and equipment (except electronic data processing equipment) merchant wholesalers
<b>561110</b>	office management services
<b>541330</b>	office of engineers
<b>322230</b>	office paper (e.g., computer printer, photocopy, plain paper), cut sheet, made from purchased paper



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<b>322121</b>	office paper (e.g., computer printer, photocopy, plain paper), made in paper mills
<b>453210</b>	office paper and supplies, retail
<b>561320</b>	office personnel services (personnel suppliers)
<b>418210</b>	office supplies (except furniture, machines) merchant wholesalers
<b>453210</b>	office supplies stores selling primarily to other businesses but also selling to household consumers
<b>322230</b>	office supplies, die-cut, made from purchased paper or paperboard
<b>418210</b>	office supply ink, paste and solvent merchant wholesalers
<b>414390</b>	office, restaurant and public building merchant wholesalers
<b>541212</b>	offices of accountants
<b>541320</b>	offices of landscape architects
<b>621390</b>	offices of shiatsu therapists
<b>912910</b>	official languages office, provincial government
<b>333120</b>	off-road trucks, manufacturing
<b>323120</b>	offset plate preparation services
<b>323119</b>	offset printing (except manifold business forms, quick printing, textile fabrics), without publishing
<b>323119</b>	offset printing flexographic (except books, manifold business forms, printing grey goods, quick printing)
<b>333248</b>	offset printing presses, manufacturing
<b>213111</b>	offshore drilling, oil and gas, on contract basis
<b>114113</b>	offshore or deep sea finfish fishing
<b>532490</b>	offshore tool rental
<b>713299</b>	off-track betting parlours
<b>334512</b>	ohmmeters, manufacturing
<b>311225</b>	oil (e.g., rapeseed (canola), cottonseed, soybean, olive, peanut, linseed, palm-kernel, sunflower), made from purchased oils
<b>311224</b>	oil (e.g., rapeseed, safflower, flaxseed, coconut, castor, olive, cottonseed, lecithin, soybean), made in crushing mills
<b>325999</b>	oil additive preparations, manufacturing
<b>415290</b>	oil additives merchant wholesalers
<b>324110</b>	oil additives, made in petroleum refineries
<b>211110</b>	oil and gas exploration (except on a contract or fee basis)
<b>213118</b>	oil and gas exploration on a contract or fee basis
<b>213118</b>	oil and gas exploration on a contract or fee basis (except geophysical)
<b>237120</b>	oil and gas field distribution line construction
<b>333130</b>	oil and gas field drilling machinery and equipment (except offshore floating platforms), manufacturing
<b>213118</b>	oil and gas field fire fighting services

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<b>416120</b>	oil and gas hot water heaters merchant wholesalers
<b>811310</b>	oil and gas plant equipment repair
<b>531190</b>	oil and gas rights, leasing (if lessors)
<b>332420</b>	oil and gas storage tanks, heavy gauge metal, manufacturing
<b>561110</b>	oil and gas well management, on contract
<b>336611</b>	oil and gas well offshore drilling and production platforms, building
<b>333130</b>	oil and gas well perforating guns, manufacturing
<b>493190</b>	oil and gasoline storage caverns (for hire)
<b>416120</b>	oil burners merchant wholesalers
<b>335315</b>	oil circuit reclosers and sectionalizers (including 25 k.V.), manufacturing
<b>418410</b>	oil drilling muds merchant wholesalers
<b>532410</b>	oil field equipment rental and leasing
<b>541360</b>	oil gas field seismographic surveys
<b>411120</b>	oil kernels merchant wholesalers
<b>523990</b>	oil lease brokers, offices
<b>333910</b>	oil measuring and dispensing pumps, manufacturing
<b>411190</b>	oil nuts merchant wholesalers
<b>331210</b>	oil pipe and tube (e.g., casing, tubing, drill pipe), made from purchased iron or steel
<b>531190</b>	oil properties, lessors of
<b>237120</b>	oil refineries and petrochemical complexes, construction management
<b>412110</b>	oil refinery products merchant wholesalers
<b>417220</b>	oil refining machinery and equipment merchant wholesalers
<b>484229</b>	oil rig hauling (except with rigging), local
<b>484239</b>	oil rig hauling (except with rigging), long distance
<b>213118</b>	oil rig hauling with rigging up and rigging down
<b>523910</b>	oil royalty dealing (acting as principals)
<b>533110</b>	oil royalty holders
<b>111190</b>	oil seed and grain farming, combination
<b>562910</b>	oil spill cleanup services
<b>325999</b>	oil spill sorbents, manufacturing
<b>532410</b>	oil well drilling machinery and equipment rental
<b>213118</b>	oil well fire control services
<b>213118</b>	oil well logging, on a contract basis
<b>417220</b>	oil well machinery and equipment merchant wholesalers
<b>417220</b>	oil well sucker rods merchant wholesalers
<b>417220</b>	oil well supply merchant wholesalers
<b>213118</b>	oil well surveying, contract services (except seismographic)
<b>311710</b>	oil, fish and marine animal, manufacturing
<b>311225</b>	oil, vegetable stearin, made from purchased oils
<b>324190</b>	oil-based additives, made from refined petroleum
<b>325510</b>	oil-based paints or stains, manufacturing

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<b>313320</b>	oilcloth, manufacturing
<b>561110</b>	oilfield crew supervisor (supervision)
<b>811210</b>	oilfield instrumentation repair service
<b>811310</b>	oilfield machinery (drilling and pumping), maintenance
<b>313320</b>	oiling (i.e., waterproofing) purchased clothing
<b>313320</b>	oiling (i.e., waterproofing) purchased textile fabrics
<b>488490</b>	oiling and salting roads for dust control
<b>325999</b>	oils (e.g., cutting, lubricating), synthetic, manufacturing
<b>324110</b>	oils (e.g., fuel, lubricating and illuminating), made in petroleum refineries
<b>325190</b>	oils, made by distillation of coal tar
<b>325610</b>	oils, soluble (i.e., textile finishing assistants), manufacturing
<b>325410</b>	oils, vegetable and animal, medicinal, uncompounded, manufacturing
<b>325190</b>	oils, wood, made by distillation of wood
<b>111120</b>	oilseed (except soybean) farming field and seed production
<b>111190</b>	oilseed and grain combination farming, field and seed production
<b>411120</b>	oilseed and grain merchant wholesalers
<b>418310</b>	oilseed cake and meal merchant wholesalers
<b>333248</b>	oilseed crushing and extracting machinery, manufacturing
<b>311224</b>	oilseed crushing mills
<b>311224</b>	oilseed processing
<b>411120</b>	oilseeds merchant wholesalers
<b>419110</b>	oilseeds, business-to-business (B2B) electronic markets, wholesale
<b>111219</b>	okra farming, field, bedding plant and seed production
<b>912910</b>	old age pensions board, provincial
<b>911910</b>	old age security program, federal government
<b>623310</b>	old folks home
<b>623310</b>	old soldiers' homes
<b>325220</b>	olefin fibres and filaments, manufacturing
<b>325110</b>	olefins (alkenes), made from refined petroleum or natural gas liquids
<b>325190</b>	oleic acid esters, manufacturing
<b>325189</b>	oleum (i.e., fuming sulphuric acid), manufacturing
<b>311420</b>	olives, brined, manufacturing
<b>212326</b>	olivine (nongem) mining
<b>912910</b>	ombudsman's office, provincial government
<b>334511</b>	omnibearing instrumentation, manufacturing
<b>236110</b>	one-family house construction, general contractors
<b>812922</b>	one-hour photo finishing
<b>111219</b>	onion (e.g., green or scallion, red, Spanish, shallot), farming
<b>311420</b>	onions, pickled, manufacturing
<b>713299</b>	online (Internet) gambling
<b>713299</b>	online gambling services

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<b>531390</b>	online marketing for real estate
<b>611690</b>	online teacher's training programs
<b>561510</b>	online travel agency
<b>813920</b>	Ontario college of pharmacy (licensing bureau)
<b>522190</b>	Ontario Savings Office
<b>212316</b>	onyx marble, crushed and broken stone, quarrying
<b>212316</b>	onyx marble, dimension-quarrying
<b>526914</b>	open-ended money market mutual funds, open-ended mutual funds
<b>315990</b>	opera hats, made from purchased fabric
<b>611610</b>	opera school
<b>711130</b>	opera singers, independent
<b>111330</b>	operating commercial blueberry fields
<b>519130</b>	operating file sharing websites (e.g., textual, audio or video content)
<b>221320</b>	operating sewage treatment or disposal facilities
<b>519130</b>	operating social networking websites
<b>511211</b>	operating systems software, computer, publishing (including designing and developing), packaged
<b>111994</b>	operation of maple sugar bush
<b>713992</b>	operation of outdoor adventure facilities
<b>487110</b>	operation of preserved railways
<b>711213</b>	operation of racing horse stables, on race track site
<b>487110</b>	operation of scenic and sightseeing railroads (except operation of preserved railroads)
<b>541619</b>	operations research consulting services
<b>236210</b>	operative builders (i.e., building on own land, for sale), industrial buildings
<b>236110</b>	operative builders (i.e., building on own land, for sale), single-family housing
<b>531190</b>	operators of "permanent" trailer sites
<b>531111</b>	operators of apartment buildings
<b>531111</b>	operators of apartment hotel
<b>531120</b>	operators of commercial and industrial buildings
<b>325410</b>	ophthalmic agents, uncompounded, manufacturing
<b>339110</b>	ophthalmic and intraocular lenses, manufacturing
<b>339110</b>	ophthalmic equipment (e.g., optometers, retinoscopes, ophthalmometers, ophthalmoscopes) manufacturing
<b>417930</b>	ophthalmic frames and lenses merchant wholesalers
<b>417930</b>	ophthalmic goods (except cameras) merchant wholesalers
<b>339110</b>	ophthalmic goods, manufacturing
<b>339110</b>	ophthalmic instruments and apparatus (except laser surgery), manufacturing
<b>446130</b>	ophthalmic or optical goods, retail and repair
<b>621110</b>	ophthalmologists' offices

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<b>325410</b>	opium and opium derivatives (i.e., basic chemicals), manufacturing
<b>333310</b>	optical alignment and display instruments (except photographic), manufacturing
<b>419120</b>	optical and ophthalmic goods, wholesale agent
<b>334110</b>	optical disk drives, manufacturing
<b>327215</b>	optical fibres, strands, bundles and cables, unsheathed, made from purchased glass
<b>327214</b>	optical fibres, strands, bundles and cables, unsheathed, made in glass-making plants
<b>417930</b>	optical goods (except cameras) merchant wholesalers
<b>333310</b>	optical gun sighting and fire control equipment and instruments, manufacturing
<b>333248</b>	optical lens making and grinding machinery, manufacturing
<b>334110</b>	optical readers and scanners, manufacturing
<b>334610</b>	optical recording media, blank, manufacturing
<b>518210</b>	optical scanning data services
<b>333310</b>	optical test and inspection equipment, manufacturing
<b>446130</b>	opticians, retail
<b>334410</b>	optoelectronic devices, manufacturing
<b>417930</b>	optometric equipment and supplies merchant wholesalers
<b>813920</b>	optometrists' associations
<b>621320</b>	optometrists clinics
<b>621320</b>	optometrists, offices and clinics of
<b>414520</b>	oral hygiene products merchant wholesalers
<b>621210</b>	oral pathologists, offices of
<b>111310</b>	orange groves and farms
<b>722512</b>	orange juice stand
<b>325999</b>	orange oil, manufacturing
<b>418390</b>	orchard care chemicals merchant wholesalers
<b>115110</b>	orchard cultivation services (e.g., bracing, planting, pruning, removal, spraying, surgery)
<b>115110</b>	orchard fruit picking, hand
<b>115110</b>	orchard spraying and dusting service
<b>711130</b>	orchestras
<b>454110</b>	order taking offices of mail order houses, retail
<b>561420</b>	order-taking for clients over the Internet
<b>212299</b>	ore (e.g., antimony, beryllium, cerium, chromite, chromium, cobalt) mining
<b>212299</b>	ore (e.g., columbium, ilmenite, iridium, magnesium, manganese, palladium, roscoelite) mining
<b>212299</b>	ore (e.g., ruthenium, scheelite, tantalum, tin, titanium, tungsten, quicksilver, zirconium) mining
<b>333130</b>	ore crushing, washing, screening and loading machinery, manufacturing

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<b>212299</b>	ore dressing and beneficiating (e.g., cobalt, manganese, tantalum, tungsten)
<b>417220</b>	ore dressing flotation machinery merchant wholesalers
<b>417220</b>	ore dressing machinery merchant wholesalers
<b>236210</b>	ore milling and metal processing plants, construction
<b>325130</b>	organic pigments, dyes, lakes and toners, manufacturing
<b>541612</b>	organization development consulting services
<b>919110</b>	organization for economic co-operation and development
<b>541611</b>	organization management consultants
<b>919110</b>	organization of African Unity
<b>919110</b>	organization of American States, office in Canada
<b>919110</b>	organization of oil producing and exporting countries, office in Canada
<b>813310</b>	organizations for persons with developmental disabilities
<b>326198</b>	organizers for closets, drawers and shelves, plastics, manufacturing
<b>325190</b>	organo-inorganic compounds, manufacturing
<b>325320</b>	organo-phosphate base insecticides, manufacturing
<b>418990</b>	organs merchant wholesalers
<b>321217</b>	oriented strandboard (OSB), manufacturing
<b>112510</b>	ornamental (non-food) aquaculture plants, greenhouse grown
<b>327420</b>	ornamental and architectural plaster work (e.g., columns, mantels, mouldings), manufacturing
<b>416210</b>	ornamental iron and steel products merchant wholesalers
<b>238190</b>	ornamental metal work, installation, contractors
<b>332329</b>	ornamental metal work, manufacturing
<b>411130</b>	ornamental plants and flowers merchant wholesalers
<b>111421</b>	ornamental plants, shrubs and trees, nursery grown
<b>238140</b>	ornamental stone, installation
<b>327390</b>	ornaments, concrete lawn and garden, manufacturing
<b>339910</b>	ornaments, costume, manufacturing
<b>316990</b>	ornaments, shoe, manufacturing
<b>623999</b>	orphanages (crèches)
<b>912110</b>	orphans' courts
<b>212398</b>	orpiment mining
<b>325999</b>	orris oil, manufacturing
<b>325190</b>	orthodichlorobenzene, manufacturing
<b>339110</b>	orthodontic appliances, custom made in dental laboratories
<b>446199</b>	orthopaedic aids, retail

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<b>417930</b>	orthopaedic equipment and supplies merchant wholesalers
<b>622310</b>	orthopaedic hospitals
<b>621110</b>	orthopaedists, private practice
<b>446199</b>	orthopedic and artificial limb stores, retail
<b>339110</b>	orthopedic and prosthetic appliances, devices and supplies, manufacturing
<b>339110</b>	orthopedic canes, manufacturing
<b>339110</b>	orthopedic devices and materials (e.g., corsets, trusses, extension shoes, elastic hosiery), manufacturing
<b>621110</b>	orthopedic physicians, offices of
<b>327420</b>	orthopedic plaster, gypsum, manufacturing
<b>316210</b>	orthopedic shoes (except extension shoes), manufacturing
<b>541370</b>	orthophoto mapping services
<b>621390</b>	orthotherapists
<b>446199</b>	orthotic devices, retail
<b>621390</b>	orthotics, prosthetics, and pedorthics patient care offices
<b>621390</b>	orthotists' offices (e.g., centres, clinics)
<b>334512</b>	oscillators (e.g., instrument type audiofrequency and radiofrequency), manufacturing
<b>334512</b>	oscilloscopes, manufacturing
<b>111999</b>	osier growing
<b>212299</b>	osmium, psilomelane, pyrolusite, rhodium or rhodochrosite mining
<b>334512</b>	osmometers, manufacturing
<b>325999</b>	ossein, manufacturing
<b>621110</b>	osteopathic physicians, offices and clinics of
<b>621110</b>	osteopaths' offices
<b>621499</b>	osteoporosis centres
<b>417930</b>	ostomy supplies merchant wholesalers
<b>112399</b>	ostrich or emu farming
<b>238190</b>	other activities as part of structural work which may include cribbing
<b>111190</b>	other grain farming for fodder
<b>332619</b>	other hand sieves, manufacturing
<b>237990</b>	other heavy and civil engineering construction water project (e.g., dredging canals, channels, waterways, ditches)
<b>323119</b>	other printing on purchased labels and tags
<b>331317</b>	other rolling or drawing of purchased aluminum
<b>526989</b>	other self insurance funds
<b>332999</b>	other weaponry and ordnances (e.g., aircraft artillery, cannons, rocket and grenade launchers, tank artillery, torpedoes, flame throwers), manufacturing
<b>114113</b>	otter trawling
<b>441220</b>	outboard motor dealers, retail
<b>417990</b>	outboard motors merchant wholesalers
<b>333619</b>	outboard motors, electric, manufacturing
<b>713999</b>	outdoor adventure operations (e.g., white water rafting), without accommodation

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<b>721213</b>	outdoor adventure retreats (with accommodation)
<b>339950</b>	outdoor electric billboard signs, manufacturing
<b>337126</b>	outdoor furniture (except wood or concrete), manufacturing
<b>442110</b>	outdoor furniture, household, retail
<b>337123</b>	outdoor household furniture, wooden, manufacturing
<b>444210</b>	outdoor power equipment (e.g., garden and lawn tractors, snowblowers, lawn mowers, blowers, hedge trimmers), retail
<b>444210</b>	outdoor power equipment (e.g., lawn blower or vacuum, hedge trimmer), retail
<b>315190</b>	outerwear, made in knitting mills
<b>721212</b>	outfitters (fishing and hunting)
<b>335930</b>	outlet boxes (electric wiring devices), manufacturing
<b>335930</b>	outlet receptacles, electrical, manufacturing
<b>621420</b>	out-patient detoxification centres, drug addiction centres, mental health centres etc. with medical doctors providing services
<b>621420</b>	out-patient detoxification centres, drug addiction centres, mental health centres without medical doctors providing services
<b>621420</b>	out-patient mental health clinics
<b>621420</b>	out-patient treatment clinics for alcoholism and drug addiction
<b>541612</b>	outplacement consulting services
<b>622310</b>	outpost hospitals
<b>624190</b>	outreach programs
<b>325610</b>	oven cleaners, manufacturing
<b>236210</b>	oven construction for industrial plants, general contractors
<b>334512</b>	oven temperature controls, non-industrial, manufacturing
<b>333990</b>	ovens (e.g., japanning, enamelling, sintering, lacquering), manufacturing
<b>333248</b>	ovens, bakery, manufacturing
<b>333990</b>	ovens, industrial process type, manufacturing
<b>333990</b>	ovens, laboratory type, manufacturing
<b>333310</b>	ovens, ranges or stoves, commercial type, manufacturing
<b>327215</b>	ovenware, made from purchased glass
<b>315241</b>	overalls, infants', cut and sewn from purchased fabric
<b>315220</b>	overalls, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	overalls, women's and misses', cut and sewn from purchased fabric
<b>213119</b>	overburden removal for bituminous coal, anthracite and lignite on a contract basis
<b>213119</b>	overburden removal, including iron ore, on a contract basis
<b>213119</b>	overburden removal, mines, on a contract basis



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<b>315249</b>	overcoats (except fur, leather), girls', cut and sewn from purchased fabric
<b>315249</b>	overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>448199</b>	overcoats, men's and boys', retail
<b>315220</b>	overcoats, tailored, men's and boys', cut and sewn from purchased fabric
<b>333920</b>	overhead conveyors, manufacturing
<b>238350</b>	overhead door installation, residential
<b>416390</b>	overhead doors sales, installation and service (except wood) merchant wholesalers
<b>444190</b>	overhead doors sales, installation and service, wooden, retail
<b>333310</b>	overhead projectors (except computer peripherals), manufacturing
<b>334110</b>	overhead projectors, computer peripheral-type, manufacturing
<b>483115</b>	overseas transport, freight, by water
<b>483115</b>	overseas transport, passengers, by water
<b>711213</b>	owners of race horses (racehorses)
<b>325190</b>	oxalates (e.g., ammonium oxalate, ethyl oxalate, sodium oxalate), manufacturing
<b>325190</b>	oxalic acid, manufacturing
<b>812190</b>	oxygen bar, day spa
<b>446199</b>	oxygen tent sales and medical gas supplying, retail store
<b>621990</b>	oxygen tent service
<b>325120</b>	oxygen, manufacturing
<b>454390</b>	oxygen, medical, home distribution
<b>339110</b>	oxygenators, oxygen tents and iron lungs, manufacturing
<b>112510</b>	oyster breeding and propagation service
<b>212398</b>	ozokerite mining
<b>333310</b>	ozone machines for water purification, manufacturing

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<b>334512</b>	pacemakers, manufacturing
<b>326290</b>	pacifiers, rubber, manufacturing
<b>713999</b>	pack trains (i.e., trail riding)
<b>541420</b>	package design (industrial) services
<b>413190</b>	packaged and frozen freshwater fish merchant wholesalers
<b>417310</b>	packaged computer software merchant wholesalers
<b>413150</b>	packaged cut salad vegetable merchant wholesalers
<b>413190</b>	packaged frozen bread merchant wholesalers
<b>413190</b>	packaged frozen cakes merchant wholesalers
<b>413190</b>	packaged frozen fish merchant wholesalers
<b>413190</b>	packaged frozen foods merchant wholesalers

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<b>413190</b>	packaged frozen meats merchant wholesalers
<b>413190</b>	packaged frozen poultry merchant wholesalers
<b>413190</b>	packaged frozen seafood merchant wholesalers
<b>413190</b>	packaged quick-frozen foods merchant wholesalers
<b>413190</b>	packaged quick-frozen juices merchant wholesalers
<b>413190</b>	packaged quick-frozen pastry merchant wholesalers
<b>413190</b>	packaged quick-frozen pre-cooked foods merchant wholesalers
<b>561910</b>	packaging and labelling service (except packing and crating for transportation)
<b>418990</b>	packaging and wholesaling potting soil
<b>326114</b>	packaging film, plastics, single or multi-web, manufacturing
<b>561910</b>	packaging jams for restaurants
<b>333990</b>	packaging machinery, manufacturing
<b>115110</b>	packaging service, fresh or farm, dried fruits and vegetables
<b>561910</b>	packaging services (except crating for transportation)
<b>561910</b>	packaging toothpaste and brushes (individually)
<b>326198</b>	packaging, plastics (e.g., blister, bubble), manufacturing
<b>325999</b>	packers' fluids, manufacturing
<b>488990</b>	packing and crating service, transportable goods
<b>417230</b>	packing machinery and equipment merchant wholesalers
<b>321920</b>	packing or shipping crates, wood, manufacturing
<b>484210</b>	packing used household goods, moving and storage
<b>322230</b>	padded envelopes, manufacturing
<b>314990</b>	padding and wadding (except nonwoven fabric), manufacturing
<b>313230</b>	padding and wadding, nonwoven fabric, manufacturing
<b>321999</b>	paddles, wood, manufacturing
<b>332510</b>	padlocks, manufacturing
<b>339920</b>	pads, athletic (e.g., football, basketball, soccer, lacrosse), manufacturing
<b>322211</b>	pads, corrugated and solid fibreboard, made from purchased paper or paperboard
<b>322230</b>	pads, desk, made from purchased paper
<b>339110</b>	pads, incontinence and bed, manufacturing
<b>339940</b>	pads, inking and stamping, manufacturing
<b>314120</b>	pads, protectors and covers (e.g., ironing board, mattress, table), made from purchased fabrics or felts
<b>622112</b>	paediatric hospitals
<b>621110</b>	paediatricians' offices

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<b>334220</b>	paggers, manufacturing
<b>517310</b>	paging services, facilities-based
<b>321920</b>	pails, coopered wood, manufacturing
<b>326198</b>	pails, plastics, manufacturing
<b>811121</b>	paint and body shops, motor vehicle
<b>325510</b>	paint and varnish removers, manufacturing
<b>811420</b>	paint and varnish stripping, furniture
<b>444120</b>	paint and wallpaper stores (e.g., brushes, rollers, sprayers, paint, wall covering), retail
<b>444120</b>	paint and wallpaper stores selling primarily to businesses but also selling to household consumers
<b>238320</b>	paint and wallpaper stripping (removal), contractors
<b>333990</b>	paint baking and drying ovens, manufacturing
<b>339990</b>	paint brushes (except artists), manufacturing
<b>416340</b>	paint brushes, rollers, sprayers merchant wholesalers
<b>332431</b>	paint cans, metal, manufacturing
<b>416340</b>	paint materials and supplies merchant wholesalers
<b>416340</b>	paint pigment colours, driers and colourants merchant wholesalers
<b>419110</b>	paint pigments, driers and colourants, business-to-business (B2B) electronic markets, wholesale
<b>339990</b>	paint rollers and parts, manufacturing
<b>339930</b>	paint sets, children's, manufacturing
<b>333990</b>	paint spray guns, pneumatic, hand-held power-driven, manufacturing
<b>333910</b>	paint sprayers (i.e., compressor and spray gun units), manufacturing
<b>332999</b>	paint sticks, metal, manufacturing
<b>326198</b>	paint sticks, plastics, manufacturing
<b>321999</b>	paint sticks, wood, manufacturing
<b>444120</b>	paint stores
<b>325510</b>	paint thinner and reducer preparations, manufacturing
<b>416340</b>	paint thinners and removers merchant wholesalers
<b>419120</b>	paint, glass and wallpaper, wholesale agents and brokers
<b>713992</b>	paintball facilities
<b>325510</b>	paintbrush cleaners, manufacturing
<b>339930</b>	paint-by-number kits, manufacturing
<b>451120</b>	paint-by-number sets, retail
<b>711511</b>	painters (i.e., artists)
<b>238320</b>	painting contractors
<b>532490</b>	painting equipment rental
<b>332810</b>	painting metals and metal products, for the trade
<b>811121</b>	painting motor vehicles, service
<b>237310</b>	painting or marking lines (e.g., parking lots, highway lines, traffic lanes)
<b>711511</b>	painting restorers, independent
<b>238160</b>	painting, spraying or coating of roofs

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<b>419120</b>	paintings and artistic prints, wholesale agents and brokers
<b>325510</b>	paints (except artists), manufacturing
<b>416340</b>	paints merchant wholesalers
<b>339940</b>	paints or colours, artists', manufacturing
<b>325510</b>	paints, emulsion (i.e., latex paint), manufacturing
<b>325510</b>	paints, oil and alkyd vehicle, manufacturing
<b>339940</b>	palettes, artists', manufacturing
<b>333920</b>	pallet movers, manufacturing
<b>321920</b>	pallet parts, wooden, manufacturing
<b>332999</b>	pallets and pallets parts, metal, manufacturing
<b>321920</b>	pallets and skids of wood, manufacturer repaired and recycled
<b>322211</b>	pallets, corrugated and solid fibre, made from purchased paper or paperboard
<b>624190</b>	palliative care assistance (providing aid and comfort to patient and family)
<b>325190</b>	palmitic acid esters and amines, manufacturing
<b>323120</b>	pamphlets and magazines, binding without printing
<b>323119</b>	pamphlets and textbooks, printing without publishing
<b>519130</b>	pamphlets publishers or publishing (exclusively on Internet)
<b>315990</b>	panama hats, made from purchased fabric
<b>311990</b>	pancake syrup (except pure maple), manufacturing
<b>321919</b>	panel work, wood millwork, manufacturing
<b>334512</b>	panelboard indicators, recorders and controllers and receiver, industrial process type, manufacturing
<b>335315</b>	panelboards (distribution, lighting and residential), manufacturing
<b>238350</b>	panelling installation
<b>236110</b>	panellized housing, assembly on site by operative builders
<b>236110</b>	panellized housing, multifamily, assembly on site by general contractors
<b>332311</b>	panels for prefabricated portable metal buildings, manufacturing
<b>321992</b>	panels for prefabricated wood buildings, manufacturing
<b>335315</b>	panels, electric control and metering, manufacturing
<b>321211</b>	panels, hardwood plywood, manufacturing
<b>238390</b>	panels, metal, installation
<b>321212</b>	panels, softwood plywood, manufacturing
<b>416330</b>	panic hardware merchant wholesalers
<b>315249</b>	pantie girdles, women's, misses' and girls', cut and sewn from purchased fabric
<b>315249</b>	panties, girls', cut and sewn from purchased fabric
<b>315249</b>	panties, women's and misses', cut and sewn from purchased fabric

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<b>332210</b>	pantryware (e.g., bread boxes, canisters, cake carriers), fabricated metal, manufacturing
<b>315220</b>	pants (except washable service type), men's and boys', cut and sewn from purchased fabric
<b>448199</b>	pants and slacks, men's and boys', retail
<b>315220</b>	pants, athletic (e.g., gymnasium, ski), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	pants, athletic, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	pants, dress, men's and boys', cut and sewn from purchased fabric
<b>315241</b>	pants, infants', cut and sewn from purchased fabric
<b>315281</b>	pants, leather, men's and boys', manufacturing
<b>315281</b>	pants, leather, women's and misses', manufacturing
<b>315210</b>	pants, men's and boys', cut and sewn from materials owned by others
<b>315289</b>	pants, rubber or rubberized fabric, manufacturing
<b>315249</b>	pants, ski, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	pants, sweat, men's and boys', cut and sewn from purchased fabric
<b>315220</b>	pants, sweat, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>315249</b>	pants, sweat, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	pants, washable service type, men's and boys', cut and sewn from purchased fabric
<b>315241</b>	pants, waterproof, infants', cut and sewn from purchased fabric
<b>315289</b>	pants, waterproof, men's and boys', cut and sewn from purchased fabric
<b>315289</b>	pants, waterproof, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	pants, women's, misses' and girls', cut and sewn from materials owned by others
<b>448120</b>	pants, women's, retail
<b>315249</b>	pantsuits, girls', cut and sewn from purchased fabric
<b>315249</b>	pantsuits, women's and misses', cut and sewn from purchased fabric
<b>315110</b>	panty hose, manufacturing
<b>322121</b>	paper (except newsprint and uncoated groundwood) mills
<b>322121</b>	paper (except newsprint and uncoated groundwood) products, made in paper mills
<b>322121</b>	paper (except newsprint and uncoated groundwood) stock for conversion into paper products, manufacturing

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<b>322121</b>	paper (except newsprint and uncoated groundwood), coated, laminated or treated, made in paper mills
<b>322121</b>	paper (except newsprint and uncoated groundwood), manufacturing
<b>322121</b>	paper (except newsprint) mills
<b>322220</b>	paper and cardboard, coating with varnish
<b>418220</b>	paper and disposable plastics bags merchant wholesalers
<b>419120</b>	paper and paper products (except newsprint and stationery and office supplies), wholesale agents and brokers
<b>333247</b>	paper and paperboard coating and finishing machinery, manufacturing
<b>333247</b>	paper and paperboard converting machinery, manufacturing
<b>333247</b>	paper and paperboard corrugating machinery, manufacturing
<b>333247</b>	paper and paperboard cutting and folding machinery, manufacturing
<b>333247</b>	paper and paperboard die-cutting and stamping machinery, manufacturing
<b>333247</b>	paper bag making machinery, manufacturing
<b>322220</b>	paper bags, coated, made from purchased paper
<b>331222</b>	paper clips, iron or steel, made in wire drawing plants
<b>332619</b>	paper clips, made from purchased wire
<b>418220</b>	paper cups, dishes, napkins, towels and patterns merchant wholesalers
<b>339940</b>	paper cutter, office type, manufacturing
<b>418220</b>	paper dealers, merchant wholesalers (except newsprint)
<b>418220</b>	paper diapers and other sanitary paper products merchant wholesalers
<b>322219</b>	paper dishes (e.g., cups, plates), made from purchased paper or paperboard
<b>323119</b>	paper engraving (e.g., invitation, greeting, business)
<b>418210</b>	paper envelopes merchant wholesalers
<b>313210</b>	paper fabrics, broad-woven, weaving
<b>332619</b>	paper machine cloth, made from purchased wire
<b>326198</b>	paper machine forming fabric, plastic, manufacturing
<b>333247</b>	paper making machinery, manufacturing
<b>417230</b>	paper manufacturing machinery merchant wholesalers
<b>418990</b>	paper novelties merchant wholesalers
<b>322230</b>	paper office supplies, made from purchased paper
<b>339990</b>	paper or paperboard gaskets made from purchased paper
<b>322219</b>	paper plates, made from purchased paper or paperboard
<b>322230</b>	paper products, die-cut office supplies, made from purchased paper or paperboard

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<b>322230</b>	paper rolls or tapes (e.g., adding machine, cash register), made from purchased paper
<b>561990</b>	paper shredding services
<b>322121</b>	paper stationery made in paper mills
<b>333247</b>	paper stock preparation machinery, manufacturing
<b>322220</b>	paper, coated (except photographic and carbon), made from purchased paper
<b>322220</b>	paper, laminated, made from purchased paper
<b>325999</b>	paper, photographic sensitized, manufacturing
<b>322220</b>	paper, sensitized (except photographic), made from purchased paper
<b>418220</b>	paperboard and disposable plastics boxes merchant wholesalers
<b>418220</b>	paperboard and products (except office supplies) merchant wholesalers
<b>322299</b>	paperboard backs for blister or skin packages, made from purchased paper or paperboard
<b>333247</b>	paperboard box making machinery, manufacturing
<b>333247</b>	paperboard making machinery, manufacturing
<b>322130</b>	paperboard mills (except building board mills), manufacturing
<b>322130</b>	paperboard products (e.g., containers), made in paperboard mills
<b>322220</b>	paperboard, pasted, lined, laminated or surface coated, made from purchased paperboard
<b>322299</b>	paper-maché products, manufacturing
<b>313210</b>	papermakers' felts, broad-woven, wool and similar animal fibres, weaving
<b>313210</b>	parachute fabrics, broad-woven, weaving
<b>611620</b>	parachute training for pleasure
<b>314990</b>	parachutes, manufacturing
<b>453999</b>	parachutes, retail
<b>325110</b>	paraffins (alkanes), made from refined petroleum or natural gas liquids
<b>541190</b>	paralegal services
<b>321215</b>	parallel strand lumber (PSL), manufacturing
<b>541690</b>	paramedic consultant
<b>621390</b>	paramedics, offices of
<b>325130</b>	pararosaniline dyes, manufacturing
<b>325320</b>	parathion insecticides, manufacturing
<b>485990</b>	paratransit transportation services
<b>492110</b>	parcel delivery service, courier
<b>492110</b>	parcel delivery, private
<b>492110</b>	parcel delivery, private (air)
<b>492110</b>	parcel express service, courier
<b>561990</b>	parcel pick-up centre for catalogue retailer
<b>333990</b>	parcel post scales, manufacturing
<b>624190</b>	parenting services
<b>813410</b>	parent-teachers associations
<b>325320</b>	Paris green insecticides, manufacturing

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<b>315220</b>	parkas, men's and boys', cut and sewn from purchased fabric
<b>332810</b>	parkerizing metals and metal products, for the trade
<b>236220</b>	parking garages, construction
<b>336320</b>	parking lights, automotive, manufacturing
<b>811310</b>	parking meter and other commercial timing equipment repair
<b>417930</b>	parking meters merchant wholesalers
<b>334512</b>	parking meters, manufacturing
<b>913910</b>	parks and recreation commission, municipal government
<b>912910</b>	parks commission, provincial government
<b>712130</b>	parks, wild animal
<b>237310</b>	parkway construction, general contractors
<b>911910</b>	parliament, federal government
<b>611110</b>	parochial schools, elementary
<b>611110</b>	parochial schools, secondary
<b>912120</b>	parole offices, provincial
<b>911220</b>	parole services, federal government
<b>321919</b>	parquet flooring, hardwood (assembled), manufacturing
<b>238330</b>	parquet or wood tile flooring, installation
<b>321919</b>	parquetry, hardwood, manufacturing
<b>111219</b>	parsley farming, field, bedding plant and seed production
<b>111219</b>	parsnip farming, field, bedding plant and seed production
<b>334512</b>	particle beam excitation instruments, laboratory type, manufacturing
<b>333245</b>	particle board forming machinery, manufacturing
<b>321216</b>	particle board, manufacturing
<b>334512</b>	particle size analyzers, manufacturing
<b>416320</b>	particleboard merchant wholesalers
<b>337215</b>	partitions (except free-standing), metal, office and store, manufacturing
<b>337215</b>	partitions (except freestanding), wood, prefabricated, manufacturing
<b>417910</b>	partitions merchant wholesalers
<b>322211</b>	partitions, corrugated and solid fibre, made from purchased paper or paperboard
<b>337215</b>	partitions, freestanding, metal, prefabricated, manufacturing
<b>337215</b>	partitions, freestanding, wood, prefabricated, manufacturing
<b>332619</b>	partitions, made from purchased wire
<b>238390</b>	partitions, moveable and/or demountable, installation
<b>332329</b>	partitions, ornamental metal, manufacturing
<b>112399</b>	partridge production
<b>336990</b>	parts (e.g., frames, gears, handlebars, saddles) for mopeds, scooters and motorcycles, manufacturing
<b>812990</b>	party and wedding planning or consulting service
<b>532280</b>	party supplies rental and leasing

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<b>453999</b>	party supplies store, retail
<b>481110</b>	passenger air transportation, scheduled
<b>333920</b>	passenger baggage belt loaders, manufacturing
<b>532112</b>	passenger car (e.g., minivan, sport utility vehicles (SUV)) leasing, without drivers
<b>532111</b>	passenger cars (e.g., automobile, minivan, sport utility vehicle (SUV)), rental without driver, generally for short periods of time
<b>336611</b>	passenger ships, building
<b>485110</b>	passenger transit systems, mixed mode
<b>482114</b>	passenger transportation services, railway
<b>541920</b>	passport photography services
<b>911410</b>	passport services
<b>311824</b>	pasta and noodle mixes, made in dry pasta plants
<b>333248</b>	pasta making machinery (i.e., food manufacturing type), manufacturing
<b>311990</b>	pasta mixes, made from purchased dried ingredients (e.g., linguine with dried broccoli mix)
<b>331110</b>	paste, iron or steel, made in steel mills
<b>331420</b>	paste, made from purchased copper
<b>331221</b>	paste, made from purchased iron or steel
<b>331490</b>	paste, non-ferrous metal (except aluminum, copper), made from purchased metals
<b>418220</b>	pasted chipboard (paperboard) merchant wholesalers
<b>339940</b>	pastels and crayons (artists), manufacturing
<b>325520</b>	pastes, adhesive, manufacturing
<b>311420</b>	pastes, fruit and vegetable, canning
<b>333248</b>	pasteurizing equipment (i.e., food manufacturing type), manufacturing
<b>311814</b>	pastries (e.g., danish, French), frozen, manufacturing
<b>311814</b>	pastries (e.g., danish, French), made in commercial bakeries
<b>321999</b>	pastry boards, wood, manufacturing
<b>311824</b>	pastry mixes, prepared, made from purchased flour
<b>541190</b>	patent agent services (i.e., patent filing and searching services)
<b>446110</b>	patent and proprietary medicines, retail
<b>541110</b>	patent attorneys, private practice
<b>541990</b>	patent broker services (i.e., patent marketing services)
<b>533110</b>	patent buying and licensing
<b>533110</b>	patent holders
<b>533110</b>	patent leasing
<b>325410</b>	patent medicine preparations, manufacturing
<b>533110</b>	patent owners
<b>621110</b>	pathologists (M.D.), offices of
<b>621110</b>	pathologists, private practice
<b>334512</b>	patient monitoring equipment (e.g., intensive care, coronary care unit), manufacturing
<b>417930</b>	patient monitoring equipment merchant wholesalers

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<b>327330</b>	patio blocks, concrete, manufacturing
<b>414390</b>	patio furniture merchant wholesalers
<b>541990</b>	patrolling (i.e., visual inspection) of electric transmission or gas lines
<b>519130</b>	pattern and plan (e.g., clothing patterns), publishers or publishing (exclusively on Internet)
<b>333245</b>	pattern makers' machinery, woodworking, manufacturing
<b>332999</b>	patterns (except shoe), industrial, manufacturing
<b>339990</b>	patterns and models, all materials, manufacturing
<b>323119</b>	patterns and plans, printing without publishing
<b>511190</b>	patterns, paper (i.e., clothing), publishing and printing combined
<b>511190</b>	patterns, paper (i.e., clothing), publishing or publishers
<b>237310</b>	pavement of highways, roads, streets, bridges or airport runways and tarmacs
<b>417210</b>	pavers merchant wholesalers
<b>327330</b>	paving blocks, concrete, manufacturing
<b>327990</b>	paving blocks, cut stone, manufacturing
<b>327120</b>	paving brick, clay, manufacturing
<b>237310</b>	paving highway, street and bridge, contractors
<b>416390</b>	paving mixtures merchant wholesalers
<b>522299</b>	pawn shops and brokers
<b>522299</b>	pawnbrokers
<b>812990</b>	pay telephone equipment concession operators
<b>515210</b>	pay television
<b>522390</b>	payday lending services
<b>541215</b>	payment services, talent, entertainment industry
<b>334210</b>	PBX (private branch exchange) equipment, manufacturing
<b>813310</b>	peace advocacy groups
<b>325130</b>	peacock blue lake, manufacturing
<b>311911</b>	peanut butter, manufacturing
<b>333110</b>	peanut combines (i.e., diggers, packers, threshers), manufacturing
<b>111999</b>	peanut farming
<b>333248</b>	peanut roasting machinery (i.e., food manufacturing type), manufacturing
<b>111330</b>	pear, plum or prune orchards and farms
<b>325130</b>	pearl essence pigment, synthetic, manufacturing
<b>339910</b>	pearl jewellery, manufacturing
<b>331511</b>	pearlitic castings, malleable iron, unfinished, manufacturing
<b>414410</b>	pearls merchant wholesalers
<b>339910</b>	pearls, artificial or imitation, manufacturing
<b>339910</b>	pearls, drilling, sawing, or peeling of, manufacturing
<b>212397</b>	peat bog

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<b>212397</b>	peat digging
<b>213119</b>	peat extraction support services
<b>212397</b>	peat mining
<b>212397</b>	peat moss digging or harvesting
<b>212397</b>	peat moss harvesting, extraction, cutting
<b>418990</b>	peat moss merchant wholesalers
<b>327990</b>	peat pots, manufacturing
<b>212397</b>	peat, agglomerated, mining
<b>212397</b>	peat, fuel, mining
<b>212323</b>	pebbles mining
<b>411190</b>	pecan merchant wholesalers
<b>311940</b>	pectin, manufacturing
<b>621110</b>	pediatricians, offices of
<b>115210</b>	pedigree service, animal
<b>334512</b>	pedometers, manufacturing
<b>621390</b>	pedorthics' offices (e.g., centres, clinics)
<b>113311</b>	peeler logs, cutting
<b>212326</b>	pegmatite (feldspar) mining
<b>316990</b>	pegs, leather shoe, manufacturing
<b>321999</b>	pegs, shoe, wood, manufacturing
<b>114113</b>	pelagic fish, fishing
<b>333130</b>	pellet making machinery, mining type, manufacturing
<b>325189</b>	pelletizing liquid sulphur
<b>114210</b>	pelts or skins, wild animal, undressed (except seal skins), skinning
<b>453210</b>	pen and pencil shops, retail
<b>236220</b>	penal complexes (e.g., penitentiaries, jails, prisons), construction
<b>339940</b>	pencil leads, manufacturing
<b>339940</b>	pencil sharpeners, manufacturing
<b>321999</b>	pencil slats, wood, manufacturing
<b>335120</b>	pendant lamps, commercial, industrial and institutional, manufacturing
<b>325610</b>	penetrants, manufacturing
<b>325999</b>	penetrating fluids, synthetic, manufacturing
<b>339940</b>	penholders and parts, manufacturing
<b>912120</b>	penitentiaries, provincial government
<b>911220</b>	penitentiary services, federal government
<b>339940</b>	penpoints, gold, steel, or other metal, manufacturing
<b>339940</b>	pens and pen parts (e.g., meter, fountain, stylographic, ballpoint), manufacturing
<b>526112</b>	pension funds (except trustee)
<b>523920</b>	pension funds, management
<b>524112</b>	pension insurance carriers directly to group policyholder
<b>524111</b>	pension insurance carriers, directly to individual policyholder
<b>911910</b>	pension payments, social insurance, federal
<b>332319</b>	penstocks, fabricated metal plate, manufacturing
<b>325190</b>	pentachlorophenol, manufacturing
<b>325190</b>	pentaerythritol, manufacturing
<b>325110</b>	pentane, made from refined petroleum or natural gas liquids
<b>211110</b>	pentanes plus gas liquid, mining

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<b>325110</b>	pentene, made from refined petroleum or natural gas liquids
<b>913110</b>	people's courts
<b>111219</b>	pepper farming (e.g., bell, chilli, green, hot, red, sweet)
<b>325999</b>	peppermint oil, manufacturing
<b>313210</b>	percale fabrics, broad-woven, weaving
<b>325189</b>	perchloric acid, manufacturing
<b>325190</b>	perchloroethylene, manufacturing
<b>335210</b>	percolators, electric, manufacturing
<b>443143</b>	percolators, electric, retail
<b>339990</b>	percussion instruments and parts (e.g., cymbals, drums, marimbas, vibraphones), manufacturing
<b>339990</b>	percussion instruments and parts (e.g., xylophones, drummer's traps, carillon bells, chimes), manufacturing
<b>418990</b>	percussion instruments merchant wholesalers
<b>213118</b>	perforating well casings, on a contract basis
<b>711311</b>	performing arts centres, promoting events
<b>611610</b>	performing arts schools
<b>912910</b>	performing arts support programs, provincial
<b>325190</b>	perfume materials (i.e., basic synthetic chemicals such as terpineol), manufacturing
<b>414520</b>	perfumes and fragrances merchant wholesalers
<b>446120</b>	perfumes, cosmetics and beauty supplies stores, retail
<b>325620</b>	perfumes, manufacturing
<b>519130</b>	periodical or magazine publishing, exclusively on Internet (e.g., advertising, agricultural, comic book, financial, juvenile)
<b>511120</b>	periodical publishers (except exclusively on Internet)
<b>519130</b>	periodical, journal and magazine publishing, exclusively on Internet (e.g., medical, newsletter, newspaper, professional, religious, scientific)
<b>414420</b>	periodicals merchant wholesalers
<b>511120</b>	periodicals, all formats, publishing (except exclusively on Internet)
<b>511120</b>	periodicals, publishing and printing combined
<b>511120</b>	periodicals, publishing and printing combined (except exclusively on Internet)
<b>443144</b>	peripheral equipment, computer stores
<b>333310</b>	periscopes, manufacturing
<b>327990</b>	perlite aggregates, manufacturing
<b>212398</b>	perlite mining
<b>327990</b>	perlite, expanded, manufacturing
<b>331529</b>	permanent mould castings, aluminum, unfinished, manufacturing
<b>331529</b>	permanent mould castings, copper, unfinished, manufacturing
<b>331529</b>	permanent mould castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing

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<b>333416</b>	permanent mount electric space heaters (i.e., baseboard), manufacturing
<b>325620</b>	permanent wave preparations, manufacturing
<b>238130</b>	permanent wood foundations, installation
<b>325189</b>	peroxides, inorganic, manufacturing
<b>325190</b>	peroxides, organic, manufacturing
<b>325130</b>	persian orange lake, manufacturing
<b>111330</b>	persimmon orchards and farms
<b>814110</b>	personal affairs management
<b>443143</b>	personal care appliance store
<b>335210</b>	personal care appliances, domestic, electric, manufacturing
<b>623110</b>	personal care homes with health care
<b>611510</b>	personal care training school (geriatric)
<b>517310</b>	personal communication services (PCS) (i.e., communications carriers), facilities-based
<b>443144</b>	personal computers sales and service
<b>334110</b>	personal computers, manufacturing
<b>551113</b>	personal corporation (as defined by income tax act), holding real estate
<b>551113</b>	personal corporation (as defined by income tax act), holding securities
<b>522291</b>	personal credit institutions
<b>414520</b>	personal deodorants merchant wholesalers
<b>611690</b>	personal development courses or schools
<b>522291</b>	personal finance and loan companies
<b>451119</b>	personal fitness equipment, retail
<b>541690</b>	personal growth consultant
<b>811490</b>	personal health care appliances repair (e.g., hearing aid, electric razor), without retail sales of new equipment
<b>551113</b>	personal holding companies
<b>523990</b>	personal investment trusts, administration by trust companies
<b>523920</b>	personal investment trusts, management (except by trust companies)
<b>517310</b>	personal mobile communications services
<b>812990</b>	personal organizer services
<b>812990</b>	personal physical fitness trainer (except sports trainer)
<b>561612</b>	personal protection services
<b>414520</b>	personal sanitary products merchant wholesalers
<b>812990</b>	personal shopping service
<b>334220</b>	personal video recorders (PVRs), manufacturing
<b>336990</b>	personal watercraft (e.g., sea-doo, jet-ski), manufacturing
<b>813920</b>	personnel management associations
<b>541612</b>	personnel management consulting services
<b>325320</b>	pest (e.g., ant, rat, roach, rodent, termite) control poisons, manufacturing
<b>115310</b>	pest control services, forestry
<b>325320</b>	pesticides, manufacturing
<b>453910</b>	pet animal care equipment, retail

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<b>112999</b>	pet animal, raising
<b>411110</b>	pet animals merchant wholesalers
<b>311119</b>	pet food (except dogs and cats), manufacturing
<b>453910</b>	pet food stores, retail
<b>812910</b>	pet grooming services
<b>541940</b>	pet hospitals
<b>322299</b>	pet litter (paper based), manufacturing
<b>453910</b>	pet shops, retail
<b>812910</b>	pet sitting services
<b>453910</b>	pet supplies (e.g., aquarium, cage, food, tank), retail
<b>418990</b>	pet supplies (except pet food) merchant wholesalers
<b>314990</b>	pet supplies (i.e. leashes, blankets, booties), textile fabric, manufacturing
<b>812910</b>	pet training services
<b>812910</b>	pet washing and grooming
<b>324110</b>	petrochemical feedstocks, made in petroleum refineries
<b>238299</b>	petro-chemical piping, installation
<b>325110</b>	petrochemicals, made from refined petroleum or natural gas liquids
<b>324110</b>	petrochemicals, made in petroleum refineries
<b>493190</b>	petroleum and chemical bulk stations and terminals (for hire)
<b>419120</b>	petroleum brokers, wholesale
<b>412110</b>	petroleum bulk stations and terminals merchant wholesalers
<b>324110</b>	petroleum coke, made in petroleum refineries
<b>211110</b>	petroleum condensates production, mining
<b>324110</b>	petroleum cracking and reforming
<b>417220</b>	petroleum cracking catalysts and compounds merchant wholesalers
<b>324110</b>	petroleum distillation
<b>541330</b>	petroleum engineering services
<b>324190</b>	petroleum jelly, made from refined petroleum
<b>324110</b>	petroleum jelly, made in petroleum refineries
<b>325210</b>	petroleum polymer resins, manufacturing
<b>417220</b>	petroleum production machinery and equipment merchant wholesalers
<b>419110</b>	petroleum products, business-to-business (B2B) electronic markets, wholesale
<b>237120</b>	petroleum refinery, construction
<b>333248</b>	petroleum refining machinery, manufacturing
<b>332420</b>	petroleum storage tanks, heavy gauge metal, manufacturing
<b>211141</b>	petroleum, from sand, in-situ production
<b>486910</b>	petroleum, refined, pipeline transport service
<b>453910</b>	pets (e.g., dog, cat, bird, fish), retail
<b>712130</b>	petting zoos
<b>337127</b>	pews, church, manufacturing
<b>339910</b>	pewter ware products manufacturing
<b>339910</b>	pewter ware, manufacturing
<b>541690</b>	pharmaceutical consultant

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<b>236210</b>	pharmaceutical manufacturing plant construction, general contractors
<b>325410</b>	pharmaceutical preparations (i.e., antispasmodics, barbiturates, sedatives), manufacturing
<b>325410</b>	pharmaceutical preparations (i.e., emetics, cathartics, diaphoretics, diuretic, emmenagogues), manufacturing
<b>325410</b>	pharmaceutical preparations (i.e., haematinics, haematological agents, antacid, alteratives), manufacturing
<b>325410</b>	pharmaceutical preparations (i.e., narcotics, analgesics, astringents, anaesthetics), manufacturing
<b>414510</b>	pharmaceutical preparations merchant wholesalers
<b>419110</b>	pharmaceuticals and pharmacy supplies, business-to-business (B2B) electronic markets, wholesale
<b>446110</b>	pharmaceuticals or prescription medicines, retail
<b>446110</b>	pharmacies and drug stores (i.e., apothecary, dispensary), retail
<b>561990</b>	pharmacist working on contract
<b>813920</b>	pharmacists' associations
<b>541710</b>	pharmacy research and development laboratories
<b>334512</b>	phase angle meters, manufacturing
<b>335312</b>	phase converters (i.e., electrical equipment), manufacturing
<b>112399</b>	pheasant, geese, goose, duck, quail or guinea fowl farming
<b>112991</b>	pheasants (seasonal) and sheep farming
<b>325190</b>	phenol, manufacturing
<b>325210</b>	phenol-formaldehyde resins, manufacturing
<b>325210</b>	phenol-furfural resins, manufacturing
<b>325210</b>	phenolic resins, manufacturing
<b>325210</b>	phenoxy resins, manufacturing
<b>453999</b>	philatelic supplies, retail
<b>418990</b>	philatelist stamps merchant wholesalers
<b>212398</b>	phlogopite mining
<b>334512</b>	phonocardiographs, manufacturing
<b>453310</b>	phonograph and phonograph record stores, second-hand, retail
<b>443146</b>	phonograph record stores, retail
<b>414440</b>	phonograph records merchant wholesalers
<b>334610</b>	phonograph records, manufacturing
<b>334310</b>	phonograph turntables, manufacturing
<b>414210</b>	phonographs (except coin-operated) merchant wholesalers
<b>325190</b>	phosgene, manufacturing
<b>212398</b>	phosphate rock mining
<b>325313</b>	phosphatic fertilizer materials, manufacturing
<b>325130</b>	phosphomolybdic acid lakes and toners, manufacturing
<b>325190</b>	phosphoric acid esters, manufacturing
<b>325313</b>	phosphoric acid, manufacturing

