

Private Company Industry Benchmarking

The iLumen Network

How Does It Work?

- iLumen partners with Banks, CPA firms, Industry Associations and Trade Partners to offer Benchmarking to their customers, clients, members and partners.
- Private companies from around the country submit financial information every month
- Financial data is submitted directly from the accounting systems of the participating private companies - no third party data is ever included

Financial Data on the Network

- All data is converted into industry standard reporting categories and aggregated by peer group
- All monthly, quarterly and annual data on the network is the same that is used for audit and compliance reporting
- See how your business is performing against a truly comparable industry peer group of private companies
 - Over 20 financial ratios and metrics for comparison
 - Multiple parameters to select your custom peer group
 - Monthly trends vs. growth rate trends
 - Aggregate calculations (including average and median)

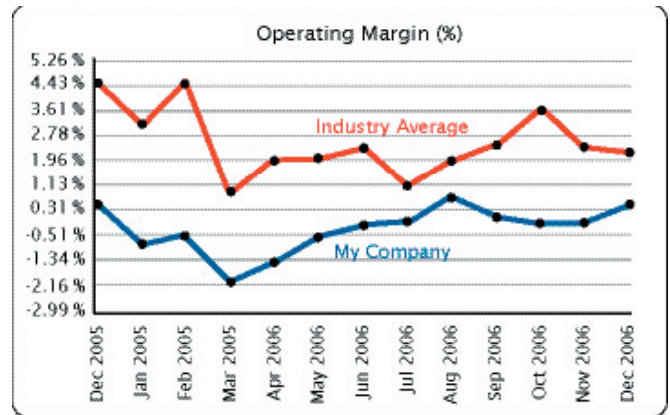
Network Participation

- Participating Corporate Customers: 100%
- Quarterly Growth Rate of Data: 105%
- # of Private Companies: 20,000+
- # of Financial Periods: 50,000+

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How Does Your Company Compare?

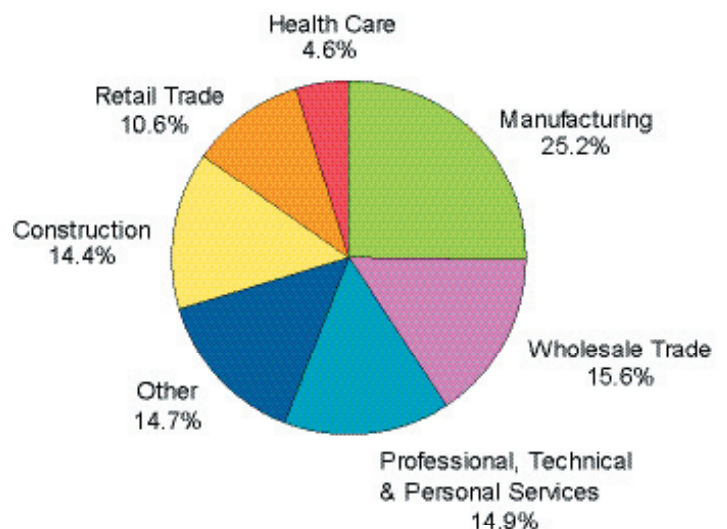


Industry Coverage

Industry Level Breakout

- Industry Sectors (15) > 100% covered
- Industry Groups (113) > 84% covered
- Industry Classes (403) > 79% covered

Companies by Industry Breakout



Revenue Breakout (out of 100%)

- \$0-\$5 million > 6%
- \$5-\$50 million > 70%
- \$50-\$500 million > 23%
- \$500+ million > 1%

