



**STATE OF WEST VIRGINIA**  
**Department of Revenue**  
**State Tax Department**

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*Joe Manchin III*  
*Governor*

June 29, 2006

TO ALL COUNTY ASSESSORS  
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Enclosed is a copy of the 2006 Trend and Percent Good Tables for Tax Year 2007. Also included is a copy of the detailed list of the North American Industry Classification System (NAICS) codes.

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

Should you have any questions or require additional information, please contact either Mr. Gearl Raynes in Martinsburg at 304-267-0023 or Mr. Steve Judy in Charleston at 304-558-3940.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Wade Thompson", with a long horizontal flourish extending to the right.

W. Wade Thompson  
Director  
Property Tax Division

WWT/aj

Enclosures

### Trend Schedule 2006

	1	2	3	4	5	6	7	
2006	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2006
2005	1.02	1.02	1.02	1.02	1.02	1.02	1.02	2005
2004	1.10	1.10	1.10	1.10	1.10	1.10	1.09	2004
2003	1.14	1.14	1.14	1.14	1.14	1.14	1.12	2003
2002	1.16	1.16	1.16	1.16	1.16	1.16	1.14	2002
2001	1.17	1.17	1.17	1.17	1.17	1.17	1.14	2001
2000		1.18	1.18	1.18	1.18	1.18	1.15	2000
1999		1.20	1.20	1.20	1.20	1.20	1.17	1999
1998		1.20	1.20	1.20	1.20	1.20	1.17	1998
1997			1.21	1.21	1.21	1.21	1.18	1997
1996			1.23	1.23	1.23	1.23	1.20	1996
1995				1.25	1.25	1.25		1995
1994				1.29	1.29	1.29		1994
1993					1.33	1.33		1993
1992					1.36	1.36		1992
1991					1.37	1.37		1991
1990						1.40		1990
1989						1.44		1989
1988						1.52		1988
1987						1.58		1987
1986								1986
1985								1985
1984								1984
1983								1983
1982								1982
1981								1981
1980								1980
1979								1979
1978								1978
1977								1977
1976								1976
1975								1975
1974								1974
1973								1973

7/1/2006













**NORMAL DEPRECIATION PERCENTAGE**

TYPICAL LIFE EXPECTANCY	2	3	4	5	6	7	8	9
	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2006	15	10	8	6	5	3	2	2
2005	31	21	16	13	10	7	5	3
2004	48	33	24	20	15	10	7	5
2003	66	46	33	27	21	14	10	7
2002	77	57	42	34	27	18	13	9
2001	82	67	51	42	32	22	16	11
2000		74	61	50	38	26	19	14
1999		78	70	57	45	30	22	16
1998		80	76	64	51	35	25	18
1997			79	71	57	40	29	21
1996			80	76	63	45	32	24
1995				78	69	50	36	26
1994				80	74	55	40	29
1993					77	60	44	32
1992					79	65	48	35
1991					80	69	52	39
1990						73	56	42
1989						76	61	46
1988						78	66	49
1987						79	70	53
1986						80	70	53
1985							74	60
1984							74	60
1983							77	66
1982							77	66
1981							79	72
1980								72
1979								77
1978								77
1977								79
1976								79
1975								80

PERCENT GOOD TABLE

TYPICAL LIFE EXPECTANCY	2	3	4	5	6	7	8	9
EFFECTIVE AGE	5 YEARS	8 YEARS	10 YEARS	12 YEARS	15 YEARS	20 YEARS	25 YEARS	30 YEARS
2006	85	90	92	94	95	97	98	98
2005	69	79	84	87	90	93	95	97
2004	52	67	76	80	85	90	93	95
2003	34	54	67	73	79	86	90	93
2002	23	43	58	66	73	82	87	91
2001	18	33	49	58	68	78	84	89
2000		26	39	50	62	74	81	86
1999		22	30	43	55	70	78	84
1998		20	24	36	49	65	75	82
1997			21	29	43	60	71	79
1996			20	24	37	55	68	76
1995				22	31	50	64	74
1994				20	26	45	60	71
1993					23	40	56	68
1992					21	35	52	65
1991					20	31	48	61
1990						27	44	58
1989						24	39	54
1988						22	34	51
1987						21	30	47
1986						20	30	47
1985							26	40
1984							26	40
1983							23	34
1982							23	34
1981							21	28
1980								28
1979								23
1978								23
1977								21
1976								21
1975								20