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<b>325189</b>	phosphorus oxychloride, manufacturing
<b>325130</b>	phosphotungstic acid lakes and toners, manufacturing
<b>812921</b>	photo finishing laboratories (except one-hour)
<b>323120</b>	photocomposition services, for the printing trades
<b>417910</b>	photocopy machines merchant wholesalers
<b>333310</b>	photocopying (photocopier) machines, manufacturing
<b>418210</b>	photocopying supplies merchant wholesalers
<b>325999</b>	photocopying toner cartridges, manufacturing
<b>334410</b>	photoelectric cells, solid state (e.g., electronic eye), manufacturing
<b>333248</b>	photoengraving machinery, manufacturing
<b>323120</b>	photoengraving plate preparation services
<b>414430</b>	photofinishing equipment merchant wholesalers
<b>812921</b>	photofinishing services (except one-hour)
<b>541370</b>	photogrammetric mapping services
<b>334512</b>	photogrammetrical instruments, manufacturing
<b>812921</b>	photograph developing, printing and enlarging services (except one-hour)
<b>322299</b>	photograph folders, mats and mounts, manufacturing
<b>711511</b>	photographers (artistic)
<b>335110</b>	photographic bulbs, lamps and cubes, manufacturing
<b>333310</b>	photographic camera equipment (i.e., lens hoods, flash apparatus), manufacturing
<b>443145</b>	photographic camera parts and accessories, retail
<b>414430</b>	photographic camera, projectors, equipment and supplies merchant wholesalers
<b>419110</b>	photographic cameras, projectors, equipment and supplies, business-to-business (B2B) electronic markets, wholesale
<b>414430</b>	photographic chemicals merchant wholesalers
<b>325999</b>	photographic chemicals, manufacturing
<b>414430</b>	photographic enlarging equipment merchant wholesalers
<b>333310</b>	photographic equipment (except lenses), manufacturing
<b>419120</b>	photographic equipment and supplies, wholesale agents and brokers
<b>532280</b>	photographic equipment rental
<b>333310</b>	photographic equipment, coin operated, manufacturing
<b>443145</b>	photographic equipment, retail
<b>443145</b>	photographic film and plates (unexposed), retail
<b>414430</b>	photographic film and plates merchant wholesalers



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<b>326114</b>	photographic film base (except sensitized), manufacturing
<b>333310</b>	photographic film developing equipment (i.e., tanks and trays for fixing and washing, etc.), manufacturing
<b>333310</b>	photographic film developing equipment, manufacturing
<b>414430</b>	photographic film merchant wholesalers
<b>325999</b>	photographic film, cloth, paper and plate, sensitized, manufacturing
<b>812921</b>	photographic laboratories (except for the motion picture industry)
<b>519122</b>	photographic libraries, archives
<b>812990</b>	photographic machine operator, coin-operated
<b>414430</b>	photographic paper and cloth merchant wholesalers
<b>414430</b>	photographic printing apparatus merchant wholesalers
<b>414430</b>	photographic projection equipment (e.g., motion picture, slide) merchant wholesalers
<b>326114</b>	photographic, micrographic and X-ray plastics sheet and film (except sensitized), manufacturing
<b>611610</b>	photography schools
<b>711511</b>	photojournalist, freelance
<b>327214</b>	photomask blanks, glass, made in glass-making plants
<b>325999</b>	photomasks, manufacturing
<b>334512</b>	photometers (except photographic exposure meters), manufacturing
<b>334410</b>	photomultiplier tubes, manufacturing
<b>334512</b>	photonexcitation analyzers, manufacturing
<b>334410</b>	photonic integrated circuits (pic), manufacturing
<b>541710</b>	photonics research and development services
<b>325999</b>	photosensitized paper, manufacturing
<b>323120</b>	phototypesetting services
<b>334410</b>	photovoltaic devices, solid-state, manufacturing
<b>335990</b>	photovoltaic panels made from purchased cells
<b>325190</b>	phthalic acid, manufacturing
<b>325210</b>	phthalic alkyd resins, manufacturing
<b>325210</b>	phthalic anhydride resins, manufacturing
<b>325190</b>	phthalic anhydride, manufacturing
<b>325130</b>	phthalocyanine pigments, manufacturing
<b>541619</b>	physical distribution consulting services
<b>621499</b>	physical examination service (except by physicians)
<b>713940</b>	physical fitness centres or studios
<b>334512</b>	physical properties testing and inspection equipment, manufacturing
<b>541710</b>	physical science research and development laboratories or services
<b>621340</b>	physical therapists, offices of

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<b>621110</b>	physicians (M.D.) (primarily specialists), offices and clinics of
<b>621390</b>	physicians' assistants, offices of
<b>417930</b>	physicians' equipment and supplies merchant wholesalers
<b>621110</b>	physicians' offices, general practice
<b>541690</b>	physics consulting services
<b>621340</b>	physiotherapists' offices, private practice
<b>621340</b>	physiotherapy
<b>339110</b>	physiotherapy equipment, electric, manufacturing
<b>325410</b>	physostigmine and derivatives (i.e., basic chemicals), manufacturing
<b>332510</b>	piano hardware, metal, manufacturing
<b>418990</b>	pianos merchant wholesalers
<b>333248</b>	picker machinery for textiles, manufacturing
<b>333248</b>	picker sticks for looms, manufacturing
<b>113311</b>	pickets and paling, round or split, cutting
<b>311710</b>	picking crab meat
<b>333519</b>	picklers and pickling machinery, metalworking, manufacturing
<b>311420</b>	pickles, manufacturing
<b>413190</b>	pickles, preserves and sauces merchant wholesalers
<b>332810</b>	pickling metals and metal products, for the trade
<b>332210</b>	picks or mattocks (i.e., hand tools), manufacturing
<b>336215</b>	pickup canopies, caps or covers, manufacturing
<b>441310</b>	pickup truck box covers and caps, retail
<b>336110</b>	pick-up trucks, light duty, assembling on chassis of own manufacture
<b>441110</b>	pickups and vans, new and used, retail
<b>326198</b>	picnic jugs, plastics, manufacturing
<b>334511</b>	pictorial situation instrumentation, manufacturing
<b>414390</b>	picture and mirror frames merchant wholesalers
<b>442292</b>	picture frames, retail
<b>339990</b>	picture plaques, laminated, manufacturing
<b>311824</b>	pie crust shells and pastries, uncooked, made from purchased flour
<b>451130</b>	piece goods (e.g., textile, cotton, linen, woollen), retail
<b>414130</b>	piece goods (e.g., textile, synthetic, cotton, silk, rayon) merchant wholesalers
<b>414130</b>	piece goods braided material merchant wholesalers
<b>414130</b>	piece goods knitted cloth merchant wholesalers
<b>414130</b>	piece goods man-made fabric merchant wholesalers
<b>419120</b>	piece goods, wholesale agents and brokers
<b>414130</b>	piece goods, woven (e.g., jute, cloth, linen, nylon) merchant wholesalers

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<b>327390</b>	pier footings and piling, prefabricated concrete, manufacturing
<b>713110</b>	piers, amusement
<b>488310</b>	piers, docks and wharves, maintenance
<b>488310</b>	piers, docks and wharves, operation
<b>311814</b>	pies, dessert type (except ice cream), manufacturing
<b>334410</b>	piezoelectric crystals, manufacturing
<b>334410</b>	piezoelectric devices, manufacturing
<b>416210</b>	pig and other primary iron merchant wholesalers
<b>112210</b>	pig farming (i.e., swine, farrows, piglets, hogs, domestic boar, sows)
<b>331110</b>	pig iron, manufacturing
<b>112399</b>	pigeon or squab farming
<b>339920</b>	pigeons, clay (targets), manufacturing
<b>325130</b>	pigment, scarlet lake, manufacturing
<b>325130</b>	pigments (except animal black, bone black), organic, manufacturing
<b>325130</b>	pigments (except bone, carbon and lamp black), inorganic, manufacturing
<b>311614</b>	pigs' feet, cooked and pickled, made from purchased meat
<b>238910</b>	pile driving, contractors
<b>237990</b>	pile driving, marine
<b>313210</b>	pile fabrics, broad-woven, weaving
<b>313240</b>	pile fabrics, weft knit, made in knitting mills
<b>332319</b>	pile shells, fabricated metal plate, manufacturing
<b>332329</b>	pile shells, sheet metal, manufacturing
<b>333120</b>	pile-driving equipment, manufacturing
<b>321114</b>	piles and pilings, foundation and marine construction, treating
<b>238910</b>	piling (i.e., bored, cast-in-place, drilled), building foundation, contractors
<b>333120</b>	piling extractors, manufacturing
<b>331110</b>	pilings, iron or steel plain sheet, made in steel mills
<b>332991</b>	pillow blocks, with ball or roller bearings, manufacturing
<b>414330</b>	pillow cases and sheets merchant wholesalers
<b>812320</b>	pillow cleaning and renovating
<b>314120</b>	pillows, bed, made from purchased materials
<b>488490</b>	pilot car services (i.e., wide load warning service)
<b>488190</b>	pilot, own account
<b>339910</b>	pin stems (jewellery findings), manufacturing
<b>322299</b>	pinata, manufacturing
<b>713120</b>	pinball arcades
<b>339990</b>	pinball machines, coin-operated, manufacturing
<b>713999</b>	pinball machines, concession operators
<b>337123</b>	pine and oak furniture, manufacturing
<b>325190</b>	pine oil, manufacturing
<b>111330</b>	pineapple plantation or farming
<b>325190</b>	pinene, manufacturing

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<b>713991</b>	ping pong clubs
<b>713992</b>	ping pong parlours
<b>212326</b>	pinite mining
<b>339910</b>	pins, costume jewellery (except precious metal and gems), manufacturing
<b>339920</b>	pin-setters, automatic, bowling, manufacturing
<b>712120</b>	pioneer villages
<b>332999</b>	pipe and pipe fittings made from purchased other nonferrous metal pipe
<b>332999</b>	pipe and pipe fittings, made from purchased metal pipe
<b>333519</b>	pipe and tube rolling mill machinery, metalworking, manufacturing
<b>332329</b>	pipe bannisters, metal, manufacturing
<b>326290</b>	pipe bits and stems, tobacco, hard rubber, manufacturing
<b>339990</b>	pipe cleaners, manufacturing
<b>331511</b>	pipe couplings, cast iron, manufacturing
<b>332999</b>	pipe couplings, made from purchased metal pipe
<b>333519</b>	pipe cutting and threading machines, metalworking, manufacturing
<b>332999</b>	pipe fabricating (e.g., bending, cutting, threading), of purchased metal pipe
<b>238220</b>	pipe fitting contractors, plumbing and heating
<b>416120</b>	pipe fittings merchant wholesalers
<b>332910</b>	pipe fittings, fluid power, manufacturing
<b>332329</b>	pipe guards, metal, manufacturing
<b>332999</b>	pipe hangers and supports, metal, manufacturing
<b>237120</b>	pipe lining (except thermal insulating) contractors
<b>332329</b>	pipe railings, metal, manufacturing
<b>325520</b>	pipe sealing compounds, manufacturing
<b>213118</b>	pipe testing service, oil and gas field, on a contract basis
<b>331317</b>	pipe, aluminum, made from purchased aluminum
<b>327120</b>	pipe, chimney, clay, manufacturing
<b>327330</b>	pipe, concrete, manufacturing
<b>331420</b>	pipe, copper and copper alloy, made from purchased metal or scrap
<b>332319</b>	pipe, fabricated metal plate, manufacturing
<b>326290</b>	pipe, hard rubber, manufacturing
<b>331110</b>	pipe, iron or steel, made in steel mills
<b>331490</b>	pipe, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>326122</b>	pipe, rigid plastics, manufacturing
<b>332329</b>	pipe, sheet metal, manufacturing
<b>515110</b>	piped-in music service, radio transmitted
<b>237990</b>	pipe-jacking contractors
<b>237110</b>	pipeline (e.g., gas, oil, sewer, water), construction
<b>541990</b>	pipeline and power line inspection (i.e., visual inspection) services

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<b>541380</b>	pipeline and related facilities inspection services (except visual)
<b>237120</b>	pipeline rehabilitation contractors
<b>488990</b>	pipeline terminal facilities independently operated
<b>486210</b>	pipeline transportation of natural gas
<b>237120</b>	pipeline wrapping contractors
<b>486910</b>	pipelines transportation of refined petroleum products
<b>486990</b>	pipelines, long distance transportation (except water treatment)
<b>237120</b>	pipelines, oil and gas, construction
<b>416390</b>	pipes (e.g., fibreglass, plastic, pvc) merchant wholesalers
<b>453999</b>	pipes and smokers' supplies, retail
<b>418990</b>	pipes for smoking tobacco merchant wholesalers
<b>339990</b>	pipes, smoker's, manufacturing
<b>336310</b>	pistons and piston rings (except aircraft, motor vehicle), manufacturing
<b>311814</b>	pita bread made in commercial bakeries
<b>713992</b>	pitch and putt golf courses
<b>325190</b>	pitch, made by distillation of coal tar
<b>324122</b>	pitch, roofing, made from purchased asphaltic materials
<b>325190</b>	pitch, wood, manufacturing
<b>334512</b>	pitometers, manufacturing
<b>113311</b>	pitprops, wooden, untreated, cutting
<b>311990</b>	pizza, fresh, manufacturing
<b>722511</b>	pizzerias, full-service
<b>722512</b>	pizzerias, pizza take-out
<b>322291</b>	place mats, paper, made from purchased paper
<b>314120</b>	placemats, all materials, made from purchased materials
<b>561310</b>	placement services, casting bureaus
<b>561310</b>	placement services, employment agency
<b>813110</b>	places of worship
<b>238120</b>	placing and tying reinforcing rods, construction
<b>416320</b>	plain or spliced veneer stock merchant wholesalers
<b>334410</b>	planar cable connectors, manufacturing
<b>333120</b>	planers, bituminous, manufacturing
<b>333990</b>	planers, hand-held power-driven, manufacturing
<b>333519</b>	planers, metalworking, manufacturing
<b>333245</b>	planers, woodworking type, stationary, manufacturing
<b>332210</b>	planes, hand-held, non-powered, manufacturing
<b>712119</b>	planetariums
<b>321919</b>	planing purchased lumber, planing mills
<b>418990</b>	plant food merchant wholesalers
<b>325313</b>	plant foods, mixed, made in plants producing nitrogenous fertilizer materials

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<b>325313</b>	plant foods, mixed, made in plants producing phosphatic fertilizer materials
<b>325320</b>	plant growth regulators, manufacturing
<b>417110</b>	planting machinery and equipment merchant wholesalers
<b>333110</b>	planting machines, farm type, manufacturing
<b>532280</b>	plants, live, rental and leasing
<b>323116</b>	plants, potted, greenhouse grown
<b>339950</b>	plaques, nameplates (except engraved), plastic, manufacturing
<b>333519</b>	plasma jet spray metal forming machines, manufacturing
<b>333519</b>	plasma metal cutting machines (except welding machines), manufacturing
<b>333990</b>	plasma welding equipment, manufacturing
<b>621499</b>	plasmapheresis centres
<b>325410</b>	plasmas, manufacturing
<b>327420</b>	plaster of Paris products (e.g., columns, statuary, urns), manufacturing
<b>327420</b>	plaster of Paris, manufacturing
<b>333120</b>	plaster or sand mixers, manufacturing
<b>327420</b>	plaster, gypsum, manufacturing
<b>327420</b>	plasterboard, manufacturing
<b>238310</b>	plastering (e.g., ornamental, plain), contractors
<b>326198</b>	plastic air cargo transportation containers, manufacturing
<b>417230</b>	plastic and rubber industries machinery, equipment and supplies merchant wholesalers
<b>326111</b>	plastic bag and pouch manufacturing
<b>326160</b>	plastic bottle manufacturing
<b>811121</b>	plastic bumpers (auto), repair and installation
<b>337920</b>	plastic drapery rods, poles, and fixtures, manufacturing
<b>212326</b>	plastic fire clay mining
<b>337215</b>	plastic furniture parts and frames, manufacturing
<b>811310</b>	plastic injection moulds, repair and maintenance
<b>336360</b>	plastic motor vehicle interior panels and trim, manufacturing
<b>335930</b>	plastic non-current carrying wiring devices including plastic electrical conduit and fittings, plastic junction boxes, face plates, and similar, plastic pole line fittings, manufacturing
<b>416340</b>	plastic paints merchant wholesalers
<b>326198</b>	plastic pallets, manufacturing
<b>326191</b>	plastic plumbing fixture manufacturing
<b>315289</b>	plastic rainwear, men's and boys', cut and sewn from purchased fabric
<b>315289</b>	plastic rainwear, men's and boys', heat-sealed, manufacturing
<b>315289</b>	plastic rainwear, women's and misses', cut and sewn from purchased fabric

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<b>315289</b>	plastic rainwear, women's and misses', heat-sealed, manufacturing
<b>321999</b>	plastic shoe lasts, manufacturing
<b>314120</b>	plastic shower curtains and table cloths made from purchased materials
<b>326198</b>	plastic strips, door hanging, manufacturing
<b>621110</b>	plastic surgeons' offices
<b>326198</b>	plastic thermal bottle, manufacturing
<b>339930</b>	plastic toys, manufacturing
<b>337910</b>	plastic waterbed mattresses, manufacturing
<b>811490</b>	plastic welding
<b>337920</b>	plastic window shades and blinds (except textile), manufacturing
<b>337920</b>	plastic window shades and blinds and associated hardware, manufacturing
<b>325510</b>	plastic wood fillers, manufacturing
<b>332810</b>	plastic, glass, or other media blasting services
<b>325190</b>	plasticizers (i.e., basic synthetic chemicals), manufacturing
<b>418410</b>	plasticizers and stabilizers merchant wholesalers
<b>325999</b>	plasticizers, preparations, manufacturing
<b>333246</b>	plastics and rubber working machinery, manufacturing
<b>325210</b>	plastics and synthetic resins, regenerating, precipitating and coagulating
<b>418410</b>	plastics basic shapes merchant wholesalers
<b>326220</b>	plastics belts and hoses (without fittings), manufacturing
<b>314910</b>	plastics blanket bags - heat seamed, manufacturing
<b>313320</b>	plastics coating of textiles and clothing, own account
<b>326198</b>	plastics counter tops, not fabricated at the construction site, manufacturing
<b>326193</b>	plastics extrusions and mouldings, for making automobile parts, manufacturing
<b>326114</b>	plastics film and unlaminated sheet, manufacturing
<b>326111</b>	plastics film bags, single or multi-wall, manufactured and printed in the same establishment
<b>418410</b>	plastics film merchant wholesalers
<b>418990</b>	plastics foam merchant wholesalers
<b>418410</b>	plastics materials merchant wholesalers
<b>418410</b>	plastics resins merchant wholesalers
<b>418410</b>	plastics sheet and rods merchant wholesalers
<b>325520</b>	plastics-based adhesives, manufacturing
<b>325510</b>	plastisol coating compounds, manufacturing
<b>524124</b>	plate glass insurance
<b>331110</b>	plate mill
<b>333519</b>	plate rolling mill machinery, metalworking, manufacturing

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<b>332319</b>	plate work (e.g., bending, cutting, punching, shaping, welding), fabricated metal, manufacturing
<b>331420</b>	plate, copper and copper alloy, made from purchased metal or scrap
<b>331490</b>	plate, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>332999</b>	plated ware (e.g., ecclesiastical ware, holloware, toilet ware), manufacturing
<b>323120</b>	platemaking, for the printing trades
<b>335210</b>	plates or grills, electric, domestic, manufacturing
<b>339950</b>	plates, name (except engraved), wood, manufacturing
<b>326198</b>	plates, plastics (except foam), manufacturing
<b>331110</b>	plates, steel, manufacturing
<b>332810</b>	plating metals and metal products, for the trade
<b>331490</b>	platinum and platinum alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>331490</b>	platinum and platinum alloy rolling, drawing or extruding, from purchased metal or scrap
<b>332999</b>	platinum foil and leaf, made from purchased foil
<b>212299</b>	platinum group ore mining
<b>331410</b>	platinum smelting and primary refining
<b>339910</b>	platinum, or other precious metal articles (except laboratory or scientific)
<b>331490</b>	platinum, recovering from scrap and/or alloying purchased metals
<b>414460</b>	play balls merchant wholesalers
<b>417990</b>	playground equipment merchant wholesalers
<b>238990</b>	playground equipment, installation
<b>451119</b>	playground equipment, retail
<b>414460</b>	playing cards merchant wholesalers
<b>323119</b>	playing cards, printing without publishing
<b>451120</b>	playing cards, retail
<b>337126</b>	playpens, children's, metal, manufacturing
<b>337123</b>	playpens, children's, wood, manufacturing
<b>315249</b>	playsuits, girls', cut and sewn from purchased fabric
<b>315241</b>	playsuits, infants', cut and sewn from purchased fabric
<b>315249</b>	playsuits, women's and misses', cut and sewn from purchased fabric
<b>711411</b>	playwrights' brokers
<b>711513</b>	playwrights, independent
<b>811490</b>	pleasure boat repair, restoration and maintenance services, without sales
<b>336612</b>	pleasure boats and rafts, manufacturing
<b>532280</b>	pleasure boats rental (canoes, rowboats, sailboats)
<b>721113</b>	pleasure resort (summer hotel)
<b>314990</b>	pleating and hemstitching of made-up textile articles (except clothing)

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<b>326114</b>	plexiglass (TM) (i.e., acrylic sheet), manufacturing
<b>332210</b>	pliers, hand tool, manufacturing
<b>327330</b>	plinth blocks, precast terrazzo, manufacturing
<b>334110</b>	plotters, computer, manufacturing
<b>333120</b>	ploughs, construction (e.g., excavating and grading), manufacturing
<b>333110</b>	ploughs, farm type, manufacturing
<b>213118</b>	plugging and abandoning wells, on a contract basis
<b>335930</b>	plugs, electric wiring devices, manufacturing
<b>321999</b>	plugs, wood, manufacturing
<b>416120</b>	plumbers' brass goods, fittings and valves merchant wholesalers
<b>332910</b>	plumbers' brass goods, manufacturing
<b>332210</b>	plumbers' hand tools, manufacturing
<b>325520</b>	plumbers' putty, manufacturing
<b>416120</b>	plumbers' supplies dealers merchant wholesalers
<b>416330</b>	plumbers' tools and equipment merchant wholesalers
<b>238220</b>	plumbing and heating contractors
<b>416120</b>	plumbing and heating equipment and supplies merchant wholesalers
<b>332910</b>	plumbing and heating inline valves (e.g., check, cut-off, stop), manufacturing
<b>416120</b>	plumbing and heating valves merchant wholesalers
<b>238220</b>	plumbing contractors (plumber)
<b>532490</b>	plumbing equipment rental
<b>332910</b>	plumbing fittings and couplings (e.g., compression fittings, metal unions, metal elbows), manufacturing
<b>332910</b>	plumbing fixture fittings and trim, all materials, manufacturing
<b>326122</b>	plumbing fixture fittings and trim, plastic, manufacturing
<b>332113</b>	plumbing fixture forgings, unfinished, made from purchased iron or steel
<b>332113</b>	plumbing fixture forgings, unfinished, made from purchased non-ferrous metal
<b>326191</b>	plumbing fixtures (e.g., shower stalls, toilets, urinals), plastics or fibreglass, manufacturing
<b>416120</b>	plumbing fixtures merchant wholesalers
<b>238220</b>	plumbing fixtures, installation
<b>332999</b>	plumbing fixtures, metal, manufacturing
<b>327110</b>	plumbing fixtures, vitreous china, manufacturing
<b>444190</b>	plumbing supplies stores selling primarily to other businesses but also selling to household consumers
<b>444190</b>	plumbing supplies, retail
<b>419120</b>	plumbing, heating and air-conditioning equipment, wholesale agents and brokers
<b>416320</b>	plywood merchant wholesalers
<b>321211</b>	plywood mills, hardwood

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<b>321212</b>	plywood mills, softwood
<b>321211</b>	plywood, hardwood, faced with non-wood materials, manufacturing
<b>416320</b>	plywood, overlaid or prefinished panels merchant wholesalers
<b>321212</b>	plywood, overlaid, softwood, manufacturing
<b>321212</b>	plywood, softwood, faced with non-wood materials, manufacturing
<b>334512</b>	pneumatic controllers, industrial process type, manufacturing
<b>811310</b>	pneumatic controls, oil field equipment, repair
<b>238299</b>	pneumatic conveyance systems, installation
<b>333990</b>	pneumatic cylinders, fluid power, manufacturing
<b>332910</b>	pneumatic hose fittings, fluid power, manufacturing
<b>326220</b>	pneumatic hose, without fittings, rubber or plastic, manufacturing
<b>333990</b>	pneumatic pumps, fluid power, manufacturing
<b>334512</b>	pneumatic relays, air-conditioning type, manufacturing
<b>333920</b>	pneumatic tube conveyors, manufacturing
<b>332910</b>	pneumatic valves, fluid power, manufacturing
<b>333990</b>	pneumatic, hand-held power tools, manufacturing
<b>414420</b>	pocket books merchant wholesalers
<b>322230</b>	pocket folders, made from purchased paper or paperboard
<b>332210</b>	pocket knives, manufacturing
<b>811430</b>	pocketbook repair shop
<b>316990</b>	pocketbooks, all materials (except precious metal), manufacturing
<b>316990</b>	pocketbooks, men's, all materials, manufacturing
<b>315990</b>	pockets (e.g., coats, suits), made from purchased fabric
<b>621390</b>	podiatrists, offices and clinics of
<b>813410</b>	poetry associations
<b>813410</b>	poetry clubs
<b>711513</b>	poets, independent
<b>337215</b>	point of purchase display racks, wire, manufacturing
<b>339940</b>	point protectors, pencil, manufacturing
<b>334110</b>	point-of-sale (POS) terminals, manufacturing
<b>339930</b>	poker chips, manufacturing
<b>334512</b>	polariscopes, manufacturing
<b>334512</b>	polarizers, manufacturing
<b>334512</b>	polarographic equipment, manufacturing
<b>237130</b>	pole line construction, general contractors
<b>416110</b>	pole line hardware merchant wholesalers
<b>335930</b>	pole line hardware, manufacturing
<b>321999</b>	poles (e.g., clothesline, flag, tent), wood, manufacturing
<b>113311</b>	poles and pilings, wooden, untreated, cutting
<b>327390</b>	poles, concrete, manufacturing

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<b>321114</b>	poles, round wood, cutting and treating
<b>315990</b>	police caps and hats (except protective head gear), made from purchased fabric
<b>315220</b>	police dress uniforms, men's, cut and sewn from purchased fabric
<b>315249</b>	police dress uniforms, tailored, women's and misses', cut and sewn from purchased fabric
<b>912130</b>	police forces, provincial government
<b>541380</b>	police laboratories
<b>913130</b>	police protection services, local
<b>611510</b>	police schools
<b>913130</b>	police services department, municipal
<b>453999</b>	police supply stores, retail
<b>413190</b>	polished rice merchant wholesalers
<b>333990</b>	polishers, hand-held power-driven tools, manufacturing
<b>418410</b>	polishes (e.g., furniture, automobile, metal, shoe) merchant wholesalers
<b>325610</b>	polishes, cleaners and waxes (e.g., automobile, furniture, metal, shoe, floor), manufacturing
<b>327910</b>	polishing and grinding wheels, manufacturing
<b>314990</b>	polishing cloths, plain, manufacturing
<b>332810</b>	polishing metals and metal products, for the trade
<b>811420</b>	polishing of furniture
<b>418410</b>	polishing preparations merchant wholesalers
<b>325610</b>	polishing preparations, manufacturing
<b>332810</b>	polishing stainless steel on a contract basis
<b>813940</b>	political action committees (PACs)
<b>541910</b>	political and public opinion polling services
<b>813940</b>	political campaign organizations
<b>541820</b>	political consulting services
<b>813940</b>	political organizations
<b>813940</b>	political organizations and clubs
<b>813940</b>	political parties
<b>115110</b>	pollinating service
<b>541710</b>	pollution research services
<b>541380</b>	pollution testing service (except automotive emissions testing)
<b>339920</b>	polo equipment (except apparel), manufacturing
<b>315190</b>	polo shirts, made in knitting mills
<b>315220</b>	polo shirts, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	polo shirts, women's and misses', cut and sewn from purchased fabric
<b>325210</b>	polyacrylonitrile resins, manufacturing
<b>325220</b>	polyamide (e.g., nylon) fibres and filaments, manufacturing
<b>325210</b>	polyamide resins, manufacturing
<b>325210</b>	polycarbonate resins, manufacturing
<b>313210</b>	polyester fabrics, broad-woven, weaving
<b>325220</b>	polyester fibres and filaments, manufacturing
<b>326114</b>	polyester film and unlaminated sheet, manufacturing

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<b>325210</b>	polyester resins, manufacturing
<b>313210</b>	polyethylene fabrics, broad-woven, weaving
<b>326114</b>	polyethylene film and unlaminated sheet, manufacturing
<b>325210</b>	polyethylene resins, manufacturing
<b>325210</b>	polyethylene rubber, manufacturing
<b>325220</b>	polyethylene terephthalate (PET) fibres and filaments, manufacturing
<b>325210</b>	polyethylene terephthalate (PET) resins, manufacturing
<b>334512</b>	polygraph machines, manufacturing
<b>561611</b>	polygraph service
<b>325210</b>	polyhexamethylenediamine adipamide resins, manufacturing
<b>325190</b>	polyhydric alcohol esters and amines, manufacturing
<b>325190</b>	polyhydric alcohols, manufacturing
<b>325210</b>	polyisobutylene resins, manufacturing
<b>325210</b>	polyisobutylene rubber, manufacturing
<b>325210</b>	polyisobutylene-isoprene rubber, manufacturing
<b>325210</b>	polymethacrylate resins, manufacturing
<b>325210</b>	polymethylene rubber, manufacturing
<b>325220</b>	polyolefin fibres and filaments, manufacturing
<b>313210</b>	polypropylene fabrics, broad-woven, weaving
<b>325220</b>	polypropylene fibres and filaments, manufacturing
<b>326114</b>	polypropylene film and unlaminated sheet, manufacturing
<b>325210</b>	polypropylene resins, manufacturing
<b>326140</b>	polystyrene foam packaging, manufacturing
<b>325210</b>	polystyrene resins, manufacturing
<b>325210</b>	polysulfide rubber, manufacturing
<b>325210</b>	polytetrafluoroethylene resins, manufacturing
<b>325510</b>	polyurethane coatings, manufacturing
<b>325220</b>	polyurethane fibres and filaments, manufacturing
<b>326150</b>	polyurethane foam products, manufacturing
<b>325210</b>	polyurethane resins, manufacturing
<b>325210</b>	polyvinyl alcohol resins, manufacturing
<b>325210</b>	polyvinyl chloride (PVC) resins, manufacturing
<b>325220</b>	polyvinyl ester fibres and filaments, manufacturing
<b>326114</b>	polyvinyl film and unlaminated sheet, manufacturing
<b>325210</b>	polyvinyl resins, manufacturing
<b>325220</b>	polyvinylidene chloride (i.e., saran) fibres and filaments, manufacturing
<b>111330</b>	pomegranate orchards and farms
<b>315289</b>	ponchos and similar waterproof raincoats, cut and sewn from purchased fabric
<b>237990</b>	pond construction, general contractors
<b>336612</b>	pontoon boats, building
<b>336410</b>	pontoons, aircraft, manufacturing

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<b>451119</b>	pool and billiard table stores, retail
<b>811490</b>	pool table repairing, moving and leveling
<b>488519</b>	pool-car services
<b>327214</b>	pop or beer bottles, made in glass-making plants
<b>311990</b>	popcorn (except popped), manufacturing
<b>413190</b>	popcorn merchant wholesalers
<b>335210</b>	popcorn poppers for home use, electric, manufacturing
<b>445292</b>	popcorn stands, retail
<b>311919</b>	popcorn, popped (except candy-covered), manufacturing
<b>313210</b>	poplin fabrics, broad-woven, weaving
<b>311520</b>	pops, dessert, frozen (i.e., flavoured ice, fruit, pudding and gelatin), manufacturing
<b>711130</b>	popular music artist, independent
<b>711130</b>	popular music groups
<b>415190</b>	popup campers merchant wholesalers
<b>327110</b>	porcelain parts, electrical and electronic devices, moulded, manufacturing
<b>327110</b>	porcelain, chemical, manufacturing
<b>337920</b>	porch shades, wood slat, manufacturing
<b>337126</b>	porch swings, metal, manufacturing
<b>321919</b>	porch work (e.g., columns, newels, rails, trellises), wood, manufacturing
<b>311420</b>	pork and beans, canning
<b>911910</b>	port authorities and districts, nonoperating
<b>488310</b>	port facilities operation
<b>332311</b>	portable buildings, prefabricated, metal, manufacturing
<b>332999</b>	portable chemical toilets, metal, manufacturing
<b>334110</b>	portable computer, manufacturing
<b>333120</b>	portable crushing, pulverizing and screening machinery, manufacturing
<b>334310</b>	portable digital audio and video players, manufacturing
<b>414220</b>	portable electric heaters merchant wholesalers
<b>414220</b>	portable humidifiers and dehumidifiers merchant wholesalers
<b>335120</b>	portable lamps (electric), manufacturing
<b>414210</b>	portable recorder and cassette player merchant wholesalers
<b>334310</b>	portable stereo systems, manufacturing
<b>334512</b>	portable test meters, manufacturing
<b>326191</b>	portable toilets, plastics, manufacturing
<b>811310</b>	portable welding shop (mobile)
<b>413220</b>	porter merchant wholesalers
<b>812990</b>	porter service
<b>316990</b>	portfolios, manufacturing
<b>418990</b>	portrait merchant wholesalers
<b>541920</b>	portrait photography studios or services
<b>334511</b>	position indicators (e.g., for landing gear, stabilizers), airframe equipment, manufacturing

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<b>336310</b>	positive crankcase ventilation (PCV) valves, engine, manufacturing
<b>334512</b>	positive displacement meters, manufacturing
<b>334512</b>	positron emission tomography (PET) scanners, manufacturing
<b>238130</b>	post framing contractors
<b>332210</b>	post hole diggers, non-powered, manufacturing
<b>333120</b>	post hole diggers, powered, manufacturing
<b>491110</b>	post office box service
<b>491110</b>	post office operation, contract
<b>491110</b>	post office operations
<b>333310</b>	postage meters, manufacturing
<b>323119</b>	postage stamps, printing without publishing
<b>334110</b>	postal code readers, manufacturing
<b>484110</b>	postal delivery service, local trucking, on contract (bulk)
<b>337215</b>	postal service lock boxes, manufacturing
<b>323119</b>	postcards, printing without publishing
<b>541850</b>	poster advertising services
<b>519130</b>	poster publishers or publishing (exclusively on Internet)
<b>442292</b>	posters and prints, retail
<b>323119</b>	posters, printing (except quick, digital) without publishing
<b>511190</b>	posters, publishing and printing combined
<b>511190</b>	posters, publishing or publisher (except exclusively on Internet)
<b>323113</b>	posters, screen printing without publishing
<b>238990</b>	posthole digging, contractors
<b>491110</b>	postmasters, rural
<b>323120</b>	postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping), on printed products
<b>327390</b>	posts, concrete, manufacturing
<b>418910</b>	posts, logs, hewn ties and poles merchant wholesalers
<b>113311</b>	posts, wood, hewn, round or split, producing
<b>611210</b>	post-secondary or non-university educational
<b>512190</b>	post-synchronization, sound dubbing (except in sound recording studios)
<b>238220</b>	potable water systems (except water well), installation
<b>212396</b>	potash mining
<b>212396</b>	potash screening and pulverizing, mining
<b>325189</b>	potassium aluminum sulphate, manufacturing
<b>325189</b>	potassium bichromate and chromate, manufacturing
<b>325190</b>	potassium bitartrate, manufacturing
<b>325189</b>	potassium bromide, manufacturing
<b>325181</b>	potassium carbonate, manufacturing
<b>325189</b>	potassium chlorate, manufacturing
<b>212396</b>	potassium chloride (i.e., potash), mining and/or beneficiating
<b>325189</b>	potassium chloride, manufacturing

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<b>325181</b>	potassium hydroxide (i.e., caustic potash), manufacturing
<b>325189</b>	potassium hypochlorate, manufacturing
<b>325189</b>	potassium iodide, manufacturing
<b>325189</b>	potassium nitrate, manufacturing
<b>325189</b>	potassium permanganate, manufacturing
<b>325189</b>	potassium salts, manufacturing
<b>325189</b>	potassium sulphate, manufacturing
<b>493130</b>	potato cellars
<b>413190</b>	potato chips and related snacks merchant wholesalers
<b>311919</b>	potato chips and sticks, manufacturing
<b>115110</b>	potato curing service
<b>333110</b>	potato diggers, harvesters and planters, manufacturing
<b>111211</b>	potato farming (e.g., seed or table)
<b>311211</b>	potato flour, manufacturing
<b>333920</b>	potato loaders, manufacturing
<b>332210</b>	potato mashers manufacturing
<b>321999</b>	potato mashers, wood, manufacturing
<b>311990</b>	potato or rice mixes, made from purchased dried ingredients
<b>332210</b>	potato peelers, non-electric, manufacturing
<b>311420</b>	potato products (e.g., flakes, granules), dehydrating
<b>111999</b>	potatoes and cauliflower growing, combination
<b>111999</b>	potatoes and grain growing, combination
<b>111999</b>	potatoes and holly growing, combination
<b>111999</b>	potatoes and turnips growing, combination
<b>334512</b>	potentiometric instruments (except industrial process type), manufacturing
<b>334512</b>	potentiometric instruments (except x-y recorders), industrial process type, manufacturing
<b>335315</b>	potheads, manufacturing
<b>339990</b>	potpourri, manufacturing
<b>332420</b>	pots (e.g., annealing, melting, smelting), heavy gauge metal, manufacturing
<b>332210</b>	pots and pans, fabricated metal, manufacturing
<b>327120</b>	pots, glasshouse, clay refractory, manufacturing
<b>451120</b>	pottery (unfinished pottery to be painted by customer on premises) stores
<b>327110</b>	pottery products, manufacturing
<b>611690</b>	pottery schools
<b>442298</b>	pottery stores, retail
<b>711511</b>	pottery, studio based production
<b>325314</b>	potting soil, manufacturing
<b>444220</b>	potting soil, retail
<b>311615</b>	poultry (e.g., canned, cooked, fresh, frozen) processing (except baby or pet food)
<b>311615</b>	poultry (e.g., chickens, ducks, geese, turkey) slaughtering and dressing
<b>112991</b>	poultry and beef operation
<b>445210</b>	poultry and egg dealers, retail

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<b>419110</b>	poultry and eggs, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	poultry and eggs, wholesale agents and brokers
<b>417110</b>	poultry equipment merchant wholesalers
<b>311614</b>	poultry fat, rendering
<b>311615</b>	poultry meat products (e.g., hot dogs, luncheon meats, sausages), manufacturing
<b>332619</b>	poultry netting, made from purchased wire
<b>333110</b>	poultry or chicken brooders, feeders and waterers, manufacturing
<b>413130</b>	poultry products merchant wholesalers
<b>325620</b>	powder (e.g., baby, body, face, talcum, toilet), manufacturing
<b>332810</b>	powder coating metals and metal products
<b>325510</b>	powder coatings, manufacturing
<b>333519</b>	powder metallurgy forming presses, manufacturing
<b>332118</b>	powder metallurgy products, manufactured on a job or order basis
<b>314990</b>	powder puffs and mitts, manufacturing
<b>331110</b>	powder, iron or steel, made in steel mills
<b>331420</b>	powder, made from purchased copper
<b>331221</b>	powder, made from purchased iron or steel
<b>331490</b>	powder, non-ferrous metal (except aluminum, copper), made from purchased metals
<b>333990</b>	powder-actuated hand-held power tools, manufacturing
<b>333910</b>	power (i.e., pressure) washer units, manufacturing
<b>417230</b>	power (industrial) boilers merchant wholesalers
<b>237130</b>	power and communication line and related structures construction
<b>332410</b>	power boiler and heat exchanger manufacturing
<b>238299</b>	power boiler installation
<b>332410</b>	power boilers, manufacturing
<b>238299</b>	power boilers, purchased, erection
<b>561799</b>	power cleaning paved areas (except streets)
<b>335315</b>	power connectors, manufacturing
<b>335990</b>	power conversion units (i.e., ac to dc), static-electric, manufacturing
<b>334512</b>	power factor meters, manufacturing
<b>335315</b>	power fuse devices, 600 volts and over, manufacturing
<b>238299</b>	power generating equipment installation, contractors
<b>237990</b>	power generating stations, hydroelectric, construction
<b>221119</b>	power generation, biomass
<b>221119</b>	power generation, geothermal
<b>335312</b>	power generators, manufacturing
<b>416330</b>	power hand tools merchant wholesalers
<b>417230</b>	power house equipment (except electrical) merchant wholesalers



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<b>812320</b>	power laundries (except coin operated)
<b>812320</b>	power laundry and dry-cleaning plants (except coin-operated)
<b>416110</b>	power line wiring supplies merchant wholesalers
<b>334512</b>	power measuring equipment, electrical, manufacturing
<b>417110</b>	power mowers merchant wholesalers
<b>417230</b>	power plant machinery merchant wholesalers
<b>237130</b>	power plants (except hydroelectric), construction
<b>417210</b>	power shovels merchant wholesalers
<b>336330</b>	power steering hose assemblies, manufacturing
<b>336330</b>	power steering pumps, manufacturing
<b>336330</b>	power steering pumps, rebuilding on a factory basis
<b>335990</b>	power supplies, uninterruptible, manufacturing
<b>335315</b>	power switching equipment, manufacturing
<b>811411</b>	power tools, repair (without retail sales of new equipment)
<b>416110</b>	power transformers merchant wholesalers
<b>335311</b>	power transformers, manufacturing
<b>811310</b>	power transformers, repair service
<b>417230</b>	power transmission chain merchant wholesalers
<b>333310</b>	power washer cleaning equipment, manufacturing
<b>561799</b>	power washing building exteriors
<b>336320</b>	power window and door lock systems, automotive, truck and bus, manufacturing
<b>561730</b>	power, communication and pipe lines, maintenance of rights of way
<b>238910</b>	power, communication and pipe lines, rights of way clearance (except maintenance)
<b>335311</b>	power, distribution and specialty transformers manufacturing
<b>333990</b>	power-driven hand tools, manufacturing
<b>444130</b>	power-driven hand tools, retail
<b>441220</b>	powered snow sled dealers, retail
<b>212398</b>	pozzolana (volcanic ash), mining
<b>315289</b>	prayer shawls, cut and sewn from purchased fabric
<b>315190</b>	prayer shawls, made in knitting mills
<b>327330</b>	precast concrete blocks, pipes and bricks, manufacturing
<b>238120</b>	precast concrete framing
<b>238120</b>	precast concrete panels, slabs or forms, installation
<b>327330</b>	precast concrete pipe, manufacturing
<b>327390</b>	precast concrete products (except block, brick, pipe), manufacturing
<b>331490</b>	precious metal bar, sheet, strip and tubing, made from purchased metal or scrap

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<b>414410</b>	precious metal jewellers' findings merchant wholesalers
<b>414410</b>	precious metal jewellery merchant wholesalers
<b>448310</b>	precious metal jewellery, retail
<b>418920</b>	precious metal mill shapes merchant wholesalers
<b>414410</b>	precious metal necklaces merchant wholesalers
<b>414410</b>	precious metal plated ware merchant wholesalers
<b>332810</b>	precious metal plating of metals and metal products, for the trade
<b>331490</b>	precious metal rolling, drawing or extruding, from purchased metal or scrap
<b>418920</b>	precious metals and alloys, primary forms and basic shapes merchant wholesalers
<b>418920</b>	precious metals bullion merchant wholesalers
<b>331410</b>	precious metals smelting and primary refining
<b>331490</b>	precious metals, recovering from scrap and/or alloying purchased metals
<b>414410</b>	precious stone jewellery merchant wholesalers
<b>448310</b>	precious stone jewellery, retail
<b>212398</b>	precious stones mining
<b>339910</b>	precious stones, cutting and polishing
<b>811210</b>	precision instrument repair
<b>332710</b>	precision turned product, manufacturing (using automatic screw machines, rotary transfer, turning centres, computer numerically controlled (CNC) lathes)
<b>334512</b>	predetermined counters, manufacturing
<b>332311</b>	pre-engineered metal buildings, manufacturing
<b>236210</b>	pre-engineered or prefabricated light industrial metal buildings, erection
<b>416390</b>	prefabricated buildings merchant wholesalers
<b>416390</b>	prefabricated cottages merchant wholesalers
<b>238350</b>	prefabricated door and window installation
<b>416120</b>	prefabricated fireplaces merchant wholesalers
<b>416390</b>	prefabricated homes merchant wholesalers
<b>444190</b>	prefabricated house and building dealers, retail
<b>238350</b>	prefabricated kitchen and bath cabinet, residential-type, installation
<b>332311</b>	prefabricated metal building and component manufacturing
<b>327390</b>	prefabricated modular panels composed of concrete, steel and expanded polyester
<b>236110</b>	prefabricated multifamily buildings, assembled on site by general contractors
<b>236110</b>	prefabricated multifamily buildings, assembled on site by operative builders

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<b>416210</b>	prefabricated products structural steel merchant wholesalers
<b>321992</b>	prefabricated wood building manufacturing
<b>238130</b>	prefabricated wood frame components (e.g., trusses), installation
<b>321215</b>	prefabricated wood trusses, manufacturing
<b>321211</b>	prefinished hardwood plywood, manufacturing
<b>321212</b>	prefinished softwood plywood, manufacturing
<b>325410</b>	pregnancy test kits, manufacturing
<b>112920</b>	pregnant mares' urine (PMU), producing
<b>624410</b>	pre-kindergarten or pre-school (except when part of elementary school system)
<b>611110</b>	pre-kindergarten or pre-school, when part of elementary school system
<b>236110</b>	premanufactured housing, single-family, assembled on site, general contractors
<b>413220</b>	premixed alcoholic cocktails merchant wholesalers
<b>334610</b>	pre-packaged software, mass-reproducing
<b>611690</b>	preparation for standardized exam instruction services
<b>611110</b>	preparatory schools, elementary
<b>611110</b>	preparatory schools, secondary
<b>311420</b>	prepared canned pasta products, such as canned spaghetti, including other ingredients to make a dish
<b>311119</b>	prepared feeds for farm animal, including turkey and chicken (except pets), manufacturing
<b>311211</b>	prepared flour mixes, made in flour mills
<b>418310</b>	prepared livestock feeds merchant wholesalers
<b>311990</b>	prepared meals, perishable, packaged for individual resale
<b>418310</b>	prepared poultry feeds merchant wholesalers
<b>311940</b>	prepared sauces (except tomato-based, gravy), manufacturing
<b>313310</b>	preparing textile fibres for spinning
<b>323120</b>	prepress printing services (e.g., colour separation, imagesetting, photocomposition, typesetting)
<b>323120</b>	pre-press services to printers
<b>414450</b>	prerecorded digital video disc (DVD) merchant wholesalers
<b>334610</b>	pre-recorded magnetic audio tapes and cassettes, mass-reproducing
<b>443146</b>	pre-recorded tape, compact disc and record stores
<b>454110</b>	pre-recorded tape, compact disc and record, mail order houses
<b>414440</b>	pre-recorded, audio cassettes and tapes merchant wholesalers
<b>414510</b>	prescription drugs merchant wholesalers

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<b>446130</b>	prescription eyeglasses and contact lenses made on premises, retail (including lens grinding on the premises)
<b>414510</b>	prescription medicines merchant wholesalers
<b>111421</b>	preseeded mats farming
<b>711311</b>	presenters, arts events, with their own facilities
<b>311420</b>	preserves (e.g., imitation), canning
<b>311420</b>	preserves, jams and jellies (jelly), manufacturing
<b>812990</b>	preserving cut flowers, service of
<b>321114</b>	preserving purchased wood and wood products
<b>313310</b>	preshrinking broad-woven fabrics and clothing, for the trade
<b>313310</b>	preshrinking purchased fabrics (except wool and similar animal fibre)
<b>313310</b>	preshrinking purchased fabrics, wool and similar animal fibre
<b>325610</b>	presoaks, manufacturing
<b>561490</b>	presorting mail services
<b>333519</b>	press brakes, metalworking, manufacturing
<b>332113</b>	press forgings, unfinished, made from purchased iron or steel
<b>519110</b>	press service (news syndicate)
<b>418220</b>	pressed and moulded pulp goods merchant wholesalers
<b>321999</b>	pressed logs of sawdust and other wood particles, non-petroleum binder, manufacturing
<b>333519</b>	presses (e.g., punching, shearing, stamping), metal forming, manufacturing
<b>333248</b>	presses (i.e., food manufacturing type), manufacturing
<b>333245</b>	presses for making composite wood (e.g., hardboard, fibreboard, plywood, particleboard), manufacturing
<b>333519</b>	presses, drill, metal cutting, manufacturing
<b>333990</b>	presses, metal baling, manufacturing
<b>333310</b>	pressing machines (except household type), manufacturing
<b>812320</b>	pressing services, clothing (except permanent pressing for the trade)
<b>336350</b>	pressure and clutch plate assemblies, automotive, truck and bus, manufacturing
<b>334512</b>	pressure and vacuum indicators, aircraft engine, manufacturing
<b>332910</b>	pressure control valves (except fluid power), industrial type, manufacturing
<b>332910</b>	pressure control valves, fluid power, manufacturing
<b>334512</b>	pressure controllers, air-conditioning system type, manufacturing
<b>332210</b>	pressure cookers, household type, manufacturing
<b>334512</b>	pressure gauges (e.g., dial, digital), industrial process type, manufacturing

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<b>334512</b>	pressure instruments, industrial process type, manufacturing
<b>327330</b>	pressure pipe, reinforced concrete, manufacturing
<b>322220</b>	pressure sensitive paper and tape (except medical), made from purchased materials
<b>418210</b>	pressure sensitive tape merchant wholesalers
<b>541380</b>	pressure testing lines on site, service
<b>334512</b>	pressure transducers, manufacturing
<b>321111</b>	pressure treated lumber, made from logs or bolts
<b>321114</b>	pressure treated lumber, made from purchased lumber
<b>334512</b>	pressurestats, manufacturing
<b>238120</b>	pre-stressed concrete beams, slabs or other components, installation
<b>327330</b>	prestressed concrete blocks, bricks and pipes, manufacturing
<b>327390</b>	prestressed concrete products (except block, brick, pipe), manufacturing
<b>722512</b>	pretzel or bagel shops, for consumption on the premises
<b>413190</b>	pretzels (except frozen) merchant wholesalers
<b>311814</b>	pretzels, soft, made in commercial bakeries
<b>331313</b>	primary aluminum production and manufacturing aluminum alloys
<b>331313</b>	primary aluminum production and manufacturing aluminum shapes (e.g., bar, ingot, rod, sheet)
<b>335910</b>	primary and storage batteries, manufacturing
<b>621110</b>	primary care medical (M.D.) clinics
<b>334512</b>	primary elements for process flow measurement (i.e., orifice plates), manufacturing
<b>416210</b>	primary forms and basic shapes aluminum and aluminum alloy merchant wholesalers
<b>334512</b>	primary oil burner controls (e.g., cadmium cells, stack controls), manufacturing
<b>334512</b>	primary process temperature sensors, manufacturing
<b>331313</b>	primary refining of aluminum
<b>331410</b>	primary refining of non-ferrous metals (except aluminum)
<b>611110</b>	primary schools
<b>331313</b>	primary smelting of aluminum
<b>331410</b>	primary smelting of non-ferrous metals (except aluminum)
<b>911910</b>	prime minister's office, federal government
<b>325510</b>	primers, paint, manufacturing
<b>442292</b>	print and picture frame stores
<b>323119</b>	print shops, letterpress
<b>323114</b>	print shops, quick
<b>323113</b>	print shops, screen (except on textile fabrics), while you wait service
<b>334410</b>	printed circuit assemblies, manufacturing

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<b>417320</b>	printed circuit boards merchant wholesalers
<b>334410</b>	printed circuit boards, bare (i.e., without mounted electronic components), manufacturing
<b>334410</b>	printed circuit boards, loading
<b>334410</b>	printed circuit laminates, manufacturing
<b>541340</b>	printed circuitry graphic layout
<b>313310</b>	printed fabrics, made from purchased fabric
<b>326290</b>	printers' blankets, rubber, manufacturing
<b>417230</b>	printer's ink merchant wholesalers
<b>326290</b>	printers' rolls, rubber, manufacturing
<b>334110</b>	printers, computer, manufacturing
<b>417230</b>	printing and lithographing industries machinery merchant wholesalers
<b>323119</b>	printing blank books, notebooks, diaries and albums
<b>561990</b>	printing brokers
<b>339940</b>	printing dies, rubber, manufacturing
<b>325910</b>	printing ink manufacturing
<b>325910</b>	printing inks (e.g., duplicating, lithographic, flexographic, letterpress), manufacturing
<b>325910</b>	printing inks (e.g., offset, gravure, inkjet), manufacturing
<b>323119</b>	printing looseleaf fillers (e.g., refills for blankbooks, photo albums, scrapbooks, time planners/organizers, etc.)
<b>333248</b>	printing machinery for textiles, manufacturing
<b>323116</b>	printing manifold business or unit set forms (e.g., credit card slips)
<b>313310</b>	printing on narrow fabrics, for the trade
<b>313310</b>	printing on purchased broad-woven fabrics (except wool and similar animal fibre)
<b>313310</b>	printing on purchased broad-woven fabrics, wool and similar animal fibre
<b>313310</b>	printing on purchased narrow fabrics
<b>313310</b>	printing on textile fabrics, for the trade
<b>323113</b>	printing on textile products (e.g., napkins, placemats, towels)
<b>418220</b>	printing paper merchant wholesalers
<b>236210</b>	printing plant construction
<b>333248</b>	printing plate engraving machinery, manufacturing
<b>323120</b>	printing plate preparation services
<b>333248</b>	printing plates, blank (except photosensitized), manufacturing
<b>323120</b>	printing postpress services (e.g., bevelling, binding, bronzing, edging, foil stamping)
<b>333248</b>	printing press rollers, manufacturing
<b>333248</b>	printing presses (except textile printing machinery), manufacturing
<b>811310</b>	printing trade machinery repair
<b>417230</b>	printing trades machinery and equipment merchant wholesalers
<b>333310</b>	prisms, optical, manufacturing
<b>911220</b>	prison, federal government
<b>912120</b>	prisons, provincial