Industry Benchmarking Coverage Report

*Report as of 07/08

Sector	Group	Class	Coverage		
			S	G	C
Retail Trade					
		Automotive/Parts, Dealers, Repair, Parking & Gasoline Stations	x	x	
		Automobile & Other Motor Vehicle Dealers	x	x	x
		Automotive Parts, Accessories & Tire Stores	x	x	x
		Automotive Repair & Maintenance	x	x	x
		Boat, Motorcycle & Recreational Vehicle Dealers	x	x	x
		Carwash & Auto Detailing Services	x	x	x
		Gasoline, Bottled Gas, Fuel, Oil & Service Stations	x	x	x
		Valet & Automobile Parking Lots	x	x	x
		Building Materials, Hardware & Garden Supply	x	x	
		Home Centers & Hardware Stores	x	x	x
		Lumber & Other Building Materials Dealers	x	x	x
		Mobile Home Dealers	x	x	x
		Paint, Glass & Wallpaper Stores	x	x	x
		Retail Nurseries, Lawn & Garden Supply Stores	x	x	x
		Clothing, Apparel & Accessories Stores	x	x	
		Clothing & Accessories Stores	x	x	x
		Jewelry, Luggage & Leather Goods Stores	x	x	x
		Shoe Stores	x	x	x
		Grocery, Food & Beverage Stores	x	x	
		Beer, Wine & Liquor Stores	x	x	
		Candy, Nut & Confectionery Stores	x	x	
		Convenience Stores	x	x	x
		Dairy Products Stores	x	x	
		Fruit & Vegetable Markets	x	x	
		Grocery Stores & Supermarkets	x	x	x
		Meat & Fish (Seafood) Markets, Including Freezer Prov	x	x	
		Retail Bakeries	x	x	
		Health & Personal Care Stores	x	x	
		Cosmetics, Beauty Supplies & Perfume Stores	x	x	
		Food (Health) Supplement Stores	x	x	
		Optical Goods Stores	x	x	
		Pharmacies & Drug Stores	x	x	x
		Home Furnishings, Computers, Electronics & Appliance Stores	x	x	
		Computer & Computer Software Stores	x	x	x
		Curtains, Drapery, Window Treatments & Upholstery Stores	x	x	
		Floor Coverings & Carpet Stores	x	x	x
		Furniture & Home Furnishings Stores	x	x	x
		Household Appliance Stores	x	x	x
		Radio, Television & Consumer Electronics	x	x	x
		Miscellaneous Store Retailers	x	x	
		Florists	x	x	x
		General Merchandise, Discount, Variety & Department Stores	x	x	x
		Office Supplies, Stationery & Gift Stores	x	x	x
		Pet and Pet Supplies Stores	x	x	
		Used Merchandise Stores	x	x	x

Industry	Group	Class	Coverage		
			S	G	C
Retail (Con't)					
	Non-store Retailers		x	x	
		Direct Selling Establishments	x	x	x
		Electronic Shopping & Mail-Order Houses	x	x	x
		Vending Machine Operators	x	x	
	Restaurants, Eating & Drinking Establishments		x	x	
		Drinking Establishments (Alcoholic Beverages)	x	x	
		Restaurants & Eating Establishments	x	x	x
		Special Food Services	x	x	
	Sporting Goods, Hobby, Book, Art & Music Stores		x	x	
		Art Galleries & Dealers	x	x	
		Book & Periodical Stores & News Dealers	x	x	
		Camera & Photographic Supply Stores	x	x	
		Hobby, Toy & Game Stores	x	x	
		Musical Instrument & Supplies Stores	x	x	
		Prerecorded Tape, Compact Disc & Record Stores	x	x	
		Sewing, Needlework & Piece Goods Stores	x	x	
		Sporting Goods Stores	x	x	x
	Other Retail Trade		x	x	
Manufacturing					
	Beverage & Tobacco Products Mfg		x	x	
		Beverage Mfg	x	x	x
		Tobacco Mfg	x	x	
	Computer, Electronic Products & Appliances Mfg		x	x	
		Audio & Video Equipment Mfg	x	x	
		Computer & Peripheral Equipment Mfg	x	x	x
		Communications Equipment Mfg	x	x	x
		Electric Lighting Equipment Mfg	x	x	x
		Electrical Equipment Mfg	x	x	x
		Household Appliance Mfg	x	x	
		Magnetic & Optical Media Reproducing & Mfg	x	x	
		Medical & Dental Instruments & Supplies Mfg	x	x	x
		Navigational, Measuring, Electromedical/Control Instr Mfg	x	x	x
		Ophthalmic Goods Mfg	x	x	
		Photographic Equipment & Supplies Mfg	x	x	
		Semiconductor & Electronic Component Mfg	x	x	x
		Watches, Clocks, Watchcases & Parts Mfg	x	x	
	Fabric Apparel, Accessories & Finished Products Mfg		x	x	
		Apparel Accessories Mfg	x	x	x
		Apparel Knitting Mills	x	x	x
		Cut & Sew Apparel Mfg	x	x	x
		Fur Goods Mfg	x	x	
	Food & Kindred Products Mfg		x	x	
		Animal Food Mfg	x	x	
		Bakeries & Tortilla Mfg	x	x	x