## NAICS CLASSIFICATION CODES

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

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

DETAILED LIST OF NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

PERCENT

TREND  
TABLE

GOOD  
TABLE

AGRICULTURE, FORESTRY, FISHING AND HUNTING

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

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

TREND  
TABLE      PERCENT  
GOOD  
TABLE

**CONSTRUCTION**

<b>2330</b>	<b>BUILDING, DEVELOPING, AND GENERAL CONTRACTING</b>		
2331	Land Subdivision and Land Development	11	2
2332	Residential Building Construction	11	2
2333	Nonresidential Building Construction	11	2
<b>2340</b>	<b>HEAVY CONSTRUCTION</b>		
2341	Highway, Street, Bridge & Tunnel Construction	11	2
2349	Other Heavy Construction	11	2
<b>2350</b>	<b>SPECIAL TRADE CONTRACTORS</b>		
2351	Plumbing, Heating & AC Contractor	11	2
2352	Painting, and Wall Covering Contractors	11	2
2353	Electrical Contractors	11	2
2354	Masonry/Drywall/Insulation/Tile Contractors	11	2
2355	Carpentry and Floor Contractors	11	2
2356	Roofing, Siding, and Sheet Metal Contractors	11	2
2357	Concrete Contractors	11	2
2358	Water Well Drilling Contractors	1	2
2359	Other Special Trade Contractors	11	2

**MANUFACTURING**

<b>3110</b>	<b>FOOD MANUFACTURING</b>		
3111	Animal Food Manufacturing	42	5
3112	Grain and Oilseed Milling	42	5
3113	Sugar and Confectionery Product Manufacturing	16	6
3114	Fruit & Veg Preserving & Specialty Food Manufacturing	42	5
3115	Dairy Product Manufacturing	42	5
3116	Animal Slaughtering and Processing	42	5
3117	Seafood Product Preparation and Packaging	42	5
3118	Bakeries and Tortilla Manufacturing	42	5
3119	Other Food Manufacturing	42	5
<b>3120</b>	<b>BEVERAGE AND TOBACCO PRODUCT MANUFACTURING</b>		
3121	BEVERAGE MANUFACTURING	42	5
3122	TOBACCO MANUFACTURING	5	6
<b>3130</b>	<b>TEXTILE MILLS</b>		
3131	Fiber, Yarn, and Thread Mills	39	4
3132	Fabric Mills	39	4
3133	Textile/Fabric Finishing/Fabric Coating Mills	39	4
<b>3140</b>	<b>TEXTILE PRODUCT MILLS</b>		
3141	Textile Furnishings Mills	39	4
3149	Other Textile Product Mills	39	4
<b>3150</b>	<b>APPAREL MANUFACTURING</b>		
3151	Apparel Knitting Mills	39	4
3152	Cut and Sew Apparel Manufacturing	39	4
3159	Apparel Accessories & Other Apparel Manufacturing	39	4

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

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

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

TREND PERCENT  
TABLE GOOD  
TABLE

WHOLESALE TRADE

<b>4210</b>	<b>WHOLESALE TRADE, DURABLE GOODS</b>		
4211	Motor Vehicle/Motor Vehicle Pt & Supply Wholesalers	2	3
4212	Furniture & Home Furnishing Wholesalers	2	3
4213	Lumber & Other Construction Materials Wholesalers	2	3
4214	Professional & Commercial Equipment & Supply Wholesalers	2	3
4215	Metal & Mineral (exc Petroleum) Wholesalers	2	3
4216	Electrical Goods Wholesalers	2	3
4217	Hardware, & Plumb & Heating Equipment & Supply Wholesalers	2	3
4218	Machinery, Equipment, & Supplies Wholesalers	2	3
4219	Miscellaneous Durable Goods Wholesalers	2	3
<b>4220</b>	<b>WHOLESALE TRADE, NONDURABLE GOODS</b>		
4221	Paper & Paper Product Wholesalers	2	3
4222	Drugs & Druggists' Sundries Wholesalers	2	3
4223	Apparel, Piece Goods, and Notions Wholesalers	2	3
4224	Grocery & Related Product Wholesalers	2	3
4225	Farm Product Raw material Wholesalers	2	3
4226	Chemical & Allied Products Wholesalers	2	3
4227	Petroleum and Petroleum Products Wholesalers	2	3
4228	Beer/Wine/Distilled Alcoholic Beverage Wholesalers	2	3
4229	Miscellaneous Nondurable Goods Wholesalers	2	3

RETAIL TRADE

<b>4410</b>	<b>MOTOR VEHICLE &amp; PARTS DEALERS</b>		
4411	Automobile Dealers	2	3
4412	Other Motor Vehicle Dealers	2	3
4413	Automotive Parts, Accessories, & Tire Stores	38	3
<b>4420</b>	<b>FURNITURE &amp; HOME FURNISHINGS STORES</b>		
4421	Furniture Stores	38	3
4422	Home Furnishings Stores	38	3
<b>4430</b>	<b>ELECTRONICS AND APPLIANCE STORES</b>		
4431	Electronics and Appliance Stores	38	3
<b>4440</b>	<b>BLDG MATERIAL &amp; GARDEN EQUIP &amp; SUPP DEALERS</b>		
4441	Building Material & Supplies Dealers and Mobile Home Dealers	2	3
4442	Lawn & Garden Equipment and Supplies Stores	2	3
<b>4450</b>	<b>FOOD AND BEVERAGE STORES</b>		
4451	Grocery Stores	38	3
4452	Specialty Food Stores	38	3
4453	Beer, Wine, and Liquor Stores	38	3
<b>4460</b>	<b>HEALTH AND PERSONAL CARE STORES</b>		
4461	Health and Personal Care Stores	38	3
<b>4470</b>	<b>GASOLINE STATIONS</b>		
4471	Gasoline Stations	2	3