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<b>334210</b>	private branch exchange (PBX) equipment, manufacturing
<b>561611</b>	private detectives services
<b>238210</b>	private driveway or parking area lighting contractors
<b>721111</b>	private hotels
<b>814110</b>	private households employing domestic personnel
<b>561611</b>	private investigation services
<b>561430</b>	private mail box rental centres
<b>561430</b>	private mail centres
<b>813410</b>	private members club
<b>611110</b>	private schools, elementary
<b>611110</b>	private schools, secondary
<b>911910</b>	privy council office
<b>912110</b>	probate courts
<b>911220</b>	probation offices, federal government
<b>912120</b>	probation offices, provincial
<b>212398</b>	probertite mining
<b>334512</b>	probes, electric, medical, manufacturing
<b>325410</b>	procaine and derivatives (i.e., basic chemicals), manufacturing
<b>541190</b>	process server
<b>311515</b>	processed cheese, manufacturing
<b>418310</b>	processed feeds merchant wholesalers (except pets)
<b>413190</b>	processed honey merchant wholesalers
<b>311614</b>	processed meats (except poultry, small game, pet food and baby food), made from purchased meat
<b>414430</b>	processing and finishing equipment, photographic merchant wholesalers
<b>311614</b>	processing dead stock or carrion for animal feed
<b>333248</b>	processing machinery (i.e., butter, cheese, chocolate), manufacturing
<b>212393</b>	processing of salt at the mine site
<b>314990</b>	processing of textile mill waste and recovering fibres
<b>236210</b>	processing plants (e.g., food, fish), construction
<b>311940</b>	processing purchased salt into table salt, manufacturing
<b>911910</b>	procurement services, federal
<b>445230</b>	produce (e.g., fruit, vegetable) markets and stands, retail
<b>419120</b>	produce brokers, wholesale
<b>413150</b>	produce buyers, merchant wholesalers
<b>813910</b>	producers' association
<b>515110</b>	producing and directing live radio programs
<b>561990</b>	product assembling services for retailers, on contract
<b>524125</b>	product liability insurance
<b>524135</b>	product liability reinsurance
<b>541690</b>	product quality consulting services (except quality control service)
<b>561910</b>	product sterilization and packaging service

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<b>541380</b>	product testing services
<b>334512</b>	production counters, manufacturing
<b>522299</b>	production credit associations, agricultural
<b>541380</b>	production equipment inspection service
<b>325314</b>	production of compost from organic waste
<b>562210</b>	production of electricity through incineration of waste (waste remediation as primary activity)
<b>512110</b>	production of instructional films, movies and animated cartoon films
<b>711111</b>	production of live theatrical entertainment
<b>111994</b>	production of maple sugars and syrups in a separate central facility
<b>512240</b>	production of master recordings for musical performances
<b>512240</b>	production of master recordings for spoken word performances
<b>512250</b>	production of master recordings, exclusive of distribution
<b>512290</b>	production of radio programs (except done in broadcast facilities)
<b>512110</b>	production of television show programs or commercials
<b>512110</b>	production of television show programs or commercials (except in broadcast studios)
<b>541619</b>	production planning and control consulting services
<b>541619</b>	productivity improvement consulting services
<b>611430</b>	professional and management development training
<b>511130</b>	professional books, publishing and printing combined
<b>511130</b>	professional books, publishing or publishers (except exclusively on Internet)
<b>541690</b>	professional career advancement consultant
<b>611610</b>	professional dance school
<b>417930</b>	professional equipment merchant wholesalers
<b>417930</b>	professional instruments merchant wholesalers
<b>419120</b>	professional machinery and equipment, wholesale agents and brokers
<b>511120</b>	professional magazines and periodicals, publishing and printing combined
<b>511120</b>	professional magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>524125</b>	professional malpractice insurance
<b>524135</b>	professional malpractice reinsurance
<b>417930</b>	professional measuring and measuring-controlling instruments merchant wholesalers
<b>611510</b>	professional modelling schools
<b>611310</b>	professional schools (e.g., dental, engineering, law, medical)



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<b>315220</b>	professional service apparel, washable, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	professional service apparel, washable, women's, misses' and girls', cut and sewn from purchased fabric
<b>711329</b>	professional sports promoters (e.g., boxing, wrestling), without facilities
<b>813920</b>	professional standards review boards
<b>326130</b>	profile shapes (e.g., plate, rod, sheet), laminated plastics, manufacturing
<b>326121</b>	profile shapes (e.g., rod, tube), non-rigid plastics, manufacturing
<b>326140</b>	profile shapes, polystyrene foam, manufacturing
<b>334512</b>	programmers, process type, manufacturing
<b>511211</b>	programming languages and compilers, publishing
<b>511211</b>	programming languages and compilers, publishing (including designing and developing), packaged
<b>323119</b>	programs, for sporting events, printing without publishing
<b>532490</b>	projection equipment rental
<b>334310</b>	projection televisions, manufacturing
<b>332999</b>	projectors (e.g., antisub, depth charge release, grenade, Livens, rocket), manufacturing
<b>711311</b>	promoters of arts events, with facilities
<b>711321</b>	promoters of arts events, without facilities
<b>561920</b>	promoters of home shows, flower shows
<b>711321</b>	promoters of lecture series without facilities
<b>711321</b>	promoters of live performing arts productions (e.g., concerts), without facilities
<b>711329</b>	promoters, organizers or operators of sports events, without facilities
<b>561410</b>	proofreading service
<b>454312</b>	propane dealer, retail
<b>332420</b>	propane gas cylinders, manufacturing
<b>454312</b>	propane gas sales and distribution, retail
<b>324110</b>	propane gases, made in petroleum refineries
<b>532280</b>	propane tanks, commercial and residential, rental
<b>454312</b>	propane tanks, re-filling
<b>335210</b>	propeller fans, window-type (household), manufacturing
<b>336350</b>	propeller shaft assemblies, automotive, truck and bus, manufacturing
<b>333519</b>	propeller straightening presses, manufacturing
<b>334512</b>	propeller type meters with registers, manufacturing
<b>332999</b>	propellers, ship and boat, machined, manufacturing
<b>237210</b>	property development
<b>561799</b>	property maintenance services on contract
<b>531310</b>	property management, non residential

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<b>813990</b>	property owners' association
<b>541190</b>	property tax assessment consulting services
<b>913910</b>	property tax assessors' offices
<b>326290</b>	prophylactics (i.e., condoms), rubber, manufacturing
<b>414510</b>	proprietary (patent) medicines merchant wholesalers
<b>336410</b>	propulsion units and parts, guided missile and space vehicle, manufacturing
<b>325190</b>	propyl alcohol, manufacturing
<b>325190</b>	propylcarbinol, manufacturing
<b>324110</b>	propylene (i.e., propene), made in petroleum refineries
<b>325110</b>	propylene (propene), made from refined petroleum or natural gas liquids
<b>325190</b>	propylene glycol, manufacturing
<b>325210</b>	propylene resins, manufacturing
<b>213117</b>	prospect drilling for metal mining, on a contract basis
<b>213117</b>	prospect drilling for non-metallic minerals (except fuels), on contract basis
<b>339110</b>	prosthesis, glass or plastic artificial eye, manufacturing
<b>417930</b>	prosthetic appliances and supplies merchant wholesalers
<b>621390</b>	prosthetists' office (e.g., centres, clinics)
<b>812330</b>	protective apparel launderer
<b>416120</b>	protective covers for gas valves and fittings merchant wholesalers
<b>335315</b>	protective equipment for electric lighting distribution and control, manufacturing
<b>315289</b>	protective wear for fishermen, cut and sewn from purchased fabric
<b>334512</b>	protein analyzers, laboratory type, manufacturing
<b>325220</b>	protein fibres and filaments, manufacturing
<b>325210</b>	protein plastics, manufacturing
<b>339990</b>	prototypes (ship models), manufacturing
<b>561110</b>	providing a range of services to run the day to day office administrative operations (goes beyond basic secretarial services to include bookkeeping etc.)
<b>912910</b>	provincial civil service
<b>912120</b>	provincial correctional services
<b>912110</b>	provincial courts of law (civil and criminal)
<b>712190</b>	provincial parks
<b>912130</b>	provincial police services
<b>912910</b>	provincial premier's office, provincial
<b>912910</b>	provincial taxation administration
<b>912910</b>	provincial-federal fiscal relations, provincial government
<b>912910</b>	provincial-federal relations, provincial government
<b>334511</b>	proximity warning (i.e., collision avoidance) equipment, manufacturing
<b>561730</b>	pruning and tree surgery service
<b>325130</b>	prussian blue pigments, manufacturing

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<b>332210</b>	pry bars, manufacturing
<b>621420</b>	psychiatric clinics, run by medical staff
<b>621110</b>	psychiatrists' offices
<b>812990</b>	psychic services (e.g., astrologers, fortune teller, palm reader)
<b>621110</b>	psychoanalysts' offices
<b>624190</b>	psychological and moral support for cancer patients
<b>813920</b>	psychologists' associations
<b>621330</b>	psychologists' offices
<b>541720</b>	psychology research and development services
<b>621330</b>	psychology social workers, offices of
<b>621330</b>	psychotherapists (except M.D.), offices of
<b>621110</b>	psychotherapists with a doctoral degree in medicine
<b>541212</b>	public accountants, offices of
<b>811210</b>	public address equipment, repair and maintenance
<b>532490</b>	public address system rental
<b>417320</b>	public address systems and equipment merchant wholesalers
<b>334310</b>	public address systems and equipment, manufacturing
<b>238210</b>	public address systems, installation
<b>515120</b>	public broadcasting television
<b>414390</b>	public building furniture merchant wholesalers
<b>337127</b>	public building furniture, manufacturing
<b>236220</b>	public buildings construction (e.g., telephone exchange or stations, post office, fire station, dome, civic centre, bank, auditorium), general contractors
<b>911910</b>	public debt management, federal administration
<b>621494</b>	public health clinic units
<b>912910</b>	public health service programs, provincial government
<b>813310</b>	public interest groups (e.g., environment, conservation, human rights, wildlife)
<b>541910</b>	public opinion research services
<b>911910</b>	public property management service, federal
<b>541820</b>	public relations agencies
<b>541820</b>	public relations consultants, offices of
<b>813310</b>	public safety advocacy groups
<b>813310</b>	public safety promotion association
<b>611110</b>	public schools, elementary
<b>611110</b>	public schools, secondary
<b>911910</b>	public service commission, federal government
<b>912910</b>	public service commission, provincial government
<b>911910</b>	public service staff relations board, federal government
<b>813410</b>	public speaking improvement clubs
<b>611690</b>	public speaking schools
<b>493110</b>	public storage (except self storage)

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<b>813910</b>	public utility associations
<b>912910</b>	public utility commissions, provincial government
<b>551113</b>	public utility holding companies
<b>531190</b>	public utility property, lessors of
<b>236220</b>	public warehouse construction
<b>912910</b>	public welfare assistance programs, provincial government
<b>624190</b>	public welfare centres, offices of
<b>911910</b>	public welfare promotion, federal administration
<b>911910</b>	public works programs, federal government
<b>541840</b>	publishers' advertising representatives, independent
<b>519130</b>	publishers or publishing exclusively on Internet (e.g., art, calendar, catalog of collections, coloring book)
<b>519130</b>	publishers or publishing exclusively on Internet (e.g., diary, time scheduler, discount coupon book, greeting card)
<b>511110</b>	publishers or publishing of newspaper, combined with printing
<b>541840</b>	publishers' representatives, advertising, offices of
<b>519130</b>	publishing maps and street guides (exclusively on Internet)
<b>511190</b>	publishing and printing greeting cards
<b>512250</b>	publishing and reproducing audio materials in integrated facilities
<b>511211</b>	publishing and reproducing software in integrated facilities
<b>511130</b>	publishing maps, street guides and atlases (except exclusively on Internet)
<b>511211</b>	publishing packaged software (except video games)
<b>511211</b>	publishing packaged software (except video games), including designing and developing
<b>722410</b>	pubs
<b>311990</b>	puddings, dessert, manufacturing
<b>333920</b>	pulleys (except power transmission), metal, manufacturing
<b>321999</b>	pulleys, wood, manufacturing
<b>315190</b>	pullovers, made in knitting mills
<b>322122</b>	pulp and newsprint (including uncoated groundwood) combined, manufacturing
<b>322121</b>	pulp and paper (except newsprint and uncoated groundwood) combined, manufacturing
<b>333247</b>	pulp and paper dryers, manufacturing
<b>417230</b>	pulp and paper industry machinery merchant wholesalers
<b>322130</b>	pulp and paperboard combined, manufacturing
<b>333247</b>	pulp making machinery, manufacturing
<b>322112</b>	pulp mills, chemical (except those making paper or paperboard)

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<b>322111</b>	pulp mills, mechanical or semi-chemical (except those making paper or paperboard)
<b>322299</b>	pulp products, moulded, manufacturing
<b>333247</b>	pulp washers and thickeners, manufacturing
<b>322112</b>	pulp, chemical, manufacturing
<b>322112</b>	pulp, kraft, manufacturing
<b>322112</b>	pulp, made from rags or cotton linters
<b>333247</b>	pulp, paper and paperboard moulding machinery, manufacturing
<b>337127</b>	pulpits (except stone), manufacturing
<b>327990</b>	pulpits, stone, manufacturing
<b>113312</b>	pulpwood and timber cutting on contract
<b>113311</b>	pulpwood camps
<b>113311</b>	pulpwood logs, cutting
<b>418910</b>	pulpwood merchant wholesalers
<b>334512</b>	pulse (i.e., signal) generators, manufacturing
<b>334512</b>	pulse analyzers, nuclear monitoring, manufacturing
<b>311211</b>	pulse flour milling
<b>327990</b>	pumice (except abrasives), processing beyond beneficiating
<b>327910</b>	pumice and pumicite abrasives, manufacturing
<b>212398</b>	pumicite mining
<b>237110</b>	pumping stations, water, construction
<b>336410</b>	pumps (e.g., fuel, oil, water), aircraft engine, manufacturing
<b>336310</b>	pumps (e.g., fuel, oil, water), mechanical, automotive and truck gasoline engine (except power steering), manufacturing
<b>316210</b>	pumps (i.e., dress shoes), manufacturing
<b>417230</b>	pumps and pumping equipment merchant wholesalers
<b>336310</b>	pumps for mounting on internal combustion engines
<b>416120</b>	pumps, electrical (except industrial) merchant wholesalers
<b>333910</b>	pumps, for railroad equipment lubrication systems, manufacturing
<b>333910</b>	pumps, industrial and commercial type, general purpose, manufacturing
<b>417990</b>	pumps, measuring and dispensing, gasoline and oil merchant wholesalers
<b>333910</b>	pumps, oil well and oil field, manufacturing
<b>811310</b>	pumps, repairing (except service station)
<b>333910</b>	pumps, sump or water, residential type, manufacturing
<b>332210</b>	punches (except paper), manufacturing
<b>333519</b>	punches, for use with machine tools, manufacturing
<b>333519</b>	punching machines, metalworking, manufacturing
<b>711111</b>	puppet theatres
<b>522299</b>	purchasers of accounts receivable and commercial paper
<b>419120</b>	purchasing agents of alcoholic beverages
<b>419120</b>	purchasing agents of automobiles

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<b>419120</b>	purchasing agents of kitchen appliances
<b>419120</b>	purchasing agents, wholesale trade
<b>912910</b>	purchasing services, provincial government
<b>332329</b>	purlins, metal, manufacturing
<b>336990</b>	pushcarts (peddler carts), manufacturing
<b>333519</b>	pushers (i.e., machine tool accessory), manufacturing
<b>332210</b>	putty knives, manufacturing
<b>451120</b>	puzzles (game), retail
<b>414460</b>	puzzles merchant wholesalers
<b>315249</b>	pyjamas, girls', cut and sewn from purchased fabric
<b>315241</b>	pyjamas, infants', cut and sewn from purchased fabric
<b>315220</b>	pyjamas, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	pyjamas, women's and misses', cut and sewn from purchased fabric
<b>325320</b>	pyrethrin insecticides, manufacturing
<b>334512</b>	pyrheliometers, manufacturing
<b>212398</b>	pyrites mining
<b>325190</b>	pyroligneous acids, manufacturing
<b>327110</b>	pyrometer tubes, manufacturing
<b>334512</b>	pyrometers, industrial process type, manufacturing
<b>327110</b>	pyrometric cones, earthenware, manufacturing
<b>212398</b>	pyrophyllite mining
<b>332999</b>	pyrotechnic pistols and projectors, manufacturing
<b>325999</b>	pyrotechnics (e.g., flares, flashlight bombs, signals), manufacturing
<b>325210</b>	pyroxylin (i.e., nitrocellulose) resins, manufacturing
<b>212398</b>	pyrrhotite mining

## Q

<b>236110</b>	quadruplexes, construction
<b>561990</b>	quality control (product inspection), service
<b>541990</b>	quantity surveyor services
<b>327120</b>	quarry tile, clay, manufacturing
<b>212315</b>	quarry, dolomite
<b>417210</b>	quarrying machinery and equipment merchant wholesalers
<b>333130</b>	quarrying machinery and equipment, manufacturing
<b>212398</b>	quartz crystal mining (pure)
<b>334410</b>	quartz crystals, electronic applications, manufacturing
<b>212317</b>	quartzite, crushed and broken stone, quarrying
<b>212317</b>	quartzite, quarrying
<b>325190</b>	quebracho extract, manufacturing
<b>325190</b>	quercitron extract, manufacturing
<b>323114</b>	quick printing (except photocopy service)

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<b>323114</b>	quick printing combined with photocopy services
<b>451130</b>	quilting materials and supplies, retail
<b>314990</b>	quilting of textiles
<b>711511</b>	quilting, artisanal
<b>314120</b>	quilts, made from purchased materials
<b>111330</b>	quince orchards and farms
<b>523990</b>	quotation services, securities
<b>523990</b>	quotation services, stock

## R

<b>311615</b>	rabbits slaughtering, processing and dressing (i.e., fresh, frozen, canned or cooked)
<b>711215</b>	race car drivers and owners
<b>336990</b>	race cars parts, manufacturing
<b>336990</b>	race cars, manufacturing
<b>711214</b>	race dogs, training
<b>511190</b>	race track programs, publisher or publishing (except exclusively on Internet)
<b>511190</b>	race track programs, publishing and printing combined
<b>711213</b>	racehorse trainers
<b>332991</b>	races, ball or roller bearing, manufacturing
<b>519130</b>	racetrack form or program publishers or publishing (exclusively on Internet)
<b>335930</b>	raceway unit, electrical, manufacturing
<b>711214</b>	raceways, operation of
<b>323119</b>	racing forms, printing without publishing
<b>511190</b>	racing forms, publishing and printing combined, or publishing only
<b>511190</b>	racing forms, publishing or publishers (except exclusively on Internet)
<b>711214</b>	racing teams (e.g., automobile, motorcycle, snowmobile)
<b>334410</b>	rack and panel connectors, manufacturing
<b>336330</b>	rack and pinion steering assemblies, manufacturing
<b>336330</b>	rack and pinion steering assemblies, rebuilding on factory basis
<b>339920</b>	rackets and frames, sports (e.g., tennis, badminton, squash, racquetball, lacrosse), manufacturing
<b>336390</b>	racks (e.g., bicycle, luggage, ski, tire), automotive, truck and bus, manufacturing
<b>332319</b>	racks (e.g., trash), fabricated metal plate, manufacturing
<b>321999</b>	racks for drying meat, wood, manufacturing
<b>337123</b>	racks, book and magazine, wood, manufacturing
<b>332619</b>	racks, household type, made from purchased wire
<b>334511</b>	radar detectors, manufacturing
<b>417320</b>	radar equipment merchant wholesalers
<b>517919</b>	radar station operation

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<b>911110</b>	radar stations, defence
<b>334511</b>	radar systems and equipment, manufacturing
<b>334512</b>	radar testing instruments, electric, manufacturing
<b>334512</b>	radiac (radiation detection, identification and computation) equipment, manufacturing
<b>238220</b>	radiant floor heating equipment, installation
<b>621499</b>	radiation and oncological out-patient services
<b>334512</b>	radiation detection and monitoring instruments, manufacturing
<b>541380</b>	radiation dosimetry laboratories
<b>812330</b>	radiation protective garments supply service
<b>339110</b>	radiation shielding aprons, gloves and sheeting, manufacturing
<b>541380</b>	radiation testing services
<b>325999</b>	radiator additive preparations, manufacturing
<b>326220</b>	radiator and heater hoses, plastics, manufacturing
<b>326220</b>	radiator and heater hoses, rubber, manufacturing
<b>811119</b>	radiator repair shops, motor vehicle
<b>332329</b>	radiator shields and enclosures, sheet metal, manufacturing
<b>333416</b>	radiators (except motor vehicle, portable electric), manufacturing
<b>336390</b>	radiators and cores, automotive, truck and bus, manufacturing
<b>336390</b>	radiators, motor vehicle, rebuilding on a factory basis
<b>335210</b>	radiators, portable electric, manufacturing
<b>811210</b>	radio (automobile) installation, repair or replacement, without sale
<b>541840</b>	radio advertising representatives, independent
<b>414210</b>	radio and record player combinations merchant wholesalers
<b>236220</b>	radio and television broadcast studio or station construction
<b>611510</b>	radio and television broadcasting schools
<b>326198</b>	radio and television cabinets, plastic, manufacturing
<b>443143</b>	radio and television supplies, retail
<b>332319</b>	radio and television tower sections, fabricated structural metal, manufacturing
<b>237130</b>	radio and television transmitting tower construction, general contractors
<b>488339</b>	radio beacon service, ship navigation
<b>515110</b>	radio broadcasting
<b>334220</b>	radio broadcasting equipment, manufacturing
<b>515110</b>	radio broadcasting network services
<b>515110</b>	radio broadcasting services
<b>321999</b>	radio cabinets and cases, wood, manufacturing
<b>711512</b>	radio commentators, independent



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<b>417320</b>	radio communications equipment merchant wholesalers
<b>541690</b>	radio consulting services
<b>417320</b>	radio frequency identification (RFID) equipment, merchant wholesalers
<b>334410</b>	radio frequency identification tags (RFID), manufacturing
<b>519130</b>	radio guide and schedule publishers or publishing (exclusively on Internet)
<b>511120</b>	radio guide, publishing or publishers (except exclusively on Internet)
<b>334310</b>	radio headphones, manufacturing
<b>326198</b>	radio housings, plastic, manufacturing
<b>334511</b>	radio magnetic instrumentation (RMI), manufacturing
<b>334290</b>	radio or infrared remote control devices, manufacturing
<b>541840</b>	radio or television advertising representatives
<b>511120</b>	radio or television guides, publishing and printing combined
<b>517310</b>	radio paging communications carriers
<b>334310</b>	radio receivers (including satellite), manufacturing
<b>417320</b>	radio receiving and transmitting tubes merchant wholesalers
<b>334310</b>	radio receiving sets, manufacturing
<b>811210</b>	radio repair shop
<b>511120</b>	radio schedules and guides, publisher or publishing (except exclusively on Internet)
<b>511120</b>	radio schedules and guides, publishing and printing combined
<b>515110</b>	radio stations
<b>561410</b>	radio transcription service
<b>335920</b>	radio wire and cable, insulated, manufacturing
<b>511120</b>	radio, TV, transport, and similar timetables, publishing (except exclusively on Internet)
<b>325189</b>	radioactive elements, manufacturing
<b>541360</b>	radioactive geophysical surveying services
<b>325410</b>	radioactive in vivo diagnostic substances, manufacturing
<b>325189</b>	radioactive isotopes, manufacturing
<b>212291</b>	radioactive ore mining
<b>414510</b>	radioactive pharmaceutical isotopes merchant wholesalers
<b>562210</b>	radioactive waste disposal and treatment
<b>334512</b>	radioactivity detection, identification and computation (radiac) equipment, manufacturing
<b>334512</b>	radiofrequency measuring equipment, manufacturing
<b>334512</b>	radiofrequency oscillators, manufacturing
<b>541380</b>	radiographic testing services
<b>621510</b>	radiological laboratory services, medical
<b>621110</b>	radiologists' offices

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<b>441310</b>	radios (including C.B. or GRS), motor vehicle, retail
<b>212291</b>	radium bearing ore milling
<b>325189</b>	radium chloride, manufacturing
<b>334512</b>	radium equipment, manufacturing
<b>325189</b>	radium luminous compounds, manufacturing
<b>212291</b>	radium, uranium and yttrium ore mining
<b>238990</b>	radon mitigation contractors
<b>541380</b>	radon testing services
<b>418190</b>	rags (including washing and reconditioning) merchant wholesalers
<b>418190</b>	rags, paper, rubber and bottles (scrap) merchant wholesalers
<b>335930</b>	rail bonds, electric, for propulsion and signal circuits, manufacturing
<b>561722</b>	rail cars (passengers) interior cleaning service
<b>331110</b>	rail joints and fastenings, made in steel mills
<b>336510</b>	rail laying and tamping equipment, manufacturing
<b>485110</b>	rail transportation, commuter
<b>332329</b>	railings, metal, manufacturing
<b>911910</b>	railroad and warehouse commissions
<b>332113</b>	railroad bumping posts, forged, unfinished, made from purchased iron or steel
<b>333619</b>	railroad car journal bearings, plain, manufacturing
<b>488210</b>	railroad car loading and unloading
<b>532410</b>	railroad car rental (except financial)
<b>488210</b>	railroad car repair shops (except factory rebuilding of rolling stock)
<b>336510</b>	railroad cars and car equipment, manufacturing
<b>417990</b>	railroad cars merchant wholesalers
<b>336510</b>	railroad cars, rebuilding
<b>336510</b>	railroad cars, self-propelled, manufacturing
<b>237990</b>	railroad construction
<b>331110</b>	railroad crossings, iron or steel, made in steel mills
<b>417990</b>	railroad equipment and supplies merchant wholesalers
<b>417990</b>	railroad locomotive machinery and equipment parts merchant wholesalers
<b>336510</b>	railroad locomotives and parts (except diesel engines), manufacturing
<b>531190</b>	railroad property leasing
<b>336360</b>	railroad seating, manufacturing
<b>238210</b>	railroad signalling equipment, installation
<b>334290</b>	railroad signalling equipment, manufacturing
<b>488210</b>	railroad terminals
<b>321114</b>	railroad ties (i.e., bridge, cross, switch), wood, treating
<b>113311</b>	railroad ties, hewn, cutting
<b>336510</b>	railroad track equipment (e.g., rail layers, ballast distributors), manufacturing
<b>333990</b>	railroad track scales, manufacturing
<b>487110</b>	railroads, scenic and sightseeing, local

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<b>321999</b>	rails (except rough), wood fence, manufacturing
<b>113311</b>	rails, fence, round or split, cutting
<b>331110</b>	rails, iron or steel, made in steel mills
<b>331317</b>	rails, made from purchased aluminum
<b>331110</b>	rails, rerolled or renewed in steel mills
<b>532410</b>	railway car leasing (except financial)
<b>237990</b>	railway construction (track, roadbed, trestles, signals, interlockers)
<b>335315</b>	railway motors and control equipment, electric, manufacturing
<b>332319</b>	railway or highway bridge sections, prefabricated metal, manufacturing
<b>237990</b>	railway roadbed construction
<b>332510</b>	railway rolling stock hardware, manufacturing
<b>482112</b>	railway transportation, freight, short-haul
<b>482114</b>	railways, passenger (except urban transit and scenic and sightseeing)
<b>334512</b>	rain gauges, manufacturing
<b>448199</b>	raincoat stores, retail
<b>315241</b>	raincoats (i.e., waterproof, non-tailored), infants', cut and sewn from purchased fabric
<b>313320</b>	raincoats, oiling (i.e., waterproofing)
<b>315289</b>	raincoats, rubber or rubberized fabric, manufacturing
<b>315289</b>	raincoats, waterproof, children's, cut and sewn from purchased fabric
<b>315289</b>	raincoats, waterproof, men's and boys', cut and sewn from purchased fabric
<b>315289</b>	raincoats, waterproof, women's and misses', cut and sewn from purchased fabric
<b>315241</b>	raincoats, water-repellent, infants', cut and sewn from purchased fabric
<b>315220</b>	raincoats, water-repellent, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	raincoats, water-repellent, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	raincoats, water-repellent, tailored, men's and boys', cut and sewn from purchased fabric
<b>315241</b>	raincoats, water-resistant, infants', cut and sewn from purchased fabric
<b>315220</b>	raincoats, water-resistant, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	raincoats, water-resistant, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	raincoats, water-resistant, tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	raincoats, water-resistant, women's and misses', cut and sewn from purchased fabric

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<b>112120</b>	raising dairy cattle for both milking and meat production
<b>813210</b>	raising funds for specific health related research and disease prevention (e.g., American heart association or march of dimes)
<b>333110</b>	rakes, hay, manufacturing
<b>333120</b>	rakes, mechanical, land clearing, manufacturing
<b>332210</b>	rakes, non-powered hand tool, manufacturing
<b>334410</b>	ram (random access memory) chips, manufacturing
<b>316990</b>	rands and quarters (i.e., shoe cut stock), leather, manufacturing
<b>333416</b>	range boilers, manufacturing
<b>333310</b>	range finders, photographic, manufacturing
<b>333310</b>	ranges, commercial type, manufacturing
<b>443143</b>	ranges, gas and electric, retail
<b>416120</b>	ranges, stoves and furnaces (except electric) merchant wholesalers
<b>335210</b>	rangettes, electric, manufacturing
<b>624190</b>	rape crisis centres
<b>336510</b>	rapid transit cars and equipment, manufacturing
<b>453310</b>	rare book stores
<b>325189</b>	rare earth salts, manufacturing
<b>212299</b>	rare earths mine
<b>212299</b>	rare-earths ore mining
<b>332210</b>	rasps, hand-held, manufacturing
<b>332210</b>	ratchets, non-powered, manufacturing
<b>334511</b>	rate-of-climb instrumentation, manufacturing
<b>335311</b>	ratio transformers, manufacturing
<b>414390</b>	rattan furniture merchant wholesalers
<b>321999</b>	rattan ware (except furniture), manufacturing
<b>112999</b>	rattlesnake production
<b>411190</b>	raw cotton merchant wholesalers
<b>112120</b>	raw fluid milk or cream, production
<b>411190</b>	raw hides and skins merchant wholesalers
<b>411190</b>	raw leaf tobacco merchant wholesalers
<b>411190</b>	raw milk merchant wholesalers
<b>411190</b>	raw silk merchant wholesalers
<b>313310</b>	raw stock dyeing and other finishing, for the trade
<b>411190</b>	raw sugar merchant wholesalers
<b>411190</b>	raw wool importers
<b>313210</b>	rayon fabrics, broad-woven, weaving
<b>325220</b>	rayon fibres and filaments, manufacturing
<b>313310</b>	rayon tops, combing and converting
<b>414130</b>	rayon yarns merchant wholesalers
<b>331221</b>	razor blade strip steel, made from purchased steel
<b>316990</b>	razor strops, manufacturing
<b>332210</b>	razors (except electric), manufacturing
<b>335210</b>	razors or shavers, electric, manufacturing
<b>332319</b>	reactor containment vessels, fabricated metal plate, manufacturing

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<b>335311</b>	reactors, current limiting, manufacturing
<b>813110</b>	reading rooms, promoting a religion
<b>327320</b>	ready-mix concrete manufacturing and distribution
<b>336211</b>	ready-mix concrete trucks, assembling on purchased chassis
<b>311230</b>	ready-to-serve breakfast and instant hot cereal foods, manufacturing
<b>531390</b>	real estate advisory and consulting services
<b>531212</b>	real estate agencies
<b>523910</b>	real estate as a trading stock of the seller, buying and selling of
<b>561990</b>	real estate auction performed by auctioneer
<b>531211</b>	real estate auction performed by real estate agents
<b>813910</b>	real estate boards
<b>531212</b>	real estate brokers
<b>531120</b>	real estate investment trusts (REITs), operating non-residential buildings (except mini-warehouses)
<b>531190</b>	real estate investment trusts (REITs), operating real estate other than buildings
<b>531111</b>	real estate investment trusts (REITs), operating residential buildings (except social housing)
<b>531130</b>	real estate investment trusts (REITs), operating self-storage and mini-warehouses
<b>541110</b>	real estate law, private practice
<b>531310</b>	real estate management
<b>531310</b>	real estate managers, non residential
<b>531310</b>	real estate managers, residential
<b>531120</b>	real estate operating, non-residential buildings
<b>531212</b>	real estate sales and brokerage services
<b>611510</b>	real estate schools
<b>237210</b>	real estate subdividers, residential
<b>524129</b>	real estate title insurance
<b>541190</b>	real estate title searching and consulting
<b>237210</b>	real property (except cemeteries) subdivision
<b>531212</b>	realty companies
<b>333519</b>	reamers (i.e., machine tool accessory), manufacturing
<b>417230</b>	reamers merchant wholesalers
<b>333519</b>	reaming machines, metalworking, manufacturing
<b>336390</b>	rear-view mirrors in mountings, motor vehicle, manufacturing
<b>332314</b>	rebar (deformed steel bars for concrete reinforcement), manufacturing
<b>332314</b>	rebar (i.e., concrete reinforcing bar), manufacturing
<b>238120</b>	rebars (deformed steel bars for concrete reinforcement), installation
<b>323120</b>	rebinding books, magazines, or pamphlets
<b>336310</b>	rebuilding automotive and truck gasoline engines
<b>335910</b>	rebuilding batteries (storage)

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<b>333611</b>	rebuilding hydraulic turbines
<b>333519</b>	rebuilding machine tools, metal cutting types
<b>333519</b>	rebuilding machine tools, metal forming types
<b>336320</b>	rebuilding motor vehicle electrical equipment (e.g., alternators, generators and distributors)
<b>335312</b>	rebuilding motors, electric, other than automotive
<b>417230</b>	recapping machinery for tires merchant wholesalers
<b>326210</b>	recapping tires
<b>541990</b>	receivership services
<b>334220</b>	receiver-transmitter units (i.e., transceivers), manufacturing
<b>416110</b>	receptacles, electrical merchant wholesalers
<b>531120</b>	reception hall rental or leasing
<b>524129</b>	reciprocal interinsurance exchanges, surety and fidelity insurance
<b>333910</b>	reciprocating pumps, general purpose, manufacturing
<b>314990</b>	reclaimed wool, processing
<b>331110</b>	reclaiming iron and steel scrap from slag
<b>326290</b>	reclaiming rubber from waste or scrap
<b>332999</b>	recoil mechanisms, gun (i.e., 30 mm or less; 1.18 inch or less), manufacturing
<b>332999</b>	recoil mechanisms, gun (i.e., more than 30 mm; more than 1.18 inch), manufacturing
<b>332999</b>	recoilless rifles, manufacturing
<b>811310</b>	reconditioning metal drums and shipping containers
<b>321216</b>	reconstituted wood boards, panels and sheets (except waferboard), manufacturing
<b>312220</b>	reconstituting tobacco
<b>561990</b>	record management service
<b>512240</b>	record musical performances in studio
<b>334310</b>	record players, manufacturing
<b>443143</b>	record players, retail
<b>711512</b>	record producers, independent
<b>512250</b>	record production (except independent record producers), without duplication or distribution
<b>512250</b>	record production and distribution combined
<b>512250</b>	record production companies (producing only)
<b>414450</b>	recorded video cassettes or tapes (i.e., movies) merchant wholesalers
<b>334512</b>	recorders, industrial process control type, manufacturing
<b>334512</b>	recorders, oscillographic, manufacturing
<b>417230</b>	recording instruments and accessories merchant wholesalers
<b>512290</b>	recording of books on tape or disc (except publishing)
<b>711512</b>	recording technicians, independent
<b>561490</b>	records management (filing system), on a contract basis

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<b>541611</b>	records management consulting services
<b>532280</b>	records rental
<b>314990</b>	recovered fibre, processing
<b>331490</b>	recovering and refining non-ferrous metals (except aluminum, copper) from scrap
<b>331490</b>	recovering silver from used photographic film or X-ray plates
<b>912910</b>	recreation and athletic support programs, provincial administration
<b>532280</b>	recreation and sports equipment rental
<b>237990</b>	recreation areas (open space), construction
<b>721213</b>	recreation camps (except fishing and hunting camps)
<b>339920</b>	recreation equipment, manufacturing
<b>911910</b>	recreation policy and planning, federal government
<b>913910</b>	recreation programs, municipal administration
<b>415190</b>	recreational and special purpose vehicles merchant wholesalers
<b>541320</b>	recreational area planning and designing services (e.g., ski, golf course, waterparks)
<b>721113</b>	recreational hotels
<b>911910</b>	recreational programs, federal
<b>713991</b>	recreational sports clubs or teams (except operating sports facilities)
<b>621340</b>	recreational therapist, private practice
<b>336215</b>	recreational travel trailers, manufacturing
<b>441210</b>	recreational vehicle (RV) dealers
<b>441210</b>	recreational vehicle (RV) dealers (e.g., campers, motor homes, trailers, travel trailers), retail
<b>721211</b>	recreational vehicle (RV) parks
<b>441210</b>	recreational vehicle (RV) parts and accessories, retail
<b>532120</b>	recreational vehicle (RV) rental
<b>237990</b>	recreational vehicle park construction
<b>484239</b>	recreational vehicles (RVs) delivery service, long distance
<b>415190</b>	recreational vehicles (RVs) merchant wholesalers
<b>336215</b>	recreational vehicles (RVs), self-contained, manufacturing
<b>541380</b>	recreational watercraft safety inspection
<b>561990</b>	recruiting medical employees
<b>335311</b>	rectifier transformers, manufacturing
<b>335990</b>	rectifiers (electrical apparatus), manufacturing
<b>334410</b>	rectifiers, electronic component-type (except semiconductor), manufacturing
<b>334410</b>	rectifiers, electronic component-type, manufacturing
<b>333248</b>	rectifying equipment, chemical, manufacturing
<b>418190</b>	recyclable bottles merchant wholesalers
<b>418190</b>	recyclable empty bottles merchant wholesalers

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<b>562110</b>	recyclable empty bottles, collection
<b>417920</b>	recyclable industrial food containers merchant wholesalers
<b>562110</b>	recyclable material (e.g., glass, metal, oils, paper), collection
<b>562110</b>	recyclable material, collection, hazardous
<b>418190</b>	recyclable materials (e.g., glass, oils, textiles) merchant wholesalers
<b>418120</b>	recyclable paperboard, paper and boxes merchant wholesalers
<b>418190</b>	recyclable plastic merchant wholesalers
<b>418190</b>	recyclable textile merchant wholesalers
<b>419120</b>	recycled materials (except auto parts), wholesale agents and brokers
<b>324190</b>	recycling (i.e., re-refining) used motor and lubricating oils
<b>325610</b>	recycling drycleaning fluids
<b>811210</b>	recycling or refilling ink jet cartridges
<b>322112</b>	recycling paper (i.e., making pulp from waste and scrap paper)
<b>325999</b>	recycling services for degreasing solvents (e.g., engine, machine part)
<b>621990</b>	red cross blood depot
<b>624120</b>	red cross, homemaker service
<b>419110</b>	red meat and meat product, fresh, business-to-business (B2B) electronic markets, wholesale
<b>334512</b>	redox (i.e., oxidation-reduction potential) instruments, manufacturing
<b>332910</b>	reducer returns, pipe, manufacturing
<b>333619</b>	reduction gears and gear units (except automotive and aircraft power transmission equipment), manufacturing
<b>321999</b>	reed ware (except furniture), manufacturing
<b>333248</b>	reeds, loom, manufacturing
<b>322219</b>	reels, fibre, made from purchased paperboard
<b>339920</b>	reels, fishing, manufacturing
<b>332999</b>	reels, metal, manufacturing
<b>326198</b>	reels, plastics, manufacturing
<b>321999</b>	reels, wood, manufacturing
<b>238140</b>	refactory brick construction, contractors
<b>711217</b>	referees
<b>541990</b>	referees in bankruptcy
<b>561611</b>	reference check services
<b>624190</b>	referral services for personal and social problems
<b>412110</b>	refined petroleum products merchant wholesalers
<b>413190</b>	refined sugar merchant wholesalers
<b>331410</b>	refining non-ferrous metals (except aluminum), primary
<b>811420</b>	refinish office furniture
<b>811420</b>	refinishing furniture
<b>335120</b>	reflectors, for lighting equipment, metal
<b>333310</b>	reflectors, optical, manufacturing
<b>621390</b>	reflexology services

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<b>912120</b>	reformatories, provincial government
<b>325991</b>	reformulating plastics resins from recycled plastics products
<b>334512</b>	refractometers, manufacturing
<b>327120</b>	refractories (e.g., block, brick, mortar, tile), manufacturing
<b>327120</b>	refractory cement and mortar, manufacturing
<b>327120</b>	refractory cement and mortar, nonclay, manufacturing
<b>417230</b>	refractory material merchant wholesalers
<b>722512</b>	refreshment booths or stands
<b>722512</b>	refreshment room
<b>333416</b>	refrigerated counters and display cases, manufacturing
<b>417910</b>	refrigerated display cases merchant wholesalers
<b>311824</b>	refrigerated doughs, made from purchased flour
<b>417910</b>	refrigerated drinking fountains merchant wholesalers
<b>417910</b>	refrigerated fixtures merchant wholesalers
<b>484229</b>	refrigerated goods trucking, local
<b>484239</b>	refrigerated goods trucking, long distance
<b>333416</b>	refrigerated lockers and showcases, manufacturing
<b>417910</b>	refrigerated show cases merchant wholesalers
<b>417910</b>	refrigerated soda fountain fixtures merchant wholesalers
<b>334512</b>	refrigeration controls, residential and commercial type, manufacturing
<b>333416</b>	refrigeration equipment, industrial and commercial type, manufacturing
<b>333416</b>	refrigeration units, truck type, manufacturing
<b>334512</b>	refrigeration/air-conditioning defrost controls, manufacturing
<b>811412</b>	refrigerator repair service, electric (without retail sales of new equipment)
<b>443143</b>	refrigerators and stoves and related electric and gas appliances, retail
<b>335223</b>	refrigerators, household, manufacturing
<b>624190</b>	refugee services
<b>911320</b>	refugee settlement, federal government
<b>624230</b>	refugee shelters and camps
<b>562210</b>	refuse and rubbish disposal, incinerator and combustor
<b>562210</b>	refuse and rubbish disposal, landfill
<b>562110</b>	refuse collection service
<b>325220</b>	regenerated cellulosic fibres, manufacturing
<b>913910</b>	regional board/council, local government
<b>522329</b>	regional clearinghouse associations (cheques)
<b>911910</b>	regional economic expansion program, federal
<b>621494</b>	regional health services centres
<b>911910</b>	regional industrial development programs, federal government

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<b>911910</b>	regional planning and development programs, federal administration
<b>913910</b>	regional planning and development, local
<b>912910</b>	regional planning and development, provincial
<b>624190</b>	regional social services centre
<b>541212</b>	registered industrial accountants' offices
<b>621499</b>	registered massage therapy clinic
<b>621390</b>	registered nurse services, private practice
<b>621390</b>	registered nurses' offices
<b>332329</b>	registers, air, metal, manufacturing
<b>561990</b>	registries agent, privatized
<b>561310</b>	registries, employment (e.g., maid, nurses, teachers)
<b>911240</b>	regulation and inspection of agricultural products
<b>912150</b>	regulation of utilities, provincial
<b>335315</b>	regulators, power, manufacturing
<b>336320</b>	regulators, voltage, motor vehicle, manufacturing
<b>813990</b>	regulatory athletic associations
<b>911240</b>	regulatory services, general, federal government
<b>912150</b>	regulatory services, general, provincial government
<b>621420</b>	rehabilitation centres, out-patient (medical treatment)
<b>621420</b>	rehabilitation clinics for alcohol and substance abuse, out-patient
<b>911220</b>	rehabilitation services (correctional institution), federal government
<b>912120</b>	rehabilitation services, provincial government (correctional)
<b>112999</b>	reindeer, elk and deer farming
<b>322220</b>	reinforced paper, made from purchased paper
<b>332619</b>	reinforcing mesh, concrete, made from purchased wire
<b>238120</b>	reinforcing rods, bars, mesh and cage, installation
<b>238120</b>	reinforcing steel contractors
<b>623110</b>	related care institutes (related to hospitals)
<b>334512</b>	relays (except electrical, electronic), instrument, manufacturing
<b>416110</b>	relays merchant wholesalers
<b>335315</b>	relays, electrical, manufacturing
<b>335315</b>	relays, magnetic multipole, manufacturing
<b>335315</b>	relays, manufacturing
<b>512250</b>	release, promotion, and distribution of musical recordings
<b>624190</b>	relief services, temporary
<b>414420</b>	religious books merchant wholesalers
<b>511130</b>	religious books, publishers or publishing (except exclusively on Internet)
<b>511130</b>	religious books, publishing and printing combined

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<b>236220</b>	religious buildings construction (e.g., churches, synagogues, temples, mausoleums)
<b>453999</b>	religious goods stores (except books), retail
<b>453999</b>	religious goods stores selling primarily to businesses but also selling to household consumers
<b>511120</b>	religious magazines and periodicals, publisher or publishing (except exclusively on Internet)
<b>511120</b>	religious magazines and periodicals, publishing and printing combined
<b>418990</b>	religious supplies merchant wholesalers
<b>311420</b>	relishes, canning
<b>325999</b>	remanufactured toner cartridges for computer printers
<b>562910</b>	remediation and clean-up of contaminated buildings, mines sites, or ground water
<b>451130</b>	remnant stores, retail
<b>236110</b>	remodelling and renovating residential buildings, by general contractors
<b>236110</b>	remodelling and renovating residential buildings, by operative builders
<b>236110</b>	remodelling and renovating single-family houses
<b>236210</b>	remodelling industrial buildings, general contractors
<b>334290</b>	remote control units (e.g., garage door, television) manufacturing
<b>334512</b>	remote sensing instruments, manufacturing
<b>541360</b>	remote sensing, geophysical surveying services
<b>213118</b>	removal of condensate gasoline from field (gathering) lines, contract
<b>562210</b>	removal of dead fish and eels from rivers
<b>311614</b>	rendering plants (except poultry)
<b>811310</b>	reneedling work (repair of textile machinery)
<b>912910</b>	renewable resource programs, provincial
<b>335315</b>	renewal elements for cartridge fuses, manufacturing
<b>418410</b>	rennet merchant wholesalers
<b>325190</b>	rennet, manufacturing
<b>236220</b>	renovating and remodelling buildings, commercial and institutional, construction
<b>236110</b>	renovating buildings, residential (except single-family), general contractors
<b>236110</b>	renovating single-family buildings, general contractors
<b>236110</b>	renovation, residential, general contractor
<b>532490</b>	rent commercial sound equipment
<b>912150</b>	rent control agencies, provincial government
<b>532210</b>	rent portable radios
<b>532120</b>	rent trailers boats
<b>532111</b>	rent-a-car service
<b>531390</b>	rental accommodation referral service
<b>532490</b>	rental agency, theatrical equipment (except costumes)

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<b>532280</b>	rental and leasing art objects
<b>531111</b>	rental and leasing of private property dwelling
<b>532490</b>	rental and sales of public address systems
<b>531390</b>	rental listing service (e.g., home hunters)
<b>532420</b>	rental of business machines
<b>532280</b>	rental of clothing (e.g., formal wear, fur, costumes, shirts, tuxedo)
<b>532490</b>	rental of coin-operated machines
<b>518210</b>	rental of computer time
<b>532210</b>	rental of consumer audio-visual equipment (including rent-to-own)
<b>532280</b>	rental of dishes, silverware, tables and banquet accessories
<b>532310</b>	rental of floor waxing and sanding machines
<b>532410</b>	rental of forestry and logging machinery and equipment, without operator
<b>721310</b>	rental of furnished rooms
<b>532280</b>	rental of furniture (rent-to-own)
<b>532280</b>	rental of golf carts
<b>488119</b>	rental of hangar space
<b>532490</b>	rental of industrial machinery and equipment
<b>532490</b>	rental of listening kiosks used in music store
<b>532490</b>	rental of mobile radio systems
<b>532410</b>	rental of oil field equipment (without operator)
<b>532410</b>	rental of pallets and containers
<b>532120</b>	rental of portable or modular buildings (e.g., forest, oil site)
<b>532490</b>	rental of public address equipment (p.a.)
<b>532410</b>	rental of scaffolding (including mobile platforms)
<b>532410</b>	rental of scaffolding and platforms
<b>532280</b>	rental of strollers
<b>531120</b>	rental of theatres, auditoriums
<b>532490</b>	rental of theatrical scenery
<b>532310</b>	rental of tools, consumer
<b>532120</b>	rental of travel, camping, or recreational trailers
<b>484229</b>	rental of truck, with driver
<b>531120</b>	rental operation of commercial buildings
<b>532310</b>	rental or range of commercial and industrial equipment (contractor and builder tools)
<b>532310</b>	rent-all centres
<b>532410</b>	rentals, heavy machinery and equipment (except construction with operator)
<b>532490</b>	renting amusement equipment (except coin-operated)
<b>532310</b>	renting and leasing power tools
<b>541611</b>	reorganization consulting service
<b>522299</b>	repackaging loans for sale to others (e.g., private conduits)
<b>811210</b>	repair and maintenance of computers and related equipment
<b>811310</b>	repair and maintenance of metal cutting and forming machine tools and accessories

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<b>811310</b>	repair and maintenance of metallurgy machinery, including foundry machinery
<b>811490</b>	repair and maintenance of motors for boats (without retail sales of new equipment)
<b>811310</b>	repair fertilizer and chemical storage bags
<b>339990</b>	repair kit for tubeless tire or tire tube, manufacturing
<b>811490</b>	repair of bowling alley equipment
<b>811310</b>	repair of cracked castings (welding service)
<b>811310</b>	repair of electrical switchgear and control equipment
<b>811310</b>	repair of electricity distribution and control apparatus
<b>811490</b>	repair of furs and other garments for individuals
<b>811210</b>	repair of gas meters
<b>811310</b>	repair of gas welding equipment
<b>811210</b>	repair of global positioning system (GPS) devices
<b>811310</b>	repair of industrial cooling and refrigeration equipment
<b>811310</b>	repair of industrial furnaces
<b>811210</b>	repair of industrial process control equipment and instruments
<b>811310</b>	repair of machinery for food, beverage and tobacco processing
<b>811210</b>	repair of optical instruments
<b>811310</b>	repair of paperboard or paper making machinery
<b>811490</b>	repair of pinball machines and other coin-operated games, and similar equipment
<b>811411</b>	repair of power tools and sale of parts
<b>811310</b>	repair of pulse generator
<b>811310</b>	repair of pumps and compressors (except for refrigeration)
<b>811310</b>	repair of rubber or plastic industry machinery
<b>811310</b>	repair of taps and valves
<b>811310</b>	repair of textile, apparel and leather production machinery
<b>811310</b>	repair of wooden components of commercial or industrial machinery (e.g., spools and similar parts of textile machinery)
<b>811310</b>	repair welding and custom fabrication
<b>236110</b>	repairing buildings, residential (except single-family), general contractors
<b>811420</b>	repairing furniture (without retail sales of new equipment)
<b>237310</b>	repairing highways, roads, streets, or airport runways
<b>811490</b>	repairing horse-drawn wagon
<b>811121</b>	repairing motor vehicle bodies
<b>811310</b>	repairing pallets (except wooden)
<b>811490</b>	repairing sails
<b>334210</b>	repeater and transceiver equipment, carrier line, manufacturing
<b>711111</b>	repertory or stock companies, theatrical

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<b>322230</b>	report covers, made from purchased paper or paperboard
<b>711513</b>	reporters, independent
<b>561430</b>	reprographic services
<b>712130</b>	reptile exhibits, live
<b>411110</b>	reptiles and amphibians merchant wholesalers
<b>541514</b>	requirements analysis, computer hardware
<b>311225</b>	re-refining purchased fats and oils
<b>321919</b>	resawing purchased lumber
<b>541710</b>	research and development in the physical, engineering and life sciences
<b>541720</b>	research and development in the social sciences and humanities
<b>541710</b>	research and development laboratories or services, engineering
<b>541710</b>	research and development laboratories or services, life sciences
<b>541710</b>	research and development laboratories or services, physical sciences
<b>911910</b>	research grants, health sciences, distribution, federal administration
<b>912910</b>	research programs, provincial administration (except economic and space)
<b>911910</b>	research support programs, federal administration (except economic and space)
<b>517911</b>	resellers, long-distance telephone communications (except satellite)
<b>517410</b>	resellers, satellite telecommunications
<b>517911</b>	resellers, telephone communications (except satellite)
<b>517911</b>	reselling dial-up or broadband Internet service provider (ISP) services
<b>325410</b>	reserpines (i.e., basic chemicals), manufacturing
<b>561590</b>	reservation service (e.g., airline, bus, car rental, hotel)
<b>522321</b>	reserve and liquidity services (except central bank)
<b>237110</b>	reservoir construction
<b>721310</b>	residence clubs operated by organizations for members only
<b>721310</b>	residence, college or university (if separate establishment from college or university)
<b>236110</b>	residential building (e.g., cabin, cottage, vacation home) construction, by general contractors
<b>236110</b>	residential building construction
<b>531310</b>	residential building management
<b>236110</b>	residential buildings, custom construction
<b>531111</b>	residential buildings, real estate, operating
<b>236110</b>	residential buildings, semi-custom construction
<b>236110</b>	residential buildings, tract builders
<b>561722</b>	residential cleaning services
<b>721310</b>	residential clubs