Industry	Group	Class	Coverage		
			S	G	C
Manufacturing (Con't)					
	Food & Kindred Products Mfg (Con't)		x	x	
		Dairy Product Mfg	x	x	x
		Fruit / Vegetable Preserving & Specialty Food Mfg	x	x	x
		Grain & Oilseed Milling	x	x	x
		Meat Products & Animal Processing/Mfg	x	x	x
		Seafood Product Preparation & Packaging Mfg	x	x	x
		Sugar & Confectionery Product Mfg	x	x	x
	Furniture & Fixtures Mfg		x	x	
		Household & Institutional Furniture/Kitchen Cabinet Mfg	x	x	x
		Office Furniture & Fixtures Mfg	x	x	x
		Partitions & Fixtures Mfg	x	x	x
		Public Building & Related Furniture Mfg	x	x	x
	Leather & Leather Products Mfg		x	x	
		Footwear Mfg	x	x	
		Handbags & Personal Leather Goods Mfg	x	x	
		Leather Gloves & Mittens Mfg	x	x	
		Leather / Hide Tanning & Finishing Mfg	x	x	
		Luggage Mfg	x	x	
	Lumber & Wood Products, Except Furniture Mfg		x	x	
		Sawmills & Wood Preservation Mfg	x	x	x
		Veneer, Plywood, & Engineered Wood Product Mfg	x	x	x
		Wood Buildings & Mobile Homes Mfg	x	x	x
		Wood Containers Mfg	x	x	x
	Machinery & Transportation Equipment Mfg		x	x	
		Agriculture, Construction & Mining Machinery Mfg	x	x	x
		Aircraft & Aerospace Product & Parts Mfg	x	x	x
		Commercial & Service Industry Machinery Mfg	x	x	
		Engine, Turbine & Power Transmission Equipment Mfg	x	x	
		Guided Missiles, Space Vehicles & Parts Mfg	x	x	
		Industrial Machinery Mfg	x	x	x
		Metalworking Machinery Mfg	x	x	x
		Motor Vehicle Parts Mfg	x	x	x
		Motor Vehicle, Truck & Trailer & Motor Home Mfg	x	x	x
		Motorcycles, Bicycles & Parts	x	x	
		Railroad Rolling Stock Mfg	x	x	
		Ship & Boat Building & Mfg	x	x	x
		Ventilation, Heating/Air-Cond & Refrigeration Mfg	x	x	x
	Non-metallic Mineral Product Mfg		x	x	
		Cement & Concrete Product Mfg	x	x	x
		Clay/Pottery Product & Refractory Mfg	x	x	x
		Glass & Glass Product Mfg	x	x	x
		Lime & Gypsum Product Mfg	x	x	
		Stone & Cut Stone Products Mfg	x	x	x
	Ordnance, Explosives, Ammunition, Small Arms & Accessories		x		
		Ammunition & Explosives Mfg	x		
		Ordnance & Accessories Mfg	x		
		Small Arms Mfg	x		