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM

		TREND TABLE	PERCENT GOOD TABLE
<b>4870</b>	<b>SCENIC AND SIGHTSEEING TRANSPORTATION</b>		
	4871 Scenic and Sightseeing Transportation, Land	1	3
	4872 Scenic and Sightseeing Transportation, Water	6	7
	4879 Scenic and Sightseeing Transportation, Other	1	3
<b>4880</b>	<b>SUPPORT ACTIVITIES FOR TRANSPORTATION</b>		
	4881 Support Activities for Air Transportation	2	3
	4882 Support Activities for Rail Transportation	5	6
	4883 Support Activities for Water Transportation	6	7
	4884 Support Activities for Road Transportation	11	3
	4885 Freight Transportation Arrangement	2	3
	4889 Other Support Activities for Transportation	2	3
<b>4910</b>	<b>POSTAL SERVICE</b>		
	4911 Postal Service	30	4
<b>4920</b>	<b>COURIERS AND MESSENGERS</b>		
	4921 Couriers and Messengers	1	2
	4922 Local Messengers and Local Delivery	1	2
<b>4930</b>	<b>WAREHOUSING AND STORAGE</b>		
	4931 Warehousing and Storage	40	3
<b>INFORMATION</b>			
<b>5110</b>	<b>PUBLISHING INDUSTRIES</b>		
	5111 Newspaper/Periodical/Book/Database Publishers	45	5
	5112 Software Publishers	28	2
<b>5120</b>	<b>MOTION PICTURE AND SOUND RECORDING INDUSTRIES</b>		
	5121 Motion Picture and Video Industries	27	5
	5122 Sound Recording Industries	27	5
<b>5130</b>	<b>BROADCASTING AND TELECOMMUNICATIONS</b>		
	5131 Radio and Television Broadcasting	1	2
	5132 Cable Networks and Program Distribution	1	2
	5133 Telecommunications	6	7
<b>5140</b>	<b>INFORMATION AND DATA PROCESSING SERVICES</b>		
	5141 Information Services	30	4
	5142 Data Processing Services	30	4
<b>FINANCE AND INSURANCE</b>			
<b>5210</b>	<b>MONETARY AUTHORITIES - CENTRAL BANK</b>		
	5211 Monetary Authorities - Central Bank	7	4
<b>5220</b>	<b>CREDIT INTERMEDIATION &amp; RELATED ACTIVITIES</b>		
	5221 Depository Credit Intermediation	30	4
	5222 Nondepository Credit Intermediation	30	4
	5223 Activities Related to Credit Intermediation	30	4

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

TREND  
TABLE      PERCENT  
GOOD  
TABLE

**ADMIN/SUPPORT WASTE MGT/REMEDATION SERVICES**

<b>5610</b>	<b>ADMINISTRATIVE AND SUPPORT SERVICES</b>		
5611	Office Administrative Services	30	4
5612	Facilities Support Services	30	4
5613	Employment Services	30	4
5614	Business Support Services	30	4
5615	Travel Arrangement and Reservation Services	30	4
5616	Investigation and Security Services	30	4
5617	Services to Buildings and Dwellings	30	4
5619	Other Support Services	30	4
<b>5620</b>	<b>WASTE MANAGEMENT AND REMEDIATION SERVICES</b>		
5621	Waste Collection	1	1
5622	Waste Treatment and Disposal	1	2
5629	Remediation & Other Waste Management Services	11	2

**EDUCATIONAL SERVICES**

<b>6110</b>	<b>EDUCATIONAL SERVICES</b>		
6111	Elementary and Secondary Schools	37	4
6112	Junior Colleges	37	4
6113	Colleges, Universities & Professional Schools	37	4
6114	Business Schools & Computer & Management Training	37	4
6115	Technical and Trade Schools	37	4
6116	Other Schools and Instruction	37	4
6117	Educational Support Services	37	4

**HEALTH CARE AND SOCIAL ASSISTANCE**

<b>6210</b>	<b>AMBULATORY HEALTH CARE SERVICES</b>		
6211	Offices of Physicians	19	4
6212	Offices of Dentists	19	4
6213	Offices of Other Health Practitioners	19	4
6214	Outpatient Care Centers	19	4
6215	Medical and Diagnostic Laboratories	19	4
6216	Home Health Care Services	19	4
6219	Other Ambulatory Health Care Services	19	4
<b>6230</b>	<b>HOSPITALS</b>		
6221	General Medical and Surgical Hospitals	19	4
6222	Psychiatric and Substance Abuse Hospitals	19	4
6223	Other Specialty Hospitals	19	4
<b>6230</b>	<b>NURSING AND RESIDENTIAL CARE FACILITIES</b>		
6231	Nursing Care Facilities	19	4
6232	Residential Mental Retardation/Health Facilities	19	4
6233	Community Care Facilities for the Elderly	19	4
6239	Other Residential Care Facilities	19	4

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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

**NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM**

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