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<b>236110</b>	residential construction, single-family houses, by general contractors
<b>531111</b>	residential hotels operators
<b>236110</b>	residential house construction
<b>238320</b>	residential house painting, including interior or exterior
<b>236110</b>	residential remodelling contractor
<b>236110</b>	residential renovation, contractors
<b>531111</b>	residential rental units
<b>236110</b>	residential restoration, single-family, general contractor
<b>623221</b>	residential substance abuse facilities
<b>416110</b>	residential, commercial and industrial lighting fixtures merchant wholesalers
<b>326198</b>	resilient floor coverings (e.g., sheet, tile), manufacturing
<b>442210</b>	resilient floor tiles or sheets (e.g., linoleum, rubber, vinyl), installation combined with selling
<b>238330</b>	resilient floor tiles or sheets (e.g., vinyl, rubber, linoleum), installation only
<b>325210</b>	resin and synthetic rubber manufacturing
<b>325210</b>	resins, plastics (except custom compounding purchased resins), manufacturing
<b>334512</b>	resistance measuring equipment, manufacturing
<b>334512</b>	resistance thermometers and bulbs, industrial process type, manufacturing
<b>333990</b>	resistance welding and cutting equipment, manufacturing
<b>334410</b>	resistors, electronic, manufacturing
<b>335312</b>	resolvers, manufacturing
<b>334512</b>	resonance instruments, laboratory type, manufacturing
<b>334410</b>	resonant reed devices, electronic, manufacturing
<b>325190</b>	resorcinol, manufacturing
<b>721113</b>	resort hotel
<b>721113</b>	resort management services (i.e., providing management and operating staff to run resort)
<b>721113</b>	resorts
<b>721113</b>	resorts with integrated health spa facilities
<b>334512</b>	respiratory analysis equipment, electromedical, manufacturing
<b>339110</b>	respiratory protection equipment, personal, manufacturing
<b>621499</b>	respiratory therapy clinics
<b>621610</b>	respite worker services, with nursing skills
<b>624120</b>	respite worker services, without nursing skills
<b>814110</b>	respite worker, employed by private household
<b>623310</b>	rest homes, with health care incidental
<b>561722</b>	rest room cleaning services
<b>812990</b>	rest room operation
<b>813910</b>	restaurant association
<b>337127</b>	restaurant cart, manufacturing

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<b>541420</b>	restaurant equipment design services
<b>532490</b>	restaurant equipment, rental and leasing
<b>417920</b>	restaurant furniture merchant wholesalers
<b>561722</b>	restaurant kitchen cleaning services
<b>541619</b>	restaurant management consulting services
<b>611510</b>	restaurant operation schools
<b>337127</b>	restaurant tables, manufacturing
<b>722511</b>	restaurant with bar, primarily restaurant
<b>722511</b>	restaurant with lounge, primarily restaurant
<b>722511</b>	restaurant with tavern, primarily restaurant
<b>722512</b>	restaurant, fast food outlet
<b>722310</b>	restaurants, industrial
<b>811420</b>	restoration and repair of antique furniture
<b>811490</b>	restoration and repair of antiques (except furniture and automobiles)
<b>711511</b>	restoration services for organs and similar instruments
<b>339110</b>	restraints, patient, manufacturing
<b>811490</b>	restringing tennis rackets (without retail sales of new equipment)
<b>561410</b>	resume writing service
<b>237310</b>	resurfacing and surfacing highways, roads, streets, bridges or airport runways
<b>238330</b>	resurfacing hardwood floors
<b>339110</b>	resuscitators, manufacturing
<b>441120</b>	retail automobile auctions including auctioneers, with own facilities and open to the general public
<b>531120</b>	retail establishments, property operation only
<b>813910</b>	retailers' associations
<b>444190</b>	retailers of ceramic floor and wall tiles
<b>448310</b>	retailing and repairing new jewellery, clocks, and watches, repair as primary activity
<b>441320</b>	retailing and repairing tires
<b>446120</b>	retailing body soap and bubble bath
<b>444190</b>	retailing doors
<b>453999</b>	retailing gift certificates or packages (e.g., restaurant, lodging, bodycare, etc.)
<b>444190</b>	retailing modular homes
<b>441220</b>	retailing motorcycle, ATV and snowmobile parts and accessories
<b>443143</b>	retailing new and repairing consumer electronics with repair as primary source of receipts
<b>442291</b>	retailing new blinds and shades in combination with repair, repair as primary source of receipts
<b>443143</b>	retailing new electrical appliances, combined with repair services, repair as primary source of receipts
<b>443143</b>	retailing new non-electrical appliances, combined with repair services, repair as primary source of receipts
<b>444210</b>	retailing new outdoor power equipment, in combination with repair, repair as primary source of receipts
<b>454390</b>	retailing safety footwear from a mobile truck



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<b>441210</b>	retailing tent campers
<b>238140</b>	retaining wall construction, block, stone, or brick, contractors
<b>237990</b>	retaining walls, anchored (e.g., with piles, soil nails, tieback anchors), construction
<b>238110</b>	retaining walls, poured concrete, construction
<b>325999</b>	retarders (e.g., flameproofing agents, mildewing agents), manufacturing
<b>813410</b>	retirement associations, social
<b>526111</b>	retirement compensation arrangement trust
<b>531111</b>	retirement hotels, operators of
<b>332420</b>	retorts, heavy gauge metal, manufacturing
<b>326210</b>	retreading materials, tire, manufacturing
<b>813110</b>	retreat houses, religious
<b>911910</b>	revenue ministry, federal government
<b>912910</b>	revenue ministry, provincial government
<b>237990</b>	revetment construction
<b>811490</b>	reweaving of damaged garments
<b>335312</b>	rewinding stators
<b>331410</b>	rhenium smelting and primary refining
<b>334410</b>	rheostats, electronic, manufacturing
<b>335315</b>	rheostats, industrial control, manufacturing
<b>339940</b>	ribbons, inked (e.g., typewriter, adding machine, cash register), manufacturing
<b>314990</b>	ribbons, made from purchased fabrics
<b>313220</b>	ribbons, made in narrow woven fabric mills
<b>313230</b>	ribbons, made in nonwoven fabric mills
<b>111160</b>	rice (except wild rice) farming
<b>111160</b>	rice (except wild rice) farming, field and seed production
<b>311214</b>	rice bran, flour and meal, manufacturing
<b>311214</b>	rice milling
<b>311214</b>	rice milling and malt manufacturing
<b>311214</b>	rice mixes, made in rice mills
<b>311214</b>	rice, brewers', manufacturing
<b>611620</b>	riding academies and schools
<b>448199</b>	riding apparel stores, retail
<b>813940</b>	riding association, political party
<b>315220</b>	riding clothes, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	riding clothes, women's and misses', cut and sewn from purchased fabric
<b>713991</b>	riding clubs
<b>451119</b>	riding goods and equipment, retail
<b>713991</b>	rifle clubs
<b>339930</b>	rifles, toy, manufacturing
<b>333519</b>	rifling machines, metalworking, manufacturing
<b>213118</b>	rig building, repairing and dismantling, on a contract basis
<b>238299</b>	rigging large-scale equipment
<b>238910</b>	rights of way, cutting (except maintenance)
<b>561730</b>	rights of way, maintenance
<b>336612</b>	rigid hull inflatable boats, manufacturing
<b>332319</b>	rigmats, fabricated metal plate, manufacturing

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<b>323119</b>	ring binders, looseleaf binders and related device, manufacturing
<b>339910</b>	rings and pins, precious metal, manufacturing
<b>339910</b>	rings, finger, gold plated wire, manufacturing
<b>339910</b>	rings, jewellery, manufacturing
<b>212316</b>	riprap (except limestone and granite), quarrying
<b>237990</b>	riprapping installation, stone work erection
<b>483213</b>	river freight transportation (except using the St. Lawrence seaway)
<b>483213</b>	river passenger transportation (except ferries)
<b>713992</b>	river rafting, recreational with facilities
<b>713210</b>	riverboat casinos
<b>333990</b>	riveting guns, hand-held power-driven, manufacturing
<b>333519</b>	riveting machines, metalworking, manufacturing
<b>416330</b>	rivets merchant wholesalers
<b>332720</b>	rivets, metal, manufacturing
<b>417210</b>	road building machinery and equipment merchant wholesalers
<b>417210</b>	road building rollers and packers merchant wholesalers
<b>711111</b>	road companies, theatrical
<b>417210</b>	road construction and maintenance machinery merchant wholesalers
<b>324190</b>	road oils, made from refined petroleum
<b>324110</b>	road oils, made in petroleum refineries
<b>488490</b>	road sanding and salting, on contract
<b>415120</b>	road truck tractors merchant wholesalers
<b>335223</b>	roasters, electric, manufacturing
<b>333248</b>	roasting machinery (i.e., food manufacturing type), manufacturing
<b>315249</b>	robes, lounging, girls', cut and sewn from purchased fabric
<b>315241</b>	robes, lounging, infants', cut and sewn from purchased fabric
<b>333248</b>	robots for automobile assembly, manufacturing
<b>453999</b>	rock and stone specimens, retail
<b>713992</b>	rock climbing facilities
<b>339920</b>	rock climbing wall manufacturing
<b>333120</b>	rock crushing machinery, portable, manufacturing
<b>333130</b>	rock crushing machinery, stationary, manufacturing
<b>333130</b>	rock drill bits, oil and gas field type, manufacturing
<b>417210</b>	rock drilling machinery and equipment merchant wholesalers
<b>711130</b>	rock music artists, independent
<b>711130</b>	rock music groups
<b>237990</b>	rock removal, underwater, contractor
<b>212393</b>	rock salt mining
<b>212393</b>	rock salt processing at the mine site

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<b>213119</b>	rock washing on a contract basis
<b>336310</b>	rocker arms and assemblies, automotive and truck gasoline engine, manufacturing
<b>332319</b>	rocket casings, fabricated metal plate, manufacturing
<b>336410</b>	rocket engines, aircraft, manufacturing
<b>336410</b>	rocket engines, guided missile, manufacturing
<b>332999</b>	rocket launchers, manufacturing
<b>336410</b>	rockets (guided missiles), space and military, complete, manufacturing
<b>337123</b>	rocking chairs, household, wooden, manufacturing
<b>339930</b>	rocking horses, manufacturing
<b>333519</b>	rod rolling mill machinery, metalworking, manufacturing
<b>331420</b>	rod, copper and copper alloy, made from purchased metal or scrap
<b>331317</b>	rod, made from purchased aluminum
<b>331490</b>	rod, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>326121</b>	rod, non-rigid plastics, manufacturing
<b>112999</b>	rodent (pet and laboratory) raising
<b>418390</b>	rodenticides merchant wholesalers
<b>325320</b>	rodenticides, manufacturing
<b>532280</b>	rodeo animal rental
<b>711215</b>	rodeo athletes or competitors
<b>339920</b>	rods and rod parts, fishing, manufacturing
<b>326290</b>	rods, hard rubber, manufacturing
<b>331110</b>	rods, iron or steel, made in steel mills
<b>334512</b>	rods, surveyors', manufacturing
<b>332118</b>	roll forming of metal products
<b>238160</b>	roll roofing installation
<b>331221</b>	rolled steel products, made from purchased steel
<b>332991</b>	roller bearings (e.g., needle, linear, cylindrical, thrust, tapered), manufacturing
<b>337920</b>	rollers and fittings, window shades, wooden, manufacturing
<b>333120</b>	rollers, road construction and maintenance machinery, manufacturing
<b>321999</b>	rollers, wood, manufacturing
<b>332321</b>	rolling doors for industrial buildings and warehouses, metal, manufacturing
<b>333519</b>	rolling mill machinery and equipment, metalworking, manufacturing
<b>331511</b>	rolling mill rolls, iron, manufacturing
<b>331514</b>	rolling mill rolls, steel, manufacturing
<b>321999</b>	rolling pins, wood, manufacturing
<b>331490</b>	rolling, drawing and extruding purchased non-ferrous metal (except aluminum, copper)
<b>326290</b>	rolls and roll coverings (e.g., industrial, papermill, painters', steelmill), rubber, manufacturing
<b>315241</b>	rompers, infants', cut and sewn from purchased fabric
<b>332329</b>	roof deck, sheet metal, manufacturing

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<b>238160</b>	roof membrane, installation
<b>336390</b>	roof racks, automobile, manufacturing
<b>238160</b>	roof spraying, painting, or coating, contractors
<b>238130</b>	roof truss contractor (wood only)
<b>321215</b>	roof trusses, wood, manufacturing
<b>326290</b>	roofing (e.g., single-ply rubber membrane), manufacturing
<b>238160</b>	roofing installation
<b>444190</b>	roofing material dealers, retail
<b>416390</b>	roofing materials (except wooden) merchant wholesalers
<b>327390</b>	roofing tile, concrete, manufacturing
<b>416390</b>	roofing, asphalt and sheet metal merchant wholesalers
<b>332329</b>	roofing, sheet metal, manufacturing
<b>327990</b>	roofing, slate, manufacturing
<b>334512</b>	room thermostats, manufacturing
<b>721310</b>	rooming houses
<b>721310</b>	rooming houses operated by organizations for members only
<b>325320</b>	root removing chemicals, manufacturing
<b>314990</b>	rope (except wire rope), manufacturing
<b>333248</b>	rope and cordage (except wire) machinery, manufacturing
<b>332999</b>	rope fittings, manufacturing
<b>418990</b>	rope, binder twine and string merchant wholesalers
<b>416210</b>	rope, wire (except insulated) merchant wholesalers
<b>332619</b>	rope, wire, made from purchased wire
<b>339910</b>	rosaries and other small religious articles (except precious metal), manufacturing
<b>339910</b>	rosaries and other small religious articles, precious metal, manufacturing
<b>111421</b>	rose bushes, growing
<b>325210</b>	rosin (i.e., modified resins), manufacturing
<b>418410</b>	rosin merchant wholesalers
<b>325190</b>	rosin, made by distillation of pine gum or pine wood
<b>813410</b>	rotary club
<b>335312</b>	rotary converters (electrical equipment), manufacturing
<b>333110</b>	rotary hoes, manufacturing
<b>333519</b>	rotary indexing tables, machine tool, manufacturing
<b>333130</b>	rotary mining rail car dumper, manufacturing
<b>333990</b>	rotary pumps, fluid power, manufacturing
<b>333910</b>	rotary pumps, general purpose (except fluid power), manufacturing
<b>333110</b>	rotary tillers, farm type, manufacturing
<b>334512</b>	rotary type meters, consumption registering, manufacturing
<b>325320</b>	rotenone insecticides, manufacturing
<b>323119</b>	rotogravure printing
<b>323120</b>	rotogravure printing plates and cylinders preparation services

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<b>335312</b>	rotor retainers and housings, manufacturing
<b>416210</b>	rough cast iron and steel merchant wholesalers
<b>416320</b>	rough or dressed lumber merchant wholesalers
<b>418910</b>	rough timber products merchant wholesalers
<b>321920</b>	round stave baskets (e.g., fruit, vegetable), manufacturing
<b>321919</b>	rounds or rungs, furniture, hardwood, manufacturing
<b>418910</b>	roundwood merchant wholesalers
<b>213118</b>	roustabout mining services, on a contract basis
<b>333990</b>	routers, hand-held power-driven, manufacturing
<b>333248</b>	roving machinery, textile, manufacturing
<b>236110</b>	row house construction, by operative builders
<b>441220</b>	rowboats, retail
<b>339920</b>	rowing machines, manufacturing
<b>911230</b>	Royal Canadian Mounted Police (RCMP)
<b>418210</b>	rubber and metal stamps merchant wholesalers
<b>417230</b>	rubber and plastic industries machinery, equipment and supplies merchant wholesalers
<b>326290</b>	rubber bands, manufacturing
<b>326220</b>	rubber belts and hoses (without fittings), manufacturing
<b>316210</b>	rubber boots, manufacturing
<b>325520</b>	rubber cement, manufacturing
<b>326198</b>	rubber floor coverings, manufacturing
<b>339990</b>	rubber gaskets, packing, oil seals and washers, manufacturing
<b>325999</b>	rubber processing preparations (e.g., accelerators, stabilizers), manufacturing
<b>418190</b>	rubber scrap and scrap tires merchant wholesalers
<b>453210</b>	rubber stamp stores, retail
<b>339940</b>	rubber stamps, manufacturing
<b>313220</b>	rubber thread and yarns, fabric-covered, manufacturing
<b>337910</b>	rubber waterbed mattresses, manufacturing
<b>325210</b>	rubber, synthetic, manufacturing
<b>811199</b>	rubberized coatings for truck beds, installation
<b>313320</b>	rubberizing fabrics and clothing
<b>562110</b>	rubbish collection
<b>562110</b>	rubbish collection
<b>562110</b>	rubbish collection
<b>562110</b>	rubbish collection
<b>484239</b>	rubbish hauling without collection, long distance
<b>212398</b>	ruby mining
<b>336410</b>	rudders, aircraft, manufacturing
<b>811490</b>	rug and carpet repair

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**418410** rug cleaning compounds merchant wholesalers  
**325610** rug cleaning preparations, manufacturing  
**561740** rug cleaning services  
**451120** rug hooking supplies, retail  
**442210** rug stores, retail  
**313110** rug yarn, wool, mohair or similar animal fibre, spinning  
**339920** rugby equipment, manufacturing  
**321999** rulers and rules (except slide), wood, manufacturing  
**332210** rulers, metal, manufacturing  
**326198** rulers, plastics, manufacturing  
**334512** rules, slide, manufacturing  
**336390** running boards, automotive, truck and bus, manufacturing  
**713991** running clubs  
**316210** running shoes, manufacturing  
**485210** rural bus service (except school bus)  
**491110** rural mail carrier service  
**418410** rust inhibitors merchant wholesalers  
**325999** rust preventative preparations, manufacturing  
**332810** rust proofing metals and metal products, for the trade  
**325610** rust removers, manufacturing  
**324190** rust-arresting petroleum compounds, made from refined petroleum  
**418410** rustproofing chemicals merchant wholesalers  
**238320** rustproofing contractor, buildings and structures (except automotive)  
**811199** rustproofing service, automotive  
**212299** rutile, scheelite, tantalite or wolframite mining  
**111190** rye farming, field and seed production  
**311211** rye, semolina or sorghum flour, manufacturing

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**325190** saccharin, manufacturing  
**325620** sachet, scented, manufacturing  
**322220** sacks, multiwall, made from purchased uncoated paper  
**314990** saddle cloths, manufacturing  
**325610** saddle soaps, manufacturing  
**321999** saddle trees, wood, manufacturing  
**418990** saddlery merchant wholesalers  
**332999** saddlery parts, metal, manufacturing  
**811430** saddlery repair  
**316990** saddles and parts, leather, manufacturing  
**711511** saddles, artisanal production  
**332510** safe and vault locks (except time), manufacturing  
**332999** safe deposit boxes and chests, metal, manufacturing

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<b>532280</b>	safe deposit boxes, rental
<b>332999</b>	safe doors and linings, metal, manufacturing
<b>332999</b>	safes, metal, manufacturing
<b>339110</b>	safety and industrial clothing (e.g., fire resistant, protective, cool suits), manufacturing
<b>316990</b>	safety belts, leather, manufacturing
<b>541690</b>	safety consulting services
<b>417930</b>	safety equipment merchant wholesalers
<b>453999</b>	safety equipment, retail
<b>325920</b>	safety fuses, blasting, manufacturing
<b>327215</b>	safety glass (including motor vehicle), made from purchased glass
<b>327214</b>	safety glass (including motor vehicle), made in glass-making plants
<b>339110</b>	safety hats, metal, manufacturing
<b>238990</b>	safety net systems, erecting and dismantling
<b>339110</b>	safety or hard hats, plastic, manufacturing
<b>339990</b>	safety pins, manufacturing
<b>416110</b>	safety switches merchant wholesalers
<b>111120</b>	safflower and sunflower farming
<b>441220</b>	sailboat, retail
<b>417990</b>	sailboats merchant wholesalers
<b>336612</b>	sailboats, built in boat yard
<b>336611</b>	sailing ships, built in shipyard
<b>451119</b>	sails and tents, retail
<b>314910</b>	sails, made from purchased fabrics
<b>325181</b>	sal soda (i.e., washing soda), manufacturing
<b>311990</b>	salad and coleslaw, fresh or refrigerated, manufacturing
<b>413190</b>	salad dressing merchant wholesalers
<b>311420</b>	salad dressing mixes, dry, made in dehydration plants
<b>311940</b>	salad dressings, manufacturing
<b>561990</b>	sale employee recruiting, on contract
<b>453992</b>	sale of beer and/or wine making supplies and use of brewing equipment
<b>523140</b>	sale of carbon credits on a fee basis
<b>453999</b>	sale of cases and accessories for cellular telephone
<b>517911</b>	sale of cellular telephone plans using network facilities operated by others
<b>517310</b>	sale of cellular telephone plans using their own network facilities
<b>443143</b>	sale of cellular telephone without the sale of plan
<b>541190</b>	sale tax consultant
<b>419120</b>	sales agency, general, wholesale
<b>531211</b>	sales agents, real estate
<b>911910</b>	sales and excise taxes, collection, federal
<b>522220</b>	sales finance companies
<b>541619</b>	sales management consulting services
<b>444190</b>	sales of aluminum doors and installation
<b>418210</b>	sales or receipt books merchant wholesalers
<b>541810</b>	sales promotion campaign services
<b>912910</b>	sales tax collection, provincial government
<b>611430</b>	sales training

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<b>325190</b>	salicylic acid (except medicinal), manufacturing
<b>325410</b>	salicylic acid, medicinal, uncompounded, manufacturing
<b>212398</b>	salines mining (except common salt)
<b>325999</b>	salt (except table), manufacturing
<b>212393</b>	salt brining (deposit extraction)
<b>212393</b>	salt mining
<b>212393</b>	salt mining, common
<b>212393</b>	salt refining at the mine site
<b>114113</b>	salt water fishing
<b>114113</b>	salt water fishing (e.g., bluefish, cod, haddock, herring, mackerel, menhaden, pilchard)
<b>114113</b>	salt water fishing (e.g., pollack, shark, squid, tuna)
<b>114113</b>	salt water fishing (i.e., gill netting, jigging, danish or purse seining, pound netting or weir fishing)
<b>114113</b>	salt water, seaweed or sponge gathering or catching turtles and frogs in the wild
<b>311940</b>	salt with seasoning additives, manufacturing
<b>311940</b>	salt, substitute, manufacturing
<b>413140</b>	salted or preserved fish (except canned) merchant wholesalers
<b>411190</b>	salting and pressing hides
<b>112510</b>	saltwater shellfish farming, including the production of cultured pearl
<b>561990</b>	salvaging of damaged merchandise, service only
<b>813110</b>	salvation army
<b>334512</b>	sample analysis instruments (except medical), manufacturing
<b>316990</b>	sample cases, all materials, manufacturing
<b>334512</b>	sample changers, nuclear radiation, manufacturing
<b>339110</b>	sample preparation apparatus, laboratory type, manufacturing
<b>541910</b>	sampling services, statistical
<b>622310</b>	sanatorium, tuberculosis
<b>444190</b>	sand and gravel dealers, retail
<b>212323</b>	sand and gravel mining and quarrying
<b>238990</b>	sand blasting building exteriors
<b>331529</b>	sand castings, aluminum, unfinished, manufacturing
<b>331529</b>	sand castings, copper, unfinished, manufacturing
<b>331529</b>	sand castings, non-ferrous metals (except aluminum, copper), unfinished, manufacturing
<b>332999</b>	sand cores, foundry, manufacturing
<b>212323</b>	sand pit or quarry
<b>416390</b>	sand, construction merchant wholesalers
<b>416390</b>	sand, gravel and cement, builders' supply merchant wholesalers
<b>332810</b>	sandblasting metals and metal products, for the trade

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<b>333990</b>	sanders, hand-held power-driven, manufacturing
<b>333310</b>	sanding machines, floor, manufacturing
<b>333245</b>	sanding machines, woodworking type, stationary, manufacturing
<b>327990</b>	sand-lime products (e.g., brick, blocks), manufacturing
<b>333247</b>	sandpaper making machinery, manufacturing
<b>444130</b>	sandpaper store, retail
<b>327910</b>	sandpaper, manufacturing
<b>212317</b>	sandstone crushing, on contract
<b>212317</b>	sandstone mining or quarrying
<b>212317</b>	sandstone, bituminous, quarrying
<b>212317</b>	sandstone, monumental and ornamental stone, rough, mining
<b>722512</b>	sandwich bar or shop
<b>311940</b>	sandwich spreads, manufacturing
<b>311614</b>	sandwich spreads, meat, made from purchased meat
<b>413190</b>	sandwiches merchant wholesalers
<b>311990</b>	sandwiches, fresh (i.e., assembled and packaged for the wholesale market), manufacturing
<b>313310</b>	sanforizing fabrics, for the trade
<b>418220</b>	sanitary food containers (e.g., dishes and cups in paper, paperboard or disposable plastics) merchant wholesalers
<b>562210</b>	sanitary landfill operation
<b>322291</b>	sanitary napkins and tampons, made from purchased paper
<b>322121</b>	sanitary napkins and tampons, made in paper mills
<b>322130</b>	sanitary paper goods made in paperboard mills
<b>322291</b>	sanitary paper products (e.g., diapers, tampons, napkins), made from purchased textile fibres
<b>418220</b>	sanitary paper products merchant wholesalers
<b>322121</b>	sanitary paper products, made in paper mills
<b>322121</b>	sanitary paper stock (e.g., for making towels, serviettes, tampons), manufacturing
<b>322291</b>	sanitary products, made from purchased sanitary paper stock
<b>913910</b>	sanitary services, non operating government administration only
<b>237110</b>	sanitary sewers, construction
<b>332999</b>	sanitary ware (e.g., bathtubs, lavatories, sinks), metal, manufacturing
<b>416120</b>	sanitary ware merchant wholesalers
<b>327110</b>	sanitary ware, vitreous china, manufacturing
<b>541620</b>	sanitation consulting services
<b>418410</b>	sanitation preparations merchant wholesalers
<b>212398</b>	sapphire mining
<b>332321</b>	sash, door and window, metal, manufacturing

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<b>321911</b>	sash, door and window, wood and covered wood, manufacturing
<b>416320</b>	sash, door, planing mill products, merchant wholesalers
<b>316990</b>	satchels, all materials, manufacturing
<b>334220</b>	satellite antennas, manufacturing
<b>517410</b>	satellite communication service
<b>238299</b>	satellite dish (household), installation and service
<b>417320</b>	satellite dishes merchant wholesalers (sale only, no service or installation)
<b>517919</b>	satellite earth stations facilities operators
<b>443143</b>	satellite ground station receivers, retail
<b>517919</b>	satellite or missile tracking stations, operated on a contract basis
<b>812921</b>	satellite photographs, processing
<b>515110</b>	satellite radio networks
<b>237130</b>	satellite receiving stations, construction
<b>517410</b>	satellite service resellers
<b>517919</b>	satellite telemetry operation on a contract or fee basis
<b>517410</b>	satellite telephone services
<b>515210</b>	satellite television networks
<b>517919</b>	satellite terminal stations
<b>517919</b>	satellite tracking stations
<b>334220</b>	satellites, communications, manufacturing
<b>325130</b>	satin white pigments, manufacturing
<b>335311</b>	saturable reactors, manufacturing
<b>322121</b>	saturated felts, made in paper mills
<b>311940</b>	sauce (e.g., horseradish, soy and tartar), manufacturing
<b>311420</b>	sauce mixes, dry, made in dehydration plants
<b>311420</b>	sauces (e.g., chili, salsa, barbecue, tomato-base), canning
<b>311940</b>	sauces for meat, seafood and vegetables (except tomato-based, gravy), manufacturing
<b>413190</b>	sauces merchant wholesalers
<b>311420</b>	sauerkraut, manufacturing
<b>416120</b>	sauna equipment merchant wholesalers
<b>416120</b>	sauna heaters (except electric) merchant wholesalers
<b>335210</b>	sauna heaters, electric, manufacturing
<b>321992</b>	sauna rooms, prefabricated, wood, manufacturing
<b>812190</b>	saunas or bath houses
<b>311614</b>	sausage casings, collagen, made from purchased hides
<b>311611</b>	sausage casings, natural, produced in slaughtering plants
<b>326121</b>	sausage casings, plastics, manufacturing
<b>311614</b>	sausages and similar cased products, made from purchased meat
<b>311611</b>	sausages and similar products, produced in slaughtering plants
<b>416330</b>	saw blades merchant wholesalers
<b>332210</b>	saw blades, all types, manufacturing

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<b>321111</b>	sawdust and shavings, made from logs or bolts
<b>418990</b>	sawdust merchant wholesalers
<b>321999</b>	sawdust, regrinding
<b>333519</b>	sawing machines, metalworking, manufacturing
<b>113311</b>	sawlogs, cutting
<b>417230</b>	sawmill and woodworking machinery, equipment and supplies merchant wholesalers
<b>333245</b>	sawmill equipment, manufacturing
<b>532490</b>	sawmill machinery rental service
<b>321111</b>	sawmills
<b>416320</b>	sawn timber merchant wholesalers
<b>333245</b>	saws, bench and table, power, woodworking type, manufacturing
<b>332210</b>	saws, hand, non-powered, manufacturing
<b>333990</b>	saws, hand-held power-driven, manufacturing
<b>333519</b>	saws, metal cutting (except hand-held), manufacturing
<b>333245</b>	saws, woodworking type, stationary, manufacturing
<b>238990</b>	scaffolds, erecting and dismantling
<b>332329</b>	scaffolds, metal, manufacturing
<b>811310</b>	scale, non-electronic, repair
<b>339940</b>	scalers, for gummed tape, hand, manufacturing
<b>334512</b>	scalers, nuclear radiation, manufacturing
<b>333990</b>	scales (i.e., apothecary, chemical, scientific), manufacturing
<b>417910</b>	scales merchant wholesalers
<b>812990</b>	scales, coin-operated, operation of
<b>812190</b>	scalp treatment service
<b>333245</b>	scarfing machines, woodworking type, manufacturing
<b>333519</b>	scarfing units, rolling mill machinery, manufacturing
<b>333120</b>	scarifiers, road, manufacturing
<b>325130</b>	scarlet 2 r lake, manufacturing
<b>315990</b>	scarves, made from purchased fabric
<b>315190</b>	scarves, made in knitting mills
<b>315990</b>	scarves, men's and boys', made from purchased fabric
<b>315990</b>	scarves, women's, misses' and girls', made from purchased fabric
<b>336350</b>	scattershield, engine, manufacturing
<b>711512</b>	scenery designers, theatrical, independent
<b>487110</b>	scenic and sightseeing bus transportation (scheduled), local
<b>487110</b>	scenic railroad, local, operation
<b>485990</b>	scheduled transportation for persons with special needs (elderly, disabled) using specially equipped vehicle as necessary
<b>323119</b>	schedules (e.g., radio, television, transportation), printing without publishing
<b>313220</b>	Schiffli machine embroideries, manufacturing

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<b>333248</b>	Schiffli machinery, manufacturing
<b>511120</b>	scholarly journals, publishing and printing combined
<b>511120</b>	scholarly journals, publishing or publisher (except exclusively on Internet)
<b>813210</b>	scholarship trusts
<b>511120</b>	scholastic magazines and periodicals, publishing and printing combined
<b>511120</b>	scholastic magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>316990</b>	school bags, all materials, manufacturing
<b>611110</b>	school boards, elementary
<b>611110</b>	school boards, secondary
<b>485410</b>	school bus service
<b>415120</b>	school buses merchant wholesalers
<b>722310</b>	school cafeteria service
<b>417930</b>	school classroom equipment and supplies (except stationery) merchant wholesalers
<b>611510</b>	school for telephone operators
<b>417930</b>	school furniture merchant wholesalers
<b>414420</b>	school manuals merchant wholesalers
<b>624210</b>	school milk program
<b>611710</b>	school noon-hour supervision, service
<b>611510</b>	school of jewellery
<b>541920</b>	school photography (i.e., portrait photography) services
<b>418210</b>	school supplies (except furniture and fixtures) merchant wholesalers
<b>453210</b>	school supplies, retail
<b>511130</b>	school textbooks, publishing (except exclusively on Internet)
<b>511130</b>	school textbooks, publishing and printing combined
<b>611210</b>	school, technical, post-secondary non-university
<b>611620</b>	schools and day camps, sports instructional
<b>611110</b>	schools for persons with physical disabilities (elementary)
<b>611110</b>	schools for persons with physical disabilities (secondary)
<b>611710</b>	school-yard monitoring services
<b>712115</b>	science and technology museums
<b>339930</b>	science kits (e.g., microscopes, chemistry sets, natural science sets), manufacturing
<b>414460</b>	science kits or sets merchant wholesalers
<b>611310</b>	sciences education, university
<b>327215</b>	scientific apparatus glassware, made from purchased glass
<b>811210</b>	scientific instrument, repair
<b>417930</b>	scientific instruments and apparatus merchant wholesalers
<b>813920</b>	scientist membership associations
<b>334512</b>	scintillation detectors, manufacturing
<b>335210</b>	scissors, electric, manufacturing
<b>332210</b>	scissors, non-powered, manufacturing
<b>321999</b>	scoops or spoons, wood, manufacturing

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<b>332210</b>	scoops, metal, hand (except kitchen), manufacturing
<b>339930</b>	scooters, children's, manufacturing
<b>339950</b>	scoreboards, electric, manufacturing
<b>212398</b>	scoria mining
<b>313310</b>	scouring and combing textile fibres
<b>325610</b>	scouring cleansers (e.g., pastes, powders), manufacturing
<b>418410</b>	scouring cleansers merchant wholesalers
<b>332999</b>	scouring pads, soap impregnated, manufacturing
<b>813410</b>	scouting organization
<b>711217</b>	scouts (e.g., hockey, baseball)
<b>532410</b>	scow leasing (except financial) without operator
<b>331317</b>	scrap and dross aluminum, refining into ingot
<b>451120</b>	scrapbooking supplies, retail
<b>418210</b>	scrapbooks merchant wholesalers
<b>333130</b>	scraper loaders, underground mining type, manufacturing
<b>333120</b>	scrapers, construction type, manufacturing
<b>321999</b>	scratching posts, for cats, manufacturing
<b>333120</b>	screeds and screeding machines, manufacturing
<b>332321</b>	screen doors, metal frame, manufacturing
<b>323113</b>	screen printing labels and tags
<b>323113</b>	screen printing newspapers
<b>323113</b>	screen printing on clothing (e.g., caps, T-shirts)
<b>448199</b>	screen printing on clothing, while-you-wait for the customer
<b>323113</b>	screen printing on made up textile products, including apparel findings
<b>323113</b>	screen printing on metal
<b>323113</b>	screen printing paper documents (e.g., pictures, large-format banners), without publishing
<b>323113</b>	screen printing without publishing (except textile products, labels or newspaper)
<b>325910</b>	screen process inks, manufacturing
<b>333990</b>	screening and sifting machines, general industrial type, manufacturing
<b>333120</b>	screening machinery, portable, manufacturing
<b>333130</b>	screening machinery, stationary, manufacturing
<b>212397</b>	screening peat
<b>326198</b>	screening, window, plastics, manufacturing
<b>332619</b>	screening, woven, made from purchased wire
<b>711513</b>	screenplay writers, independent
<b>323120</b>	screens for printing, preparation services
<b>337123</b>	screens, privacy, wood, manufacturing
<b>333310</b>	screens, projection (i.e., motion picture, slide, overhead), manufacturing
<b>333519</b>	screw and nut slotting machines, metalworking, manufacturing

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<b>333920</b>	screw conveyors, manufacturing
<b>332720</b>	screw eyes, metal, manufacturing
<b>332210</b>	screw jacks, manufacturing
<b>333519</b>	screwdowns and boxes machinery, metal, manufacturing
<b>333990</b>	screwdrivers and nut drivers, hand-held power-driven, manufacturing
<b>332210</b>	screwdrivers, non-powered, manufacturing
<b>333519</b>	screwdriving machines, manufacturing
<b>332720</b>	screws, metal, manufacturing
<b>711513</b>	script writers, independent
<b>238220</b>	scrubbers (i.e., for air-purification) installation
<b>611620</b>	scuba and skin diving instruction
<b>339920</b>	scuba diving equipment (except clothing), manufacturing
<b>711511</b>	sculptors (artistic)
<b>611610</b>	sculpture teachers, own account
<b>327420</b>	sculptures (e.g., gypsum, plaster of Paris), manufacturing
<b>332210</b>	scythes, manufacturing
<b>212398</b>	scythestone quarrying
<b>114113</b>	sea urchin and shrimp fishing
<b>114113</b>	sea worm gathering
<b>541370</b>	seafloor imaging services
<b>311710</b>	seafood and seafood products, canning or curing
<b>311710</b>	seafood and seafood products, fresh prepared or frozen, manufacturing
<b>311710</b>	seafood dinners (e.g., fish and chips), frozen, manufacturing
<b>311710</b>	seafood, fresh, chilled or frozen, manufacturing
<b>114113</b>	seal hunting (sealing)
<b>339940</b>	seal presses, notary, hand, manufacturing
<b>335110</b>	sealed beam lamps, manufacturing
<b>325520</b>	sealing compounds for pipe threads and joints, manufacturing
<b>417230</b>	seals, gaskets and packing merchant wholesalers
<b>332999</b>	seals, metal (except gaskets), manufacturing
<b>333990</b>	seam welding equipment, manufacturing
<b>611690</b>	search and rescue training
<b>335120</b>	searchlights, manufacturing
<b>721113</b>	seasonal hotel
<b>561730</b>	seasonal property maintenance services (i.e., snow ploughing in winter, landscaping during other seasons)
<b>415290</b>	seat belts merchant wholesalers
<b>316990</b>	seat belts, leather, manufacturing
<b>336360</b>	seat belts, motor vehicle and aircraft, manufacturing
<b>811121</b>	seat cover and auto upholstery shop (custom work)
<b>336360</b>	seat covers, fabric, motor vehicle and aircraft, manufacturing
<b>321999</b>	seat covers, rattan, manufacturing

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<b>337215</b>	seat cushions and backs for wheelchairs, manufacturing
<b>336410</b>	seat ejector devices, aircraft, manufacturing
<b>336360</b>	seating for buses, railway cars and aircraft, manufacturing
<b>337215</b>	seats for metal household furniture, manufacturing
<b>337215</b>	seats, chair, wooden, manufacturing
<b>321999</b>	seats, toilet, wood, manufacturing
<b>488310</b>	seaway operation
<b>311710</b>	seaweed processing (e.g., dulse)
<b>111419</b>	seaweed, grown under cover
<b>325190</b>	sebacic acid esters, manufacturing
<b>325190</b>	sebacic acid, manufacturing
<b>418930</b>	second hand clothing and furnishings merchant wholesalers
<b>418930</b>	second hand furniture and fixtures merchant wholesalers
<b>522299</b>	secondary market financing (i.e., buying, pooling and repackaging loans for sale to others)
<b>331490</b>	secondary refining (i.e., of purchased metal and scrap), non-ferrous metal (except aluminum, copper)
<b>331490</b>	secondary refining (i.e., of purchased metal and scrap), precious metals
<b>611110</b>	secondary teachers, own account
<b>418930</b>	second-hand book merchant wholesalers
<b>453310</b>	second-hand clothing and shoe stores, retail
<b>419120</b>	second-hand goods (except machinery and auto parts), wholesale agents and brokers
<b>418930</b>	second-hand goods (except machinery and automotive), merchant wholesalers
<b>453310</b>	second-hand merchandise, retail
<b>611410</b>	secretarial schools
<b>561410</b>	secretarial service
<b>611110</b>	sectarian schools (elementary)
<b>332311</b>	sections for prefabricated buildings, portable, metal, manufacturing
<b>332311</b>	sections for prefabricated metal buildings (except portable), manufacturing
<b>321992</b>	sections, prefabricated wood buildings, manufacturing
<b>523120</b>	securities brokers, offices
<b>523990</b>	securities custodians
<b>523110</b>	securities distributing (acting as a principal in dealing securities to investors)
<b>523210</b>	securities exchanges
<b>523110</b>	securities floor traders (acting as a principal in dealing securities to investors)
<b>523110</b>	securities flotation companies
<b>523110</b>	securities originating (acting as a principal in dealing new securities to investors)
<b>911240</b>	securities regulation commissions
<b>523990</b>	securities transfer agencies
<b>238210</b>	security and fire systems, installation only

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<b>336211</b>	security cars and trucks, armoured, assembled on purchased chassis
<b>541690</b>	security consulting services
<b>561621</b>	security system, installation
<b>416110</b>	security systems merchant wholesalers
<b>212397</b>	sedge peat mining
<b>237990</b>	sediment control system construction
<b>212315</b>	sedimentary rock quarry
<b>333130</b>	sedimentation machinery, mineral, manufacturing
<b>115110</b>	seed bed preparation service
<b>115110</b>	seed cleaning service, agricultural
<b>115110</b>	seed drilling service, agricultural
<b>322230</b>	seed packets, made from purchased paper
<b>418320</b>	seed processing and packaging (except processing for the grower)
<b>115110</b>	seed processing for propagation
<b>541380</b>	seed testing laboratories
<b>115110</b>	seed treating service, chemical
<b>325320</b>	seed treatment preparations, manufacturing
<b>333110</b>	seeders, farm type, manufacturing
<b>561730</b>	seeding highway strips
<b>561730</b>	seeding lawns
<b>418320</b>	seeds (e.g., field, garden, flower) merchant wholesalers
<b>311911</b>	seeds and nuts, snack (e.g., canned, cooked, roasted, salted), manufacturing
<b>419110</b>	seeds, farm and garden, business-to-business (B2B) electronic markets, wholesale
<b>419120</b>	seeds, wholesale agents and brokers
<b>526930</b>	segregated funds (except pension), of life insurance carriers
<b>526112</b>	segregated pension funds, of life insurance carriers
<b>541360</b>	seismic brokerage consultant
<b>541360</b>	seismic brokerage services
<b>541360</b>	seismic geophysical surveying services
<b>531390</b>	seismic permit agent for oil and gas industries
<b>541360</b>	seismic surveys, oil and gas field, on a contract basis
<b>213118</b>	seismographic exploration (except surveying), oil and gas on a contract basis
<b>334512</b>	seismographs, manufacturing
<b>334512</b>	seismometers, manufacturing
<b>334512</b>	seismoscopes, manufacturing
<b>212395</b>	selenite mining
<b>331490</b>	selenium bar, sheet, strip and tubing, made from purchased metal or scrap
<b>325189</b>	selenium dioxide, manufacturing
<b>331410</b>	selenium smelting and primary refining
<b>331490</b>	selenium, recovering from scrap and/or alloying purchased metals
<b>611620</b>	self defence instruction
<b>526989</b>	self insurance for health and welfare
<b>447190</b>	self serve gas bar

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<b>114210</b>	self-employed hunting business
<b>624190</b>	self-help action group
<b>623999</b>	self-help group homes for persons with social or personal problems
<b>624190</b>	self-help organizations, alcoholics and gamblers
<b>417990</b>	self-propelled golf carts merchant wholesalers
<b>447190</b>	self-serve gasoline stations
<b>812310</b>	self-service laundry and dry cleaning
<b>531130</b>	self-storage rental and leasing
<b>419120</b>	selling agents of fish and seafood
<b>419120</b>	selling agents of fur apparel
<b>419120</b>	selling agents of men's clothing
<b>412110</b>	selling heating oil to bulk stations for resale
<b>517919</b>	selling of prepaid phone cards
<b>517919</b>	selling of prepaid telephone calling cards
<b>454390</b>	selling vacuums, door-to-door
<b>541850</b>	sells advertising on rented billboards
<b>212114</b>	semianthracite mine
<b>212114</b>	semianthracite surface mining
<b>322111</b>	semi-chemical wood pulp, manufacturing
<b>333248</b>	semiconductor assembly and packaging machinery, manufacturing
<b>419110</b>	semiconductor chips, business-to-business (B2B), electronic markets wholesale
<b>334410</b>	semiconductor circuit networks (i.e., solid-state integrated circuits), manufacturing
<b>334410</b>	semiconductor devices (e.g., wafers), manufacturing
<b>417320</b>	semiconductor devices merchant wholesalers
<b>333248</b>	semiconductor making machinery, manufacturing
<b>417230</b>	semiconductor manufacturing equipment merchant wholesalers
<b>334512</b>	semiconductor test equipment, manufacturing
<b>236110</b>	semi-detached houses, construction
<b>333619</b>	semi-diesel engines, manufacturing
<b>334410</b>	semifinished dice or wafers, semiconductor, manufacturing
<b>416210</b>	semi-finished iron and steel merchant wholesalers
<b>611110</b>	seminaries, below university grade
<b>212398</b>	semiprecious stones mining
<b>336212</b>	semi-trailers, manufacturing
<b>911910</b>	senate
<b>624120</b>	senior citizen centres
<b>485990</b>	senior citizen transportation service
<b>236110</b>	senior citizen's apartments, construction
<b>624120</b>	senior citizens associations
<b>813410</b>	senior citizens' club
<b>333310</b>	sensitometers, photographic, manufacturing
<b>334512</b>	sentinels, cardiac, manufacturing
<b>333110</b>	separators, grain and berry, farm type, manufacturing

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<b>238910</b>	septic systems, replacement and repair
<b>562990</b>	septic tank cleaning and pumping services
<b>416390</b>	septic tanks (except concrete) merchant wholesalers
<b>238910</b>	septic tanks and weeping tile, installation
<b>332420</b>	septic tanks, heavy gauge metal, manufacturing
<b>326198</b>	septic tanks, plastics or fibreglass, manufacturing
<b>327390</b>	septic tanks, prefabricated concrete, manufacturing
<b>334512</b>	sequencing controls for electric heating equipment, manufacturing
<b>335990</b>	series capacitors (except electronic), manufacturing
<b>621990</b>	serological services, blood bank laboratory
<b>212316</b>	serpentine, crushed and broken stone, quarrying
<b>212316</b>	serpentine, dimension-quarrying
<b>325410</b>	serums (except diagnostic substances), manufacturing
<b>611310</b>	service academies (college)
<b>315249</b>	service apparel, washable (e.g., maids', nurses', waitresses'), women's, misses' and girls', made from purchased fabric
<b>315220</b>	service apparel, washable, men's, cut and sewn from purchased fabric
<b>518210</b>	service bureaus, computer
<b>417920</b>	service establishment machinery, equipment and supplies merchant wholesalers
<b>813910</b>	service industries associations
<b>417920</b>	service industries machinery and equipment merchant wholesalers
<b>237120</b>	service lines, gas and oil, construction
<b>419120</b>	service machinery and equipment, wholesale agents and brokers
<b>447190</b>	service station (gasoline, lubricating oils and greases), retail
<b>561722</b>	service station cleaning and degreasing service
<b>417990</b>	service station equipment and supplies merchant wholesalers
<b>238299</b>	service station equipment installation contractors
<b>238299</b>	service station equipment maintenance and repair
<b>213118</b>	services to oil and gas extraction
<b>813310</b>	services to promote hunting and trapping
<b>522390</b>	servicing loans originated by others
<b>237210</b>	servicing of raw land for subsequent sale
<b>213118</b>	servicing oil and gas wells, on a contract basis
<b>322291</b>	serviettes or napkins, paper, made from purchased paper
<b>337126</b>	serving carts, household, metal, manufacturing
<b>335312</b>	servomotors, manufacturing

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<b>541490</b>	set design, theatrical (except independent)
<b>711512</b>	set designers, independent
<b>624190</b>	settlement houses
<b>541190</b>	settlement offices, real estate
<b>322130</b>	set-up boxboard stock, manufacturing
<b>418220</b>	set-up paperboard boxes merchant wholesalers
<b>237110</b>	sewage collection and disposal line construction
<b>237110</b>	sewage treatment and disposal plants, construction
<b>333310</b>	sewage treatment equipment, manufacturing
<b>221320</b>	sewage treatment facilities
<b>237110</b>	sewage treatment plant, construction management
<b>416390</b>	sewer and water pipes merchant wholesalers
<b>562990</b>	sewer cleaning and rodding services
<b>238220</b>	sewer hook-ups and connections for buildings, contractors
<b>237110</b>	sewer mains, pipes and connections, construction
<b>327120</b>	sewer pipe and fittings, clay, manufacturing
<b>331511</b>	sewer pipe, cast iron, manufacturing
<b>327330</b>	sewer pipe, concrete, manufacturing
<b>562990</b>	sewer, storm and catch basin cleaning services
<b>414130</b>	sewing accessories merchant wholesalers
<b>339990</b>	sewing and mending kits, assembling
<b>316990</b>	sewing cases (except metal), manufacturing
<b>611510</b>	sewing instructor
<b>321999</b>	sewing machine cabinets and cases, wood, manufacturing
<b>811412</b>	sewing machine repair shops
<b>443143</b>	sewing machine stores, retail
<b>333248</b>	sewing machines and attachments, household, manufacturing
<b>333248</b>	sewing machines and attachments, industrial, manufacturing
<b>337126</b>	sewing machines cabinets, plastic, manufacturing
<b>443143</b>	sewing machines, household, retail
<b>451130</b>	sewing supplies, retail
<b>414130</b>	sewing thread (except industrial) merchant wholesalers
<b>313110</b>	sewing thread of any textile material (e.g., cotton, nylon, polyester, rayon, silk), manufacturing
<b>453999</b>	sex shops, retail
<b>334511</b>	sextants (except surveying), manufacturing
<b>334512</b>	sextants, surveying, manufacturing
<b>314910</b>	shades, outdoor, made from purchased fabrics
<b>339110</b>	shakers and stirrers, laboratory, manufacturing
<b>321112</b>	shakes (i.e., hand split shingles), manufacturing

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<b>212326</b>	shale mining
<b>211110</b>	shale oil mining
<b>327990</b>	shale, expanded, manufacturing
<b>313210</b>	shantung fabrics, broad-woven, weaving
<b>333245</b>	shapers, woodworking type, manufacturing
<b>524129</b>	share insurance
<b>812990</b>	shared accommodation registry
<b>811490</b>	sharpening saws, lawn mowers, knives and scissors (without retail sales of new equipment)
<b>333519</b>	shaving machines, metalworking, manufacturing
<b>325620</b>	shaving preparations (e.g., creams, gels, lotions, powders), manufacturing
<b>414520</b>	shaving preparations merchant wholesalers
<b>315990</b>	shawls, made from purchased fabric
<b>315190</b>	shawls, made in knitting mills
<b>333519</b>	shearing machines, metal forming, manufacturing
<b>333990</b>	shears and nibblers, hand-held power-driven, manufacturing
<b>332210</b>	shears, non-powered, manufacturing
<b>238130</b>	sheathing (house, building, structure), wood, construction
<b>322121</b>	sheathing paper, made in paper mills
<b>324122</b>	sheathing, asphalt saturated, made from refined petroleum
<b>112991</b>	sheep and dairy, farming
<b>115210</b>	sheep dipping and shearing services
<b>411110</b>	sheep merchant wholesalers
<b>333110</b>	sheep shears, powered, manufacturing
<b>315281</b>	sheepskin linings, manufacturing
<b>326140</b>	sheet (i.e., board), polystyrene foam insulation, manufacturing
<b>416390</b>	sheet metal air ducts merchant wholesalers
<b>238390</b>	sheet metal countertops, fabricated at the site of construction
<b>332329</b>	sheet metal countertops, not fabricated at the site of construction
<b>333519</b>	sheet metal forming machines, manufacturing
<b>419120</b>	sheet metal products, iron and steel, agents and brokers
<b>416390</b>	sheet metal roofing materials merchant wholesalers
<b>238160</b>	sheet metal roofing, installation
<b>416390</b>	sheet metal trim merchant wholesalers
<b>332329</b>	sheet metal work (except stamped), manufacturing
<b>418990</b>	sheet music merchant wholesalers
<b>512230</b>	sheet music publishing
<b>512230</b>	sheet music, publishing and printing combined
<b>332319</b>	sheet piling, fabricated metal plate, manufacturing
<b>331110</b>	sheet pilings, plain, iron or steel, made in steel mills

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<b>327420</b>	sheet rock, manufacturing
<b>331221</b>	sheet steel, made from purchased steel
<b>331420</b>	sheet, copper and copper alloy, made from purchased metal or scrap
<b>326114</b>	sheet, plastics, unlaminated, manufacturing
<b>331110</b>	sheet, steel, made in steel mills
<b>326290</b>	sheeting, rubber, manufacturing
<b>314120</b>	sheets and pillow cases, made from purchased fabrics
<b>416210</b>	sheets, galvanized or other coated merchant wholesalers
<b>416330</b>	shelf hardware merchant wholesalers
<b>311119</b>	shell crushing and grinding for animal feed
<b>212398</b>	shell mining
<b>339990</b>	shell novelties, manufacturing
<b>331110</b>	shell slugs, steel, made in steel mills
<b>325510</b>	shellac, manufacturing
<b>416340</b>	shellacs merchant wholesalers
<b>114114</b>	shellfish digging or fishing, freshwater
<b>112510</b>	shellfish farming
<b>114113</b>	shellfish, fishing, salt water
<b>311710</b>	shellfish, fresh prepared or frozen, manufacturing
<b>337215</b>	shelving angles and slotted bars, manufacturing
<b>417910</b>	shelving for office and store merchant wholesalers
<b>238390</b>	shelving, metal, constructed on site
<b>337215</b>	shelving, office and store, manufacturing
<b>332619</b>	shelving, wire, made from purchased wire
<b>238350</b>	shelving, wood, constructed on site
<b>332810</b>	sherardizing metals and metal products, for the trade
<b>332999</b>	shims, metal, manufacturing
<b>321999</b>	shims, railway, wood, manufacturing
<b>113311</b>	shingle bolts, cutting
<b>321112</b>	shingle mills, wood
<b>416390</b>	shingles (except wood) merchant wholesalers
<b>417990</b>	ship and boat machinery, equipment and parts merchant wholesalers
<b>488390</b>	ship breaking or dismantling done on a floating dry dock
<b>418990</b>	ship chandlers (i.e., outfitter) merchant wholesalers
<b>483213</b>	ship chartering with operator, inland (freight)
<b>483213</b>	ship chartering with operator, inland (passengers)
<b>333920</b>	ship cranes and derricks, manufacturing
<b>561310</b>	ship crew agencies
<b>561310</b>	ship crew registries
<b>418110</b>	ship dismantling (except at floating drydocks and shipyards), merchant wholesalers
<b>336611</b>	ship dismantling at shipyards
<b>337127</b>	ship furniture, manufacturing
<b>238350</b>	ship joinery, contractors
<b>488332</b>	ship piloting service