Industry	Group	Class	Coverage		
			S	G	C
Manufacturing (Con't)					
		Paper & Allied Products Mfg	x	x	
		Converted Paper Product Mfg	x	x	x
		Paperboard Containers & Boxes Mfg	x	x	x
		Pulp, Paper & Paperboard Mills Mfg	x	x	x
		Petroleum Refining, Chemicals & Coal Products Mfg	x	x	
		Basic Chemical Mfg (Organic & Inorganic)	x	x	x
		Paint, Coating & Adhesive Mfg	x	x	x
		Pesticide, Fertilizer & Agricultural Chemical Mfg	x	x	x
		Petroleum & Coal Products Mfg	x	x	x
		Pharmaceutical & Medicine Mfg	x	x	x
		Soap, Cleaning Compound & Toilet Preparation Mfg	x	x	x
		Plastic, Rubber, Synthetic & Artificial Fibers & Filaments Mfg	x	x	
		Artificial/Synthetic Fibers & Filaments Mfg	x	x	
		Manmade Organic Fiber Mfg	x	x	
		Plastics Products & Materials Mfg	x	x	x
		Resin & Synthetic & Fabricated Rubber Mfg	x	x	x
		Rubber Product Mfg	x	x	
		Primary & Fabricated Metal Industries Mfg	x	x	
		Aluminum & Copper Foundries, Production & Processing	x	x	x
		Architectural & Structural Metals Mfg	x	x	x
		Blast Furnace & Basic Steel Products	x	x	x
		Boiler, Tank & Shipping Container Mfg	x	x	x
		Coating, Engraving, Heat Treating & Allied Activities	x	x	x
		Cutlery & Handtool Manufacturing	x	x	
		Fabricated Metal Product Mfg	x	x	x
		Forging, Stamping, Crowns & Closures	x	x	x
		Hardware Mfg	x	x	x
		Iron / Steel Foundries, Mills & Ferroalloy Mfg	x	x	x
		Machine Shops, Turned Product & Screw/Nut/Bolt Mfg	x	x	x
		Nonferrous Metal Foundries, Production & Processing	x	x	x
		Plumbing & Heating, Except Electric Mfg	x	x	x
		Spring & Wire Product Mfg	x	x	
		Textile & Fabric Mill Products Mfg	x	x	
		Broadwoven Fabric Mills	x	x	x
		Fabricated Textile Products: Carpets, Rugs & Furnishings Mills	x	x	x
		Knitting Mills	x	x	x
		Narrow Fabric Mills	x	x	x
		Textile Finishing Mills	x	x	
		Yarn & Thread Mills	x	x	x
		Other Manufacturing	x	x	
		Jewelry, Silverware, Plated Ware & Notions Mfg	x	x	x
		Musical instruments Mfg	x	x	
		Pens, Pencils, Office & Art Supplies Mfg	x	x	
		Toys & Sporting Goods Mfg	x	x	x

Industry	Group	Class	Coverage		
			S	G	C
Construction					
	Building Construction	General Contractors	x	x	
		Non-Residential Building Construction	x	x	x
		Residential Building Construction	x	x	x
	Heavy & Civil Engineering	Construction	x	x	
		Highway, Street & Bridge Construction	x	x	x
		Land Subdivision	x	x	
		Utility System Construction	x	x	x
	Specialty Trade	Contractors	x	x	
		Building Equipment Contractors	x	x	x
		Building Finishing Contractors	x	x	
		Carpentry, Drywall, Insulation & Floor Work Contractors	x	x	x
		Concrete Work Contractors	x	x	x
		Electrical Work Contractors	x	x	x
		Foundation, Structure & Building Exterior Contractors	x	x	x
		Glass & Glazing Contractors	x	x	
		Masonry, Stone/Tile Setting & Plastering Contractors	x	x	x
		Painting & Paper Hanging Contractors	x	x	x
		Plumbing, Heating & Air-Cond Contractors	x	x	x
		Roofing, Siding & Sheet Metal Work Contractors	x	x	x
		Water Well Drilling Contractors	x	x	
	Other Construction		x	x	
Arts, Entertainment & Recreation					
	Amusement, Gambling & Recreation	Industries	x	x	
		Amusement Parks & Arcades	x	x	
		Bowling Centers	x	x	
		Fitness & Recreational Sports Centers	x	x	x
		Gambling Industries	x	x	
		Golf Courses & Country Clubs	x	x	x
		Marinas	x	x	
		Skiing Facilities	x	x	
	Hotels & Other Lodging	Places	x	x	
		Hotels & Motels	x	x	x
		Rooming & Boarding Houses	x	x	
		RV (Recreational Vehicle) Parks & Recreational Camps	x	x	
	Motion Picture & Sound Recording	Industries	x	x	
		Motion Picture & Video Industries	x	x	x
		Sound Recording Industries	x	x	

Industry	Group	Class	Coverage		
			S	G	C
Arts, Entertainment & Recreation (Con't)					
		Museums, Art Galleries, Historical Sites & Similar Institutions	x	x	
		Historical Sites	x	x	
		Museums & Art Galleries	x	x	x
		Nature Parks & Other Similar Institutions	x	x	
		Zoos & Botanical Gardens	x	x	
		Performing Arts, Spectator Sports & Related Industries	x	x	
		Agents/Managers for Artists, Athletes & Entertainers	x	x	
		Dance Studios, Schools & Halls	x	x	
		Independent Artists, Writers & Performers	x	x	
		Performing Arts Companies	x	x	
		Promoters of Performing Arts, Sports & Similar Events	x	x	
		Spectator Sports, Sports Teams, Racing & Track Operation	x	x	x
		Theatrical Producers Actors, Bands, Orchestras & Entertainers	x	x	x
		Other Arts, Recreation & Entertainment Industries	x	x	
Professional, Scientific, Technical & Personal Services					
		Accounting, Auditing & Bookkeeping	x	x	
		Offices of Certified Public Accountants	x	x	x
		Payroll Services	x	x	
		Tax Preparation Services	x	x	x
		Advertising, Mailing & Commercial Photography	x	x	
		Advertising Agencies	x	x	x
		Commercial Photography	x	x	
		Direct Mail Advertising & Distribution Services	x	x	x
		Display Advertising	x	x	
		Media Buying Agencies & Representatives	x	x	
		Marketing Research & Public Opinion Polling	x	x	
		Photocopying & Duplicating Services	x	x	x
		Public Relations Agencies	x	x	
		Business, Professional, Labor, Political & Similar Organizations	x	x	
		Business & Trade Associations	x	x	x
		Consumer Credit / Mercantile Reporting & Collection Agencies	x	x	x
		Labor Unions & Similar Labor Organizations	x	x	
		Political Organizations	x	x	
		Professional Membership Organizations	x	x	x
		Design, Computer Programming, Software Dev & Related Services	x	x	
		Computer Facilities Management Services	x	x	
		Computer Systems Design, Data Prep Services	x	x	x
		Computer Programming Custom & Prepackaged Services	x	x	x
		Graphic Design & Commercial Art Services	x	x	
		Industrial Design Services	x	x	
		Interior Design Services	x	x	

Industry	Group	Class	Coverage		
			S	G	C
Professional, Scientific, Technical & Personal Services (Con't)					
		Electronic & Precision Equipment Repair & Maintenance	x	x	
		Commercial & Industrial Machinery/Equip Repair & Maint	x	x	
		Communication Equipment Repair & Maintenance	x	x	
		Computer & Office Machine Repair & Maintenance	x	x	
		Consumer Electronics Repair & Maintenance	x	x	
		Electrical & Electronic Repair Shops	x	x	
		Refrigeration/Air-Conditioning Services & Repair Shops	x	x	
		Welding Repair	x	x	
		Engineering, Architectural & Surveying	x	x	
		Architectural Services	x	x	x
		Building Inspection Services	x	x	
		Drafting Services	x	x	
		Engineering Services	x	x	x
		Landscape Architectural Services	x	x	
		Surveying & Mapping Services	x	x	
		Testing Laboratories	x	x	
		Legal Services	x	x	
		Offices of Lawyers	x	x	x
		Offices of Notaries	x	x	
		Personal & Household Services & Repairs	x	x	
		Death Care Services	x	x	
		Drycleaning, Laundry & Carpet/Upholstery Cleaning Services	x	x	x
		Footwear & Leather Goods Repair	x	x	
		Home/Garden Equipment & Appliance Repair & Maintenance	x	x	
		Personal Care Services	x	x	
		Photofinishing Labs & Portrait Studios	x	x	
		Private Households	x	x	
		Reupholstery & Furniture Repair	x	x	
		Watch, Clock, & Jewelry Repair	x	x	
		Religious, Civic & Professional Organizations	x	x	
		Civic & Social Organizations	x	x	x
		Grantmaking & Giving Services	x	x	
		Religious Organizations	x	x	x
		Social Advocacy Organizations	x	x	
		Rental & Leasing Services	x	x	
		Automotive & Equipment Rental & Leasing	x	x	
		Computer Rental and Leasing	x	x	
		Consumer Goods Rental	x	x	
		Construction Equipment Rental/Leasing	x	x	x
		General Rental Centers	x	x	
		Machinery & Equipment Rental/Leasing	x	x	x
		Medical Equipment Rental/Leasing	x	x	
		Truck & Trailer Rental/Leasing	x	x	x
		Utility Trailers & Recreational Vehicle Rental	x	x	
		Research, Development & Testing Services	x	x	
		Other Professional, Scientific, Technical & Personal Services	x	x	