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<b>488390</b>	ship repair and maintenance (except in shipyards)
<b>336611</b>	ship repair, done in a shipyard
<b>488390</b>	ship scaling services
<b>336611</b>	ship scaling services, done at a shipyard
<b>332319</b>	ship sections, prefabricated metal, manufacturing
<b>488320</b>	ship tank and hold cleaning
<b>483115</b>	ship voyage chartering with operator for deep sea and coastal freight transportation
<b>483115</b>	ship voyage chartering with operator for deep sea and coastal passenger excursions
<b>488519</b>	shipping agents, freight forwarding
<b>314910</b>	shipping bags, made from purchased woven or knitted materials
<b>332439</b>	shipping barrels, drums, kegs and pails, light gauge metal, manufacturing
<b>321920</b>	shipping cases and drums, wood, wirebound, manufacturing
<b>237990</b>	shipping channel construction
<b>813910</b>	shipping company associations
<b>811310</b>	shipping container (cargo) repair service
<b>532410</b>	shipping containers, leasing
<b>322211</b>	shipping containers, made from purchased paperboard
<b>326150</b>	shipping pads and shaped cushioning, foam plastics (except polystyrene), manufacturing
<b>326140</b>	shipping pads and shaped cushioning, polystyrene foam, manufacturing
<b>511140</b>	shipping register, publishing (except exclusively on Internet)
<b>511140</b>	shipping register, publishing and printing combined
<b>323119</b>	shipping registers, printing without publishing
<b>418220</b>	shipping supplies, paper and disposable plastics (e.g., cartons, gummed tapes) merchant wholesalers
<b>419110</b>	ships and aircrafts, business-to-business (B2B) electronic markets, wholesale
<b>336360</b>	ships and floating structure seats, manufacturing
<b>417990</b>	ships merchant wholesalers
<b>517310</b>	ship-to-shore broadcasting communications carriers
<b>336611</b>	shipyard
<b>339910</b>	shirt studs, precious metal and precious or semiprecious stones, manufacturing
<b>315190</b>	shirts and shorts, underwear, made in knitting mills
<b>315220</b>	shirts and t-shirts, men's and boys', cut and sewn from purchased fabric
<b>315210</b>	shirts, men's and boys', cut and sewn from material owned by others
<b>448199</b>	shirts, men's and boys', retail
<b>315220</b>	shirts, outerwear (except washable service type), unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric

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<b>315249</b>	shirts, outerwear, girls', cut and sewn from purchased fabric
<b>315241</b>	shirts, outerwear, infants', cut and sewn from purchased fabric
<b>315190</b>	shirts, outerwear, women's and girls', made in knitting mills
<b>315249</b>	shirts, outerwear, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	shirts, underwear, men's and boys', cut and sewn from purchased fabric
<b>315210</b>	shirts, women's, misses' and girls', cut and sewn from materials owned by others
<b>336330</b>	shock absorbers, automotive, truck and bus, manufacturing
<b>414120</b>	shoe accessories merchant wholesalers
<b>326290</b>	shoe and boot parts (e.g., heels, soles, soling strips), rubber, manufacturing
<b>322130</b>	shoe board, manufacturing
<b>322219</b>	shoe boxes, set-up, made from purchased paperboard
<b>811430</b>	shoe clinic
<b>326198</b>	shoe cut stock, plastic, manufacturing
<b>541490</b>	shoe design services
<b>321999</b>	shoe display forms, all materials, manufacturing
<b>417920</b>	shoe heels merchant wholesalers
<b>316990</b>	shoe heels, bows, stays and trimming leather, manufacturing
<b>316990</b>	shoe kits (i.e., cases), all materials, manufacturing
<b>333248</b>	shoe making and repairing machinery, manufacturing
<b>417920</b>	shoe patterns merchant wholesalers
<b>335210</b>	shoe polishers, electric, manufacturing
<b>811430</b>	shoe rebuilding
<b>417920</b>	shoe repair equipment and supplies merchant wholesalers
<b>417920</b>	shoe repair findings merchant wholesalers
<b>417920</b>	shoe repair materials merchant wholesalers
<b>811430</b>	shoe repair shops
<b>417920</b>	shoe soles merchant wholesalers
<b>326290</b>	shoe soling strips, rubber, manufacturing
<b>321999</b>	shoe stretchers, manufacturing
<b>321999</b>	shoe trees, manufacturing
<b>316210</b>	shoes (except extension shoes), men's, manufacturing
<b>316210</b>	shoes, cleated or spiked, all materials, manufacturing
<b>316210</b>	shoes, theatrical, manufacturing
<b>316210</b>	shoes, wooden, manufacturing
<b>812990</b>	shoeshine service
<b>713991</b>	shooting clubs
<b>339920</b>	shooting equipment (except fire-arms, ammunition), manufacturing
<b>713992</b>	shooting ranges
<b>213118</b>	shooting wells, on a contract basis

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<b>511120</b>	shoppers and real estate guides, publishing and printing (except exclusively on Internet)
<b>811310</b>	shopping cart repair, service
<b>531120</b>	shopping centre operating
<b>531120</b>	shopping centres, property operation only
<b>238990</b>	shoring, construction
<b>522299</b>	short term inventory credit lending
<b>311224</b>	shortening, cooking and vegetable oils, made in oilseed crushing mills
<b>311225</b>	shortening, made from purchased fats and oils
<b>315220</b>	shorts (briefs), underwear, men's and boys', cut and sewn from purchased fabric
<b>315220</b>	shorts (e.g., bermuda, jamaica, gym), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	shorts, outerwear (e.g., Bermuda, gym), girls', cut and sewn from purchased fabric
<b>315249</b>	shorts, outerwear (e.g., bermuda, gym), women's and misses', cut and sewn from purchased fabric
<b>315220</b>	shorts, outerwear, men's and boys', cut and sewn from purchased fabric
<b>315190</b>	shorts, outerwear, men's and boys', made in knitting mills
<b>315190</b>	shorts, outerwear, women's and girls', made in knitting mills
<b>332810</b>	shot peening metals and metal products, for the trade
<b>332999</b>	shot, lead, manufacturing
<b>332999</b>	shot, pellet, manufacturing
<b>238110</b>	shotcrete contractors
<b>213118</b>	shot-hole drilling service, oil and gas field, on a contract basis
<b>315990</b>	shoulder pads (e.g., coats, suits), made from purchased fabric
<b>414130</b>	shoulder pads merchant wholesalers
<b>238910</b>	shovel equipment work, construction, rental with operator
<b>333120</b>	shovels, power, manufacturing
<b>411110</b>	show horses, importing
<b>337215</b>	showcases (except refrigerated), manufacturing
<b>314120</b>	shower curtains, napkins, linens made from purchased materials (except plastic)
<b>332910</b>	shower heads, plumbing, manufacturing
<b>332999</b>	shower receptors, metal, manufacturing
<b>332999</b>	shower rods, metal, manufacturing
<b>316210</b>	shower sandals or slippers, rubber and plastic, manufacturing
<b>332999</b>	shower stalls, metal, manufacturing
<b>326191</b>	shower stalls, plastics or fibreglass, manufacturing
<b>333110</b>	shredders, farm type, manufacturing
<b>212397</b>	shredding peat mining
<b>813110</b>	shrines, religious
<b>561910</b>	shrink wrapping services

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<b>313310</b>	shrinking broad-woven fabrics, for the trade
<b>313310</b>	shrinking purchased broad-woven fabrics (except wool and similar animal fibres)
<b>313310</b>	shrinking purchased broad-woven wool or similar fibre
<b>313310</b>	shrinking purchased narrow woven fabrics
<b>313310</b>	shrinking textile fabrics and products (including clothing), for the trade
<b>334610</b>	shrink-wrapped computer software, mass-reproducing
<b>561730</b>	shrub and tree services (e.g., bracing, planting, pruning, removal, spraying, surgery, trimming )
<b>444220</b>	shrubs and trees, ornamental, retail (except nurseries)
<b>311710</b>	shucking and packing fresh shellfish
<b>334512</b>	shunt instrument, manufacturing
<b>488490</b>	shunting of trailers in truck terminal
<b>332321</b>	shutters, door and window, metal, manufacturing
<b>321911</b>	shutters, door and window, wood and covered wood, manufacturing
<b>238190</b>	shutters, installation
<b>326198</b>	shutters, plastics, manufacturing
<b>485990</b>	shuttle services (except employee bus)
<b>333248</b>	shuttles for textile weaving machinery, manufacturing
<b>332210</b>	sickles, manufacturing
<b>238170</b>	siding (aluminum, steel, asbestos, cement, plastic, hardboard), installation
<b>321111</b>	siding mills, wood
<b>238170</b>	siding, contractors (installation and repair)
<b>321111</b>	siding, dressed lumber, manufacturing
<b>326198</b>	siding, plastics, manufacturing
<b>238120</b>	siding, precast concrete, installation
<b>332329</b>	siding, sheet metal, manufacturing
<b>212398</b>	sienna mining
<b>325130</b>	sienna pigments, manufacturing
<b>333248</b>	sieves and screening equipment, chemical processing type, manufacturing
<b>333248</b>	sieves and screening equipment, food manufacturing type, manufacturing
<b>333990</b>	sieves and screening equipment, general industrial type, manufacturing
<b>332210</b>	sieves, hand, manufacturing
<b>333248</b>	sifting machinery (i.e., food manufacturing type), manufacturing
<b>333310</b>	sights, telescopic, manufacturing
<b>487210</b>	sightseeing boat excursion operation
<b>487110</b>	sightseeing services, human-drawn vehicle
<b>237310</b>	sign erection (e.g., highway, street, road, bridge) contractors
<b>238990</b>	sign erection and maintenance on building
<b>541930</b>	sign language services
<b>541899</b>	sign painting and lettering services
<b>332329</b>	sign posts, metal, manufacturing

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<b>335920</b>	signal and control cable, non-ferrous, manufacturing
<b>334512</b>	signal generators and averagers, manufacturing
<b>336320</b>	signalling devices, motor vehicle, manufacturing
<b>334290</b>	signalling equipment (i.e., traffic, pedestrian), manufacturing
<b>335311</b>	signalling transformers, electric, manufacturing
<b>339950</b>	signboards, wood, manufacturing
<b>339950</b>	signboards, wood, manufacturing
<b>541190</b>	signing agent certifying signatures (except lawyer or notary)
<b>418990</b>	signs (except electric) merchant wholesalers
<b>541850</b>	signs and displays space, rental service
<b>323119</b>	signs and notices, paper, printing (except quick, digital) without publishing
<b>339950</b>	signs and signboards, non-electric, of wood, manufacturing
<b>339950</b>	signs and signboards, non-electric, of wood, manufacturing
<b>339950</b>	signs of plastic, wood or glass, manufacturing
<b>325189</b>	silica gel, manufacturing
<b>327120</b>	silica refractories, manufacturing
<b>212323</b>	silica sand, mining
<b>325189</b>	silica, amorphous, manufacturing
<b>325189</b>	silicofluorides, manufacturing
<b>331110</b>	silico-manganese ferro-alloys, manufacturing
<b>327910</b>	silicon carbide abrasives, manufacturing
<b>334410</b>	silicon wafers, chemically doped, manufacturing
<b>334410</b>	silicon waveguides, manufacturing
<b>325190</b>	silicone (except resins), manufacturing
<b>325210</b>	silicone resins, manufacturing
<b>325210</b>	silicone rubber, manufacturing
<b>112999</b>	silk (raw) production and silkworm farms
<b>313310</b>	silk carding
<b>313210</b>	silk fabrics, broad-woven, weaving
<b>541430</b>	silk screen design service (serigraphy)
<b>333248</b>	silk screen machinery for textiles, manufacturing
<b>414130</b>	silk thread merchant wholesalers
<b>313110</b>	silk yarn, spooling, throwing, twisting or winding purchased yarn
<b>313110</b>	silk yarns made from purchased yarn, manufacture of synthetic or artificial filament yarns
<b>414130</b>	silk yarns merchant wholesalers
<b>313110</b>	silk-type filament yarns (e.g., polyester, polypropylene, nylon, rayon, acrylic, modacrylic, etc.), throwing, twisting, texturizing or winding purchased yarn
<b>313110</b>	silk-type spun yarns, made from purchased fibre (e.g., acetate, acrylic, modacrylic, nylon, polyester, polypropylene, rayon)

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<b>313110</b>	silk-type yarns made from purchased artificial or synthetic fibres
<b>212326</b>	sillimanite mining
<b>327390</b>	sills, concrete, manufacturing
<b>321919</b>	silo staves, wood, manufacturing
<b>327390</b>	silos, prefabricated concrete, manufacturing
<b>332311</b>	silos, prefabricated metal, manufacturing
<b>332311</b>	silos, prefabricated, metal, manufacturing and installation
<b>331490</b>	silver and silver alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>339910</b>	silver articles, with or without precious stones, manufacturing
<b>332999</b>	silver beating (i.e., to manufacture leaf and foil)
<b>325189</b>	silver bromide, manufacturing
<b>212220</b>	silver bullion, produced at mine site
<b>325189</b>	silver chloride, manufacturing
<b>212220</b>	silver concentrates
<b>332999</b>	silver foil and leaf, made from purchased foil
<b>331490</b>	silver foil, made by rolling purchased metal or scrap
<b>325189</b>	silver nitrate, manufacturing
<b>418920</b>	silver ore merchant wholesalers
<b>212220</b>	silver ores mining and milling
<b>333248</b>	silver recovery equipment, electrolytic, manufacturing
<b>331490</b>	silver rolling, drawing or extruding, purchased metal or scrap
<b>331410</b>	silver smelting and primary refining
<b>339910</b>	silversmith
<b>414410</b>	silverware and plated ware merchant wholesalers
<b>448310</b>	silverware and plated ware, retail
<b>811490</b>	silverware cleaning, repairing and replating
<b>339910</b>	silverware, solid silver or clad, manufacturing
<b>115310</b>	silviculture
<b>333310</b>	simulation equipment, manufacturing
<b>711130</b>	singers, independent
<b>813410</b>	singing societies
<b>812990</b>	singing telegram services
<b>236110</b>	single-family home improvements, general contractors
<b>236110</b>	single-family homes, built on others' land, by general contractors
<b>236110</b>	single-family homes, built on own land, for sale, by operative builders
<b>236110</b>	single-family house construction, by operative builders
<b>326191</b>	sinks, plastics, manufacturing
<b>327110</b>	sinks, vitreous china, manufacturing
<b>212210</b>	sintering iron ore produced at the mine
<b>334290</b>	sirens (e.g., air raid, industrial, marine, vehicle), manufacturing
<b>333990</b>	sirens, steam and air, manufacturing
<b>562910</b>	site remediation
<b>541620</b>	site remediation consulting services

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<b>541611</b>	site selection consulting services
<b>313310</b>	sizing of fabric, for the trade
<b>316210</b>	skate boots, without blades or wheels, manufacturing
<b>339920</b>	skate covers, manufacturing
<b>811490</b>	skate sharpening
<b>711215</b>	skateboarders, independent
<b>339920</b>	skates, ice or roller (boots and blades or wheels assembled), manufacturing
<b>339920</b>	skating equipment, manufacturing
<b>611620</b>	skating instruction, ice or roller
<b>713940</b>	skating rinks, ice or roller
<b>331110</b>	skelp, iron or steel, made in steel mills
<b>711511</b>	sketch artists, independent
<b>321999</b>	skewers, wood, manufacturing
<b>339920</b>	ski bags, manufacturing
<b>339920</b>	ski boots, manufacturing
<b>451112</b>	ski equipment and supply specialty stores
<b>532280</b>	ski equipment rental
<b>315249</b>	ski jackets and pants, girls', cut and sewn from purchased fabric
<b>315249</b>	ski jackets and pants, women's and misses', cut and sewn from purchased fabric
<b>713920</b>	ski lift and tow operation
<b>721113</b>	ski lodges and resorts
<b>315190</b>	ski pants and suits, men's and boys', made in knitting mills
<b>315190</b>	ski pants and suits, women's and misses, made in knitting mills
<b>315220</b>	ski pants, men's and boys', cut and sewn from purchased fabric
<b>332329</b>	ski racks, outdoor, metal, manufacturing
<b>532280</b>	ski rental concessions
<b>713920</b>	ski resorts, without accommodations
<b>561730</b>	ski slop preparation
<b>315249</b>	ski suits, girls', cut and sewn from purchased fabric
<b>315220</b>	ski suits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	ski suits, women's and misses, cut and sewn from purchased fabric
<b>237990</b>	ski tow erection, general contractors
<b>532410</b>	skidder rental
<b>332999</b>	skids, metal, manufacturing
<b>321920</b>	skids, pallets and pallet containers, wood or wood and metal combination, manufacturing
<b>711215</b>	skiers, all types, independent
<b>611620</b>	skiing and snowboarding instruction
<b>414470</b>	skiing equipment merchant wholesalers
<b>451112</b>	skiing equipment, retail
<b>811490</b>	skin and scuba diving tank re-filling
<b>561910</b>	skin blister packaging services
<b>414520</b>	skin care preparations merchant wholesalers
<b>451119</b>	skin diving and scuba equipment, retail
<b>339920</b>	skin diving equipment (except clothing), manufacturing
<b>339110</b>	skin grafting equipment, manufacturing

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<b>561611</b>	skip tracers services
<b>315249</b>	skirts (except leather, tennis), girls', cut and sewn from purchased fabric
<b>315249</b>	skirts (except leather, tennis), women's and misses', cut and sewn from purchased fabric
<b>414110</b>	skirts merchant wholesalers
<b>315241</b>	skirts, infants', cut and sewn from purchased fabric
<b>315281</b>	skirts, leather, women's and misses', manufacturing
<b>315190</b>	skirts, made in knitting mills
<b>448120</b>	skirts, retail
<b>315210</b>	skirts, women's, misses' and girls', cut and sewn from materials owned by others
<b>339920</b>	skis and skiing equipment (except apparel), manufacturing
<b>339920</b>	skis, manufacturing
<b>811310</b>	ski-tows and lifts, maintenance and repair
<b>481215</b>	sky writing, using general purpose aircraft
<b>238160</b>	skylights, installation
<b>332321</b>	skylights, metal frame, manufacturing
<b>331313</b>	slab, primary aluminum, manufacturing
<b>331110</b>	slab, steel, made in steel mills
<b>448120</b>	slacks and pants, women's, retail
<b>315190</b>	slacks or pants, men's and boys', made in knitting mills
<b>315190</b>	slacks or pants, women's and girls', made in knitting mills
<b>315249</b>	slacks, girls', cut and sewn from purchased fabric
<b>315210</b>	slacks, men's and boys', cut and sewn from materials owned by others
<b>315220</b>	slacks, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	slacks, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	slacks, women's, misses' and girls', cut and sewn from materials owned by others
<b>238140</b>	slate (i.e., exterior work), contractors
<b>416390</b>	slate and slate products merchant wholesalers
<b>327990</b>	slate products, manufacturing
<b>311615</b>	slaughtering, dressing and packing small game
<b>332210</b>	sledgehammers, manufacturing
<b>448199</b>	sleep and lounge wear, men's and boys', retail
<b>621499</b>	sleep clinics
<b>337215</b>	sleeper mechanisms, for convertible beds, manufacturing
<b>314990</b>	sleeping bags, manufacturing
<b>721111</b>	sleeping car operation on a contract basis
<b>315241</b>	sleepwear or nightwear, infants', cut and sewn from purchased fabric
<b>315220</b>	sleepwear or nightwear, men's and boys', cut and sewn from purchased fabric
<b>448130</b>	sleepwear, children's, retail

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<b>315249</b>	sleepwear, women's and misses', cut and sewn from purchased fabric
<b>448120</b>	sleepwear, women's, retail
<b>316990</b>	sleeves and leggings, welders', leather, manufacturing
<b>339930</b>	sleighs (sleds) for children, manufacturing
<b>333248</b>	slicing machinery (i.e., food manufacturing type), manufacturing
<b>313220</b>	slide fastener tapes, weaving
<b>332619</b>	slings, lifting, made from purchased wire
<b>212326</b>	slip clay mining
<b>414330</b>	slip covers (furniture) merchant wholesalers
<b>335312</b>	slip rings for motors and generators, manufacturing
<b>314120</b>	slipcovers, all materials, made from purchased materials
<b>316210</b>	slipper socks, made from purchased socks
<b>315110</b>	slipper socks, made in knitting mills
<b>316210</b>	slippers, manufacturing
<b>315249</b>	slips, girls', cut and sewn from purchased fabric
<b>315249</b>	slips, women's and misses', cut and sewn from purchased fabric
<b>313220</b>	slit fabrics (i.e., edged with selvages), weaving
<b>713299</b>	slot machines parlours
<b>333519</b>	slotting machines, metalworking, manufacturing
<b>314990</b>	slubs and nubs (cutting up fibres for use in tweeds), manufacturing
<b>327330</b>	slumped brick, manufacturing
<b>486990</b>	slurry pipeline transport service
<b>213118</b>	slush pits and cellars, excavation of, on a contract basis
<b>541940</b>	small animal veterinary services
<b>332999</b>	small arms (e.g., revolvers), manufacturing
<b>332999</b>	small arms percussion caps and primers, ammunition (i.e., 30 mm. or less; 1.18 inch or less), manufacturing
<b>332999</b>	small arms, hand-held (e.g., pistols (except toy), rifles, machine guns, tranquilizer guns, shotguns, revolvers), manufacturing
<b>111330</b>	small berry fruit farming (e.g., blackberry, blueberry, currant, dewberry, loganberry, raspberry)
<b>912910</b>	small business administration, provincial
<b>912910</b>	small business support programs, provincial government
<b>912110</b>	small claims court, provincial government
<b>811310</b>	small electric motor repair
<b>335210</b>	small electrical appliance manufacturing
<b>811411</b>	small engine repair shops
<b>311615</b>	small game, processing fresh, frozen, canned or cooked
<b>811411</b>	small gas engines, repair (without retail sales of new equipment)

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<b>111190</b>	small grains including mixed (except wheat) farming
<b>522291</b>	small loan companies (i.e., unsecured cash loans)
<b>334110</b>	smart boards, electronic, manufacturing
<b>334110</b>	smart card readers, manufacturing
<b>236210</b>	smelters, construction
<b>331410</b>	smelters, non-ferrous metals (except aluminum)
<b>417230</b>	smelting machinery and equipment merchant wholesalers
<b>331410</b>	smelting of non-ferrous metals (except aluminum), primary
<b>333990</b>	smelting ovens, manufacturing
<b>332420</b>	smelting pots and retorts, manufacturing
<b>315249</b>	smocks, women's, misses' and girls', cut and sewn from purchased fabric
<b>334290</b>	smoke detectors, manufacturing
<b>332999</b>	smoke generators (i.e., ordnance), manufacturing
<b>238210</b>	smoke sensors electrical installation
<b>453999</b>	smoke shop
<b>413160</b>	smoked meat merchant wholesalers
<b>418990</b>	smokers' supplies merchant wholesalers
<b>332319</b>	smokestacks, fabricated metal boiler plate, manufacturing
<b>337126</b>	smoking stands, metal, manufacturing
<b>337123</b>	smoking stands, wood, manufacturing
<b>333310</b>	snack and confection vending machines, manufacturing
<b>722512</b>	snack bar
<b>311919</b>	snack food (e.g., cheese curls or puffs, pork rinds), manufacturing
<b>722330</b>	snack truck operation
<b>335930</b>	snap switches (i.e., electric wiring devices), manufacturing
<b>811411</b>	snow- and leaf-blower, repair service (without retail sales of new equipment)
<b>336120</b>	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on chassis of own manufacture
<b>336211</b>	snow blowers and ploughs, special purpose motor vehicle (except graders), assembling on purchased chassis
<b>488490</b>	snow clearing, highways and bridges, road transport service
<b>321919</b>	snow fence lath, made by resawing purchased lumber
<b>321111</b>	snow fence lath, made from logs or bolts
<b>333416</b>	snow making machinery, manufacturing
<b>238210</b>	snow melting cable, electric, installation
<b>238220</b>	snow melting systems (hot water or glycol), installation
<b>111219</b>	snow pea farming, field and seed production
<b>561799</b>	snow ploughing services, parking lots and driveways (except combined with any other service)

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<b>488490</b>	snow removal, highway
<b>315220</b>	snow suits, men's and boys', cut and sewn from purchased fabric
<b>333110</b>	snowblowers and throwers, residential type, manufacturing
<b>711215</b>	snowboarders, independent
<b>321999</b>	snowfence, in sections or rolls, wire and wood lath, manufacturing
<b>441220</b>	snowmobile dealers, also retailing parts and accessories
<b>415290</b>	snowmobile engines merchant wholesalers
<b>333619</b>	snowmobile engines, manufacturing
<b>484229</b>	snowmobile operation, freight
<b>415290</b>	snowmobile parts merchant wholesalers
<b>336990</b>	snowmobile parts, manufacturing
<b>711214</b>	snowmobile race tracks, operation of
<b>711214</b>	snowmobile racing teams
<b>315220</b>	snowmobile suits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	snowmobile suits, women's and misses', cut and sewn from purchased fabric
<b>336215</b>	snowmobile trailers (for transport of snowmobiles), manufacturing
<b>336990</b>	snowmobile, manufacturing
<b>415190</b>	snowmobiles merchant wholesalers
<b>441220</b>	snowmobiles, retail
<b>713991</b>	snowmobiling clubs
<b>333120</b>	snowplough attachments (except lawn and garden type), manufacturing
<b>339920</b>	snowshoes, manufacturing
<b>315249</b>	snowsuits, girls', cut and sewn from purchased fabric
<b>315241</b>	snowsuits, infants', cut and sewn from purchased fabric
<b>315249</b>	snowsuits, women's and misses', cut and sewn from purchased fabric
<b>335930</b>	snubbers for CATV systems, manufacturing
<b>325610</b>	soap and cleaning compound manufacturing
<b>327110</b>	soap dishes, vitreous china and earthenware, manufacturing
<b>332999</b>	soap dispensers, metal, manufacturing
<b>414520</b>	soap, toilet (toiletries) merchant wholesalers
<b>332999</b>	soap-impregnated steel wool pads, manufacturing
<b>325610</b>	soaps (e.g., bar, chip, powder), manufacturing
<b>713991</b>	soccer clubs
<b>339920</b>	soccer equipment (except apparel), manufacturing
<b>451119</b>	soccer equipment, retail
<b>911910</b>	social assistance, cost-sharing, federal
<b>722320</b>	social catering services (weddings, parties)
<b>813310</b>	social change organizations
<b>813410</b>	social club
<b>911910</b>	social development services, federal government
<b>531112</b>	social housing projects, operators of

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<b>813410</b>	social organization, civic and fraternal
<b>912910</b>	social policy, provincial administration
<b>541720</b>	social science research and development services
<b>541720</b>	social science research, noncommercial
<b>813310</b>	social service advocacy organizations
<b>624190</b>	social service centres
<b>911910</b>	social service programs, federal administration
<b>624120</b>	social services, home-maker
<b>813920</b>	social workers' associations
<b>624190</b>	social workers' offices
<b>541720</b>	sociological research and development services
<b>541720</b>	sociological research, noncommercial
<b>335930</b>	sockets (lamp holders), manufacturing
<b>332210</b>	sockets and socket sets, manufacturing
<b>339110</b>	socks, stump, manufacturing
<b>561730</b>	sod laying services
<b>444220</b>	sod, retail
<b>325181</b>	soda ash (i.e., disodium carbonate), manufacturing
<b>212398</b>	soda ash mining
<b>333416</b>	soda fountain cooling and dispensing equipment, manufacturing
<b>417920</b>	soda fountain fixtures (except refrigerated) merchant wholesalers
<b>325190</b>	sodium acetate, manufacturing
<b>325190</b>	sodium alginate, manufacturing
<b>325189</b>	sodium aluminate, manufacturing
<b>325189</b>	sodium aluminum sulphate, manufacturing
<b>325189</b>	sodium antimoniate, manufacturing
<b>325320</b>	sodium arsenite insecticides, manufacturing
<b>325189</b>	sodium arsenite, manufacturing
<b>325190</b>	sodium benzoate, manufacturing
<b>325181</b>	sodium bicarbonate (i.e., baking soda), manufacturing
<b>325189</b>	sodium bichromate and chromate, manufacturing
<b>325189</b>	sodium borate, manufacturing
<b>325189</b>	sodium borohydride, manufacturing
<b>325189</b>	sodium bromide, manufacturing
<b>325181</b>	sodium carbonate (i.e., soda ash), manufacturing
<b>325189</b>	sodium chlorate, manufacturing
<b>325410</b>	sodium chloride pharmaceutical preparations, manufacturing
<b>212398</b>	sodium compounds, natural (except common salt) mining
<b>325190</b>	sodium glutamate, manufacturing
<b>325189</b>	sodium hydrosulphite, manufacturing
<b>325181</b>	sodium hydroxide (i.e., caustic soda), manufacturing
<b>325189</b>	sodium hypochlorite, manufacturing
<b>325189</b>	sodium molybdate, manufacturing
<b>325190</b>	sodium pentachlorophenate, manufacturing
<b>325189</b>	sodium perborate, manufacturing

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<b>325189</b>	sodium peroxide, manufacturing
<b>325189</b>	sodium phosphate, manufacturing
<b>325189</b>	sodium polyphosphate, manufacturing
<b>325410</b>	sodium salicylate preparations, manufacturing
<b>325189</b>	sodium silicate, manufacturing
<b>325189</b>	sodium silicofluoride, manufacturing
<b>325189</b>	sodium stannate, manufacturing
<b>212398</b>	sodium sulphate mining
<b>325189</b>	sodium sulphate, manufacturing
<b>325190</b>	sodium sulphoxalate formaldehyde, manufacturing
<b>325189</b>	sodium tetraborate, manufacturing
<b>325189</b>	sodium thiosulfate, manufacturing
<b>325189</b>	sodium tungstate, manufacturing
<b>325189</b>	sodium uranate, manufacturing
<b>337121</b>	sofas (including sofa beds), manufacturing
<b>413210</b>	soft drink beverages merchant wholesalers
<b>332431</b>	soft drink cans, metal, manufacturing
<b>311930</b>	soft drink concentrates (i.e., soda fountain syrup), manufacturing
<b>722512</b>	soft drink stand
<b>333310</b>	soft drink vending machines, manufacturing
<b>413210</b>	soft drinks merchant wholesalers
<b>312110</b>	soft drinks or soda pop, manufacturing
<b>333246</b>	soft plastics and rubber working machinery, manufacturing
<b>561990</b>	soft water service (conditioning)
<b>339920</b>	softball equipment, manufacturing
<b>451119</b>	softball equipment, retail
<b>321216</b>	softboard, cellular fibre or hard pressed wood, manufacturing
<b>325610</b>	softeners, leather or textile, manufacturing
<b>518210</b>	software as a service (SaaS)
<b>541514</b>	software consulting, integration of multiple software packages within users' systems
<b>541514</b>	software installation services
<b>541514</b>	software programming, custom
<b>511211</b>	software publishers
<b>519130</b>	software publishing (exclusively on Internet)
<b>541514</b>	software systems analysis and design, custom
<b>511211</b>	software, computer, packaged, publishers or publishing
<b>325190</b>	softwood distillates, manufacturing
<b>321919</b>	softwood flooring, manufacturing
<b>321212</b>	softwood plywood composites, manufacturing
<b>321212</b>	softwood veneer or plywood, manufacturing
<b>238910</b>	soil compacting service, contractors
<b>325320</b>	soil conditioning preparations, manufacturing
<b>331511</b>	soil pipe, cast iron, manufacturing
<b>115110</b>	soil preparation services (e.g., hoeing, ploughing, rototilling, weeding), agricultural
<b>562910</b>	soil remediation services
<b>238910</b>	soil test drilling (for building construction)

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<b>334512</b>	soil testing and analysis instruments, manufacturing
<b>325999</b>	soil testing kits, manufacturing
<b>541380</b>	soil testing services
<b>444220</b>	soil, top, retail
<b>417320</b>	solar cell (i.e., photovoltaic cell) merchant wholesalers
<b>334410</b>	solar cells, manufacturing
<b>237130</b>	solar central receiving structure, construction
<b>333416</b>	solar energy heating equipment (e.g., panels, mirrors), manufacturing
<b>541330</b>	solar energy units (designing)
<b>221119</b>	solar farms
<b>416120</b>	solar heating panels and equipment merchant wholesalers
<b>238220</b>	solar heating plant installation
<b>333416</b>	solar heating systems, manufacturing
<b>238160</b>	solar reflecting coatings, application onto roofs
<b>238310</b>	solar reflecting insulation film, contractors
<b>416390</b>	solar reflective film merchant wholesalers
<b>334512</b>	solarimeters, manufacturing
<b>332311</b>	solariums, prefabricated, metal, manufacturing
<b>331490</b>	solder wire, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>332210</b>	soldering guns and irons, hand-held (including electric), manufacturing
<b>332210</b>	soldering iron tips and tiplets, manufacturing
<b>333990</b>	soldering non-electric equipment (except hand-held), manufacturing
<b>335990</b>	solenoid and coil windings, manufacturing
<b>335315</b>	solenoid switches industrial, manufacturing
<b>332910</b>	solenoid valves (except fluid power), industrial type, manufacturing
<b>332910</b>	solenoid valves, fluid power, manufacturing
<b>334410</b>	solenoids for electronic applications, manufacturing
<b>336320</b>	solenoids, automotive, rebuilding, on a factory basis
<b>322211</b>	solid fibre boxes, made from purchased paper or paperboard
<b>325410</b>	solid pharmaceutical preparations (e.g., pills, capsules, tablets, suppositories, extracts, powders), manufacturing
<b>711130</b>	soloists, musical, independent
<b>325130</b>	solvent dyes, manufacturing
<b>325999</b>	solvents recovery service, on a contract or fee basis
<b>324110</b>	solvents, made in petroleum refineries
<b>334511</b>	sonar buoys, manufacturing
<b>417320</b>	sonar equipment merchant wholesalers
<b>334511</b>	sonar fish finders, manufacturing
<b>334511</b>	sonar systems and equipment, manufacturing
<b>711513</b>	song writers, independent

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<b>512230</b>	songs, publisher or publishing
<b>512230</b>	songs, publishing
<b>512230</b>	songs, publishing and printing combined
<b>325610</b>	soot removing chemicals, manufacturing
<b>311520</b>	sorbets or sherbets, manufacturing
<b>325190</b>	sorbitol, manufacturing
<b>111190</b>	sorghum farming, field and seed production
<b>813410</b>	sororities (except residential)
<b>721310</b>	sorority houses
<b>721310</b>	sorority or fraternity residential houses
<b>115110</b>	sorting farm products (for the grower)
<b>337215</b>	sorting racks, mail, manufacturing
<b>562920</b>	sorting, cleaning, and baling of commingled non-metal recyclable materials (except hazardous)
<b>532490</b>	sound and lighting equipment rental
<b>238910</b>	sound barriers (earth mounds), construction
<b>238990</b>	sound barriers (fences), construction
<b>512190</b>	sound dubbing service for film or motion picture (except in sound recording studios)
<b>512190</b>	sound dubbing service, motion picture
<b>238210</b>	sound equipment installation
<b>443143</b>	sound equipment, components and parts, retail
<b>416390</b>	sound proofing materials merchant wholesalers
<b>512240</b>	sound recording studio
<b>512240</b>	sound recording studios (except combined with production and distribution)
<b>512240</b>	sound recording studios (except integrated record company)
<b>512240</b>	sound recording studios, operating on a contract or fee basis
<b>512250</b>	sound recordings, integrated production, reproduction, release and distribution
<b>441310</b>	sound systems or stereos, motor vehicle, retail
<b>238310</b>	soundproofing contractors
<b>722512</b>	soup and sandwich shop
<b>332431</b>	soup cans, manufacturing
<b>311990</b>	soup mixes, dry, made from purchased dry ingredients
<b>311420</b>	soup mixes, made in dehydration plants
<b>413190</b>	soups merchant wholesalers
<b>311410</b>	soups, frozen (except seafood), manufacturing
<b>311511</b>	sour cream substitutes, manufacturing
<b>311511</b>	sour cream, manufacturing
<b>311515</b>	soy beverages manufacturing
<b>311224</b>	soybean crushing mills
<b>111110</b>	soybean farming, field and seed production
<b>325220</b>	soybean fibres and filaments, manufacturing
<b>311224</b>	soybean oil mills
<b>311224</b>	soybean oil, cake and meal, made in crushing mills
<b>311224</b>	soybean oil, crude, manufacturing

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<b>311224</b>	soybean oil, deodorized, made in crushing mills
<b>311224</b>	soybean oil, refined, made in crushing mills
<b>325210</b>	soybean plastics, manufacturing
<b>311224</b>	soybean protein concentrates, manufacturing
<b>311224</b>	soybean protein isolates, made in crushing mills
<b>111110</b>	soybeans (soya beans), growing
<b>411120</b>	soybeans merchant wholesalers
<b>336410</b>	space capsules, manufacturing
<b>335210</b>	space heaters, portable, electric, manufacturing
<b>417990</b>	space propulsion units and parts merchant wholesalers
<b>911910</b>	space research and development, federal government
<b>334220</b>	space satellites, communications equipment, manufacturing
<b>332319</b>	space simulation chambers, fabricated metal plate, manufacturing
<b>339110</b>	space suits, manufacturing
<b>334511</b>	space vehicle guidance systems and equipment, manufacturing
<b>336410</b>	space vehicle propulsion units, manufacturing
<b>336410</b>	space vehicles, complete, manufacturing
<b>332210</b>	spades and shovels, hand-held, manufacturing
<b>413190</b>	spaghetti merchant wholesalers
<b>313210</b>	spandex fabrics, broad-woven, weaving
<b>325220</b>	spandex fibre, filaments and yarn, manufacturing
<b>327110</b>	spark plug insulators, porcelain, manufacturing
<b>334512</b>	spark plug testing instruments, electric, manufacturing
<b>336320</b>	spark plugs, for internal combustion engines, manufacturing
<b>321999</b>	spars, wood, manufacturing
<b>316990</b>	spats, leather, manufacturing
<b>326290</b>	spatulas, rubber, manufacturing
<b>711411</b>	speakers' bureaus, agents or managers
<b>912910</b>	speaker's office, provincial
<b>711512</b>	speakers, independent
<b>339920</b>	spearguns, manufacturing
<b>325999</b>	spearmint oil, manufacturing
<b>339920</b>	spears, fishing, manufacturing
<b>711512</b>	special effect technicians, independent
<b>512190</b>	special effects for motion picture, post production
<b>485990</b>	special needs passenger transportation service
<b>812990</b>	special occasion greeting service
<b>911910</b>	special retraining programs, federal
<b>621110</b>	specialist physicians and surgeons
<b>238299</b>	specialized medical machinery, installation

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<b>213118</b>	specialized services to contract oil and gas well drillers
<b>336510</b>	special-purpose self-propelled railroad equipment (e.g., rail layers), manufacturing
<b>541891</b>	specialty advertising distribution services (creating and organizing the production of specialty advertising products)
<b>481215</b>	specialty flying services, using general purpose aircraft
<b>413190</b>	specialty food merchant wholesalers
<b>419110</b>	specialty food, business-to-business (B2B) electronic markets, wholesale
<b>515210</b>	specialty television (e.g., music, sports, news) channels
<b>335311</b>	specialty transformers, manufacturing
<b>334512</b>	specific ion measuring instruments, laboratory type, manufacturing
<b>621990</b>	specimen collection centres
<b>238390</b>	spectator seating installation, contractors
<b>334512</b>	spectrofluorometers, manufacturing
<b>334512</b>	spectrographs, manufacturing
<b>334512</b>	spectrometers (e.g., electron diffraction, mass, NMR, Raman), manufacturing
<b>334512</b>	spectrometers (e.g., liquid scintillation, nuclear), manufacturing
<b>334512</b>	spectrophotometers (e.g., atomic absorption, atomic emission, flame, fluorescence, infrared, Raman, visible), manufacturing
<b>334512</b>	spectrum analyzers, manufacturing
<b>236210</b>	speculative builders (i.e., building on own land, for sale), industrial buildings
<b>621340</b>	speech clinicians, offices of
<b>621340</b>	speech defect clinics
<b>541930</b>	speech interpretation services, language
<b>621340</b>	speech pathologists, offices of
<b>621340</b>	speech therapy clinics
<b>561410</b>	speech writing service
<b>333619</b>	speed changers or reducers (i.e., power transmission equipment), manufacturing
<b>611690</b>	speed or improvement reading courses or schools
<b>441310</b>	speed shops, retail
<b>711215</b>	speed skaters, independent
<b>334511</b>	speed, pitch and roll navigational instruments and systems, manufacturing
<b>334512</b>	speedometers, manufacturing
<b>711214</b>	speedways, operation of
<b>621990</b>	sperm banks
<b>445299</b>	spice and herb stores, retail
<b>111999</b>	spice farming (except greenhouse grown)
<b>311940</b>	spice grinding and blending
<b>311940</b>	spices and spice mixtures, manufacturing
<b>413190</b>	spices merchant wholesalers
<b>331110</b>	spiegeleisen ferro-alloys, manufacturing
<b>321999</b>	spigots, wood, manufacturing
<b>331110</b>	spike rods, made in steel mills
<b>332619</b>	spikes, made from purchased wire

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<b>237990</b>	spillways, floodwater, construction
<b>111219</b>	spinach farming, field, bedding plant and seed production
<b>333248</b>	spindles for textile machinery, manufacturing
<b>333519</b>	spinning machines, metalworking, manufacturing
<b>333248</b>	spinning machines, textile, manufacturing
<b>332118</b>	spinning unfinished metal products
<b>332619</b>	spiral cloth, made from purchased wire
<b>445310</b>	spirit (beverage), retail
<b>413220</b>	spirits (e.g., distilled, neutral, brandy) merchant wholesalers
<b>333519</b>	spline rolling machines, manufacturing
<b>339110</b>	splints, manufacturing
<b>212398</b>	spodumene mining
<b>321999</b>	spokes, wood, manufacturing
<b>331110</b>	sponge iron, manufacturing
<b>418990</b>	sponges merchant wholesalers
<b>326198</b>	sponges, plastics, manufacturing
<b>326290</b>	sponges, rubber, manufacturing
<b>332999</b>	sponges, scouring, metal, manufacturing
<b>313310</b>	sponging or shrinking textiles for tailors and dressmakers
<b>313310</b>	sponging textile fabrics, for the trade
<b>321999</b>	spools (except for textile machinery), wood, manufacturing
<b>333248</b>	spools for textile machinery, manufacturing
<b>315220</b>	sport and short coats, tailored (except fur, leather), men's and boys', cut and sewn from purchased fabric
<b>453999</b>	sport cards, retail
<b>813990</b>	sport leagues (i.e., regulating bodies)
<b>315220</b>	sport shirts, men's and boys', cut and sewn from purchased fabric
<b>336110</b>	sport utility vehicles assembling on chassis of own manufacture
<b>414470</b>	sporting equipment, firearms and ammunitions merchant wholesalers
<b>339920</b>	sporting equipment, manufacturing
<b>414470</b>	sporting goods merchant wholesalers
<b>532280</b>	sporting goods rental
<b>711412</b>	sports agents
<b>448199</b>	sports apparel stores, retail
<b>316990</b>	sports bags, manufacturing
<b>315220</b>	sports clothing (except team uniforms), non-tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	sports clothing (except team uniforms), women's and misses', cut and sewn from purchased fabric
<b>315190</b>	sports clothing, men's and boys', made in knitting mills
<b>315190</b>	sports clothing, women's and misses', made in knitting mills
<b>713940</b>	sports clubs, physical fitness facilities
<b>414470</b>	sports equipment merchant wholesalers

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<b>811490</b>	sports equipment repair and maintenance (e.g., bicycles, golf clubs, snowboards, etc.), without retail sales of new equipment
<b>236220</b>	sports facilities, recreational (e.g., arenas, indoor gymnasium and tennis courts), construction
<b>712119</b>	sports hall of fame
<b>611620</b>	sports instructors, independent
<b>711319</b>	sports organizers and operators with facilities
<b>711215</b>	sports professionals, independent
<b>711319</b>	sports stadiums or arenas, promoting events
<b>713991</b>	sports teams and leagues, recreational or youth
<b>711217</b>	sports teams or clubs, professional, semi-professional, amateur (e.g., baseball, basketball, football, hockey, soccer)
<b>561590</b>	sports ticket offices
<b>711217</b>	sports timekeepers
<b>453999</b>	sports trading cards shop, retail
<b>711217</b>	sports trainer and advisor
<b>711217</b>	sports trainers, independent
<b>315289</b>	sports uniforms, cut and sewn from purchased fabric
<b>448199</b>	sportswear (except uniforms), women's, retail
<b>448199</b>	sportswear, men's and boys' (except uniforms), retail
<b>419110</b>	sportswear, women's and children's, business-to-business (B2B) electronic markets, wholesale
<b>325610</b>	spot removers (except laundry presoaks), manufacturing
<b>333990</b>	spot welding equipment, manufacturing
<b>336320</b>	spotlights, vehicular, manufacturing
<b>332329</b>	spouts, sheet metal, manufacturing
<b>333990</b>	spray guns, pneumatic, manufacturing
<b>333110</b>	sprayers and dusters, farm type, manufacturing
<b>333910</b>	sprayers, manually-pumped units, general purpose type, manufacturing
<b>333110</b>	spreaders, farm type, manufacturing
<b>337121</b>	spring cushions, manufacturing
<b>337910</b>	spring filled mattresses, manufacturing
<b>332720</b>	spring pins, metal, manufacturing
<b>332720</b>	spring washers, metal, manufacturing
<b>312110</b>	spring waters, purifying and bottling
<b>333519</b>	spring winding and forming machines, metalworking, manufacturing
<b>332611</b>	springs (except motor vehicle and railroad), heavy-gauge, manufacturing
<b>332619</b>	springs and spring units (except clock and watch), light gauge, made from purchased wire
<b>337910</b>	springs, assembled, bed and box, manufacturing



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<b>334512</b>	springs, clock and watch, made from purchased wire
<b>332611</b>	springs, motor vehicle and railroad, heavy-gauge, manufacturing
<b>332619</b>	springs, precision (except clock and watch), manufacturing
<b>416120</b>	sprinkler systems merchant wholesalers
<b>333990</b>	sprinkler systems, automatic fire, manufacturing
<b>238220</b>	sprinkler systems, lawn and garden, installation
<b>332910</b>	sprinklers, lawn, manufacturing
<b>417230</b>	sprockets merchant wholesalers
<b>333619</b>	sprockets, power transmission equipment, manufacturing
<b>213111</b>	spudding in oil and gas wells on a contract basis
<b>313230</b>	spun laid nonwoven fabrics, manufacturing
<b>313230</b>	spunbonded fabrics, manufacturing
<b>332210</b>	squares, carpenter, metal, manufacturing
<b>339920</b>	squash equipment, manufacturing
<b>111219</b>	squash farming, field, bedding plant and seed production
<b>711215</b>	squash players, independent
<b>336410</b>	stabilizers, aircraft, manufacturing
<b>325999</b>	stabilizers, chemical preparations, manufacturing
<b>332999</b>	stabilizing bars, cargo, metal, manufacturing
<b>333920</b>	stackers, industrial truck type, manufacturing
<b>236220</b>	stadium construction, general contractors
<b>531120</b>	stadium operating
<b>711319</b>	stadium or arena operators, promoting events
<b>337127</b>	stadium seating, manufacturing
<b>339990</b>	stage hardware and equipment (except lighting equipment), manufacturing
<b>335120</b>	stage lighting equipment, manufacturing
<b>711512</b>	stage sets, erecting and dismantling
<b>327215</b>	stained glass and stained glass products, made from purchased glass
<b>327214</b>	stained glass and stained glass products, made in glass-making plants
<b>711511</b>	stained glass artists
<b>238150</b>	stained glass, installation
<b>416210</b>	stainless steel fabricated products merchant wholesalers
<b>332420</b>	stainless steel tanks for food manufacturing
<b>331110</b>	stainless steel, made in steel mills
<b>325510</b>	stains (except biological), manufacturing
<b>325130</b>	stains, biological, manufacturing
<b>332329</b>	stair railings, metal, manufacturing
<b>332329</b>	stair treads, metal, manufacturing
<b>326290</b>	stair treads, rubber, manufacturing
<b>332329</b>	staircases, metal, manufacturing
<b>332329</b>	stairs, metal, manufacturing
<b>238120</b>	stairs, precast concrete, installation
<b>321919</b>	stairs, prefabricated wood, manufacturing

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<b>327390</b>	stairs, steps and landings, prefabricated concrete, manufacturing
<b>333920</b>	stairways and walkways, moving, manufacturing
<b>238190</b>	stairways, metal, installation
<b>238350</b>	stairways, wood, installation
<b>321919</b>	stairwork (e.g., newel posts, railings, staircases, stairs), wood, manufacturing
<b>336211</b>	stake bodies, truck, manufacturing
<b>336212</b>	stake trailer, manufacturing
<b>321999</b>	stakes, surveyors', wood, manufacturing
<b>333110</b>	stalk choppers (i.e., shredders), manufacturing
<b>332329</b>	stalls, metal, manufacturing
<b>453999</b>	stamp collection sets, retail
<b>339940</b>	stamping devices, hand operated (e.g., time, date, postmark, cancelling, shoe and textile marking), manufacturing
<b>333519</b>	stamping machines, metalworking, manufacturing
<b>332118</b>	stampings (except automotive, cans, coins), metal, unfinished, manufacturing
<b>418990</b>	stamps for collectors merchant wholesalers
<b>453999</b>	stamps philatelist, retail (except mail order)
<b>334512</b>	standards and calibration equipment for electrical measuring, manufacturing
<b>334512</b>	standing wave ratio measuring equipment, manufacturing
<b>337215</b>	stands and racks, merchandise display, wire, manufacturing
<b>333920</b>	stands, ground servicing aircraft, manufacturing
<b>711512</b>	standup comedians, independent
<b>325189</b>	stannic and stannous chloride, manufacturing
<b>339940</b>	staple removers, manufacturing
<b>333990</b>	staplers and nailers, hand-held power-driven, manufacturing
<b>339940</b>	staplers, office, manufacturing
<b>416330</b>	staples merchant wholesalers
<b>331222</b>	staples, spikes and tacks, iron or steel, made in wire drawing plants
<b>332619</b>	staples, wire, made from purchased wire
<b>325520</b>	starch glues, manufacturing
<b>311221</b>	starches (i.e., root, rice, potato, grain, corn or vegetable) (except laundry), manufacturing
<b>413190</b>	starches merchant wholesalers
<b>112310</b>	started pullet farms
<b>811119</b>	starter and generator repair, automotive
<b>336320</b>	starters and starter parts, for internal combustion engine, manufacturing
<b>335930</b>	starters for fluorescent lamps, manufacturing
<b>336410</b>	starters, aircraft, manufacturing
<b>335315</b>	starters, electric motor, manufacturing
<b>335312</b>	starting equipment, for street cars, manufacturing

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<b>335930</b>	starting switches, fluorescent lamp, manufacturing
<b>911410</b>	state and official visits, organization of, federal government
<b>334410</b>	static converters, integrated circuit, manufacturing
<b>334410</b>	static power supply converters for electronic applications, manufacturing
<b>334512</b>	static pressure regulators, manufacturing
<b>333247</b>	stationary log debarking machinery, log splitters, and similar machinery manufacturing
<b>419120</b>	stationery and office supplies, wholesale agents and brokers
<b>418210</b>	stationery and stationery supplies merchant wholesalers
<b>419110</b>	stationery and stationery supplies, business-to-business (B2B) electronic markets, wholesale
<b>327110</b>	stationery articles, pottery, manufacturing
<b>322130</b>	stationery products, made in paperboard mills
<b>453210</b>	stationery stores, retail
<b>322230</b>	stationery, made from purchased paper
<b>323119</b>	stationery, printing (except quick) on a job-order basis
<b>911910</b>	statistical agency, federal government
<b>335312</b>	stators, for motors, manufacturing
<b>327420</b>	statuary (e.g., gypsum, plaster of Paris), manufacturing
<b>418990</b>	statuary merchant wholesalers
<b>327110</b>	statuary, clay and ceramic, manufacturing
<b>327990</b>	statuary, marble, manufacturing
<b>238990</b>	statues, erection
<b>321920</b>	staves, barrel, sawed or split, manufacturing
<b>221330</b>	steam and air-conditioning supply
<b>812190</b>	steam bath
<b>561799</b>	steam cleaning of building exteriors
<b>332410</b>	steam condensers, manufacturing
<b>333310</b>	steam cookers, commercial type, manufacturing
<b>336510</b>	steam engines (i.e., railroad locomotives), manufacturing
<b>238220</b>	steam fitting contractors
<b>332910</b>	steam fittings and specialties, metal, manufacturing
<b>416120</b>	steam fittings, heating equipment merchant wholesalers
<b>221330</b>	steam generation plant
<b>333416</b>	steam heating equipment, manufacturing
<b>221330</b>	steam heating systems (i.e., suppliers of heat)
<b>812320</b>	steam laundry
<b>334512</b>	steam pressure controls, residential and commercial type, manufacturing
<b>221330</b>	steam production and distribution
<b>333990</b>	steam separating machinery, manufacturing