Industry	Group	Class	Coverage		
			S	G	C
Information & Communication Services					
	Broadcasting		x	x	
		Cable & Other Subscription Programming	x	x	x
		Internet Publishing & Broadcasting	x	x	
		Radio & Television Broadcasting	x	x	x
	Information Technology, Support & Network Admin		x	x	
		Data Processing, Hosting & Related Services	x	x	
		Information Technology	x	x	
		Internet Service Providers & Web Search Portals	x	x	x
		Network Administration	x	x	
		Technical Support	x	x	
	Printing & Publishing Services		x	x	
		Blank Books & Bookbinding	x	x	
		Commercial Printing	x	x	x
		Directory & Mailing List Publishers	x	x	
		Greeting Cards	x	x	
		Manifold Business Forms	x	x	
		Newspaper, Periodical & Book Publishers	x	x	x
		Printing & Related Support Activities	x	x	
		Printing Trade Services	x	x	
		Software Publishers	x	x	
		Support Activities for Printing	x	x	
	Telecommunications		x	x	
		Cable & Other Program Distribution	x	x	x
		Satellite Telecommunications	x	x	
		Telecommunications Resellers	x	x	
		Wired Telecommunications Carriers	x	x	
		Wireless Telecommunications Carriers (except Satellite)	x	x	
	Other Information & Communication Services		x	x	

Industry	Group	Class	Coverage		
			S	G	C
Finance, Insurance & Real Estate					
		Banks & Other Depository Institutions	x	x	
		Central Reserve Depository Institutions	x	x	
		Commercial Banks, Credit Unions & Savings Institutions	x	x	x
		Credit Intermediation & Related Activities	x	x	
		Foreign Banking/Branches & Agencies of Foreign Banks	x	x	
		Savings Institutions	x	x	
		Financial Investment, Securities & Commodities	x	x	
		Financial Investment Advice Agents	x	x	x
		Funds, Trusts, Pensions & Other Financial Vehicles	x	x	x
		Securities & Commodity Contracts Intermediation/Brokerage	x	x	x
		Securities & Commodity Exchanges	x	x	
		Insurance Carriers, Agents, Brokers & Services	x	x	
		Agencies, Brokerages & Other Insurance Related Activities	x	x	x
		Insurance Carriers	x	x	x
		Non-Depository Credit Institutions	x	x	
		Activities Related to Credit Intermediation	x	x	
		Business Credit Institutions	x	x	x
		Federal & Federally-Sponsored Credit Agencies	x	x	
		Mortgage Bankers & Brokers	x	x	x
		Personal Credit Institutions	x	x	x
		Other Investing Activities	x	x	
		Oil Royalty Traders	x	x	
		Patent Owners and Lessors	x	x	
		Real Estate	x	x	
		Activities Related to Real Estate	x	x	x
		Holding & Other Investment Offices, Except Trusts	x	x	x
		Land Subdividers & Developers	x	x	x
		Real Estate Agents, Brokers, Lessors, Operators & Property Mgrs	x	x	x
		Real Estate Investment Trusts	x	x	x
		Other Finance, Insurance & Real Estate	x		
Agriculture, Forestry, Fishing/Hunting & Mining					
		Agriculture Support Services	x	x	
		Crop & Soil Preparation, Planting & Harvesting Services	x	x	x
		Farm Labor & Management	x	x	
		Landscape, Lawn & Garden Support Services	x	x	x
		Veterinary & Animal Specialty Support Services	x	x	
		Crop Production	x	x	
		Cash Grains: Wheat, Rice, Corn & Soybeans	x	x	x
		Field Crops Except Cash Grains	x	x	
		Fruits & Tree Nuts	x	x	x
		Ornamental Floriculture, Greenhouse & Nursery Products	x	x	x
		Vegetables & Melons	x	x	x
		Fishing, Hunting & Trapping	x		
		Fishing & Fish Hatcheries	x		
		Hunting & Trapping	x		