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<b>221330</b>	steam supply systems (including geothermal)
<b>333310</b>	steam tables, manufacturing
<b>487110</b>	steam train excursions, local
<b>332910</b>	steam traps, industrial type, manufacturing
<b>333611</b>	steam turbine generator set units, manufacturing
<b>333611</b>	steam turbines, manufacturing
<b>417990</b>	steamboats merchant wholesalers
<b>335210</b>	steamers and vaporizers, electric, manufacturing
<b>488511</b>	steamship agency
<b>532410</b>	steamship leasing (except financial) without operator
<b>325190</b>	stearic acid esters, manufacturing
<b>325190</b>	stearic acid salts, manufacturing
<b>311614</b>	stearin, animal, rendering
<b>212398</b>	steatite mining
<b>327110</b>	steatite porcelain insulators, manufacturing
<b>331110</b>	steel balls, made in steel mills
<b>331221</b>	steel basic shapes (except pipe, tube or wire), made from purchased steel
<b>416210</b>	steel billets merchant wholesalers
<b>332431</b>	steel cans, manufacturing
<b>331222</b>	steel chain, made in wire drawing plants
<b>416210</b>	steel concrete forms merchant wholesalers
<b>416210</b>	steel concrete hardware merchant wholesalers
<b>332113</b>	steel forgings, unfinished, made from purchased steel
<b>331514</b>	steel foundries
<b>238130</b>	steel framing (except structural) contractors
<b>331514</b>	steel investment foundries
<b>332319</b>	steel joists, manufacturing
<b>416210</b>	steel merchant wholesalers
<b>331110</b>	steel mills
<b>236210</b>	steel mills, construction
<b>331210</b>	steel pipe and tubing, made from purchased steel
<b>416210</b>	steel pipe merchant wholesalers
<b>416210</b>	steel plates, sheets and strips merchant wholesalers
<b>416210</b>	steel posts merchant wholesalers
<b>331110</b>	steel products (e.g., bar, plate, rod, sheet, structural shapes), made in steel mills
<b>332319</b>	steel railroad car racks (i.e., for transporting motor vehicles), manufacturing
<b>416210</b>	steel reinforcing rods merchant wholesalers
<b>416210</b>	steel rods, bars and angles merchant wholesalers
<b>416210</b>	steel sheet piling merchant wholesalers
<b>327910</b>	steel shot abrasives, manufacturing
<b>416210</b>	steel slabs merchant wholesalers
<b>416210</b>	steel strapping merchant wholesalers
<b>331514</b>	steel tube fittings, made from purchased steel

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<b>416210</b>	steel wire cable and rope merchant wholesalers
<b>416210</b>	steel wire cloth (screening) merchant wholesalers
<b>416210</b>	steel wire rods merchant wholesalers
<b>416210</b>	steel wool merchant wholesalers
<b>332999</b>	steel wool, manufacturing
<b>331110</b>	steel, manufacturing
<b>238160</b>	steep slope roofing installation
<b>238990</b>	steeplejack work
<b>311221</b>	steepwater concentrate, manufacturing
<b>336330</b>	steering boxes, manual and power assist, manufacturing
<b>336330</b>	steering columns, automotive, truck and bus, manufacturing
<b>336330</b>	steering wheels, automotive, truck and bus, manufacturing
<b>327215</b>	stemware, made from purchased glass
<b>325910</b>	stencil inks, manufacturing
<b>339940</b>	stencil paper, manufacturing
<b>339940</b>	stencils, printing, manufacturing
<b>561410</b>	stenographic services (except court or stenographic reporting)
<b>333310</b>	stenography machines, manufacturing
<b>561490</b>	stenography services, public
<b>561490</b>	stereotype reporting services
<b>332999</b>	stepladders, metal, manufacturing
<b>321999</b>	stepladders, wood, manufacturing
<b>321999</b>	stereo cabinets, wood, manufacturing
<b>811210</b>	stereo equipment (including automotive), repair service
<b>414210</b>	stereo equipment merchant wholesalers
<b>443143</b>	stereo equipment, retail
<b>325210</b>	stereorubber, manufacturing
<b>339110</b>	sterilizers, hospital, surgical and laboratory type, manufacturing
<b>339110</b>	sterilizers, laboratory type, manufacturing
<b>414410</b>	sterling and silverplate table flatware and holloware merchant wholesalers
<b>414410</b>	sterling and silverplate table holloware merchant wholesalers
<b>325410</b>	steroids, uncompounded, manufacturing
<b>488320</b>	stevedoring service
<b>311710</b>	stew, fish and seafood, manufacturing
<b>339920</b>	sticks, sports (e.g., hockey, lacrosse), manufacturing
<b>325130</b>	stilbene dyes, manufacturing
<b>324110</b>	still gases, made in petroleum refineries
<b>333248</b>	stitchers and trimmers (i.e., bookbinding equipment), manufacturing
<b>314990</b>	stitching, decorative and novelty, on clothing owned by others
<b>523120</b>	stock brokers, offices
<b>711214</b>	stock car race tracks, operation of
<b>523210</b>	stock exchanges
<b>112991</b>	stock farming, livestock combination
<b>512190</b>	stock footage, film libraries

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<b>523120</b>	stock option brokerages
<b>523210</b>	stock or commodities options exchanges
<b>519190</b>	stock photo agencies or libraries
<b>112110</b>	stock raising, dairy animal
<b>561990</b>	stock taking
<b>321919</b>	stock, chair, unfinished hardwood, manufacturing
<b>561990</b>	stocking shelves services in retail stores
<b>315110</b>	stockings, manufacturing
<b>112110</b>	stockyards (exclusively for fattening cattle)
<b>488990</b>	stockyards (exclusively holding for the purpose of transport)
<b>238140</b>	stone cutting and setting, construction
<b>332210</b>	stone cutting saw blades, manufacturing
<b>238340</b>	stone flooring, installation
<b>212315</b>	stone quarrying, limestone
<b>313310</b>	stone washing purchased mens' and boys' pants and jeans
<b>313310</b>	stone washing purchased womens' and girls' pants and jeans
<b>333248</b>	stone working machinery, manufacturing
<b>327990</b>	stone, cut products (e.g., blocks, statuary), manufacturing
<b>332210</b>	stonecutters' hand tools, non-powered, manufacturing
<b>453999</b>	stones, crystalline, rough, retail
<b>448310</b>	stones, precious, retail
<b>339910</b>	stones, preparation of real and imitation gems for settings, manufacturing
<b>212326</b>	stoneware clay mining
<b>238140</b>	stonework erection, contractors
<b>337126</b>	stools, household (except wood), manufacturing
<b>337123</b>	stools, household, wood, manufacturing
<b>621990</b>	stop smoking clinic
<b>334512</b>	stop watches, manufacturing
<b>332910</b>	stopcocks, drain, plumbing, manufacturing
<b>321999</b>	stoppers, cork, manufacturing
<b>326290</b>	stoppers, rubber, manufacturing
<b>335312</b>	storage battery chargers, engine generator type, manufacturing
<b>335910</b>	storage cells, manufacturing
<b>334110</b>	storage devices, computer, manufacturing
<b>493110</b>	storage of goods at foreign trade zones
<b>493110</b>	storage of goods at foreign trade zones
<b>493110</b>	storage of goods, in bond, general merchandise
<b>484210</b>	storage of household goods, combined with local trucking
<b>493190</b>	storage of household goods, for the trade
<b>493120</b>	storage plant, cold
<b>493130</b>	storage service, non-refrigerated agricultural produce
<b>493120</b>	storage service, refrigerated goods
<b>327390</b>	storage tanks, concrete, manufacturing
<b>332420</b>	storage tanks, heavy gauge metal, manufacturing

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<b>237120</b>	storage tanks, natural gas or oil, construction
<b>493190</b>	storage, furniture (except used uncrated household furniture)
<b>493110</b>	storage, general
<b>493190</b>	storage, special (except farm product, cold storage, household goods)
<b>337127</b>	store cabinets, portable, manufacturing
<b>541850</b>	store display advertising services
<b>417910</b>	store equipment (except furniture) merchant wholesalers
<b>417910</b>	store fixtures (except refrigerated) merchant wholesalers
<b>238190</b>	store fronts, metal or metal frame, installation
<b>332321</b>	store fronts, prefabricated, metal, manufacturing
<b>417910</b>	store furniture merchant wholesalers
<b>337127</b>	store furniture, manufacturing
<b>236220</b>	storehouses, construction
<b>332321</b>	storm doors and windows, metal, manufacturing
<b>321911</b>	storm doors and windows, wood framed, manufacturing
<b>237110</b>	storm sewers, construction
<b>444190</b>	storm windows and sash, wood or metal, retail
<b>711512</b>	storytellers, independent
<b>332329</b>	stove boards, sheet metal, manufacturing
<b>327120</b>	stove lining, clay, manufacturing
<b>332329</b>	stove pipe and flues, sheet metal, manufacturing
<b>416120</b>	stoves, cooking (except electric) merchant wholesalers
<b>335223</b>	stoves, domestic, electric or non-electric, manufacturing
<b>333416</b>	stoves, heating, manufacturing
<b>335223</b>	stoves, ranges or ovens (e.g., coal, wood, oil, gas, domestic, cooking), manufacturing
<b>333920</b>	straddle carriers, mobile, manufacturing
<b>332910</b>	straightway (i.e., y-type) valves, industrial type, manufacturing
<b>336390</b>	strainers, oil, motor vehicle, manufacturing
<b>333990</b>	strainers, pipeline, manufacturing
<b>332619</b>	stranded wire, uninsulated, made from purchased wire
<b>316990</b>	strap work, harness, manufacturing
<b>332999</b>	strapping, metal, manufacturing
<b>316990</b>	straps, leather, manufacturing
<b>541611</b>	strategic planning consulting services
<b>321999</b>	straw baskets, manufacturing
<b>315990</b>	straw hats, manufacturing
<b>418310</b>	straw merchant wholesalers
<b>111330</b>	strawberries, growing
<b>322219</b>	straws, drinking, made from purchased paper or paperboard
<b>488490</b>	street cleaning service

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<b>511130</b>	street guides, publishing and printing combined
<b>416110</b>	street lighting equipment merchant wholesalers
<b>335120</b>	street lighting fixtures and equipment (except traffic signals), manufacturing
<b>323119</b>	street map guides, printing without publishing
<b>485110</b>	street railway operation
<b>237990</b>	streetcar line construction
<b>336510</b>	streetcars and car equipment (urban transit), manufacturing
<b>336120</b>	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on chassis of own manufacture
<b>336211</b>	street-cleaning motor vehicles (e.g., street flushers, sprinklers, sweepers), assembling on purchased chassis
<b>713940</b>	strength development centres
<b>336211</b>	stretch limousines, assembling on purchased chassis
<b>339110</b>	stretchers, medical, manufacturing
<b>333519</b>	stretching machines, metalworking, manufacturing
<b>418990</b>	string merchant wholesalers
<b>314990</b>	string, manufacturing
<b>339990</b>	stringed chordophones instruments and parts (e.g., banjos, cellos, electric or nonelectric guitars, harps, mandolins, ukuleles, violas, violins, zithers), manufacturing
<b>339920</b>	strings, tennis rackets, manufacturing
<b>213119</b>	strip mining for non-metallic minerals (except fuels), on a contract basis
<b>212114</b>	strip mining, bituminous coal (except on a contract basis)
<b>213119</b>	strip mining, metal, on a contract basis
<b>416210</b>	strip steel merchant wholesalers
<b>331221</b>	strip steel, made from purchased steel
<b>331317</b>	strip, aluminum, made from purchased aluminum
<b>331420</b>	strip, copper and copper alloy, made from purchased metal or scrap
<b>331110</b>	strip, galvanized iron or steel, made in steel mills
<b>331110</b>	strip, iron or steel, made in steel mills
<b>416210</b>	strip, metal merchant wholesalers
<b>331490</b>	strip, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>321919</b>	strips, hardwood, flooring, manufacturing
<b>334512</b>	stroboscopes, manufacturing
<b>335110</b>	strobotrons, manufacturing
<b>212398</b>	strontianite mining
<b>325189</b>	strontium carbonate, manufacturing
<b>212398</b>	strontium minerals, mining
<b>325189</b>	strontium nitrate, manufacturing



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<b>416390</b>	structural assemblies, prefabricated (except wood) merchant wholesalers
<b>444190</b>	structural clay products, retail
<b>327120</b>	structural clay tile, manufacturing
<b>416210</b>	structural iron and steel merchant wholesalers
<b>321114</b>	structural lumber and timber, treating
<b>321215</b>	structural members, glued-laminated or pre-engineered wood, manufacturing
<b>332319</b>	structural metal work, manufacturing
<b>333519</b>	structural rolling mill machinery, metalworking, manufacturing
<b>416210</b>	structural shapes and plates merchant wholesalers
<b>331110</b>	structural shapes, iron and steel, made in steel mills
<b>331317</b>	structural shapes, made from purchased aluminum
<b>238120</b>	structural steel and precast concrete contractors
<b>238120</b>	structural steel erection, contractors
<b>332319</b>	structural steel, fabricated, manufacturing
<b>339930</b>	structural toy sets, manufacturing
<b>321215</b>	structural wood members, prefabricated (e.g., arches, trusses, I-joists and parallel chord ceilings), manufacturing
<b>321215</b>	structural wood product, manufacturing
<b>325410</b>	strychnine and derivatives (i.e., basic chemicals), manufacturing
<b>327990</b>	stucco and stucco products, manufacturing
<b>238140</b>	stucco application contractors
<b>416390</b>	stucco merchant wholesalers
<b>321111</b>	stud mills
<b>115210</b>	stud services, farm animal
<b>238130</b>	stud walls, wood or steel, installation
<b>611710</b>	student exchange programs
<b>721310</b>	student residence
<b>813410</b>	students' associations
<b>813410</b>	students club
<b>813410</b>	students' unions
<b>334220</b>	studio equipment, radio and television broadcasting, manufacturing
<b>515120</b>	studio operation, television
<b>532490</b>	studio property rental for motion picture film production
<b>321919</b>	studs, made by resawing purchased lumber
<b>332329</b>	studs, sheet metal, manufacturing
<b>339930</b>	stuffed toys (including animals), manufacturing
<b>711512</b>	stuntman, independent
<b>561990</b>	styling wigs for the trade
<b>325210</b>	s-type rubber, manufacturing
<b>325210</b>	styrene resins, manufacturing
<b>325110</b>	styrene, made from refined petroleum or natural gas liquids
<b>324110</b>	styrene, made in petroleum refineries
<b>325210</b>	styrene-acrylonitrile resins, manufacturing

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<b>325210</b>	styrene-butadiene rubber, containing less than 50% styrene, manufacturing
<b>325210</b>	styrene-chloroprene rubber, manufacturing
<b>325210</b>	styrene-isoprene rubber, manufacturing
<b>491110</b>	sub post office
<b>212115</b>	subbituminous coal mining
<b>212115</b>	subbituminous coal preparation plant
<b>237210</b>	subdividing and servicing land owned by others
<b>531120</b>	subleasing non-residential building
<b>531120</b>	subleasing of non-residential buildings (except mini-warehouses) to others
<b>332999</b>	submachine guns, manufacturing
<b>237990</b>	submarine rock removal, general contractors
<b>722512</b>	submarine sandwich shops
<b>333519</b>	subpresses, machine tool, manufacturing
<b>334210</b>	subscriber loop equipment, telephone, manufacturing
<b>515210</b>	subscription television, network
<b>551114</b>	subsidiary management offices
<b>813310</b>	substance abuse prevention advocacy groups
<b>237130</b>	substation and switching station construction
<b>336510</b>	subway cars, manufacturing
<b>237990</b>	subway construction
<b>237990</b>	subway construction, general contractors
<b>485110</b>	subway systems, stand alone
<b>313310</b>	sueding textile fabrics, for the trade
<b>311310</b>	sugar (e.g., granulated, liquid, powdered), manufacturing
<b>413190</b>	sugar and chocolate preparation (confectionery) merchant wholesalers
<b>111999</b>	sugar beet farming
<b>413190</b>	sugar candy merchant wholesalers
<b>333248</b>	sugar refining machinery, manufacturing
<b>325999</b>	sugar substitutes (i.e., synthetic sweeteners blended with other ingredients), made from purchased synthetic sweeteners
<b>311310</b>	sugar, clarified, granulated and raw, made in sugarcane mills
<b>311221</b>	sugar, made by wet-milling corn
<b>311310</b>	sugar, manufacturing
<b>111930</b>	sugarcane farming
<b>624190</b>	suicide crisis centre
<b>315990</b>	suit and coat parts (e.g., coat fronts, pockets), made from purchased fabric
<b>315210</b>	suit and coat parts (e.g., coat fronts, pockets), men's and boys', cut and sewn from materials owned by others
<b>315210</b>	suit and coat parts (e.g., coat fronts, pockets), women's, misses' and girls', cut and sewn from materials owned by others
<b>315990</b>	suit trimmings, made from purchased fabric
<b>332510</b>	suitcase hardware, metal, manufacturing
<b>316990</b>	suitcases, all materials, manufacturing
<b>315190</b>	suits and jackets, made in knitting mills

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<b>315249</b>	suits, coats, tailored jackets and skirts, women's and girls', cut and sewn from purchased fabric
<b>315249</b>	suits, custom tailoring, women
<b>315241</b>	suits, infants', cut and sewn from purchased fabric
<b>315210</b>	suits, men's and boys', cut and sewn from materials owned by others
<b>315220</b>	suits, men's and boys', cut and sewn from purchased fabric
<b>315190</b>	suits, men's and boys', made in knitting mills
<b>448199</b>	suits, men's and boys', retail
<b>315220</b>	suits, non-tailored (e.g., jogging, snow, ski, warm-up), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	suits, non-tailored (e.g., jogging, snow, warm-up), women's and misses', cut and sewn from purchased fabric
<b>315249</b>	suits, tailored, girls', cut and sewn from purchased fabric
<b>315249</b>	suits, tailored, women's and misses', cut and sewn from purchased fabric
<b>315210</b>	suits, women's, misses' and girls', cut and sewn from materials owned by others
<b>448199</b>	suits, women's, retail
<b>212398</b>	sulfur, native, mining
<b>339930</b>	sulkies, baby (vehicles), manufacturing
<b>325189</b>	sulphides and sulphites, manufacturing
<b>325189</b>	sulphocyanides, manufacturing
<b>325410</b>	sulphonamides, uncompounded, manufacturing
<b>325190</b>	sulphonated derivatives, manufacturing
<b>325189</b>	sulphur chloride, manufacturing
<b>325189</b>	sulphur dioxide, manufacturing
<b>325189</b>	sulphur hexafluoride gas, manufacturing
<b>325320</b>	sulphur insecticides, manufacturing
<b>418410</b>	sulphur merchant wholesalers
<b>211110</b>	sulphur, extraction from natural gas
<b>212398</b>	sulphur, ground or otherwise treated
<b>325189</b>	sulphur, recovering or refining (except from sour natural gas)
<b>311420</b>	sulphured fruit and vegetables, manufacturing
<b>418410</b>	sulphuric acid merchant wholesalers
<b>325189</b>	sulphuric acid, manufacturing
<b>325190</b>	sumac extract, manufacturing
<b>721113</b>	summer resort hotel
<b>711111</b>	summer theatres (except theatre-dinner)
<b>238220</b>	sump pump installation and servicing, contractors
<b>336390</b>	sunroofs and parts, automotive, truck and bus, manufacturing
<b>236110</b>	sun-room additions, residential
<b>325620</b>	sunscreen and suntan lotions and oils, manufacturing
<b>315241</b>	sunsuits, infants', cut and sewn from purchased fabric

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<b>331110</b>	superalloys, iron or steel, made in steel mills
<b>331490</b>	superalloys, non-ferrous based, made from purchased metals or scrap
<b>332410</b>	superheaters for boilers, manufacturing
<b>445110</b>	supermarkets, grocery, retail
<b>325313</b>	superphosphates, manufacturing
<b>532280</b>	supplies rental and leasing for persons with disabilities, consumer
<b>332910</b>	supply line assemblies, plumbing (i.e., flexible hose with fittings), manufacturing
<b>483115</b>	supply vessels to drilling rigs
<b>115110</b>	support activities for crop production
<b>213119</b>	support services for iron ore mining
<b>213119</b>	support services for lignite mining
<b>213119</b>	support services for metal (uranium or thorium) mining
<b>213119</b>	support services for other non ferrous metal ore (except uranium and thorium), mining
<b>213119</b>	support services to salt mining
<b>339110</b>	supports, orthopedic (e.g., abdominal, ankle, arch, kneecap), manufacturing
<b>911210</b>	Supreme Court of Canada
<b>418410</b>	surface active agents merchant wholesalers
<b>325610</b>	surface active agents, manufacturing
<b>334512</b>	surface area analyzers, manufacturing
<b>334512</b>	surface burner controls, temperature, manufacturing
<b>333120</b>	surface mining machinery (except drilling), manufacturing
<b>333130</b>	surface mining machinery, mineral beneficiation type, manufacturing
<b>333248</b>	surface mount machinery, for making printed circuit boards, manufacturing
<b>811192</b>	surface treating, motor vehicle service
<b>335990</b>	surge suppressors, manufacturing
<b>621110</b>	surgeons' offices
<b>115110</b>	surgery on orchard trees and vines
<b>541940</b>	surgery services, veterinary
<b>417930</b>	surgical and medical instruments merchant wholesalers
<b>339110</b>	surgical and orthopedic dressings, gauzes, sponges and stockinettes, manufacturing
<b>811210</b>	surgical instrument repair
<b>339110</b>	surgical instruments (e.g., knives, probes, saws, clamps, forceps, retractors), manufacturing
<b>339110</b>	surgical instruments for bone (e.g., plates, screws, rongeurs, drills), manufacturing
<b>334512</b>	surgical support systems (e.g., heart-lung machines) (except iron lungs), manufacturing
<b>912110</b>	surrogate courts
<b>238210</b>	surveillance systems, installation only
<b>334512</b>	surveying and geophysical instruments, manufacturing
<b>541370</b>	surveying and mapping services (except geophysical)

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<b>811210</b>	surveying instrument repair
<b>321999</b>	surveyors' stakes, wood, manufacturing
<b>611690</b>	survival schools
<b>311990</b>	sushi retailing
<b>238310</b>	suspended (drop) ceiling installation on metal structures, including the installation of ceiling tiles
<b>332329</b>	suspended ceilings, metal, manufacturing
<b>315990</b>	suspenders, made from purchased fabric
<b>336330</b>	suspension kits, for raising and lowering automotive, truck and bus, manufacturing
<b>213118</b>	swabbing wells, on a contract basis
<b>335120</b>	swag lamps, manufacturing
<b>333519</b>	swaging machines, metalworking, manufacturing
<b>323120</b>	swatches and samples, mounting for the trade
<b>336330</b>	sway bars and assemblies, automotive, truck and bus, manufacturing
<b>315990</b>	sweat bands, hat and cap, made from purchased fabric
<b>315220</b>	sweat pants, men's, boys' and unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>315249</b>	sweat shirts, girls', cut and sewn from purchased fabric
<b>315220</b>	sweat shirts, men's and boys', cut and sewn from purchased fabric
<b>315220</b>	sweat shirts, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>315249</b>	sweat shirts, women's and misses', cut and sewn from purchased fabric
<b>315249</b>	sweat suits and pants, girls', cut and sewn from purchased fabric
<b>315249</b>	sweat suits and pants, women's and misses', cut and sewn from purchased fabric
<b>315241</b>	sweat suits, infants', cut and sewn from purchased fabric
<b>315190</b>	sweater jackets, made in knitting mills
<b>315220</b>	sweater jackets, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	sweater jackets, women's, misses' and girls', cut and sewn from purchased fabric
<b>315190</b>	sweater vests, made in knitting mills
<b>315220</b>	sweater vests, men's and boys', cut and sewn from purchased fabric
<b>448130</b>	sweaters, children's, retail
<b>315190</b>	sweaters, knitting on a contract basis
<b>315190</b>	sweaters, made in knitting mills
<b>315210</b>	sweaters, men's and boys', cut and sewn from materials owned by others
<b>315220</b>	sweaters, men's and boys', cut and sewn from purchased fabric
<b>448199</b>	sweaters, men's and boys', retail
<b>315241</b>	sweaters, waterproof, infants', cut and sewn from purchased fabric

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<b>315210</b>	sweaters, women's, misses' and girls', cut and sewn from materials owned by others
<b>315249</b>	sweaters, women's, misses' and girls', cut and sewn from purchased fabric
<b>448120</b>	sweaters, women's, retail
<b>334512</b>	sweep generators, manufacturing
<b>417210</b>	sweepers and snow removal equipment merchant wholesalers
<b>418410</b>	sweeping compounds merchant wholesalers
<b>325610</b>	sweeping compounds, absorbent, manufacturing
<b>111219</b>	sweet corn growing
<b>111211</b>	sweet potato farming, field and seed potato production
<b>311990</b>	sweetening syrups (except pure maple), made from purchased sweeteners
<b>713991</b>	swimming clubs
<b>611620</b>	swimming instruction
<b>325999</b>	swimming pool chemical preparations, manufacturing
<b>561799</b>	swimming pool cleaning and maintenance service
<b>236220</b>	swimming pool construction (indoor)
<b>326198</b>	swimming pool covers and liners, plastic, manufacturing
<b>314910</b>	swimming pool covers, made from purchased canvas
<b>333310</b>	swimming pool filter systems, manufacturing
<b>238990</b>	swimming pool screen enclosures, construction
<b>713940</b>	swimming pools
<b>414470</b>	swimming pools, equipment and supplies merchant wholesalers
<b>238990</b>	swimming pools, outdoor nonresidential-type, construction
<b>339920</b>	swimming pools, prefabricated, manufacturing
<b>453999</b>	swimming pools, retail
<b>315249</b>	swimsuits, girls', cut and sewn from purchased fabric
<b>315220</b>	swimsuits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	swimsuits, women's and misses', cut and sewn from purchased fabric
<b>448199</b>	swimwear stores, retail
<b>448199</b>	swimwear, men's and boys', retail
<b>112991</b>	swine and cattle, raising
<b>112991</b>	swine and poultry combination farms
<b>337123</b>	swings, porch, wood, manufacturing
<b>335930</b>	switch boxes and covers, electrical, manufacturing
<b>335930</b>	switch boxes, electric, manufacturing
<b>335315</b>	switchboards and parts, power, manufacturing
<b>416110</b>	switchboards merchant wholesalers
<b>416110</b>	switches (except electronic) merchant wholesalers

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<b>335930</b>	switches (including outlet box mounting), manufacturing
<b>335930</b>	switches for electric wiring (e.g., snap, tumbler, pressure, pushbutton), manufacturing
<b>335315</b>	switches, electric power (except snap, push button, tumbler and solenoid), manufacturing
<b>334410</b>	switches, for electronic applications, manufacturing
<b>334512</b>	switches, pneumatic positioning remote, manufacturing
<b>334512</b>	switches, thermostatic, manufacturing
<b>335315</b>	switchgear and switchboard, and relay and industrial control apparatus manufacturing
<b>335315</b>	switchgear and switchgear accessories, manufacturing
<b>334210</b>	switching equipment, telephone, manufacturing
<b>488210</b>	switching services, railroad
<b>339920</b>	swivels (fishing equipment), manufacturing
<b>332210</b>	swords, non-precious and precious plated metal, manufacturing
<b>212314</b>	syenite (except nepheline) and granite, crushed and broken stone, quarrying
<b>212314</b>	syenite (except nepheline) and granite, crushed and broken stone, quarrying
<b>212314</b>	syenite (except nepheline) and granite, crushed and broken stone, quarrying
<b>212314</b>	syenite (except nepheline), dimension, quarrying
<b>212314</b>	syenite (except nepheline), dimension, quarrying
<b>212314</b>	syenite (except nepheline), dimension, quarrying
<b>212314</b>	syenite (except nepheline), quarrying
<b>212314</b>	syenite (except nepheline), quarrying
<b>212314</b>	syenite (except nepheline), quarrying
<b>711130</b>	symphony orchestras
<b>813110</b>	synagogues
<b>335312</b>	synchronous motors and condensers, manufacturing
<b>334512</b>	synchrosopes, manufacturing
<b>523910</b>	syndicates, investment
<b>311340</b>	synthetic chocolate, marzipan or toffee, manufacturing
<b>211141</b>	synthetic crude oil production, in-situ
<b>211142</b>	synthetic crude oil production, mining
<b>313210</b>	synthetic fibre (e.g., nylon, polyester) fabrics, broad-woven, weaving
<b>418410</b>	synthetic organic chemicals merchant wholesalers
<b>327990</b>	synthetic precious or semiprecious stones for jewellery uses, manufacturing and working (except setting)
<b>418410</b>	synthetic resins (except rubber) merchant wholesalers

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<b>325210</b>	synthetic rubber (i.e., vulcanizable elastomers), manufacturing
<b>418410</b>	synthetic rubber merchant wholesalers
<b>418410</b>	synthetic rubber resins merchant wholesalers
<b>327990</b>	synthetic stones, for gem stones and industrial use, manufacturing
<b>325190</b>	synthetic sweeteners (i.e., sweetening agents), manufacturing
<b>413190</b>	syrops (except for fountain use) merchant wholesalers
<b>311990</b>	syrops, corn (except wet milled), manufacturing
<b>541514</b>	systems analysis and design, computer services (software)
<b>541514</b>	systems engineering (system integration)
<b>541514</b>	systems integration, computer

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<b>442298</b>	table and floor lamps, retail
<b>327110</b>	table articles, coarse earthenware, manufacturing
<b>327110</b>	table articles, earthenware, manufacturing
<b>327110</b>	table articles, vitreous china, manufacturing
<b>812330</b>	table cover supply service
<b>339910</b>	table flatware, precious metal (except plated), manufacturing
<b>442298</b>	table linen, retail
<b>414330</b>	table linens merchant wholesalers
<b>337110</b>	table or counter tops (e.g., kitchen, bathroom, bar), plastic laminated, manufacturing
<b>413150</b>	table potatoes merchant wholesalers
<b>311990</b>	table syrups, artificially flavoured, manufacturing
<b>339920</b>	table tennis equipment, manufacturing
<b>327990</b>	table tops, marble, manufacturing
<b>314120</b>	tablecloths (except paper), made from purchased materials
<b>414330</b>	tablecloths merchant wholesalers
<b>313240</b>	tablecloths, made in lace mills
<b>322291</b>	tablecloths, paper, made from purchased paper
<b>337123</b>	tables, household, wood, manufacturing
<b>322230</b>	tablets (e.g., memo, note, writing), made from purchased paper
<b>322121</b>	tablets (e.g., memo, note, writing), made in paper mills
<b>322230</b>	tablets and pads, made from purchased newsprint
<b>332999</b>	tablets, metal, manufacturing
<b>327215</b>	tableware (e.g., tumblers, plates), made from purchased glass
<b>327214</b>	tableware (e.g., tumblers, plates), made in glass-making plants



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<b>326198</b>	tableware, plastics (except foam), manufacturing
<b>532280</b>	tableware, rental
<b>321999</b>	tableware, wood, manufacturing
<b>418210</b>	tabulation cards merchant wholesalers
<b>334512</b>	tachometer generators, manufacturing
<b>334512</b>	tachometers, manufacturing
<b>451119</b>	tack shops
<b>321999</b>	tackle blocks, wood, manufacturing
<b>416330</b>	tacks merchant wholesalers
<b>332619</b>	tacks, metal, made from purchased wire
<b>313210</b>	taffeta fabrics, broad-woven, weaving
<b>334511</b>	taffrail logs, manufacturing
<b>336410</b>	tail assemblies and parts (empennage), aircraft, manufacturing
<b>811490</b>	tailor shops (except custom or merchant tailors), repair or alterations
<b>315220</b>	tailored dress and sport coats, men's and boys', cut and sewn from purchased fabric
<b>332210</b>	tailors' scissors, manufacturing
<b>332210</b>	tailors' shears, non-powered, manufacturing
<b>417920</b>	tailors' supplies merchant wholesalers
<b>722512</b>	take-out food, chicken
<b>722512</b>	take-out food, submarines
<b>722512</b>	take-out restaurants
<b>722512</b>	take-out service, prepared food (except caterers and mobile food services)
<b>212398</b>	talc mining
<b>711411</b>	talent agencies
<b>325190</b>	tall oil (except skimmings), manufacturing
<b>311614</b>	tallow, produced in rendering plants
<b>334512</b>	tallying meters (except clocks, electrical instruments, watches), manufacturing
<b>333120</b>	tampers, powered, manufacturing
<b>336211</b>	tank bodies for trucks, manufacturing
<b>336510</b>	tank freight cars, manufacturing
<b>238990</b>	tank lining contractors
<b>315190</b>	tank tops, men's and boys', made in knitting mills
<b>315249</b>	tank tops, outerwear, girls', cut and sewn from purchased fabric
<b>315220</b>	tank tops, outerwear, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	tank tops, outerwear, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	tank tops, underwear, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	tank tops, underwear, women's and misses', cut and sewn from purchased fabric
<b>315190</b>	tank tops, women's and girls', made in knitting mills
<b>336212</b>	tank trailers, liquid and dry bulk, manufacturing
<b>334512</b>	tank truck meters, manufacturing
<b>336211</b>	tank trucks (e.g., fuel oil, milk, water), assembling on purchased chassis

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<b>532410</b>	tanker leasing (except financial) without operator
<b>417990</b>	tanks and tank components merchant wholesalers
<b>327110</b>	tanks, flush, vitreous china, manufacturing
<b>811119</b>	tanks, gasoline, automobile, repair
<b>332420</b>	tanks, heavy gauge metal, manufacturing
<b>336990</b>	tanks, military (including factory rebuilding), manufacturing
<b>811310</b>	tanks, repairing (heavy gauge)
<b>326198</b>	tanks, storage, plastic or fibreglass, manufacturing
<b>321920</b>	tanks, wood, coopered, manufacturing
<b>316110</b>	tanneries, leather, manufacturing
<b>333248</b>	tannery machinery, manufacturing
<b>325190</b>	tannic acid (i.e., tannins), manufacturing
<b>325189</b>	tanning agents, inorganic, manufacturing
<b>325190</b>	tanning agents, synthetic organic, manufacturing
<b>325190</b>	tanning extracts and materials, natural, manufacturing
<b>812190</b>	tanning salon
<b>417920</b>	tanning studio equipment and supplies merchant wholesalers
<b>331410</b>	tantalum smelting and primary refining
<b>711120</b>	tap dance companies
<b>334610</b>	tape cleaners, magnetic, manufacturing
<b>339940</b>	tape dispensers, off, manufacturing
<b>417910</b>	tape dispensing machines merchant wholesalers
<b>332210</b>	tape measures, metal, manufacturing
<b>334310</b>	tape players and recorders, household type, manufacturing
<b>443143</b>	tape recorders and players, retail
<b>561990</b>	tape slitting for the trade (i.e., cutting plastic, leather, other materials into widths)
<b>334110</b>	tape storage units (e.g., drives, backups), computer peripheral equipment, manufacturing
<b>322220</b>	tapes (e.g., cellophane, masking, pressure sensitive), gummed, made from purchased paper or other materials
<b>334512</b>	tapes, surveyors', manufacturing
<b>313320</b>	tapes, varnished and coated (except magnetic), made from purchased fabric
<b>313220</b>	tapes, weaving
<b>442291</b>	tapestries, household, retail
<b>311221</b>	tapioca, manufacturing
<b>417230</b>	tapping attachments merchant wholesalers
<b>333519</b>	tapping machines, metalworking, manufacturing
<b>333519</b>	taps and dies (i.e., machine tool accessory), manufacturing
<b>325210</b>	tar acid resins, manufacturing
<b>325190</b>	tar and tar oils, made by distillation of wood
<b>322121</b>	tar paper made in paper mills

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<b>324122</b>	tar paper, building and roofing, made from purchased asphaltic materials and paper
<b>322121</b>	tar paper, building and roofing, made in paper mills
<b>324122</b>	tar roofing cements and coating compounds, made from purchased asphaltic materials
<b>211142</b>	tar sand mining for oil extraction
<b>325190</b>	tar, made by distillation of coal tar
<b>324110</b>	tar, made in petroleum refineries
<b>336410</b>	target drones, aircraft, manufacturing
<b>339920</b>	target shooting equipment (except small arms and ammunition), manufacturing
<b>339920</b>	targets, archery, rifle, shooting, manufacturing
<b>336410</b>	targets, trailer type, aircraft, manufacturing
<b>911910</b>	tariff board
<b>541619</b>	tariff consulting services
<b>111219</b>	taro farming, field and seed production
<b>314910</b>	taraulins, made from purchased fabrics
<b>416390</b>	tarred felts merchant wholesalers
<b>237310</b>	tarring roads
<b>325190</b>	tartaric acid, manufacturing
<b>314990</b>	tassels, textile, manufacturing
<b>812190</b>	tattoo parlours
<b>561440</b>	tax collection services on a contract or fee basis
<b>913910</b>	tax collection, local administration
<b>541110</b>	tax law attorneys, private practice
<b>523910</b>	tax liens dealing (i.e., acting as principals)
<b>911910</b>	tax sharing arrangements, federal administration
<b>911910</b>	tax violation investigation, federal
<b>911910</b>	taxation, federal government
<b>485310</b>	taxi dispatching service
<b>541850</b>	taxicab card advertising services
<b>485310</b>	taxicab fleet owners
<b>485310</b>	taxicab operation
<b>485310</b>	taxicab owner-operator
<b>485310</b>	taxicab service
<b>711511</b>	taxidermists, independent
<b>418990</b>	taxidermy supplies merchant wholesalers
<b>334512</b>	taximeters, manufacturing
<b>813310</b>	taxpayers advocacy organizations
<b>813310</b>	taxpayers' associations
<b>445299</b>	tea and coffee, retail
<b>111999</b>	tea farming
<b>332210</b>	tea kettles and coffee pots, fabricated metal (except electric, glass), manufacturing
<b>327214</b>	tea kettles, glass and glass ceramic, made in glass-making plants
<b>413190</b>	tea merchant wholesalers
<b>337126</b>	tea wagons, metal, manufacturing
<b>337123</b>	tea wagons, wood, manufacturing
<b>813920</b>	teacher associations (except bargaining)
<b>912910</b>	teacher certification bureaus, provincial
<b>912910</b>	teacher development programs, provincial
<b>611310</b>	teachers' colleges

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<b>611690</b>	teaching financial education
<b>333310</b>	teaching machines (e.g., flight simulators), manufacturing
<b>721310</b>	teaching residence
<b>315220</b>	team and club jackets, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	team and club jackets, women's and misses', cut and sewn from purchased fabric
<b>332999</b>	tear gas devices and equipment, manufacturing
<b>325190</b>	tear gas, manufacturing
<b>313310</b>	teaselling textile fabrics, for the trade
<b>325410</b>	technetium medicinal preparations, manufacturing
<b>414420</b>	technical and professional books merchant wholesalers
<b>511130</b>	technical books, publishing and printing combined
<b>511130</b>	technical books, publishing or publishers (except exclusively on Internet)
<b>541690</b>	technical consultant services
<b>611110</b>	technical high schools
<b>611210</b>	technical institute, post-secondary
<b>334410</b>	technical laminates, manufacturing
<b>511120</b>	technical magazines and periodicals, publishing and printing combined
<b>511120</b>	technical magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>323119</b>	technical manuals and papers (books), printing without publishing
<b>511130</b>	technical manuals and papers, publishing and printing combined
<b>511130</b>	technical manuals and papers, publishing or publishers (except exclusively on Internet)
<b>611210</b>	technical school, post-secondary non-university
<b>711513</b>	technical writers, independent
<b>315249</b>	teddies, girls', cut and sewn from purchased fabric
<b>315241</b>	teddies, infants', cut and sewn from purchased fabric
<b>315249</b>	teddies, women's and misses', cut and sewn from purchased fabric
<b>448199</b>	tee shirts, custom printed, retail
<b>325610</b>	teeth whiteners (e.g., pastes, gels), manufacturing
<b>332810</b>	teflon coating metals and metal products
<b>517310</b>	telecommunication network, facilities-based
<b>541710</b>	telecommunication research and development
<b>517911</b>	telecommunication resellers
<b>237130</b>	telecommunication transmission lines, construction
<b>517310</b>	telecommunications carriers, cellular telephone, facilities-based
<b>541330</b>	telecommunications engineering consulting

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<b>238210</b>	telecommunications equipment installation, contractors
<b>334512</b>	telecommunications line testing equipment, manufacturing
<b>541619</b>	telecommunications management consulting services
<b>417320</b>	telegraph equipment merchant wholesalers
<b>237130</b>	telegraph line construction, general contractors
<b>561420</b>	telemarketing bureaus
<b>561420</b>	telemarketing service on a contract or fee basis
<b>334512</b>	telemetering instruments, industrial process type, manufacturing
<b>517919</b>	telemetry and tracking system operation on a contract or fee basis
<b>416110</b>	telephone and telegraph cable wire merchant wholesalers
<b>334410</b>	telephone and telegraph transformers, electronic component type, manufacturing
<b>238210</b>	telephone and telephone equipment installation, contractors
<b>417910</b>	telephone answering equipment merchant wholesalers
<b>414220</b>	téléphone answering machines merchant wholesalers
<b>334210</b>	telephone answering machines, manufacturing
<b>561420</b>	telephone answering services
<b>561722</b>	telephone booths, cleaning and maintenance of
<b>561420</b>	telephone call centre
<b>334210</b>	telephone carrier line equipment, manufacturing
<b>334210</b>	telephone carrier switching equipment, manufacturing
<b>517310</b>	telephone carrier, facilities-based
<b>517410</b>	telephone communications carriers, satellite
<b>517310</b>	telephone companies, facilities-based
<b>624190</b>	telephone counselling service
<b>323119</b>	telephone directories, printing without publishing
<b>511140</b>	telephone directories, publishing (except exclusively on Internet)
<b>511140</b>	telephone directories, publishing and printing combined
<b>541870</b>	telephone directory distribution services, door-to-door
<b>417320</b>	telephone equipment and apparatus merchant wholesalers
<b>237130</b>	telephone line construction, general contractors
<b>237130</b>	telephone line stringing
<b>561420</b>	telephone message service
<b>454390</b>	telephone selling of merchandise (retailing by home solicitation)

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<b>334210</b>	telephone sets, refurbishing on a factory basis
<b>561420</b>	telephone solicitation service on a contract or fee basis
<b>337123</b>	telephone stands, wood, manufacturing
<b>443143</b>	telephone stores, retail
<b>335920</b>	telephone wire and cable, insulated, manufacturing
<b>519190</b>	telephone-based recorded information services
<b>334210</b>	telephones (except cellular telephones), manufacturing
<b>334210</b>	telephones, coin operated, manufacturing
<b>334110</b>	teleprinters (i.e., computer terminals), manufacturing
<b>512190</b>	teleproduction services
<b>333310</b>	telescopes, manufacturing
<b>453999</b>	telescopes, retail
<b>334310</b>	television (TV) sets, manufacturing
<b>541840</b>	television advertising representatives, independent
<b>334220</b>	television broadcast equipment, manufacturing
<b>515120</b>	television broadcasting network services
<b>515120</b>	television broadcasting stations
<b>321999</b>	television cabinets, wood, manufacturing
<b>561310</b>	television employment agencies
<b>511120</b>	television guides, publishing or publishers (except exclusively on Internet)
<b>326198</b>	television housings, plastic, manufacturing
<b>517310</b>	television operation, closed circuit
<b>334220</b>	television or radio transmitting antennas and ground equipment, manufacturing
<b>334410</b>	television picture tubes, manufacturing
<b>711512</b>	television producers, independent
<b>417320</b>	television receiving and transmitting tubes merchant wholesalers
<b>532210</b>	television rental and leasing
<b>811210</b>	television repair shops
<b>443143</b>	television sales and service, retail
<b>414210</b>	television sets merchant wholesalers
<b>512120</b>	television show syndicators
<b>512190</b>	television tape services (e.g., editing, transfers)
<b>332319</b>	television tower sections, prefabricated structural metal, manufacturing
<b>443143</b>	television, radio and stereo stores
<b>443143</b>	television, radio, stereo and appliances stores
<b>331410</b>	tellurium smelting and primary refining
<b>813310</b>	temperance organizations
<b>334512</b>	temperature controls, automatic, residential and commercial type, manufacturing
<b>334512</b>	temperature instruments (except glass and bimetal thermometers), industrial process type, manufacturing

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<b>334512</b>	temperature sensors for motor windings, manufacturing
<b>327215</b>	tempered glass, made from purchased glass
<b>327214</b>	tempered glass, made in glass-making plants
<b>332810</b>	tempering metals and metal products, for the trade
<b>813110</b>	temples, religious
<b>561320</b>	temporary employment services
<b>561320</b>	temporary help service
<b>532490</b>	temporary road signs, rental
<b>314910</b>	temporary shelters (e.g., garages), woven fabrics, manufacturing
<b>453999</b>	temporary shelters for automobile, polypropylene, retail
<b>532280</b>	temporary shelters for automobile, wood, rental
<b>813310</b>	tenant advocacy associations
<b>813990</b>	tenant associations (except advocacy)
<b>339930</b>	tenders, baby (vehicles), manufacturing
<b>713991</b>	tennis and squash clubs
<b>713940</b>	tennis courts, outdoor and indoor
<b>414470</b>	tennis equipment and supplies merchant wholesalers
<b>339920</b>	tennis equipment, manufacturing
<b>451119</b>	tennis goods and equipment, retail
<b>711215</b>	tennis players, independent
<b>315220</b>	tennis shirts, men's and boys', cut and sewn from purchased fabric
<b>315190</b>	tennis shirts, men's and boys', made in knitting mills
<b>316210</b>	tennis shoes, rubber or plastic sole with fabric upper, manufacturing
<b>315190</b>	tennis skirts, made in knitting mills
<b>334512</b>	tens (transcutaneous electrical nerve stimulators), manufacturing
<b>334512</b>	tensile strength testing equipment, manufacturing
<b>321999</b>	tent poles, wood, manufacturing
<b>811490</b>	tent repair shops (without retail sales of new equipment)
<b>451119</b>	tent shops, retail
<b>336215</b>	tent trailers (hard top and soft top), manufacturing
<b>415190</b>	tent trailers merchant wholesalers
<b>314910</b>	tents, made from purchased fabrics
<b>532280</b>	tents, rental
<b>493130</b>	terminal elevator service (storage only)
<b>561710</b>	termite control services
<b>416210</b>	terneplate merchant wholesalers
<b>331110</b>	terneplate, made in steel mills
<b>331110</b>	ternes, iron and steel, long or short, made in steel mills
<b>325190</b>	terpineol, manufacturing
<b>416390</b>	terra cotta merchant wholesalers
<b>327390</b>	terrazzo products, precast (except block, brick and pipe), manufacturing

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<b>238340</b>	terrazzo work, contractors
<b>238340</b>	terrazzo, pouring, setting and finishing
<b>912110</b>	territorial courts
<b>325190</b>	tert-butylated bis (p-phenoxyphenyl) ether fluid, manufacturing
<b>213117</b>	test drilling for metal mining, on a contract basis
<b>213117</b>	test drilling for non-metallic minerals mining (except fuels), on a contract basis
<b>334512</b>	test equipment for electronic and electrical circuits and equipment, manufacturing
<b>334512</b>	test sets, ignition harness, manufacturing
<b>334512</b>	testers for checking hydraulic controls on aircraft, manufacturing
<b>334512</b>	testing equipment (e.g., abrasion, shearing strength, tensile strength, torsion), manufacturing
<b>621510</b>	testing laboratories, medical, analytic or diagnostic
<b>541380</b>	testing laboratory (except medical or dental)
<b>333990</b>	testing, weighing and inspecting packaging machinery, manufacturing
<b>325190</b>	tetrachloroethylene, manufacturing
<b>325190</b>	tetraethyl lead, manufacturing
<b>314990</b>	textile and wool waste, processing
<b>313210</b>	textile articles made in broadwoven fabric mills, weaving as primary activity
<b>418990</b>	textile bags merchant wholesalers
<b>414130</b>	textile binding merchant wholesalers
<b>418410</b>	textile chemicals merchant wholesalers
<b>561990</b>	textile cutting service
<b>541490</b>	textile design services
<b>414130</b>	textile fabric merchant wholesalers
<b>414130</b>	textile fabrics merchant wholesalers
<b>451130</b>	textile fabrics, retail
<b>419120</b>	textile fabrics, wholesale agents and brokers
<b>325610</b>	textile finishing assistants, manufacturing
<b>333248</b>	textile finishing machinery (e.g., bleaching, dyeing, mercerizing), manufacturing
<b>561910</b>	textile folding and packaging services
<b>419110</b>	textile for knitting, business-to-business (B2B) electronic markets, wholesale
<b>327214</b>	textile glass fibres, made in glass-making plants
<b>327110</b>	textile guides, porcelain, manufacturing
<b>316990</b>	textile leathers (e.g., apron picker leather, mill strapping), manufacturing
<b>417230</b>	textile machinery and equipment merchant wholesalers
<b>238299</b>	textile machinery installation
<b>532490</b>	textile machinery rental or leasing
<b>333248</b>	textile making machinery (except sewing machines), manufacturing
<b>339940</b>	textile marking stamps, manufacturing
<b>313220</b>	textile mills, narrow woven fabric
<b>417230</b>	textile printers' supplies merchant wholesalers



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<b>325910</b>	textile printing inks, manufacturing
<b>313240</b>	textile products (except apparel) made in lace or warp knitting mills
<b>313220</b>	textile products (except clothing), made in narrow woven fabric mills
<b>323113</b>	textile products, labels and newspaper screen printing
<b>419110</b>	textile raw materials, business-to-business (B2B) electronic markets, wholesale
<b>322219</b>	textile reels and bobbins, fibre, made from purchased paperboard
<b>414130</b>	textile ribbon merchant wholesalers
<b>811310</b>	textile roll covering repair service
<b>325610</b>	textile scouring agents, manufacturing
<b>414330</b>	textile sheets merchant wholesalers
<b>414130</b>	textile smallwear merchant wholesalers
<b>414130</b>	textile tape merchant wholesalers
<b>493190</b>	textile warehousing
<b>493190</b>	textile warehousing
<b>493190</b>	textile warehousing
<b>313320</b>	textile waterproofing, for the trade
<b>337920</b>	textile window blinds or shades and associated hardware (e.g., vertical and venetian), manufacturing
<b>414130</b>	textile yard goods merchant wholesalers
<b>325220</b>	texturizing cellulosic yarn, made in the same establishment
<b>333248</b>	texturizing machinery for textiles, manufacturing
<b>325220</b>	texturizing non-cellulosic yarn, made in the same establishment
<b>313110</b>	texturizing purchased monofilament yarn
<b>213118</b>	thawing and cleaning wellheads in oil fields
<b>711111</b>	theatre (except musical) companies
<b>611610</b>	theatre arts school
<b>531120</b>	theatre buildings (ownership and operation)
<b>417920</b>	theatre equipment and supplies (including projection equipment) merchant wholesalers
<b>711311</b>	theatre festival promoters, with facilities
<b>711322</b>	theatre festival promoters, without facilities
<b>337127</b>	theatre furniture, manufacturing
<b>711311</b>	theatre operators, promoting events
<b>813920</b>	theatre producers associations
<b>711111</b>	theatre production agencies
<b>417920</b>	theatre seats merchant wholesalers
<b>417920</b>	theatre supplies merchant wholesalers
<b>531120</b>	theatre, real estate operation
<b>339990</b>	theatrical accessories, manufacturing
<b>711111</b>	theatrical and other staged entertainment services
<b>711321</b>	theatrical booking agencies (except motion picture)
<b>711111</b>	theatrical companies, amateur
<b>532490</b>	theatrical equipment (except costumes), rental
<b>711111</b>	theatrical production, live
<b>711321</b>	theatrical promoters, without facilities

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<b>339990</b>	theatrical scenery, manufacturing
<b>711411</b>	theatrical talent agents
<b>561590</b>	theatrical ticket agencies or offices
<b>541370</b>	thematic mapping services
<b>325410</b>	theobromine and derivatives (i.e., basic chemicals), manufacturing
<b>334512</b>	theodolites or transits, surveying, manufacturing
<b>333310</b>	theodolites, manufacturing
<b>611310</b>	theological colleges or seminary (degree-granting)
<b>417930</b>	therapeutic beds merchant wholesalers
<b>532490</b>	therapeutic equipment rental, non-consumer
<b>334512</b>	therapeutic X-ray apparatus and tubes (e.g., medical, industrial, research), manufacturing
<b>417930</b>	therapy equipment merchant wholesalers
<b>334512</b>	thermal analysis instruments, laboratory type, manufacturing
<b>212114</b>	thermal coal, bituminous, mining
<b>212115</b>	thermal coal, subbituminous, mining
<b>334512</b>	thermal conductivity instruments and sensors, manufacturing
<b>334512</b>	thermal conductivity instruments, industrial process type, manufacturing
<b>326140</b>	thermal insulation, polystyrene foam, manufacturing
<b>237130</b>	thermal power plants, construction
<b>541380</b>	thermal testing, laboratories
<b>334410</b>	thermistors (except industrial process type), manufacturing
<b>334512</b>	thermistors, industrial process type, manufacturing
<b>334512</b>	thermocouples, manufacturing
<b>335990</b>	thermo-electric generators, manufacturing
<b>333990</b>	thermoform, blister and skin packaging machinery, manufacturing
<b>333246</b>	thermoforming machinery for plastics, manufacturing
<b>541380</b>	thermography services (testing for heat loss in buildings)
<b>334512</b>	thermogravimetric analyzers, manufacturing
<b>417930</b>	thermometers merchant wholesalers
<b>334512</b>	thermometers, filled system, industrial process type, manufacturing
<b>334512</b>	thermometers, liquid-in-glass and bimetal types (except medical), manufacturing
<b>325210</b>	thermoplastic resins and plastics materials, manufacturing
<b>325210</b>	thermosetting plastics resins, manufacturing
<b>325210</b>	thermosetting vulcanizable elastomers, manufacturing
<b>811210</b>	thermostat repair
<b>332910</b>	thermostatic traps, industrial type, manufacturing
<b>334512</b>	thermostats (e.g., air-conditioning, appliance, comfort heating, refrigeration), manufacturing

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<b>336390</b>	thermostats, automotive, truck and bus, manufacturing
<b>334512</b>	thickness gauging instruments, ultrasonic, manufacturing
<b>332999</b>	thimbles, wire rope, manufacturing
<b>334410</b>	thin film integrated circuits, manufacturing
<b>333248</b>	thin layer deposition equipment, semiconductor, manufacturing
<b>115110</b>	thinning of crops, mechanical and chemical
<b>325189</b>	thiocyanate, manufacturing
<b>325190</b>	thioglycolic acid, manufacturing
<b>325210</b>	thiol rubber, manufacturing
<b>212299</b>	thorium ore mining
<b>711213</b>	thoroughbred and standardbreds race tracks
<b>313220</b>	thread and yarn, elastic, fabric-covered, manufacturing
<b>313310</b>	thread bleaching, dyeing and finishing
<b>333519</b>	thread cutting dies (i.e., a machine tool accessory), manufacturing
<b>333248</b>	thread making machinery, manufacturing
<b>414130</b>	thread merchant wholesalers
<b>313110</b>	thread mills
<b>333519</b>	thread rolling machines, metalworking, manufacturing
<b>326290</b>	thread, rubber (except fabric covered), manufacturing
<b>333519</b>	threading machines, metalworking, manufacturing
<b>333519</b>	threading toolholders, manufacturing
<b>417230</b>	threading tools merchant wholesalers
<b>333110</b>	threshing machinery, farm type, manufacturing
<b>115110</b>	threshing service, agricultural crop and plant
<b>333248</b>	through-hole machinery, for loading printed circuit boards, manufacturing
<b>325220</b>	throwing cellulosic yarn, made in the same establishment
<b>325220</b>	throwing non-cellulosic yarn, made in the same establishment
<b>334512</b>	thrust power indicators, aircraft engine, manufacturing
<b>334410</b>	thyristors, manufacturing
<b>325320</b>	tick and flea powder or spray, manufacturing
<b>561590</b>	ticket agencies, amusement (except theatrical)
<b>561590</b>	ticket agencies, sports or transportation
<b>561590</b>	ticket sales agency (e.g., theatrical, sports)
<b>113311</b>	tie bolts, cutting
<b>331110</b>	tie plates, iron or steel, made in steel mills
<b>336330</b>	tie rods, tie rod ends and assemblies, manufacturing
<b>448150</b>	tie shops, retail
<b>331222</b>	tie wires, iron or steel, made in wire drawing plants
<b>327390</b>	ties, concrete railroad, manufacturing
<b>315990</b>	ties, men's and boys', hand sewn
<b>113311</b>	ties, railroad, hewn, producing

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<b>321111</b>	ties, railroad, made from logs or bolts
<b>335120</b>	tiffany lamps, manufacturing
<b>315110</b>	tights, knitting
<b>325520</b>	tile adhesives, manufacturing
<b>327120</b>	tile and pipe, sewer, clay, manufacturing
<b>419120</b>	tile carpets, wholesale agents and brokers
<b>238340</b>	tile laying, ceramic
<b>333248</b>	tile making machinery (except kilns), manufacturing
<b>327990</b>	tile, acoustical, mineral wool, manufacturing
<b>416390</b>	tile, clay or other ceramic (except refractory) merchant wholesalers
<b>419120</b>	tile, clay or other ceramic (except refractory), wholesale agents and brokers
<b>321999</b>	tile, cork, manufacturing
<b>327120</b>	tile, roofing and drain, clay, manufacturing
<b>321919</b>	tiles, hardwood, flooring, manufacturing
<b>113311</b>	timber (product of logging camps)
<b>419110</b>	timber and building materials, business-to-business (B2B) electronic markets
<b>419120</b>	timber brokers, wholesale
<b>115310</b>	timber cruising and valuation
<b>113312</b>	timber cutting and yarding on contract
<b>113311</b>	timber pole cutting (e.g., telephone poles)
<b>418910</b>	timber poles merchant wholesalers
<b>237990</b>	timber removal underwater, general contractors
<b>113110</b>	timber tracts operations for the purpose of selling standing timber
<b>321111</b>	timber, made from logs or bolts
<b>321215</b>	timber, structural, glued-laminated or pre-engineered wood, manufacturing
<b>113311</b>	timbers, mine, hewn, producing
<b>113311</b>	timbers, round mine, cutting
<b>334512</b>	time clocks and time recording devices, manufacturing
<b>334512</b>	time cycle and program controllers, industrial process type, manufacturing
<b>334512</b>	time locks, manufacturing
<b>334512</b>	time program controls, air-conditioning system type, manufacturing
<b>417910</b>	time recording devices (punch clocks) merchant wholesalers
<b>561590</b>	time share exchange services
<b>334512</b>	time stamps, containing clock mechanisms, manufacturing
<b>416110</b>	time switches merchant wholesalers
<b>335315</b>	time switches, electrical switchgear apparatus, manufacturing
<b>334512</b>	timers for industrial use, clockwork mechanism, manufacturing
<b>561590</b>	time-share condominium exchanges
<b>236110</b>	time-share condominiums, construction, by operative builders
<b>326220</b>	timing belts, plastics, manufacturing
<b>326220</b>	timing belts, rubber, manufacturing

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<b>336310</b>	timing gears and chains, automotive and truck gasoline engine, manufacturing
<b>417930</b>	timing instruments merchant wholesalers
<b>335312</b>	timing motors, synchronous, electric, manufacturing
<b>335315</b>	timing relay, mechanical and solid-state (except clockwork), manufacturing
<b>331490</b>	tin and tin alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>416210</b>	tin and tin alloys primary forms and basic shapes merchant wholesalers
<b>416210</b>	tin and tin base metals, shapes, forms merchant wholesalers
<b>325189</b>	tin chloride, manufacturing
<b>332999</b>	tin foil, made from purchased foil
<b>331110</b>	tin free steel, made in steel mills
<b>325189</b>	tin oxide, manufacturing
<b>332431</b>	tin plate cans, manufacturing
<b>416210</b>	tin plate merchant wholesalers
<b>331490</b>	tin rolling, drawing or extruding, purchased metal or scrap
<b>325189</b>	tin salts, manufacturing
<b>331410</b>	tin smelting and primary refining
<b>331490</b>	tin, recovering from scrap and/or alloying purchased metals
<b>331410</b>	tin-based alloys, made in primary smelting and refining mills (except aluminum)
<b>325410</b>	tincture of iodine preparations, manufacturing
<b>332210</b>	tinners' snips, manufacturing
<b>331110</b>	tinplate, made in steel mills
<b>339990</b>	tinsel, manufacturing
<b>332999</b>	tinsmiths (i.e., artisans)
<b>238220</b>	tinsmiths, duct work, construction
<b>238160</b>	tinsmiths, roof work, construction
<b>325999</b>	tint and dye preparations, household type (except hair), manufacturing
<b>325620</b>	tints, dyes and rinses, hair, manufacturing
<b>416330</b>	tinware merchant wholesalers
<b>442298</b>	tinware stores, retail
<b>415210</b>	tire and tube repair materials merchant wholesalers
<b>332619</b>	tire chains, made from purchased wire
<b>314990</b>	tire cord and fabric, of all materials, manufacturing
<b>336360</b>	tire covers, made from purchased fabric
<b>417230</b>	tire customizing machine merchant wholesalers
<b>333246</b>	tire making machinery, manufacturing
<b>333310</b>	tire mounting machines, motor vehicle, manufacturing
<b>333246</b>	tire recapping machinery, manufacturing
<b>326210</b>	tire repair materials, manufacturing
<b>811199</b>	tire repairing
<b>326210</b>	tire retreading, recapping or rebuilding
<b>333246</b>	tire shredding machinery, manufacturing

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<b>441320</b>	tire stores selling primarily to other businesses but also selling to household consumers
<b>332910</b>	tire valves and parts (e.g., tire valve cores), manufacturing
<b>415210</b>	tires and tubes (e.g., automobile, truck, motor vehicle) merchant wholesalers
<b>415210</b>	tires and tubes for motorcycle merchant wholesalers
<b>326198</b>	tires, plastics, manufacturing
<b>326210</b>	tires, solid rubber, manufacturing
<b>419120</b>	tires, wholesale agents and brokers
<b>322121</b>	tissue paper stock, manufacturing
<b>418220</b>	tissue paper, toilet and facial merchant wholesalers
<b>322291</b>	tissues, cleansing, made from purchased paper
<b>327110</b>	titanium porcelain insulators, manufacturing
<b>212299</b>	titaniferous-magnetite ores, valued chiefly for titanium content, mining
<b>331490</b>	titanium and titanium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>325130</b>	titanium based pigments, manufacturing
<b>331529</b>	titanium castings (except die-castings), unfinished, manufacturing
<b>331523</b>	titanium die-castings, unfinished, manufacturing
<b>325189</b>	titanium dioxide, manufacturing
<b>332113</b>	titanium forgings, unfinished, made from purchased titanium
<b>331490</b>	titanium rolling, drawing or extruding, purchased metal or scrap
<b>331410</b>	titanium smelting and primary refining
<b>541190</b>	title abstract and search companies, real estate
<b>541190</b>	title reconveyance companies, real estate
<b>512190</b>	titling or sub-titling of motion picture film or video
<b>334512</b>	titrimeters, manufacturing
<b>335210</b>	toasters, electric (including sandwich toasters), manufacturing
<b>413310</b>	tobacco (e.g., pipe, chewing, smoking, snuff (powder)) merchant wholesalers
<b>411190</b>	tobacco auctioning, merchant wholesalers
<b>111910</b>	tobacco farming
<b>115110</b>	tobacco grading service
<b>333110</b>	tobacco harvesters, manufacturing
<b>321920</b>	tobacco hogsheads, manufacturing
<b>312210</b>	tobacco leaf processing and aging
<b>115110</b>	tobacco picking service
<b>316990</b>	tobacco pouches (except metal), manufacturing
<b>333248</b>	tobacco processing machinery (except farm type), manufacturing
<b>312220</b>	tobacco products (e.g., chewing, smoking, snuff), manufacturing

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<b>419120</b>	tobacco products, wholesale agents and brokers
<b>312220</b>	tobacco sheeting services
<b>312210</b>	tobacco stemming and redrying
<b>493130</b>	tobacco warehousing, storage
<b>419110</b>	tobacco, business-to-business (B2B) electronic markets, wholesale
<b>453999</b>	tobacconists, retail
<b>339920</b>	toboggans, manufacturing
<b>448130</b>	toddlers clothing, retail
<b>311990</b>	tofu (except frozen desserts), manufacturing
<b>311520</b>	tofu frozen desserts, manufacturing
<b>332720</b>	toggle bolts, metal, manufacturing
<b>419120</b>	toilet (toiletries) soaps and preparations, wholesale agents and brokers
<b>414520</b>	toilet articles (toiletries) merchant wholesalers
<b>325610</b>	toilet bowl cleaners, manufacturing
<b>416120</b>	toilet bowls and tanks merchant wholesalers
<b>332999</b>	toilet fixtures, metal, manufacturing
<b>326191</b>	toilet fixtures, plastics, manufacturing
<b>327110</b>	toilet fixtures, vitreous china, manufacturing
<b>316990</b>	toilet kits and cases (except metal), manufacturing
<b>322291</b>	toilet paper, made from purchased paper
<b>322121</b>	toilet paper, made in paper mills
<b>414520</b>	toilet preparations (toiletries) merchant wholesalers
<b>446120</b>	toilet preparations (toiletries), retail
<b>332910</b>	toilet tank fittings, manufacturing
<b>332999</b>	toilet ware, precious plated metal, manufacturing
<b>325620</b>	toilet water (toiletries), manufacturing
<b>414520</b>	toilet waters and colognes merchant wholesalers
<b>414520</b>	toiletries merchant wholesalers
<b>325620</b>	toiletary preparations (e.g., cosmetics, deodorants, perfumes), manufacturing
<b>562990</b>	toilets, portable, rental, leasing and pumping
<b>488490</b>	toll bridge operation
<b>488490</b>	toll roads, operation of
<b>334210</b>	toll switching equipment, telephone, manufacturing
<b>325110</b>	toluene, made from refined petroleum or natural gas liquids
<b>324110</b>	toluene, made in petroleum refineries
<b>325190</b>	toluidines, manufacturing
<b>111219</b>	tomato farming
<b>333110</b>	tomato harvesters, manufacturing
<b>311420</b>	tomato paste, manufacturing
<b>453999</b>	tombstone engraving services
<b>418990</b>	tombstones merchant wholesalers
<b>453999</b>	tombstones, retail
<b>325999</b>	toner cartridges, manufacturing
<b>325999</b>	toner cartridges, manufacturing or rebuilding
<b>325130</b>	toners (except electrostatic, photographic), manufacturing

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<b>325999</b>	toners (i.e., photographic), manufacturing
<b>325999</b>	toners for photocopiers, laser printers and similar electrostatic printing devices, manufacturing
<b>332210</b>	tongs, oyster, manufacturing
<b>321919</b>	tongue and groove lumber, made by resawing purchased lumber
<b>316990</b>	tongues, boot and shoe, leather, manufacturing
<b>332439</b>	tool boxes, light gauge metal, manufacturing
<b>321999</b>	tool handles, turned and shaped wood, manufacturing
<b>331110</b>	tool steel, made in steel mills
<b>417230</b>	toolholders (e.g., chucks, turrets) merchant wholesalers
<b>333519</b>	toolholders (i.e., machine tool accessory), manufacturing
<b>333519</b>	tools and accessories for machine tools, manufacturing
<b>444130</b>	tools and builders' hardware, retail
<b>332210</b>	tools, hand-held, non-powered (except kitchen type), manufacturing
<b>333120</b>	tooth, bucket and scarifier, manufacturing
<b>414520</b>	toothbrushes (except electric) merchant wholesalers
<b>335210</b>	toothbrushes, electric, manufacturing
<b>414520</b>	toothpaste merchant wholesalers
<b>325610</b>	toothpastes, gels and tooth powders, manufacturing
<b>321999</b>	toothpicks, wood, manufacturing
<b>316990</b>	top and heel lifts, boot and shoe, leather, manufacturing
<b>418990</b>	top soil merchant wholesalers
<b>418990</b>	top soil or potting soil merchant wholesalers
<b>212326</b>	topaz (nongem) mining
<b>315220</b>	topcoats, men's and boys', cut and sewn from purchased fabric
<b>325410</b>	topical pharmaceutical agents (e.g., antiseptics, antipruritics like corticosteroids and demulcents), manufacturing
<b>325410</b>	topical pharmaceutical agents (i.e., ointments, lip balms and zinc oxide creams), manufacturing
<b>541370</b>	topographic mapping and surveying services
<b>332999</b>	torpedo tubes, manufacturing
<b>336350</b>	torque converters, automotive, truck and bus, manufacturing
<b>335312</b>	torque motors, electric, manufacturing
<b>334512</b>	torsion testing equipment, manufacturing
<b>311830</b>	tortilla, manufacturing
<b>334512</b>	totalizing fluid meters, manufacturing
<b>334512</b>	totalizing meters (except aircraft), consumption registering, manufacturing
<b>316990</b>	tote bags, manufacturing
<b>561520</b>	tour operators
<b>913910</b>	tourism development programs, local



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<b>912910</b>	tourism development programs, provincial government
<b>721213</b>	tourism farms
<b>911910</b>	tourism promotion programs, federal government
<b>721213</b>	tourist camp
<b>721211</b>	tourist camping park
<b>721211</b>	tourist camps (campground)
<b>721192</b>	tourist courts and cabins, accommodations
<b>713999</b>	tourist guide services
<b>561590</b>	tourist information bureaus
<b>336410</b>	tow targets, aircraft, manufacturing
<b>488410</b>	tow truck service
<b>336211</b>	tow trucks (including tilt and load), assembling on purchased chassis
<b>336611</b>	towboats or tugboats, building and repairing
<b>327110</b>	towel bar holders, vitreous china and earthenware, manufacturing
<b>812330</b>	towel supply service
<b>325620</b>	towelettes, premoistened, manufacturing
<b>314120</b>	towels and washcloths, made from purchased fabrics
<b>414330</b>	towels merchant wholesalers
<b>322291</b>	towels, paper, made from purchased paper
<b>322121</b>	towels, paper, made in paper mills
<b>237130</b>	towers, power distribution and communication, construction
<b>336390</b>	towing bars and systems, manufacturing
<b>236110</b>	town house and row-house (i.e., single-family type) construction, by general contractors
<b>236110</b>	townhouse construction, general contractors
<b>325410</b>	toxoids (e.g., diphtheria, tetanus), manufacturing
<b>451120</b>	toy and game stores, retail
<b>414460</b>	toy furniture and household equipment merchant wholesalers
<b>339930</b>	toy furniture and household equipment, manufacturing
<b>339930</b>	toy guns and pistols, manufacturing
<b>326290</b>	toy inflatable rubber swimming pool rafts, manufacturing
<b>532280</b>	toy library (i.e., renting toys)
<b>335311</b>	toy transformers, manufacturing
<b>451120</b>	toy vehicles, children's, retail
<b>339930</b>	toy vehicles, miniature, manufacturing
<b>811490</b>	toys and dolls repairing
<b>419120</b>	toys and hobby goods, wholesale agents and brokers
<b>451120</b>	toys stores, electronic
<b>339930</b>	toys, electric (including parts), manufacturing
<b>339930</b>	toys, manufacturing
<b>333519</b>	tracing and tapering machine tool attachments, manufacturing
<b>339920</b>	track and field athletic equipment (except apparel and footwear), manufacturing
<b>451119</b>	track and field equipment, retail

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<b>711215</b>	track athletes, independent
<b>414470</b>	track sports equipment and supplies merchant wholesalers
<b>484229</b>	tracked vehicle freight transportation, local
<b>487110</b>	tracked vehicle, passenger, sightseeing operation
<b>517919</b>	tracking missiles by telemetry and photography on a contract basis
<b>417210</b>	tracklaying equipment merchant wholesalers
<b>336510</b>	trackless trolley buses (electric power from overhead or underground wires), manufacturing
<b>339110</b>	traction apparatus, manufacturing
<b>811310</b>	tractor (farm) repair
<b>417220</b>	tractor mounted mining equipment merchant wholesalers
<b>532120</b>	tractor rental (truck), without drivers
<b>333120</b>	tractors and attachments, construction type, manufacturing
<b>333110</b>	tractors and attachments, lawn and garden type, manufacturing
<b>333120</b>	tractors, crawler, manufacturing
<b>333920</b>	tractors, industrial, manufacturing
<b>333120</b>	tractors, tracklaying, manufacturing
<b>336120</b>	tractors, truck, for highway use, assembled on chassis of own manufacture
<b>813910</b>	trade associations
<b>323120</b>	trade binding services
<b>561920</b>	trade fairs promoters
<b>561920</b>	trade fairs promoters
<b>561920</b>	trade fairs promoters
<b>561920</b>	trade fairs promoters
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<b>561920</b>	trade fairs promoters
<b>561920</b>	trade fairs promoters
<b>561920</b>	trade fairs promoters
<b>511120</b>	trade journals, publishing and printing combined
<b>511120</b>	trade journals, publishing or publisher (except exclusively on Internet)
<b>511120</b>	trade magazines and periodicals, publishing and printing combined
<b>511120</b>	trade magazines and periodicals, publishing or publisher (except exclusively on Internet)
<b>238390</b>	trade show exhibit installation and dismantling
<b>561920</b>	trade show management
<b>561920</b>	trade show management
<b>561920</b>	trade show management
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<b>561920</b>	trade show organizers

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<b>561920</b>	trade show promoters
<b>561920</b>	trade show promoters
<b>561920</b>	trade show promoters
<b>561920</b>	trade show promoters
<b>813930</b>	trade unions
<b>533110</b>	trademark copyright licensing
<b>533110</b>	trademark holders
<b>533110</b>	trademark lessors
<b>533110</b>	trademark owners
<b>334290</b>	traffic advisory communication highway signs, manufacturing
<b>541330</b>	traffic consultants, engineering services
<b>912110</b>	traffic courts
<b>519110</b>	traffic reporting services (road)
<b>238210</b>	traffic signal installation
<b>237310</b>	traffic signalling and lighting installation contractors (if they are specialized in this activity only)
<b>237990</b>	trail building, general contractors
<b>561990</b>	trailer or camper equipment installation
<b>415190</b>	trailers for passenger automobiles merchant wholesalers
<b>336212</b>	trailers, fifth-wheel type, for transporting horses, manufacturing
<b>532120</b>	trailers, rental and leasing
<b>419120</b>	trailers, wholesale agents and brokers
<b>611510</b>	train engineer (locomotive) instruction
<b>611430</b>	training courses for executives, soft skills (e.g., leadership, teamwork, conflict resolution, communication, problem solving)
<b>115210</b>	training horses (except racehorses)
<b>611690</b>	training in raising small animals
<b>315241</b>	training pants (i.e., underwear), infants', cut and sewn from purchased fabric
<b>711213</b>	training racehorses (race horse trainers)
<b>611690</b>	training recreational program leaders
<b>624310</b>	training services in sheltered workshops
<b>339930</b>	trains and equipment, toy, electric or mechanical, manufacturing
<b>713992</b>	trampoline facilities
<b>485110</b>	tramway operation, commuter
<b>487110</b>	tramways (except aerial), scenic and sightseeing

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<b>485110</b>	tramways, aerial (except sightseeing and scenic)
<b>325410</b>	tranquilizers preparations, manufacturing
<b>336350</b>	transaxles, automotive, truck and bus, manufacturing
<b>334220</b>	transceivers (i.e., transmitter-receiver units), manufacturing
<b>561410</b>	transcription services
<b>334512</b>	transcutaneous electrical nerve stimulators (tens), manufacturing
<b>334410</b>	transducers (except pressure), manufacturing
<b>484110</b>	transfer (trucking) service, general freight, local
<b>541330</b>	transformer engineering services
<b>335311</b>	transformer parts, manufacturing
<b>237130</b>	transformer stations and substations, electric power, construction
<b>334410</b>	transformers, electronic component type, manufacturing
<b>335311</b>	transformers, for electronic meters, manufacturing
<b>335311</b>	transformers, ignition, for use on domestic fuel burners, manufacturing
<b>335311</b>	transformers, reactor, manufacturing
<b>417320</b>	transistors merchant wholesalers
<b>334410</b>	transistors, manufacturing
<b>541850</b>	transit advertising services
<b>485110</b>	transit system, mixed mode
<b>485110</b>	transit system, operation of
<b>623991</b>	transition homes for women
<b>541930</b>	translation services (translator)
<b>335315</b>	transmission accessories, electric, manufacturing
<b>335311</b>	transmission and distribution voltage regulators, manufacturing
<b>316990</b>	transmission belting, leather, manufacturing
<b>326220</b>	transmission belts, rubber, manufacturing
<b>336390</b>	transmission coolers, manufacturing
<b>325999</b>	transmission fluids, synthetic, manufacturing
<b>221121</b>	transmission of electric power
<b>336350</b>	transmission rebuilding on a factory basis
<b>811119</b>	transmission repair and replacement, motor vehicle
<b>332319</b>	transmission tower sections, prefabricated structural metal, manufacturing
<b>332319</b>	transmission towers and masts, prefabricated, manufacturing
<b>336350</b>	transmissions and parts, automotive, truck and bus, manufacturing
<b>811119</b>	transmissions, automotive, installation, repair, or sale and installation
<b>417320</b>	transmitters merchant wholesalers
<b>334512</b>	transmitters, industrial process control type, manufacturing
<b>333110</b>	transplanters, farm type, manufacturing
<b>488519</b>	transport clearinghouse

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<b>911910</b>	transportation and communication research, federal
<b>911910</b>	transportation and communications standards
<b>488519</b>	transportation brokerage (multi modal)
<b>488519</b>	transportation brokers
<b>481214</b>	transportation by space vehicle
<b>913910</b>	transportation commission, local administration
<b>541330</b>	transportation consultants (consulting engineering)
<b>912910</b>	transportation control and safety programs, provincial administration
<b>417230</b>	transportation equipment industries, machinery, equipment and supplies merchant wholesalers
<b>236220</b>	transportation facilities building construction (e.g., bus shelter, terminals, hangars, stations)
<b>561613</b>	transportation guard services
<b>911910</b>	transportation licensing, federal administration
<b>417990</b>	transportation machinery, equipment and supplies (except motor vehicles) merchant wholesalers
<b>541619</b>	transportation management consulting services
<b>483115</b>	transportation of freight on bays and sounds of the oceans
<b>911910</b>	transportation of freight using government space vehicles and systems
<b>485990</b>	transportation services for persons with disabilities
<b>484210</b>	transportation, used uncrated goods (household, museum, hospital, factory)
<b>484229</b>	transporting automobiles and other motor vehicles, local
<b>484229</b>	transporting mobile homes, local
<b>339920</b>	trap racks (clay targets)
<b>212316</b>	trap rock, crushed and broken stone, quarrying
<b>212316</b>	trap rock, dimension, quarrying
<b>414470</b>	trap shooting equipment and supplies merchant wholesalers
<b>332619</b>	traps, animal and fish, made from purchased wire
<b>339920</b>	traps, shooting equipment, manufacturing
<b>713992</b>	trapshooting facilities
<b>333310</b>	trash and garbage compactors, commercial type, manufacturing
<b>562110</b>	trash collection
<b>562110</b>	trash collection
<b>562110</b>	trash collection
<b>562110</b>	trash collection
<b>335229</b>	trash compactors, household, manufacturing
<b>326198</b>	trash containers, plastics, manufacturing
<b>562210</b>	trash disposal, landfill

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<b>332319</b>	trash racks, fabricated metal plate, manufacturing
<b>561510</b>	travel agencies
<b>519130</b>	travel guide, publishers or publishing (exclusively on Internet)
<b>511130</b>	travel guide, publishing (except exclusively on Internet)
<b>511130</b>	travel guide, publishing and printing combined
<b>561510</b>	travel information services
<b>561510</b>	travel planning and arranging services
<b>561520</b>	travel tour services, tour operators
<b>721211</b>	travel trailer parks
<b>415190</b>	travel trailers (e.g., tent trailers) merchant wholesalers
<b>624190</b>	traveler's aid centres
<b>334410</b>	traveling wave tubes, manufacturing
<b>522390</b>	travellers' cheque issuance services
<b>316990</b>	travelling bags, all materials, manufacturing
<b>212315</b>	travertine, quarrying
<b>114113</b>	trawling and trolling, seafish
<b>321920</b>	trays, carrier, wood, manufacturing
<b>335210</b>	trays, warming, electric, manufacturing
<b>332619</b>	trays, wire, made from purchased wire
<b>321999</b>	trays, wood, wicker and bagasse, manufacturing
<b>326210</b>	tread rubber (e.g., camelback), manufacturing
<b>339920</b>	treadmills, manufacturing
<b>911910</b>	treasury board secretariat, federal government
<b>912910</b>	treasury board, provincial administration
<b>812330</b>	treated mats and rugs, supply service
<b>812330</b>	treated mops, dust cloths and tool covers, supply service
<b>238160</b>	treating roofs (by spraying, painting or coating)
<b>321114</b>	treating wood products with creosote or other preservatives
<b>562210</b>	treatment and filtration of hazardous industrial waste water
<b>111421</b>	tree and shrub farming (except forestry), short rotation growing and harvesting cycle
<b>113311</b>	tree felling, bucking, cutting
<b>413150</b>	tree fruit (apples, pears, peaches, plums, cherries) merchant wholesalers
<b>111330</b>	tree fruit farming
<b>333120</b>	tree harvesting equipment, manufacturing
<b>111421</b>	tree nursery
<b>111330</b>	tree nut (e.g., almond, filbert, hazelnut, macadamia, pecan, pistachio, tung nut, walnut) groves and farms
<b>311225</b>	tree nut oils (e.g., tung, walnut), made from purchased oils
<b>311224</b>	tree nut oils (e.g., tung, walnut), made in crushing mills
<b>115110</b>	tree planting (except forestry services)

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<b>115310</b>	tree planting (forestry services)
<b>561730</b>	tree removal services
<b>113210</b>	tree seeds gathering
<b>333110</b>	tree shakers (e.g., nuts, soft fruits, citrus), manufacturing
<b>561730</b>	tree surgery service
<b>411130</b>	trees, bushes and plants merchant wholesalers
<b>321919</b>	trellises, wood, manufacturing
<b>333120</b>	trenching machines, manufacturing
<b>237990</b>	trenching, underwater
<b>237310</b>	trestle bridge construction, general contractors
<b>332319</b>	trestles, steel, manufacturing
<b>325220</b>	tri-acetate fibres and yarns, manufacturing
<b>541190</b>	trial consulting services
<b>914110</b>	tribal courts
<b>914110</b>	tribal police
<b>914110</b>	tribe council
<b>325190</b>	trichloroethylene, manufacturing
<b>325190</b>	trichlorophenoxyacetic acid, manufacturing
<b>339930</b>	tricycles, children's toy (except metal), manufacturing
<b>336990</b>	tricycles, children's, metal, manufacturing
<b>325190</b>	tridecyl alcohol, manufacturing
<b>238350</b>	trim and finish, contractors
<b>332321</b>	trim, metal, manufacturing
<b>326193</b>	trim, motor vehicle, plastic mouldings and extrusions, manufacturing
<b>321919</b>	trim, wood and covered wood, manufacturing
<b>315990</b>	trimmings for clothing, made from purchased fabric
<b>339910</b>	trimmings, cane, umbrella, precious metals, manufacturing
<b>339990</b>	trimmings, feather, manufacturing
<b>313220</b>	trimmings, made in narrow fabric weaving mills
<b>316990</b>	trimmings, shoe, leather, manufacturing
<b>326198</b>	trims for appliances, plastic, manufacturing
<b>325920</b>	trinitrotoluene (TNT), manufacturing
<b>325190</b>	triphenyl and tricresyl phosphate, manufacturing
<b>236110</b>	triplexes, construction
<b>333310</b>	tripods, camera and projector, manufacturing
<b>212398</b>	tripoli mining
<b>335311</b>	tripping transformers
<b>335315</b>	trolley duct-feeders, manufacturing
<b>335930</b>	trolley line material, overhead, manufacturing
<b>485110</b>	trolley operation, commuter
<b>487110</b>	trolley operation, scenic and sightseeing (scheduled)
<b>212398</b>	trona mining
<b>332999</b>	trophies and holloware, precious plated metal, manufacturing
<b>414410</b>	trophies merchant wholesalers
<b>332999</b>	trophies, non-precious metal, manufacturing

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<b>339910</b>	trophies, precious metal (except plated), manufacturing
<b>321999</b>	trophy bases, wood, manufacturing
<b>453999</b>	trophy shops, retail
<b>112510</b>	tropical aquarium fish farms, freshwater
<b>411110</b>	tropical fish merchant wholesalers
<b>111422</b>	tropical foliage and green plants, greenhouse grown
<b>111330</b>	tropical fruit farms
<b>213111</b>	troubleshooting, natural gas and oil well, on a contract basis
<b>332329</b>	troughs, elevator, sheet metal, manufacturing
<b>332319</b>	troughs, industrial, fabricated metal plate, manufacturing
<b>335210</b>	trouser pressers, electric, domestic, manufacturing
<b>315190</b>	trousers, made in knitting mills
<b>315220</b>	trousers, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	trousers, women's and misses', cut and sewn from purchased fabric
<b>332210</b>	trowels, manufacturing
<b>336211</b>	truck bodies and cabs, manufacturing
<b>336211</b>	truck bodies, assembling on purchased chassis
<b>415190</b>	truck boxes (e.g., dump, utility, service) merchant wholesalers
<b>488990</b>	truck broker (without truck expenses)
<b>336215</b>	truck campers (i.e., slide-in campers), manufacturing
<b>335315</b>	truck controls, industrial battery, manufacturing
<b>811111</b>	truck engine repair shops
<b>111219</b>	truck farming
<b>532120</b>	truck finance leasing
<b>454390</b>	truck jobber (huckster)
<b>488490</b>	truck loading and unloading service
<b>811121</b>	truck or trailer body repair
<b>532120</b>	truck rental (except industrial), without drivers
<b>811111</b>	truck repair shops, general
<b>447190</b>	truck stops
<b>336120</b>	truck tractors for highway use, assembling on chassis of own manufacture
<b>336211</b>	truck tractors, for highway use, assembling on purchased chassis
<b>336212</b>	truck trailer manufacturing
<b>415190</b>	truck trailers merchant wholesalers
<b>488990</b>	truck transportation brokers
<b>484210</b>	truck transportation of art objects, displays and exhibits
<b>811192</b>	truck washing
<b>488490</b>	truck weighing station operation
<b>532120</b>	truck, utility trailer and recreational vehicles (RVs) rental and leasing
<b>813910</b>	trucking (truckers) association



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<b>484210</b>	trucking service, used goods, household, office or institutional
<b>488490</b>	trucking terminals, independent, with or without maintenance facilities
<b>484229</b>	trucking wood building materials for housing construction, local
<b>484229</b>	trucking, automobiles, local
<b>484122</b>	trucking, general freight, long distance, less than truckload
<b>484239</b>	trucking, hazardous materials, using specialized equipment, long distance
<b>415120</b>	trucks and buses merchant wholesalers
<b>419120</b>	trucks and buses, wholesale agents and brokers
<b>336120</b>	trucks, heavy (except off-highway), assembling on chassis of own manufacture
<b>336110</b>	trucks, light duty, assembling on chassis of own manufacture
<b>316990</b>	trunks (i.e., luggage), all materials, manufacturing
<b>332319</b>	truss plates, fabricated metal plate, manufacturing
<b>321215</b>	trusses, glue-laminated or pre-engineered wood, manufacturing
<b>321215</b>	trusses, wood, metal-plate-connected, manufacturing
<b>321215</b>	trusses, wood, roof or floor, manufacturing
<b>522111</b>	trust companies, depository
<b>523990</b>	trust companies, non-depository
<b>522111</b>	trust company branches, chartered, providing personal and commercial banking services
<b>522299</b>	trust deeds, purchase and sale of
<b>813210</b>	trusts (e.g., religious, educational, charitable, philanthropic), awarding grants
<b>523990</b>	trusts administration
<b>526989</b>	trusts, estates, and agency accounts
<b>448199</b>	T-shirts shops
<b>315190</b>	t-shirts, made in knitting mills
<b>315210</b>	t-shirts, men's and boys', cut and sewn from materials owned by others
<b>315249</b>	t-shirts, outerwear, girls', cut and sewn from purchased fabric
<b>315241</b>	t-shirts, outerwear, infants', cut and sewn from purchased fabric
<b>315220</b>	t-shirts, outerwear, men's and boys', cut and sewn from purchased fabric
<b>315220</b>	t-shirts, outerwear, unisex (i.e., sized without regard to gender), cut and sewn from purchased fabric
<b>315249</b>	t-shirts, outerwear, women's and misses', cut and sewn from purchased fabric
<b>315249</b>	t-shirts, underwear, girls', cut and sewn from purchased fabric
<b>315241</b>	t-shirts, underwear, infants', cut and sewn from purchased fabric

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<b>315220</b>	t-shirts, underwear, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	t-shirts, underwear, women's and misses', cut and sewn from purchased fabric
<b>315190</b>	t-shirts, women's and girls', made in knitting mills
<b>315210</b>	t-shirts, women's, misses' and girls', cut and sewn from materials owned by others
<b>325610</b>	tub and tile cleaning preparations, manufacturing
<b>332910</b>	tube and hose fittings, non-ferrous, fluid power, manufacturing
<b>333519</b>	tube rolling mill machinery, metalworking, manufacturing
<b>331110</b>	tube rounds, iron or steel, made in steel mills
<b>331317</b>	tube, aluminum, made from purchased aluminum
<b>331110</b>	tube, iron or steel, made in steel mills
<b>326121</b>	tube, non-rigid plastics, manufacturing
<b>325410</b>	tuberculin (i.e., tuberculo-protein derived), manufacturing
<b>622310</b>	tuberculosis hospital
<b>332999</b>	tubes, made from purchased metal pipe
<b>331210</b>	tubes, pipes or conduits (e.g., heavy riveted, lock joint, seamless, welded), made from purchased iron or steel
<b>331420</b>	tubing, copper and copper alloy, made from purchased metal or scrap
<b>331490</b>	tubing, made from purchased non-ferrous (except aluminum, copper) metal or scrap
<b>326290</b>	tubing, rubber (except extruded, lathe-cut, moulded), manufacturing
<b>326290</b>	tubing, rubber, manufacturing
<b>331110</b>	tubing, seamless steel, made in steel mills
<b>313210</b>	tubing, seamless, cotton, broad-woven, weaving
<b>331110</b>	tubing, wrought iron or steel, made in steel mills
<b>332999</b>	tubs, laundry and bath, metal, manufacturing
<b>327390</b>	tubs, laundry, concrete, manufacturing
<b>238140</b>	tuck pointing, contractors
<b>333248</b>	tufting machinery for textiles, manufacturing
<b>532410</b>	tugboat leasing (except financial) without operator
<b>488339</b>	tugboat service, harbour operations
<b>326198</b>	tumblers, plastics, manufacturing
<b>332810</b>	tumbling (i.e., cleaning and polishing) metals and metal products, for the trade
<b>325189</b>	tungstates (e.g., ammonium tungstate, sodium tungstate), manufacturing
<b>331490</b>	tungsten bar, sheet, strip and tubing, made from purchased metal or scrap
<b>331490</b>	tungsten carbide powder, made by metallurgical process
<b>331410</b>	tungsten smelting and primary refining
<b>237990</b>	tunnel construction
<b>333920</b>	tunnel kiln cars, manufacturing

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<b>238210</b>	tunnel lighting contractors
<b>332319</b>	tunnel lining, fabricated metal plate, manufacturing
<b>488490</b>	tunnel operation, vehicular
<b>332319</b>	tunnels, wind, fabricated metal plate, manufacturing
<b>315990</b>	tuques, made from purchased fabric
<b>315190</b>	tuques, made in knitting mills
<b>334512</b>	turbidity instruments, industrial process type, manufacturing
<b>334512</b>	turbidometers, laboratory type, manufacturing
<b>334512</b>	turbine flow meters, industrial process type, manufacturing
<b>333611</b>	turbine generator set unit, manufacturing
<b>334512</b>	turbine meters, consumption registering, manufacturing
<b>333611</b>	turbines (except aircraft type), manufacturing
<b>336390</b>	turbocharger air coolers, manufacturing
<b>111421</b>	turf (sod) farming
<b>561730</b>	turf installation (except artificial)
<b>112330</b>	turkey and turkey egg production
<b>112330</b>	turkey production
<b>325610</b>	turkey red oil, manufacturing
<b>812190</b>	turkish baths
<b>332720</b>	turnbuckles, manufacturing
<b>416320</b>	turned or shaped wood products merchant wholesalers
<b>333519</b>	turning machines (i.e., lathes), metalworking, manufacturing
<b>321919</b>	turnings, furniture, unfinished wood, manufacturing
<b>334512</b>	turnstiles, equipped with counting mechanisms, manufacturing
<b>418410</b>	turpentine and resin, chemicals merchant wholesalers
<b>325190</b>	turpentine, made by distillation of pine gum or pine wood
<b>212398</b>	turquoise mining
<b>333519</b>	turret lathe, metalworking, manufacturing
<b>112510</b>	turtle and other freshwater animal aquaculture
<b>112510</b>	turtle and other salt water animal aquaculture
<b>611690</b>	tutors, private
<b>315220</b>	tuxedos, cut and sewn from purchased fabric
<b>313210</b>	twill fabrics, cotton or man-made fibre, broad-woven, weaving
<b>314990</b>	twine (except paper), manufacturing
<b>418990</b>	twine merchant wholesalers
<b>314990</b>	twine, paper, manufacturing
<b>417230</b>	twist drills merchant wholesalers
<b>517310</b>	two-way paging communications carriers
<b>811210</b>	two-way radio system repair
<b>443143</b>	two-way radios, home or auto, retail
<b>323120</b>	typesetting (i.e., computer-controlled, hand, machine), for the printing trade

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**333248** typesetting machinery, manufacturing  
**418210** typewriter and other office machine paper merchant wholesalers  
**417910** typewriters merchant wholesalers  
**333310** typewriters, manufacturing  
**561410** typing services

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**711511** Ukrainian eggs, hand-painting  
**212398** ulexite mining  
**335110** ultra violet lamps, manufacturing  
**336410** ultra-light aircraft, manufacturing  
**325130** ultramarine pigments, manufacturing  
**333519** ultrasonic boring, drilling and milling machines, metalworking, manufacturing  
**335990** ultrasonic cleaning equipment (except medical and dental), manufacturing  
**339110** ultrasonic dental equipment, manufacturing  
**333519** ultrasonic metal forming machines, manufacturing  
**334512** ultrasonic scanning devices, medical, manufacturing  
**334512** ultrasonic testing equipment (except medical), manufacturing  
**333990** ultrasonic welding equipment, manufacturing  
**335120** ultraviolet lamp fixtures, manufacturing  
**561710** ultraviolet radiation of mollusc, on contract  
**334512** ultraviolet-type analytical instruments, manufacturing  
**212398** umber mining  
**325130** umber, manufacturing  
**339910** umbrella handles and trimmings, precious metal  
**448150** umbrella stores, retail  
**339990** umbrellas (e.g., beach, garden), manufacturing  
**448199** underclothing, men's and boys', retail  
**324122** undercoating for motor vehicles, made from purchased asphaltic materials  
**811199** undercoating service, automotive  
**448199** undergarments, women's, retail  
**237130** underground cable (e.g., cable television, electricity, and telephone) laying  
**333130** underground mining machinery, manufacturing  
**238910** underground tank (except hazardous material) removal  
**541380** underground utility lines (e.g., telephone, cablevision, hydro), locating on contract  
**326150** underlay, carpet and rug, foam plastics (except polystyrene), manufacturing  
**326290** underlay, carpet and rug, foam rubber, manufacturing  
**237310** underpass construction, general contractors  
**238990** underpinning, construction

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<b>417920</b>	undertakers' equipment and supplies
	merchant wholesalers
<b>561990</b>	underwater diving services
<b>335120</b>	underwater lighting fixtures (e.g., swimming pool), manufacturing
<b>334511</b>	underwater navigational systems, manufacturing
<b>336612</b>	underwater ROV (remotely operated vehicle), manufacturing
<b>414470</b>	underwater sports equipment merchant wholesalers
<b>113312</b>	underwater timber removal services
<b>315210</b>	underwear and nightwear, men's and boys, cut and sewn from materials owned by others
<b>315210</b>	underwear and nightwear, women's, misses' and girls', cut and sewn from materials owned by others
<b>448130</b>	underwear, children's, retail
<b>315249</b>	underwear, girls', cut and sewn from purchased fabric
<b>315241</b>	underwear, infants' (e.g., slips, panties), cut and sewn from purchased fabric
<b>315190</b>	underwear, made in knitting mills
<b>315220</b>	underwear, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	underwear, women's and misses', cut and sewn from purchased fabric
<b>523110</b>	underwriters, securities
<b>414390</b>	unfinished furniture merchant wholesalers
<b>418920</b>	unfinished precious stones merchant wholesalers
<b>315990</b>	uniform hats and caps (except protective head gear), made from purchased fabric
<b>315249</b>	uniform shirts (except team athletic), women's and misses', cut and sewn from purchased fabric
<b>315220</b>	uniform shirts (except team athletic, washable service), men's and boys', cut and sewn from purchased fabric
<b>315289</b>	uniform shirts, team athletic, men's and boys', cut and sewn from purchased fabric
<b>315289</b>	uniform shirts, team athletic, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	uniform shirts, washable service type, men's and boys', cut and sewn from purchased fabric
<b>812330</b>	uniform supply and laundering service
<b>315220</b>	uniforms (e.g., fire fighter, military, police), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	uniforms (e.g., maids', military, nurses', police, waitresses'), women's, misses' and girls', made from purchased fabric
<b>448199</b>	uniforms (except athletic), men's and boys', retail
<b>448199</b>	uniforms (except athletic), women's, retail

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<b>448199</b>	uniforms and work clothing, retail
<b>315249</b>	uniforms, dress, tailored (e.g., firefighter, military, police), women's and misses', cut and sewn from purchased fabric
<b>315220</b>	uniforms, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>315190</b>	uniforms, non-tailored, men's and boys', made in knitting mills
<b>315220</b>	uniforms, non-tailored, washable service type, men's, cut and sewn from purchased fabric
<b>315190</b>	uniforms, non-tailored, women's and girls', made in knitting mills
<b>315249</b>	uniforms, non-tailored, women's, misses' and girls', cut and sewn from purchased fabric
<b>813930</b>	union organizations
<b>315190</b>	union suit or long underwear (longjohn's), men's and boys', made in knitting mills
<b>315220</b>	union suits, men's and boys', cut and sewn from purchased fabric
<b>526989</b>	union trust funds
<b>332910</b>	unions, pipe, metal (except made from purchased pipe), manufacturing
<b>414110</b>	unisex clothing merchant wholesalers
<b>448140</b>	unisex clothing stores, retail
<b>812116</b>	unisex hair stylist shops
<b>812116</b>	unisex hairdressers
<b>316210</b>	unisex sabot, manufacturing
<b>416110</b>	unit substations merchant wholesalers
<b>813210</b>	united fund councils
<b>919110</b>	United Nations, office in Canada
<b>336410</b>	universal joints, aircraft, manufacturing
<b>336350</b>	universal joints, automotive, truck and bus, manufacturing
<b>912910</b>	universities commission, provincial administration
<b>813410</b>	university clubs
<b>912910</b>	university support program, provincial
<b>611310</b>	university teachers, own account
<b>311814</b>	unleavened bread, made in commercial bakeries
<b>411120</b>	unpolished rice merchant wholesalers
<b>411190</b>	unprocessed crude vegetables and fruits merchant wholesalers
<b>411190</b>	unprocessed feathers merchant wholesalers
<b>411190</b>	unprocessed fluid milk merchant wholesalers
<b>411190</b>	unprocessed or shelled only bulk peanut merchant wholesalers
<b>411190</b>	unprocessed or shelled only nuts merchant wholesalers
<b>411120</b>	unshelled beans merchant wholesalers
<b>411190</b>	unshelled nuts and seeds merchant wholesalers
<b>418910</b>	untreated wooden poles and pilings merchant wholesalers
<b>337121</b>	upholstered household furniture manufacturing

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<b>811420</b>	upholsterer
<b>417920</b>	upholsterers' equipment and supplies merchant wholesalers
<b>561740</b>	upholstery cleaning on customers' premises
<b>561740</b>	upholstery cleaning services
<b>451130</b>	upholstery fabric, retail
<b>417920</b>	upholstery filling and padding merchant wholesalers
<b>314990</b>	upholstery filling, textile (except nonwoven fabric), manufacturing
<b>811420</b>	upholstery repair
<b>811121</b>	upholstery repair, automotive
<b>332619</b>	upholstery springs and spring units, made from purchased wire
<b>332113</b>	upset forgings, unfinished, made from purchased iron or steel
<b>333519</b>	upsetters (i.e., forging machines), manufacturing
<b>212291</b>	uranium ore milling
<b>325189</b>	uranium oxide, manufacturing
<b>331410</b>	uranium smelting and primary refining
<b>325189</b>	uranium, enriched, manufacturing
<b>485110</b>	urban and suburban passenger transit system operation
<b>913910</b>	urban community council
<b>913130</b>	urban community police force
<b>522299</b>	urban mortgage company
<b>485110</b>	urban transit system
<b>325313</b>	urea (except fertilizer), manufacturing
<b>325210</b>	urea resins, manufacturing
<b>325313</b>	urea, manufacturing
<b>326150</b>	urethane foam products, manufacturing
<b>325210</b>	urethane rubber, manufacturing
<b>238190</b>	urethane slabjacking contractors
<b>238190</b>	urethane soil stabilization contractors
<b>621499</b>	urgent medical care centres and clinics (except hospitals)
<b>416120</b>	urinals merchant wholesalers
<b>332999</b>	urinals, metal, manufacturing
<b>327110</b>	urinals, vitreous china, manufacturing
<b>621510</b>	urinalysis laboratories
<b>621110</b>	urologists, offices of
<b>334110</b>	USB flash drives (e.g., thumbdrives, jumpdrives), manufacturing
<b>419120</b>	used (recycled) auto parts, wholesale agents and brokers
<b>453310</b>	used appliances, household, retail
<b>415310</b>	used automobile parts merchant wholesalers
<b>415310</b>	used automotive parts (recyclers) merchant wholesalers
<b>441310</b>	used automotive parts, retail
<b>453310</b>	used furniture, retail
<b>453310</b>	used merchandise dealers (except motor vehicles)
<b>415310</b>	used motorcycle parts merchant wholesalers
<b>453310</b>	used office equipment, retail

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<b>441120</b>	used or second-hand motor vehicle dealers (e.g., automobiles, pickups, vans), retail
<b>418190</b>	used plastic milk jugs and similar plastic containers merchant wholesalers
<b>453310</b>	used rare collector's items (e.g., autograph, coins, card, stamps) shops
<b>453310</b>	used sporting goods and equipment, retail
<b>415210</b>	used tires (except scrap) merchant wholesalers
<b>484210</b>	used uncrated goods, moving and storage
<b>339910</b>	utensils and cutlery (e.g., spoons, knives, forks), precious metal (except plated), manufacturing
<b>321999</b>	utensils, wood, manufacturing
<b>541619</b>	utilities management consulting services
<b>332311</b>	utility buildings, prefabricated, metal, manufacturing
<b>326198</b>	utility containers (e.g., baskets, bins, boxes, buckets, dishpans, pails), plastics, manufacturing
<b>237130</b>	utility line (e.g., communication and electric power), construction
<b>237110</b>	utility line (i.e., sewer and water), construction
<b>511211</b>	utility software, computer, packaged, publishers or publishing
<b>532120</b>	utility trailer rental
<b>336215</b>	utility trailers, manufacturing
<b>441220</b>	utility trailers, retail

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<b>721213</b>	vacation camps (except hunting and fishing camps)
<b>526989</b>	vacation funds for employees
<b>236110</b>	vacation homes, construction, by operative builders
<b>115210</b>	vaccinating livestock (except by veterinarians)
<b>115210</b>	vaccinating pets and other animal specialties (except by veterinarians)
<b>541940</b>	vaccination services, animal
<b>325410</b>	vaccines (i.e., bacterial, viral), manufacturing
<b>332439</b>	vacuum bottles, light gauge metal, manufacturing
<b>336340</b>	vacuum brake boosters, automotive, truck and bus, manufacturing
<b>326220</b>	vacuum cleaner belts and hoses, plastics, manufacturing
<b>326220</b>	vacuum cleaner belts and hoses, rubber, manufacturing
<b>443143</b>	vacuum cleaner stores, retail
<b>443143</b>	vacuum cleaners retail sales and service
<b>335210</b>	vacuum cleaners, household, manufacturing
<b>333310</b>	vacuum cleaners, industrial and commercial type, manufacturing



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<b>238299</b>	vacuum cleaning systems, built-in, contractors
<b>333990</b>	vacuum furnaces and ovens, manufacturing
<b>332810</b>	vacuum plating metals and metal products, for the trade
<b>333910</b>	vacuum pumps (except laboratory), manufacturing
<b>339110</b>	vacuum pumps, laboratory type, manufacturing
<b>335315</b>	vacuum relays, manufacturing
<b>332420</b>	vacuum tanks, heavy gauge metal, manufacturing
<b>562910</b>	vacuum truck services in oilfield
<b>327215</b>	vacuum tube blanks, glass, made from purchased glass
<b>327214</b>	vacuum tube blanks, glass, made in glass-making plants
<b>334410</b>	vacuum tubes, manufacturing
<b>488119</b>	vacuuming of airport runways
<b>333110</b>	vacuums, yard, manufacturing
<b>812320</b>	valet apparel services, laundry and drycleaning
<b>812930</b>	valet parking services
<b>812320</b>	valet service, cleaning and pressing clothing
<b>325190</b>	valonia extract, manufacturing
<b>321999</b>	valve discs, cork, manufacturing
<b>333519</b>	valve grinding machines, metalworking, manufacturing
<b>417230</b>	valves and fittings (except plumbers') merchant wholesalers
<b>416120</b>	valves and fittings, plumbers' merchant wholesalers
<b>332910</b>	valves, for nuclear applications, manufacturing
<b>332910</b>	valves, for water works and municipal water systems, manufacturing
<b>332910</b>	valves, hydraulic and pneumatic, fluid power, manufacturing
<b>332910</b>	valves, industrial type (e.g., gate, globe, check, pop safety, relief), manufacturing
<b>316990</b>	vamps, leather, manufacturing
<b>336215</b>	van and mini-van conversions, on purchased chassis
<b>336211</b>	van bodies (cube), manufacturing
<b>811121</b>	van conversions on a custom basis
<b>484210</b>	van lines, moving and storage service
<b>212291</b>	vanadium ore mining
<b>325190</b>	vanillin, synthetic, manufacturing
<b>337126</b>	vanities, household, metal, manufacturing
<b>316990</b>	vanity cases (except leather and precious metal), manufacturing
<b>316990</b>	vanity cases, leather, manufacturing
<b>337123</b>	vanity dressers, manufacturing
<b>485990</b>	vanpool operation
<b>336110</b>	vans, commercial and passenger, light duty, assembling on chassis of own manufacture
<b>335210</b>	vaporizers, electric, manufacturing

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<b>334512</b>	vapour heating controls, manufacturing
<b>335110</b>	vapour lamps, manufacturing
<b>333990</b>	vapour separating machinery, manufacturing
<b>334512</b>	variable control instruments, industrial process type, manufacturing
<b>452999</b>	variety and dollar stores, retail
<b>311611</b>	variety meats (i.e., edible organs), produced in slaughtering plants
<b>445120</b>	variety, convenience or confectionary stores
<b>334410</b>	varistors, manufacturing
<b>325510</b>	varnishes, manufacturing
<b>416340</b>	varnishes, stains, lacquers and shellacs merchant wholesalers
<b>332810</b>	varnishing metals and metal products
<b>327420</b>	vases or urns (e.g., gypsum, plaster of Paris), manufacturing
<b>327215</b>	vases, made from purchased glass
<b>327110</b>	vases, pottery (e.g., china, earthenware and stoneware), manufacturing
<b>325130</b>	vat dyes, synthetic, manufacturing
<b>332420</b>	vats, heavy gauge metal, manufacturing
<b>332439</b>	vats, light gauge metal, manufacturing
<b>711111</b>	vaudeville companies
<b>332999</b>	vault doors and linings, metal, manufacturing
<b>332999</b>	vaults (except burial), metal, manufacturing
<b>417910</b>	vaults and safes merchant wholesalers
<b>238299</b>	vaults, safes and banking machine, installation contractor
<b>326220</b>	V-belts, plastics, manufacturing
<b>326220</b>	V-belts, rubber, manufacturing
<b>413160</b>	veal (except frozen packaged) merchant wholesalers
<b>111219</b>	vegetable (e.g., asparagus, bok choy, pumpkin, rhubarb, squash), farming
<b>111219</b>	vegetable (e.g., broccoli, Brussels sprout, cabbage, carrot, cauliflower), farming
<b>111219</b>	vegetable (e.g., celery, cucumber, lettuce, radish, rutabaga), farming
<b>111219</b>	vegetable (e.g., spinach, tomato, table turnip), farming
<b>325410</b>	vegetable alkaloids (i.e., caffeine, codeine, morphine, nicotine and derivatives), basic chemicals, manufacturing
<b>413150</b>	vegetable and fruit importers or shippers, merchant wholesalers
<b>111219</b>	vegetable bedding plants, growing of
<b>418310</b>	vegetable cake and meal merchant wholesalers
<b>311225</b>	vegetable cooking and table oils, made from purchased oils
<b>413190</b>	vegetable cooking oil merchant wholesalers
<b>111219</b>	vegetable farming, other than potato (except field crops)
<b>111419</b>	vegetable farming, under cover
<b>411190</b>	vegetable fibres merchant wholesalers
<b>111419</b>	vegetable food crops grown in greenhouses
<b>413190</b>	vegetable juices merchant wholesalers