Industry	Group	Class	Coverage		
			S	G	C
Agriculture, Forestry, Fishing/Hunting & Mining (Con't)					
	Forestry & Logging		x	x	
		Forest Nurseries & Gathering of Forest Products	x	x	
		Logging	x	x	
		Support Activities for Forestry & Logging	x	x	
		Timber Tract Operations	x	x	
	Livestock & Animal Specialties		x	x	
		Animal Specialties: Horses, Fur Bearing & Aquaculture Animals	x	x	
		Dairy Farms	x	x	
		General Livestock: Cattle, Hogs, Pigs, Sheep & Goats	x	x	x
		Poultry & Egg Production	x	x	
		Ranching & Farming Dual Purpose	x	x	
	Mining, Oil & Gas Extraction		x	x	
		Coal Mining	x	x	x
		Metal Ore Mining	x	x	
		Non-Metal Mineral Services	x	x	x
		Oil & Gas Field Services	x	x	x
		Support Activities for Mining & Oil/Gas Services	x	x	
	Other Agricultural, Forestry, Fishing/Hunting & Mining		x		
Health Care & Social Assistance					
	Hospitals & Health Care Services & Facilities		x	x	
		Ambulance Services	x	x	
		General Medical & Surgical Hospitals	x	x	x
		Home Health Care Services	x	x	x
		Medical, Dental & Diagnostic Laboratories	x	x	x
		Outpatient Care Centers	x	x	x
		Psychiatric & Substance Abuse Hospitals	x	x	x
		Specialty (except Psychiatric & Substance Abuse) Hospitals	x	x	x
	Nursing Home & Residential Care Facilities		x	x	
		Community Care Facilities for the Elderly	x	x	
		Nursing Care Facilities	x	x	x
		Residential Mental Health & Substance Abuse Facilities	x	x	
	Offices of Dentists		x	x	
	Offices of Other Health Practitioners		x	x	
		Offices of Chiropractors	x	x	
		Offices of Mental Health Practitioners (except Physicians)	x	x	
		Offices of Optometrists	x	x	x
		Offices of Osteopathy Doctors	x	x	
		Offices of Physical/Occupational, Speech Therapists/Audiologists	x	x	
		Offices of Podiatrists	x	x	
	Offices of Physicians		x	x	
	Social Services & Assistance		x	x	
		Child Day Care Services	x	x	x
		Community Food/Housing & Emergency Relief Services	x	x	
		Individual & Family Services	x	x	x
		Job Training & Vocational Rehabilitation Services	x	x	x
	Other Health Care & Social Assistance		x	x	