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<b>333248</b>	vegetable oil processing machinery, manufacturing
<b>413150</b>	vegetable packing shed merchant wholesalers
<b>111219</b>	vegetable seed growing
<b>413190</b>	vegetable shortening merchant wholesalers
<b>311990</b>	vegetables, fresh (i.e., cut, peeled, polished or sliced), manufacturing
<b>561990</b>	vehicle license issuing on a contract or fee basis
<b>321919</b>	vehicle stock, hardwood, manufacturing
<b>339930</b>	vehicles (except bicycles), children's, manufacturing
<b>336320</b>	vehicular lighting fixtures, manufacturing
<b>313210</b>	velvet fabrics, cotton, man-made fibre or silk, broad-woven, weaving
<b>454210</b>	vending machine merchandise, non-store, retail
<b>811310</b>	vending machine service and repair
<b>238299</b>	vending machines installation
<b>333310</b>	vending machines, manufacturing
<b>532490</b>	vending machines, rental only
<b>333245</b>	veneer and plywood forming machinery, manufacturing
<b>333248</b>	veneer drying machinery, manufacturing
<b>113311</b>	veneer logs, logging
<b>416320</b>	veneer merchant wholesalers
<b>321211</b>	veneer mills, hardwood
<b>321212</b>	veneer mills, softwood
<b>321999</b>	veneer work, inlaid, manufacturing
<b>321211</b>	veneer, hardwood, manufacturing
<b>321920</b>	veneer, manufacturing and converting into containers (e.g., fruit or vegetable baskets, boxes, hampers, bushel baskets)
<b>321212</b>	veneer, softwood, manufacturing
<b>321919</b>	venetian blind slats, wood, manufacturing
<b>337920</b>	venetian blinds (wood), manufacturing
<b>561722</b>	venetian blinds cleaning
<b>337920</b>	venetian blinds, metal, manufacturing
<b>238390</b>	ventilated wire shelving (i.e., closet organizing-type) installation
<b>416120</b>	ventilating equipment and supplies merchant wholesalers
<b>335210</b>	ventilating fans, electric, household-kitchen, manufacturing
<b>333413</b>	ventilating fans, industrial and commercial type, manufacturing
<b>238220</b>	ventilating work, contractors
<b>332329</b>	ventilators, sheet metal, manufacturing
<b>523910</b>	venture capital companies
<b>212316</b>	verde' antique, crushed and broken stone, quarrying
<b>212316</b>	verde' antique, dimension-quarrying
<b>212398</b>	vermiculite mining
<b>327990</b>	vermiculite, exfoliated, manufacturing
<b>325410</b>	vermifuge preparations, manufacturing
<b>325130</b>	vermillion pigments, manufacturing

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<b>414390</b>	vertical blinds merchant wholesalers
<b>442291</b>	vertical blinds, retail
<b>517410</b>	very small aperture terminal (VSAT) services
<b>332420</b>	vessels, heavy gauge metal, manufacturing
<b>315289</b>	vestments (e.g., academic, clerical or church), cut and sewn from purchased fabric
<b>315220</b>	vests, non-tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	vests, non-tailored, women's and misses', cut and sewn from purchased fabric
<b>315220</b>	vests, tailored, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	vests, tailored, women's and misses', cut and sewn from purchased fabric
<b>911910</b>	veterans' benefits program, federal government
<b>622111</b>	veterans' hospital
<b>813410</b>	veterans' organization
<b>813310</b>	veterans' rights associations
<b>417930</b>	veterinarians' equipment and supplies merchant wholesalers
<b>339110</b>	veterinarians' instruments, manufacturing
<b>541940</b>	veterinarians, offices of
<b>541940</b>	veterinary clinics
<b>325410</b>	veterinary medicinal preparations, manufacturing
<b>325410</b>	veterinary medicine uncompounded, manufacturing
<b>339110</b>	veterinary operating tables, manufacturing
<b>541940</b>	veterinary practices or clinics
<b>541710</b>	veterinary research and development laboratories
<b>541940</b>	veterinary testing laboratories
<b>523910</b>	viatical settlement companies
<b>417220</b>	vibrating and screening equipment, mine merchant wholesalers
<b>532490</b>	vibrating beds or chairs, rental
<b>335210</b>	vibrating devices (e.g., safety apparatus, technical aids, massagers), electric, manufacturing
<b>532490</b>	vibrating devices (e.g., safety apparatus, technical aids, massagers), rental
<b>238390</b>	vibration isolation contractor
<b>334512</b>	vibration meters, analyzers and calibrators, manufacturing
<b>541380</b>	vibration testing services
<b>333120</b>	vibrators, concrete, manufacturing
<b>335311</b>	vibrators, interrupter, manufacturing
<b>518210</b>	video and audio streaming services
<b>519122</b>	video archives
<b>443143</b>	video camera stores, retail
<b>334310</b>	video cameras, household type, manufacturing
<b>334310</b>	video cassette recorders (VCR), manufacturing
<b>532280</b>	video cassette rental
<b>334610</b>	video cassettes, blank, manufacturing

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<b>334610</b>	video cassettes, pre-recorded, mass-reproducing
<b>417320</b>	video conference equipment merchant wholesalers
<b>414210</b>	video disc players merchant wholesalers
<b>532280</b>	video disk or tape rental to the general public
<b>713299</b>	video gambling device concession operators (i.e., supplying and servicing in others' facilities)
<b>713120</b>	video game arcades (except gambling machines)
<b>334310</b>	video game consoles (games run from DVD or CD-ROM), manufacturing
<b>339930</b>	video game consoles (pre-programmed games in the unit), manufacturing
<b>511212</b>	video game designing and developing (with publishing)
<b>541515</b>	video game designing and developing (without publishing)
<b>339930</b>	video game machines (except coin-operated), manufacturing
<b>334610</b>	video game software cartridges, mass-reproducing
<b>511212</b>	video game software publishing
<b>511212</b>	video game software publishing (including designing and developing)
<b>451120</b>	video games (plug and play), retail
<b>414210</b>	video games merchant wholesalers
<b>453310</b>	video games trading shop, retail
<b>419110</b>	video games, business-to-business (B2B) electronic markets, wholesale
<b>339930</b>	video games, manufacturing
<b>333310</b>	video graphics (e.g., commercial projectors), manufacturing
<b>515210</b>	video on demand (VOD) channels
<b>515210</b>	video on demand (VOD) programming
<b>517310</b>	video on demand (VOD), distribution by cable
<b>519130</b>	video on demand (VOD), distribution on the Internet
<b>541920</b>	video photography services, portrait
<b>532210</b>	video recorder and player rental and leasing
<b>811210</b>	video recorder or player repair
<b>443143</b>	video recorders, retail
<b>532280</b>	video rentals from kiosk
<b>532280</b>	video store rental of tapes machines
<b>512190</b>	video tape and motion picture stock footage, film libraries
<b>334610</b>	video tape or disk, mass-reproducing
<b>443146</b>	video tape stores, retail
<b>541920</b>	video taping services (e.g., weddings, special events)
<b>512190</b>	video, film and tape conversion services (i.e., transfer between formats)
<b>519122</b>	videothèques
<b>311940</b>	vinegar and cider vinegar, manufacturing
<b>111330</b>	vineyards

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<b>325190</b>	vinyl acetate (except resins), manufacturing
<b>326114</b>	vinyl and vinyl copolymer film and un laminated sheet, manufacturing
<b>325190</b>	vinyl chloride (chloroethylene), manufacturing
<b>313320</b>	vinyl coated fabrics, manufacturing
<b>444190</b>	vinyl doors and windows, retail
<b>325220</b>	vinyl fibres and filaments, manufacturing
<b>326198</b>	vinyl floor coverings, manufacturing
<b>238330</b>	vinyl floor tile and sheet installation, contractors
<b>325210</b>	vinyl resins, manufacturing
<b>238170</b>	vinyl siding, soffit and fascia, installation
<b>416390</b>	vinyl snow fence merchant wholesalers
<b>326196</b>	vinyl window and door manufacturing
<b>325220</b>	vinylidene chloride fibres and filaments, manufacturing
<b>325210</b>	vinylidene resins, manufacturing
<b>418990</b>	violins merchant wholesalers
<b>325410</b>	viral in vitro diagnostic test substances, manufacturing
<b>713299</b>	virtual gambling website operators
<b>451120</b>	virtual reality game equipment, household, retail
<b>334110</b>	virtual reality helmets, manufacturing
<b>325410</b>	virus vaccines, manufacturing
<b>325220</b>	viscose fibres, bands, strips and yarn, manufacturing
<b>325220</b>	viscose rayon fibres and filaments, manufacturing
<b>334512</b>	viscosimeters (except industrial process type), manufacturing
<b>334512</b>	viscosity instruments, industrial process type, manufacturing
<b>332210</b>	vises (except machine attachments), manufacturing
<b>333519</b>	vises (i.e., machine tool accessory), manufacturing
<b>337214</b>	visible records equipment (e.g., filing cabinets, boxes and cases), office (except wood), manufacturing
<b>337213</b>	visible records equipment (e.g., filing cabinets, boxes and cases), wood office, manufacturing
<b>621610</b>	visiting nurse associations
<b>911320</b>	visitor admissions services
<b>561590</b>	visitor information centres or bureaus
<b>541430</b>	visual communication, design consultants
<b>325410</b>	vitamin preparations, manufacturing
<b>446191</b>	vitamin stores, retail
<b>414510</b>	vitamins merchant wholesalers
<b>325410</b>	vitamins, un compounded, manufacturing
<b>711130</b>	vocalist, independent
<b>611510</b>	vocational apprenticeship training
<b>611710</b>	vocational counselling (except rehabilitation)
<b>611710</b>	vocational guidance centres
<b>611110</b>	vocational high schools

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<b>624310</b>	vocational rehabilitation counselling and training services
<b>611510</b>	vocational schools (except high schools, data processing or business)
<b>561420</b>	voice mail box services
<b>517310</b>	voice over Internet Protocol (VoIP) services providers, facilities-based
<b>517911</b>	voice over Internet protocol (VoIP) services, access-independent (non-managed)
<b>313210</b>	woiles fabrics, cotton, man-made fibre or silk, broad-woven, weaving
<b>212398</b>	volcanic ash mining
<b>212316</b>	volcanic rock, crushed and broken stone, quarrying
<b>212316</b>	volcanic rock, dimension, quarrying
<b>212316</b>	volcanic rock, quarrying
<b>416110</b>	voltage regulators (except motor vehicle) merchant wholesalers
<b>336320</b>	voltage regulators, automotive, rebuilding, on a factory base
<b>336320</b>	voltage regulators, for internal combustion engines, manufacturing
<b>334410</b>	voltage regulators, integrated circuit, manufacturing
<b>334512</b>	voltmeters, manufacturing
<b>813920</b>	voluntary health care standards associations
<b>813210</b>	voluntary health organization
<b>561310</b>	volunteer employment centre
<b>913140</b>	volunteer fire-fighter
<b>417920</b>	voting machines merchant wholesalers
<b>333310</b>	voting machines, manufacturing
<b>322219</b>	vulcanized fibre products, made from purchased paperboard
<b>325210</b>	vulcanized oils, manufacturing
<b>333246</b>	vulcanizing machinery, manufacturing

**W**

<b>339920</b>	wading pools, plastic coated fabric
<b>332999</b>	wads, ammunition, manufacturing
<b>333248</b>	wafer processing equipment, semiconductor, manufacturing
<b>334410</b>	wafers (i.e., semiconductor devices), manufacturing
<b>339930</b>	wagons and sleighs (toys), manufacturing
<b>321919</b>	wainscoting, wood, manufacturing
<b>315990</b>	waistbands, trouser, made from purchased fabric
<b>561420</b>	wake-up call services
<b>339930</b>	walkers, baby, manufacturing
<b>339990</b>	walking sticks, manufacturing
<b>238310</b>	wall cavities and attic space, insulating
<b>334512</b>	wall clocks, manufacturing
<b>238320</b>	wall covering or removal contractors
<b>335930</b>	wall plates, electrical, manufacturing

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<b>416390</b>	wallboard (except wooden) merchant wholesalers
<b>321216</b>	wallboard, cellular fibre or hard pressed wood, manufacturing
<b>327420</b>	wallboard, gypsum, manufacturing
<b>316990</b>	wallets (except metal), manufacturing
<b>321999</b>	wall-mounted hat and coat racks, wood, manufacturing
<b>325610</b>	wallpaper cleaners, manufacturing
<b>444120</b>	wallpaper stores
<b>322220</b>	wallpaper, made from purchased paper or other materials
<b>712115</b>	war museums
<b>316990</b>	wardrobe bags (i.e., luggage), manufacturing
<b>337123</b>	wardrobes, household, wood, manufacturing
<b>236220</b>	warehouse (e.g., commercial, industrial, manufacturing, public or private) construction
<b>452910</b>	warehouse club or store (food and general merchandise), retail
<b>452910</b>	warehouse club or store, primarily food, retail
<b>238220</b>	warehouse refrigeration, installation
<b>493120</b>	warehouse service, refrigerated
<b>417230</b>	warehouse trucks and supplies merchant wholesalers
<b>332311</b>	warehouses, prefabricated, metal, manufacturing
<b>813910</b>	warehousing association
<b>493110</b>	warehousing of goods at foreign trade zones
<b>493110</b>	warehousing of goods at foreign trade zones
<b>493190</b>	warehousing service, furniture and household goods (except used uncrated goods)
<b>493110</b>	warehousing, general
<b>531130</b>	warehousing, self-storage
<b>334511</b>	warfare countermeasures equipment, manufacturing
<b>416120</b>	warm air furnaces merchant wholesalers
<b>416120</b>	warm air heating and cooling equipment merchant wholesalers
<b>238220</b>	warm air heating systems, installation
<b>315249</b>	warm-up suits, girls', cut and sewn from purchased fabric
<b>315220</b>	warm-up suits, men's and boys', cut and sewn from purchased fabric
<b>315249</b>	warm-up suits, women's and misses', cut and sewn from purchased fabric
<b>414130</b>	warp knit fabrics merchant wholesalers
<b>333248</b>	warping machinery, manufacturing
<b>524129</b>	warranty insurance, automobile
<b>524129</b>	warranty insurance, home
<b>315220</b>	washable service apparel (e.g., barbers', hospital, professional), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	washable service apparel (e.g., maids', nurses', waitresses'), women's, misses' and girls', cut and sewn from purchased fabric

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<b>315210</b>	washable service apparel, men's and boys', cut and sewn from materials owned by others
<b>315210</b>	washable service apparel, women's, misses' and girls', cut and sewn from materials owned by others
<b>321999</b>	washboards, wood and part wood, manufacturing
<b>314120</b>	washcloths, made from purchased fabrics
<b>236210</b>	washeries construction, mining, general contractors
<b>212114</b>	washeries, anthracite
<b>532210</b>	washers and dryers, rental
<b>333130</b>	washers, aggregate and sand, stationary, manufacturing
<b>416330</b>	washers, hardware merchant wholesalers
<b>332720</b>	washers, metal, manufacturing
<b>812320</b>	washerwomen, own account
<b>335229</b>	washing machines, household (including coin-operated), manufacturing
<b>443143</b>	washing machines, household, retail
<b>333310</b>	washing machines, laundry (except household type), manufacturing
<b>561722</b>	washroom sanitation service
<b>562110</b>	waste collection
<b>562110</b>	waste collection
<b>562110</b>	waste collection
<b>562110</b>	waste collection
<b>562110</b>	waste collection, solid
<b>562210</b>	waste disposal facilities
<b>562210</b>	waste treatment and disposal
<b>562210</b>	waste treatment facilities combined with collection and/or local hauling of waste
<b>322219</b>	wastebaskets, fibre, made from purchased paperboard
<b>316990</b>	watch bands or straps (except metal), manufacturing
<b>339910</b>	watch bracelets, metal, manufacturing
<b>334512</b>	watch cases, manufacturing
<b>327215</b>	watch crystals, made from purchased glass
<b>326198</b>	watch crystals, plastics, manufacturing
<b>334512</b>	watch jewels, manufacturing
<b>339910</b>	watchbands, base metal, manufacturing
<b>339910</b>	watchbands, precious metal, manufacturing
<b>414410</b>	watchcases merchant wholesalers
<b>334512</b>	watches and parts (except crystals), manufacturing
<b>414410</b>	watches merchant wholesalers
<b>237110</b>	water and sewer line and related structures construction
<b>416120</b>	water and steam systems valves merchant wholesalers
<b>221310</b>	water board, local government
<b>327110</b>	water closet bowls, vitreous china, manufacturing
<b>332999</b>	water closets, metal, manufacturing

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<b>221310</b>	water collection, treatment and distribution systems
<b>453999</b>	water conditioning equipment, retail
<b>561990</b>	water conditioning service
<b>333416</b>	water coolers, manufacturing
<b>221310</b>	water cooperatives
<b>325410</b>	water decontamination or purification tablets, manufacturing
<b>237110</b>	water desalination plant construction
<b>221310</b>	water distribution for irrigation
<b>221310</b>	water filtration plant operation
<b>334512</b>	water heater controls, manufacturing
<b>238220</b>	water heater installation
<b>333310</b>	water heaters (except boilers), commercial type, manufacturing
<b>416120</b>	water heaters (except electric) merchant wholesalers
<b>335229</b>	water heaters, household (including non-electric), manufacturing
<b>326220</b>	water hoses, plastic, manufacturing
<b>326220</b>	water hoses, rubber, manufacturing
<b>334512</b>	water leak detectors, manufacturing
<b>237110</b>	water main line construction, general contractors
<b>237110</b>	water mains and hydrants, construction
<b>416120</b>	water meters merchant wholesalers
<b>334512</b>	water meters, consumption registering, manufacturing
<b>238220</b>	water meters, installation
<b>325190</b>	water pigments for finishing leather, manufacturing
<b>331511</b>	water pipe, cast iron, manufacturing
<b>238299</b>	water pipes, insulating
<b>238220</b>	water piping systems (except water well), installation
<b>912910</b>	water pollution control programs, provincial
<b>335210</b>	water pulsating devices, electric, domestic, manufacturing
<b>238220</b>	water pump installation and servicing, contractors
<b>334512</b>	water quality monitoring and control systems, manufacturing
<b>313310</b>	water repellency finishing of textile fabrics and products, for the trade
<b>325510</b>	water repellent coatings for wood, concrete and masonry, manufacturing
<b>237110</b>	water sampling station installation
<b>454390</b>	water selling, home distribution, retail
<b>416120</b>	water softeners merchant wholesalers
<b>238220</b>	water softeners, installation
<b>325999</b>	water softeners, manufacturing
<b>532210</b>	water softeners, rental
<b>561990</b>	water softening and conditioning services
<b>418410</b>	water softening compounds merchant wholesalers
<b>416120</b>	water softening equipment (except commercial) merchant wholesalers

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<b>333310</b>	water softening equipment, manufacturing
<b>417920</b>	water sterilization equipment merchant wholesalers
<b>237110</b>	water storage tanks and towers, construction
<b>221310</b>	water supply and irrigation systems
<b>221310</b>	water supply pipelines, long distance
<b>221310</b>	water supply systems, operation
<b>238220</b>	water system balancing and testing, contractors
<b>335229</b>	water tank heaters, domestic, oil, manufacturing
<b>332420</b>	water tanks, heavy gauge metal, manufacturing
<b>483115</b>	water taxi service, coastal waters
<b>483213</b>	water taxi service, inland waterways
<b>483115</b>	water transportation of freight to noncontiguous territories
<b>332910</b>	water traps, manufacturing
<b>333310</b>	water treatment and purification equipment, manufacturing
<b>237110</b>	water treatment plant construction
<b>333611</b>	water turbines, manufacturing
<b>237110</b>	water well drilling (except water intake wells in oil and gas fields)
<b>333130</b>	water well drilling machinery, manufacturing
<b>237110</b>	water well pumps and well piping systems, installation
<b>312110</b>	water, purifying and bottling
<b>414390</b>	waterbeds merchant wholesalers
<b>442110</b>	waterbeds-retail
<b>441220</b>	watercraft, retail
<b>488310</b>	waterfront terminal operation
<b>326198</b>	watering cans, plastics, manufacturing
<b>325610</b>	waterless hand soaps, manufacturing
<b>237990</b>	waterpark construction
<b>541320</b>	waterpark designing and planning
<b>313320</b>	waterproofing clothing
<b>313320</b>	waterproofing fabrics, for the trade
<b>313320</b>	waterproofing, coating, impregnating, etc. of apparel products for others
<b>238390</b>	waterproofing, contractors
<b>315249</b>	water-resistant or water-repellent overcoats (except fur, leather), women's and misses', cut and sewn from purchased fabric
<b>334512</b>	watt-hour and time switch meters, combined, manufacturing
<b>325190</b>	wattle extract, manufacturing
<b>334512</b>	wattmeters, manufacturing
<b>713940</b>	wave pools
<b>334512</b>	waveform measuring and/or analyzing equipment, manufacturing
<b>712119</b>	wax museums
<b>325610</b>	wax removers, manufacturing
<b>322220</b>	waxed paper for non-packaging applications, made from purchased paper
<b>322220</b>	waxed paper for packaging applications, made from purchased paper

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<b>418220</b>	waxed paper merchant wholesalers
<b>418410</b>	waxes merchant wholesalers
<b>324190</b>	waxes, petroleum, made from refined petroleum
<b>324110</b>	waxes, petroleum, made in petroleum refineries
<b>325610</b>	waxes, polishing (e.g., floor, furniture), manufacturing
<b>811192</b>	waxing and polishing, automotive
<b>112210</b>	weanling pig operations
<b>336990</b>	weapons, self-propelled, manufacturing
<b>541990</b>	weather forecasting services
<b>332321</b>	weather strip, metal, manufacturing
<b>416390</b>	weather stripping materials merchant wholesalers
<b>334512</b>	weather tracking equipment, manufacturing
<b>335920</b>	weatherproof wire and cable, non-ferrous
<b>238390</b>	weatherstripping installation
<b>314990</b>	weatherstripping made from purchased textiles
<b>326290</b>	weatherstripping, rubber, manufacturing
<b>313220</b>	weaving and finishing narrow fabrics
<b>313210</b>	weaving broad-woven felts
<b>313220</b>	weaving fabrics (e.g., fibreglass, silk, man-made fibre), narrow woven (i.e., 30 cm/12 in. or less in width)
<b>313210</b>	weaving fabrics (except wool and similar animal fibre), more than 30 cm (12 inches) in width
<b>333248</b>	weaving machinery, manufacturing
<b>313220</b>	weaving narrow fabrics
<b>519130</b>	Web broadcasting
<b>519130</b>	Web communities, operating
<b>518210</b>	Web hosting
<b>541514</b>	Web page design and development
<b>541430</b>	Web page layout design (without programming)
<b>519130</b>	Web search portals, operating
<b>321999</b>	webbing, cane, reed and rattan, manufacturing
<b>313220</b>	webbing, narrow woven, weaving
<b>812990</b>	wedding chapels (except churches)
<b>315249</b>	wedding dresses, women's and misses', cut and sewn from purchased fabric
<b>541920</b>	wedding photography services
<b>561730</b>	weed control and fertilizing services (except for crops)
<b>115110</b>	weed control service, chemical, agriculture
<b>333110</b>	weeding machines, farm type, manufacturing
<b>414130</b>	weft knit fabrics merchant wholesalers
<b>811210</b>	weighing equipment repair and maintenance (i.e., electronic scales)
<b>561990</b>	weighing services (except connected to transportation)
<b>812190</b>	weight control clinic
<b>713940</b>	weight training centres
<b>812190</b>	weight-reduction centres (non-medical)

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<b>561590</b>	welcome centres
<b>541899</b>	welcoming services (i.e., advertising services)
<b>331222</b>	welded wire fabric, iron or steel, made in wire drawing plants
<b>316990</b>	welders' aprons, leather, manufacturing
<b>339110</b>	welders' hoods, manufacturing
<b>417930</b>	welding clothing and gloves merchant wholesalers
<b>453999</b>	welding clothing and gloves, retail
<b>238190</b>	welding contractors, operating at site of construction
<b>417230</b>	welding electrodes and wire merchant wholesalers
<b>333990</b>	welding electrodes, manufacturing
<b>444130</b>	welding equipment and supplies, retail
<b>532490</b>	welding equipment, rental
<b>811310</b>	welding equipment, repair and maintenance
<b>541380</b>	welding inspection service
<b>417230</b>	welding machinery and equipment merchant wholesalers
<b>444130</b>	welding machinery, equipment and supplies selling primarily to businesses, but also selling to household consumer
<b>333519</b>	welding positioners (i.e., jigs), manufacturing
<b>811310</b>	welding repair services (except construction)
<b>331490</b>	welding rod, uncoated, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>811310</b>	welding shop
<b>333990</b>	welding wire or rod (i.e., coated or cored), manufacturing
<b>332319</b>	weldments, manufacturing
<b>912910</b>	welfare administration, nonoperating, provincial
<b>624190</b>	welfare centre
<b>331210</b>	well casing (e.g., heavy riveted, lock joint, welded, wrought), made from purchased iron or steel
<b>331110</b>	well casings, iron or steel, made in steel mills
<b>213118</b>	well foundation building, at oil and gas wells, on a contract basis
<b>211110</b>	well head condensate (natural gas liquid), extracting
<b>213118</b>	well plugging and abandoning, oil and gas wells, on a contract basis
<b>417210</b>	well points (drilling equipment) merchant wholesalers
<b>213118</b>	well pumping, oil and gas, on a contract basis
<b>213118</b>	wells, cleaning out, bailing, swabbing, oil field
<b>332329</b>	wells, light, sheet metal, manufacturing
<b>316990</b>	welting, leather (i.e., shoe cut stock), manufacturing
<b>448140</b>	western wear retail
<b>335910</b>	wet and dry batteries, manufacturing

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<b>311221</b>	wet corn milling
<b>413190</b>	wet corn milling products merchant wholesalers
<b>313230</b>	wet laid nonwoven fabrics, manufacturing
<b>322130</b>	wet machine board mills
<b>339920</b>	wet suits, rubber, manufacturing
<b>325610</b>	wetting agents, manufacturing
<b>311710</b>	whale meat production (factory ship)
<b>311710</b>	whale slaughtering
<b>487210</b>	whale watching excursions
<b>337123</b>	whatnot shelves, wood, manufacturing
<b>111140</b>	wheat (i.e., spring, winter and durum) growing or farming
<b>411120</b>	wheat board
<b>419120</b>	wheat brokers, wholesale
<b>111140</b>	wheat cereal grain farming
<b>111140</b>	wheat farming, field and seed production
<b>411120</b>	wheat merchant wholesalers
<b>811119</b>	wheel alignment, automotive
<b>336370</b>	wheel centres and trim, motor vehicle, metal, stamping
<b>339110</b>	wheel chairs, other specialized chairs, and parts for persons with disabilities, manufacturing
<b>334511</b>	wheel position indicators and transmitters, aircraft, manufacturing
<b>332210</b>	wheel pullers, hand tools, manufacturing
<b>336390</b>	wheel side rings, lock rings, rims, weights and spacers, manufacturing
<b>333519</b>	wheel turning equipment (i.e., machine tool accessory), manufacturing
<b>333920</b>	wheelbarrows, manufacturing
<b>336390</b>	wheels (i.e., rims), automotive, truck and bus, manufacturing
<b>327910</b>	wheels, abrasive, manufacturing
<b>336410</b>	wheels, aircraft, manufacturing
<b>331110</b>	wheels, car and locomotive, iron or steel, made in steel mills
<b>327910</b>	whetstones, manufacturing
<b>311515</b>	whely, condensed, dried, evaporated and powdered, manufacturing
<b>311515</b>	whely, raw, liquid, manufacturing
<b>311515</b>	whipped topping, dry mix, manufacturing
<b>311410</b>	whipped topping, frozen, manufacturing
<b>311511</b>	whipped toppings (except frozen or dry mix), manufacturing
<b>335210</b>	whippers and mixers, household type, electric, manufacturing
<b>311511</b>	whipping cream, manufacturing
<b>316990</b>	whips, horse, manufacturing
<b>316990</b>	whipstocks, manufacturing
<b>339110</b>	whirlpool baths (i.e., hydrotherapy equipment), manufacturing
<b>417930</b>	whirlpool baths merchant wholesalers
<b>453999</b>	whirlpool baths, retail
<b>332210</b>	whisks (i.e., kitchen utensils), fabricated metal, manufacturing

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<b>493190</b>	whisky warehousing
<b>325130</b>	white extender pigments (e.g., barytes, blanc fixe, whiting), manufacturing
<b>331529</b>	white metal castings (except die castings), unfinished, manufacturing
<b>417910</b>	whiteprinting equipment merchant wholesalers
<b>238320</b>	whitewashing, contractors
<b>114113</b>	whiting fishing
<b>212315</b>	whiting mining, crushed and broken stone, quarrying
<b>325130</b>	whiting, manufacturing
<b>419120</b>	wholesale agents and brokers of ceramic floor and wall tiles
<b>413160</b>	wholesale butchers
<b>561520</b>	wholesale tour operators
<b>813910</b>	wholesalers' associations
<b>313220</b>	wicks, manufacturing
<b>334210</b>	wide (WAN) and local area network (LAN) communication equipment (e.g., bridges, gateways, routers), manufacturing
<b>311611</b>	wieners, sausages, luncheon meats and other prepared meat products (except poultry), produced in slaughtering plants
<b>311614</b>	wieners, sausages, luncheon meats and other processed meat products (except poultry and small game), made from purchased meat
<b>448150</b>	wig, toupee and wiglet stores, retail
<b>418990</b>	wigs and hairpieces merchant wholesalers
<b>339990</b>	wigs, wiglets, toupees, hair pieces and braids, manufacturing
<b>113210</b>	wild berry picking
<b>112999</b>	wild boar, raising
<b>113210</b>	wild rice gathering
<b>111190</b>	wild rice, farming
<b>721213</b>	wilderness camps (except hunting and fishing camps)
<b>711511</b>	wildlife artists, independent
<b>911910</b>	wildlife conservation programs, federal
<b>912910</b>	wildlife conservation programs, provincial government
<b>813310</b>	wildlife preservation advocacy organizations
<b>321999</b>	willow ware (except furniture), manufacturing
<b>417230</b>	winches merchant wholesalers
<b>333920</b>	winches, manufacturing
<b>339990</b>	wind chimes, manufacturing
<b>334512</b>	wind direction indicators, manufacturing
<b>237130</b>	wind energy equipment, construction
<b>339990</b>	wind instruments and parts (e.g., bugles, accordions, clarinets, cornets, flutes, trombones, trumpets), manufacturing
<b>417110</b>	wind machines (frost protection equipment) merchant wholesalers
<b>335312</b>	wind power electric generators, manufacturing

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<b>333611</b>	wind powered turbine-generator sets, manufacturing
<b>333611</b>	wind turbines (i.e., windmills), manufacturing
<b>315249</b>	windbreakers (except leather), girls', cut and sewn from purchased fabric
<b>315220</b>	windbreakers (except leather), men's and boys', cut and sewn from purchased fabric
<b>315249</b>	windbreakers (except leather), women's and misses', cut and sewn from purchased fabric
<b>315281</b>	windbreakers, leather, women's and girls', manufacturing
<b>333248</b>	winding machinery for textiles, manufacturing
<b>333110</b>	windmills, farm type, manufacturing
<b>321911</b>	window and door frames and sash, wood and covered wood, manufacturing
<b>337215</b>	window backs, store and lunchroom, prefabricated, wood, manufacturing
<b>561721</b>	window cleaning or washing services
<b>325610</b>	window cleaning preparations, manufacturing
<b>541899</b>	window dressing or trimming services
<b>332321</b>	window moulding and trim (except motor vehicle), metal, manufacturing
<b>238150</b>	window panes or sheets, installation
<b>332619</b>	window screening, made from purchased wire
<b>332321</b>	window screens, metal frame, manufacturing
<b>321911</b>	window screens, wood framed, manufacturing
<b>811490</b>	window shade repair shops (without retail sales of new equipment)
<b>238390</b>	window shades and blinds installation, contractors
<b>414390</b>	window shades and blinds merchant wholesalers
<b>337920</b>	window shades or blinds, textile (except canvas), manufacturing
<b>326130</b>	window sheeting, laminated plastics, manufacturing
<b>326114</b>	window sheeting, unlaminated plastics, manufacturing
<b>811122</b>	window tinting, automotive
<b>442291</b>	window treatment stores (e.g., curtains, draperies), retail
<b>321919</b>	window trim, wood and covered wood mouldings, manufacturing
<b>321911</b>	window units, wood and covered wood, manufacturing
<b>332329</b>	window wells, sheet metal, manufacturing
<b>416390</b>	windows and doors (except wooden) merchant wholesalers
<b>326196</b>	windows and window frames, plastics, manufacturing
<b>321911</b>	windows, louvre, wood, manufacturing
<b>414220</b>	window-type electric air-conditioners merchant wholesalers

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<b>336320</b>	windshield washer pumps, automotive, truck and bus, manufacturing
<b>336390</b>	windshield wiper blades and refills, manufacturing
<b>336320</b>	windshield wiper systems, automotive, truck and bus, manufacturing
<b>326198</b>	windshields, plastics, manufacturing
<b>314990</b>	windsocks (except wind direction indicators), manufacturing
<b>312130</b>	wine (grape, berry or other fruit), manufacturing
<b>445310</b>	wine and liquor stores (60% or more sold to businesses)
<b>419110</b>	wine and spirits, business-to-business (B2B) electronic markets, wholesale
<b>722410</b>	wine bars
<b>312130</b>	wine concentrate, made in a winery
<b>541690</b>	wine consulting services
<b>413220</b>	wine coolers, alcoholic merchant wholesalers
<b>339990</b>	wine making equipment, manufacturing
<b>453992</b>	wine making supplies, retail
<b>541990</b>	wine stewardship (i.e., sommelier) services
<b>453992</b>	wine storage cooler (wine making equipment), retail
<b>445310</b>	wine stores, retail
<b>312130</b>	wines (e.g., ice, vermouth, fortified, non-alcoholic, sparkling, cooler), manufacturing
<b>316210</b>	winter boots, rubber and plastic protective footwear, manufacturing
<b>336390</b>	winterfronts, motor vehicle, manufacturing
<b>325999</b>	wintergreen oil, manufacturing
<b>336390</b>	wipers, windshield, automotive, truck and bus, manufacturing
<b>313230</b>	wipes, nonwoven fabric, manufacturing
<b>314990</b>	wiping rags, manufacturing
<b>333248</b>	wire and cable insulating machinery, manufacturing
<b>416210</b>	wire bale ties merchant wholesalers
<b>331222</b>	wire cages, iron or steel, made in wire drawing plants
<b>331222</b>	wire carts (e.g., household, grocery, industrial), iron or steel, made in wire drawing plants
<b>331222</b>	wire cloth, iron or steel, made in wire drawing plants
<b>331490</b>	wire cloth, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>333519</b>	wire drawing and straightening dies, metalworking, manufacturing
<b>333519</b>	wire drawing machines, metalworking, manufacturing
<b>416390</b>	wire fences and accessories merchant wholesalers

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<b>416390</b>	wire fences, gates and accessories merchant wholesalers
<b>331222</b>	wire garment hangers, iron or steel, made in wire drawing plants
<b>332619</b>	wire mesh, concrete reinforcing, made from purchased wire
<b>331110</b>	wire products, iron or steel, made in steel mills
<b>416210</b>	wire reinforcement mesh merchant wholesalers
<b>416210</b>	wire rods merchant wholesalers
<b>333920</b>	wire rope hoists, manufacturing
<b>416210</b>	wire rope merchant wholesalers
<b>416210</b>	wire screening merchant wholesalers
<b>331490</b>	wire screening, non-ferrous metal (except aluminum, copper), made from purchased metal or scrap
<b>519110</b>	wire services, news
<b>332619</b>	wire ties (for vegetable bags), manufacturing
<b>331317</b>	wire, aluminum, made in wire drawing plants
<b>331420</b>	wire, copper and copper alloy, made in wire drawing plants
<b>335920</b>	wire, copper, electric, manufacturing
<b>331221</b>	wire, flat, rolled strip, made from purchased iron or steel
<b>331222</b>	wire, iron or steel (e.g., armoured, bare or insulated), made in wire drawing plants
<b>331222</b>	wire, iron or steel, electric, made in wire drawing plants
<b>331420</b>	wire, mechanical, copper and copper alloy, made in wire drawing plants
<b>331490</b>	wire, non-ferrous metal (except aluminum, copper), made in wire drawing plants
<b>331420</b>	wire, uninsulated, copper and copper alloy, made in wire drawing plants
<b>517310</b>	wireless data communications carriers, facilities-based
<b>517310</b>	wireless telephone communications carriers
<b>517310</b>	wireless video service
<b>335110</b>	wires, lead-in, for electric bulbs, manufacturing
<b>416110</b>	wiring devices and related electrical supplies merchant wholesalers
<b>336320</b>	wiring harness and ignition sets, for internal combustion engines, manufacturing
<b>325190</b>	witch hazel extract, manufacturing
<b>212398</b>	withrite mining or quarrying
<b>414110</b>	women's (ladies') and children's handkerchiefs merchant wholesalers
<b>414110</b>	women's (ladies') and children's sportswear merchant wholesalers
<b>414110</b>	women's (ladies'), misses' and children purses merchant wholesalers
<b>419120</b>	women's and children hosiery, underwear and accessories wholesale agents and brokers

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<b>419120</b>	women's and children outerwear, wholesale agents and brokers
<b>414110</b>	women's and children's caps and gowns merchant wholesalers
<b>414110</b>	women's and children's caps merchant wholesalers
<b>414110</b>	women's and children's hospital gowns merchant wholesalers
<b>414110</b>	women's and children's karate uniforms merchant wholesalers
<b>414110</b>	women's and children's leather and sheep-lined clothing merchant wholesalers
<b>414110</b>	women's and children's raincoats merchant wholesalers
<b>414110</b>	women's and children's robes and gowns merchant wholesalers
<b>414110</b>	women's and children's uniforms merchant wholesalers
<b>414110</b>	women's and children's waterproof outer garments merchant wholesalers
<b>315249</b>	women's and girls' cut and sew blouse and shirt manufacturing
<b>315249</b>	women's and girls' cut and sew dress manufacturing
<b>315249</b>	women's and girls' cut and sew lingerie, loungewear and nightwear manufacturing
<b>315249</b>	women's and girls' cut and sew suit, coat, tailored jacket and skirt manufacturing
<b>315249</b>	women's and girls' sweaters, cardigans, pullovers and similar garments, made from purchased knitted fabrics
<b>414110</b>	women's and misses' beachwear merchant wholesalers
<b>315249</b>	women's and misses' pant outfits, cut and sewn from purchased fabric
<b>414110</b>	women's and misses' personal wear belts merchant wholesalers
<b>315249</b>	women's and misses' tennis skirts, cut and sewn from purchased fabric
<b>813410</b>	women's auxiliary
<b>448120</b>	women's clothing stores
<b>448120</b>	women's clothing, retail
<b>316210</b>	women's footwear (except orthopedic extension shoes), manufacturing
<b>622111</b>	women's hospital
<b>448120</b>	women's ready-to-wear store, retail
<b>414110</b>	women's, children's and infants' coats merchant wholesalers
<b>414110</b>	women's, children's and infants' coordinate sets merchant wholesalers
<b>414110</b>	women's, children's and infants' mittens merchant wholesalers
<b>414110</b>	women's, children's and infants' nightwear merchant wholesalers
<b>414110</b>	women's, children's, and infants' clothing accessories merchant wholesalers

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<b>414110</b>	women's, children's, and infants' outerwear merchant wholesalers
<b>414110</b>	women's, girls' and infants' furnishings (except shoes) merchant wholesalers
<b>414110</b>	women's, misses' and children's clothing accessories merchant wholesalers
<b>414110</b>	women's, misses' and children's coats merchant wholesalers
<b>414110</b>	women's, misses' and children's gloves merchant wholesalers
<b>414110</b>	women's, misses' and children's hosiery merchant wholesalers
<b>414110</b>	women's, misses' and children's panty-hose merchant wholesalers
<b>414110</b>	women's, misses' and children's scarves and neckwear merchant wholesalers
<b>414110</b>	women's, misses' and children's sleepwear merchant wholesalers
<b>414110</b>	women's, misses' and children's suits and pant suits merchant wholesalers
<b>414110</b>	women's, misses' and children's underwear merchant wholesalers
<b>315210</b>	women's, misses' and girls' clothing contractors
<b>325190</b>	wood alcohol, natural, manufacturing
<b>325190</b>	wood alcohol, synthetic, manufacturing
<b>337127</b>	wood chairs, folding and stacking, auditorium or theatre (portable), manufacturing
<b>418910</b>	wood chips merchant wholesalers
<b>113311</b>	wood chips produced in the forest
<b>321111</b>	wood chips, made in sawmill
<b>332210</b>	wood cutting saw blades, manufacturing
<b>325190</b>	wood distillates, manufacturing
<b>321114</b>	wood fence parts (i.e., pickets, poling, posts, rails), treating
<b>416320</b>	wood fencing merchant wholesalers
<b>416320</b>	wood fibre board merchant wholesalers
<b>325510</b>	wood fillers, manufacturing
<b>238330</b>	wood floor finishing (e.g., coating, sanding)
<b>238330</b>	wood flooring, finished, installation
<b>442210</b>	wood flooring, installation combined with selling
<b>321999</b>	wood flour, manufacturing
<b>238130</b>	wood frame components (e.g., truss), fabrication on site
<b>454319</b>	wood fuel dealers, retail
<b>337123</b>	wood furniture, household (i.e., porch, lawn, garden, beach), manufacturing
<b>321999</b>	wood heel blocks, manufacturing
<b>321999</b>	wood heels, finished, manufacturing
<b>321215</b>	wood I-joists, manufacturing
<b>321999</b>	wood novelty items, manufacturing
<b>337213</b>	wood office furniture (e.g., benches, chairs, stools, desks, table), manufacturing
<b>325190</b>	wood oils, manufacturing
<b>416320</b>	wood paneling merchant wholesalers

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<b>321999</b>	wood pellets, briquettes and firelogs made from compressed sawdust or shavings
<b>561990</b>	wood piling (non logging)
<b>322111</b>	wood pulp (e.g., mechanical, thermo-mechanical (TMP), semi-chemical), manufacturing
<b>418990</b>	wood pulp merchant wholesalers
<b>419110</b>	wood pulp, business-to-business (B2B) electronic markets, wholesale
<b>322112</b>	wood pulp, sulphate and soda, manufacturing
<b>322112</b>	wood pulp, sulphite, manufacturing
<b>416320</b>	wood roofing materials merchant wholesalers
<b>418990</b>	wood shavings for horse and livestock bedding merchant wholesalers
<b>561910</b>	wood shavings, bailing
<b>321919</b>	wood shutters (except door and window) , manufacturing
<b>416320</b>	wood siding merchant wholesalers
<b>238170</b>	wood siding, installation
<b>416340</b>	wood stains merchant wholesalers
<b>325510</b>	wood stains, manufacturing
<b>333416</b>	wood stoves, manufacturing
<b>418410</b>	wood treating preparations merchant wholesalers
<b>321911</b>	wood window and door frames and sash, manufacturing
<b>416320</b>	wood-based composite board products merchant wholesalers
<b>442298</b>	woodburning stoves, retail
<b>811310</b>	wooden barrels, vats and other coopers' products, repairing
<b>321920</b>	wooden boxes for ammunition or shell, manufacturing
<b>416320</b>	wooden doors and windows merchant wholesalers
<b>416320</b>	wooden fence posts merchant wholesalers
<b>416320</b>	wooden flooring merchant wholesalers
<b>337123</b>	wooden household furniture, made to individual order
<b>339990</b>	wooden mirror and picture frames, manufacturing
<b>416320</b>	wooden moulding merchant wholesalers
<b>416320</b>	wooden overhead doors sales, installation and service, merchant wholesalers
<b>416390</b>	wooden prefabricated structural assemblies merchant wholesalers
<b>416320</b>	wooden railings merchant wholesalers
<b>416320</b>	wooden shingles and shakes merchant wholesalers
<b>321920</b>	wooden shipping and packing cases, manufacturing
<b>416320</b>	wooden stairs merchant wholesalers
<b>339930</b>	wooden toys, manufacturing
<b>416320</b>	wooden wallboard merchant wholesalers

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<b>416320</b>	wooden windows and sashes merchant wholesalers
<b>416320</b>	woodendoor and window frames merchant wholesalers
<b>321999</b>	woodenware, kitchen and household, manufacturing
<b>321919</b>	woodwork, interior and ornamental (e.g., windows, doors, sash, cornices, mantels), manufacturing
<b>532490</b>	woodworking machinery and equipment rental
<b>333245</b>	woodworking machines (except hand-held), manufacturing
<b>493130</b>	wool and mohair warehousing
<b>333248</b>	wool and worsted finishing machinery, manufacturing
<b>313210</b>	wool fabrics, broad-woven, weaving
<b>313210</b>	wool felts, broad-woven, weaving
<b>115210</b>	wool grading service
<b>112410</b>	wool production, farming
<b>411190</b>	wool tops and noils merchant wholesalers
<b>313310</b>	wool tops and noils, manufacturing
<b>414130</b>	woolen and worsted piece goods merchant wholesalers
<b>414130</b>	woolen and worsted yarns merchant wholesalers
<b>313110</b>	woolen-type yarns made from purchased fibre
<b>313110</b>	woolen-type yarns made from purchased yarn, manufacturing
<b>451130</b>	woollen yarn, retail
<b>311940</b>	Worcestershire sauce, manufacturing
<b>333310</b>	word processing machines, dedicated, manufacturing
<b>561410</b>	word processing service
<b>337127</b>	work benches, industrial, manufacturing
<b>316210</b>	work boots and shoes, manufacturing
<b>448210</b>	work boots and shoes, retail
<b>316210</b>	work boots and shoes, women's, manufacturing
<b>812330</b>	work clothing supply services, industrial
<b>448199</b>	work clothing, men's and boys', retail
<b>624310</b>	work experience centres
<b>315190</b>	work gloves and mittens, made in knitting mills
<b>315990</b>	work gloves, leather, manufacturing
<b>315220</b>	work pants (except dungarees, jeans), men's and boys', cut and sewn from purchased fabric
<b>333920</b>	work platforms, elevated, manufacturing
<b>911240</b>	work safety and health program administration, federal government
<b>912150</b>	work safety and health program administration, provincial
<b>315220</b>	work shirts, men's and boys', cut and sewn from purchased fabric
<b>721310</b>	workers' camp or hostel (at work site)

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<b>524129</b>	workmen's compensation, insurance
<b>624310</b>	workshop for persons with disabilities
<b>624310</b>	workshops for persons with developmental disabilities
<b>334110</b>	workstations, computer, manufacturing
<b>919110</b>	world bank, office in Canada
<b>813310</b>	world peace and understanding advocacy groups
<b>114210</b>	worm gathering
<b>411110</b>	worms merchant wholesalers
<b>313210</b>	worsted fabrics, broad-woven, weaving
<b>313110</b>	worsted-type (combed) fibres yarns made from purchased yarns
<b>313110</b>	worsted-type yarns (combed), either with wool or artificial or synthetic fibres, manufacturing
<b>414130</b>	woven cheesecloth merchant wholesalers
<b>414130</b>	woven labels merchant wholesalers
<b>414130</b>	woven textiles merchant wholesalers
<b>333990</b>	wrapping (i.e., packaging) machinery, manufacturing
<b>418220</b>	wrapping or coarse paper and products merchant wholesalers
<b>418220</b>	wrapping paper (except giftwrap) merchant wholesalers
<b>488410</b>	wrecker service (towing), motor vehicle
<b>238910</b>	wrecking, buildings or other structures, contractors
<b>332210</b>	wrenches, hand tools, non-powered, manufacturing
<b>711215</b>	wrestlers, independent
<b>711319</b>	wrestling promoters, with facilities
<b>335229</b>	wringers, domestic, manufacturing
<b>315190</b>	wristlets, made in knitting mills
<b>711513</b>	writers, independent
<b>813410</b>	writing clubs
<b>418210</b>	writing ink merchant wholesalers
<b>322230</b>	writing paper and envelopes, boxed sets, made from purchased paper
<b>322230</b>	writing paper, cut sheet, made from purchased paper
<b>453210</b>	writing paper, retail
<b>337126</b>	wrought iron furniture, manufacturing
<b>332999</b>	wrought iron or steel pipe and tubing, made from purchased metal pipe
<b>331110</b>	wrought iron or steel pipe and tubing, made in steel mills
<b>212398</b>	wurtzilite mining

**X**

<b>325320</b>	xanthone insecticides, manufacturing
<b>334512</b>	X-ray apparatus and tubes (e.g., control, industrial, medical, research), manufacturing
<b>325999</b>	X-ray films and plates, sensitized, manufacturing

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<b>334512</b>	X-ray generators, manufacturing
<b>541380</b>	X-ray inspection service
<b>334512</b>	X-ray irradiation equipment, manufacturing
<b>621510</b>	X-ray laboratories, medical
<b>417930</b>	X-ray machines and related equipment and supplies merchant wholesalers
<b>334512</b>	X-ray tubes, manufacturing
<b>621510</b>	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres with medical doctors
<b>621510</b>	X-ray, MRI, cat/ct scan, ultrasound and other medical imaging centres without medical doctors
<b>334512</b>	X-Y recorders (i.e., plotters (except computer peripheral equipment)), manufacturing
<b>325110</b>	xylene, made from refined petroleum or natural gas liquids
<b>324110</b>	xylene, made in petroleum refineries

## Y

<b>713930</b>	yacht basins
<b>713991</b>	yacht clubs, without marinas
<b>417990</b>	yacht merchant wholesalers
<b>441220</b>	yacht sales retail
<b>532280</b>	yachts rental
<b>336612</b>	yachts, built in boat yard
<b>336611</b>	yachts, built in shipyards
<b>111211</b>	yam and sweet potato farming
<b>451130</b>	yard goods (textile fabric), retail
<b>332210</b>	yardsticks, metal, manufacturing
<b>321999</b>	yardsticks, wood, manufacturing
<b>414130</b>	yarn and thread merchant wholesalers
<b>333248</b>	yarn texturizing machinery, manufacturing
<b>325220</b>	yarn, cellulosic filament, manufacturing
<b>327214</b>	yarn, fibreglass, made in glass-making plants
<b>325220</b>	yarn, monofilament, man-made, manufacturing
<b>325220</b>	yarn, monofilament, man-made, manufacturing and texturizing
<b>325220</b>	yarn, non-cellulosic fibres and filaments, manufacturing
<b>325220</b>	yarn, non-cellulosic fibres and filaments, manufacturing and texturizing
<b>414130</b>	yarns for knitting merchant wholesalers
<b>419110</b>	yarns for knitting, business-to-business (B2B) electronic markets, wholesale
<b>519130</b>	yearbook (e.g., high school, college, university), publishers or publishing (exclusively on Internet)
<b>511190</b>	yearbooks (i.e., high school, college, university), publishing or publisher (except exclusively on Internet)
<b>323119</b>	yearbooks, printing without publishing
<b>511190</b>	yearbooks, publishing and printing combined



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<b>413190</b>	yeast merchant wholesalers
<b>311814</b>	yeast raised goods, made in commercial bakeries
<b>611690</b>	yoga instruction, camps or schools
<b>311511</b>	yogurt (except frozen), manufacturing
<b>311515</b>	yogurt mix, manufacturing
<b>311520</b>	yogurt, frozen, manufacturing
<b>813410</b>	young peoples organization, fraternal
<b>624110</b>	youth centre (if community centre)
<b>624110</b>	youth centres
<b>813410</b>	youth civic organizations
<b>813410</b>	youth farming organizations
<b>721198</b>	youth hostels or tourist lodges, accommodations
<b>624110</b>	youth self-help organizations
<b>813410</b>	youth social club

## Z

<b>325220</b>	zein fibres and filaments, manufacturing
<b>325189</b>	zinc ammonium chloride, manufacturing
<b>331490</b>	zinc and zinc alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>416210</b>	zinc and zinc alloy primary forms and basic shapes merchant wholesalers
<b>325130</b>	zinc based pigments, manufacturing
<b>331529</b>	zinc castings (except die castings), unfinished, manufacturing
<b>325189</b>	zinc chloride, manufacturing
<b>212231</b>	zinc concentrates, mining
<b>331523</b>	zinc die-castings, unfinished, manufacturing
<b>331490</b>	zinc dust, reclaiming
<b>332999</b>	zinc foil and leaf, made from purchased foil
<b>325189</b>	zinc hydrosulphite (i.e., zinc dithionite), manufacturing
<b>416210</b>	zinc merchant wholesalers
<b>418920</b>	zinc ore merchant wholesalers
<b>325189</b>	zinc oxide, manufacturing
<b>331490</b>	zinc rolling, drawing and extruding, purchased metal or scrap
<b>331410</b>	zinc smelting and primary refining
<b>325189</b>	zinc sulphide, manufacturing
<b>331490</b>	zinc, recovering from scrap and/or alloying purchased metals
<b>212231</b>	zincite and zinc blende (sphalerite), mining
<b>813310</b>	zionist organization
<b>713992</b>	zip lining facilities
<b>333248</b>	zipper making machinery, manufacturing
<b>313220</b>	zipper tape, weaving
<b>414130</b>	zippers merchant wholesalers
<b>331490</b>	zirconium and zirconium alloy bar, sheet, strip and tubing, made from purchased metal or scrap
<b>331490</b>	zirconium rolling, drawing or extruding, purchased metal or scrap
<b>331410</b>	zirconium smelting and primary refining

**712130** zoological gardens  
**712130** zoos  
**111219** zucchini farming, field, bedding plant and  
seed production  
**311821** zwieback and rusk, manufacturing