Industry	Group	Class	Coverage		
			S	G	S
Wholesale Trade					
		Electronic Markets, Agents & Brokers	x		
		Merchant Wholesalers, Durable Goods	x	x	
		Electrical & Electronic Goods Wholesalers	x	x	x
		Furniture & Home Furnishing Wholesalers	x	x	x
		Hardware/Plumbing/Heating Equip Wholesalers	x	x	x
		Lumber & Construction Materials Wholesalers	x	x	x
		Machinery, Equipment & Supplies Wholesalers	x	x	x
		Metal & Mineral Wholesalers	x	x	x
		Motor Vehicle/Parts/Supplies Wholesalers	x	x	x
		Prof & Commercial Equip/Supplies Wholesalers	x	x	x
		Sporting / Recreational Goods & Supplies Wholesalers	x	x	x
		Toys / Hobby Goods & Supplies Wholesalers	x	x	x
		Waste, Scrap & Recyclable Materials Wholesalers	x	x	x
		Watches, Jewelry & Precious Stones/Metals Wholesalers	x	x	x
		Merchant Wholesalers, Non-Durable Goods	x	x	
		Apparel, Footwear, Piece Goods & Notions Wholesalers	x	x	x
		Beer/Wine/Distilled Alcoholic Beverage Wholesalers	x	x	x
		Books, Periodicals, and Newspapers Wholesalers	x	x	x
		Chemical & Allied Products Wholesalers	x	x	x
		Drug/Druggists' Sundries Wholesalers	x	x	x
		Farm Product Raw Material & Supplies Wholesalers	x	x	x
		Flowers, Nursery Stock, and Florists' Supplies Wholesalers	x	x	x
		Grocery & Related Product Wholesalers	x	x	x
		Paints, Varnishes & Supplies Wholesalers	x	x	
		Paper & Paper Product Wholesalers	x	x	x
		Petroleum & Petroleum Products Wholesalers	x	x	x
		Tobacco & Tobacco Products Wholesalers	x	x	x
		Other Wholesale Trade	x	x	
Travel, Transportation & Warehousing					
		Air, Rail, & Water Transportation	x	x	
		Air Transportation	x	x	x
		Rail Transportation	x	x	x
		Water Transportation	x	x	x
		Couriers & Messengers	x	x	
		Pipeline Transportation	x		
		Support Activities for Transportation	x	x	
		Transit & Ground Passenger Transportation	x	x	
		Bus Transportation	x	x	x
		Mass Transit Systems	x	x	x
		Taxi & Limousine Service	x	x	
		Travel Agencies, Scenic & Sightseeing	x	x	
		Truck Transportation & Warehousing	x	x	
		General & Specialized Freight Trucking	x	x	x
		Warehousing & Storage	x	x	x
		Other Transportation & Warehousing	x	x	

Industry	Group	Class	Coverage		
Government & Public Administration					
	Admin of Government Programs		x	x	
		Administration of Human Resource Programs	x	x	
		Administration of Environmental Quality Programs	x	x	x
		Admin of Housing Programs, Urban Planning & Community Dev	x	x	x
		Administration of Economic Programs	x	x	x
		Space Research & Technology	x	x	
	General Government, Legislative & Executive		x	x	
		American Indian & Alaska Native Tribal Governments	x	x	
		Executive Offices	x	x	
		Legislative & Executive Offices, Combined	x	x	
		Legislative Bodies	x	x	
	Justice, Public Order & Safety		x		
		Courts	x		
		Correctional Institutions	x		
		Fire Protection	x		
		Legal Counsel & Prosecution	x		
		Parole Offices & Probation Offices	x		
		Police Protection	x		
	National Security & International Affairs		x		
	Public Finance, Taxation & Monetary Policy		x		
	Other Government & Public Admin		x		
Educational Services					
	Colleges/Univ, Business & Prof Schools & Other Higher Education		x	x	
		Business Schools & Computer & Management Training	x	x	x
		Colleges/Univ, Prof Schools & Other Higher Education	x	x	
		Junior Colleges	x	x	
		Technical, Trade & Vocational Schools	x	x	
	Educational Support Services		x		
	Elementary & Secondary Schools		x	x	
	Libraries		x		
	Other Schools & Educational Services		x	x	

Industry	Group	Class	Coverage		
Business Management, Consulting, Support & Admin Services					
		Employment Agencies & Services	x	x	
		Environmental Consulting Services	x		
		Investigation & Security Services	x	x	
		Management & Consulting Services	x	x	
		Office Admin & Business Support Services	x	x	
		Business Support Services	x	x	
		Facilities Support Services	x	x	x
		Office Administrative Services	x	x	
		Services to Buildings & Dwellings	x	x	
		Building Cleaning, Janitorial & Maintenance Services	x	x	x
		Disinfecting, Pest Control & Extermination Services	x	x	x
		Waste Collection, Management & Remediation	x	x	
		Waste Treatment, Disposal & Landfills	x	x	
		Other Business Management, Support & Admin Services	x	x	
Utilities					
		Combination Utilities	x		
		Electric Power Production & Distribution	x	x	
		Mixed, Mfg or Liquefied Gas Production & Distribution	x		
		Natural Gas Prod, Transmission & Distribution	x	x	
		Sanitary & Refuse Services	x	x	
		Water, Sewage, & Other Systems	x	x	
		Sewage Treatment Facilities	x	x	
		Steam & Air-Conditioning Supply	x	x	
		Water Supply & Irrigation Systems	x	x	x
		Other Utilities	x		